

## Accounting Chapter 8 (continued)

### 18.1.1.1. Accounting recording objectives

a) Accuracy	Yes
b) Timely	Yes
c) Complete	Yes
d) Confidentiality	No
e) Cost-effectiveness	Yes
f) Flexibility	Yes

### 18.1.1.2. Types of systems

a) Single-entry system for each transaction	Single-entry system
b) Double-entry system for each transaction	Double-entry system
c) Single-entry system and a part of a double-entry system	Partial double-entry system

### 18.1.1.3. Advantages of the double-entry system

Accuracy	Yes/Yes
Timely	Yes/Yes

#### Disadvantages

Double-entry system is more complicated for the business owner that requires recording 2 transactions, instead of one additional administrative responsibility for the company.

### 18.1.1.4. Advantages of the double-entry system

Accuracy	Yes	Yes/Yes
Timely	Yes	Yes/Yes

#### Disadvantages

Double-entry system is more complicated for the business owner that requires recording 2 transactions, instead of one additional administrative responsibility for the company.

### 18.1.1.5. Advantages of the double-entry system

Accuracy	Yes/Yes
Timely	Yes/Yes

#### Disadvantages

Double-entry system is more complicated for the business owner that requires recording 2 transactions, instead of one additional administrative responsibility for the company.

# Chapter 3 Accounting Test Answers Acdseeore

**B Lingard**



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