

Accounting Basics 101 | Worksheet



Matching

Match the definition in Column A with the term in Column B.

Column A

- _____ Every transaction is recorded as a debit or credit.
- _____ Money spent or used.
- _____ The work of tracking financial transactions.
- _____ One entry is made for each transaction.
- _____ Money earned or received.

Column B

- a. Expense
- b. Accounting
- c. Single-Entry Bookkeeping
- d. Income
- e. Double-Entry Bookkeeping

Multiple Choice

1. **What is the purpose of accounting?**
 - a. To earn profits
 - b. To manage finances effectively
 - c. To advertise products
 - d. To provide customer service
2. **Which of the following is an example of an expense?**
 - a. Receiving an allowance
 - b. Buying groceries
 - c. Selling a product
 - d. Receiving a gift
3. **How does single-entry bookkeeping differ from double-entry bookkeeping?**
 - a. Double-entry bookkeeping provides a more accurate financial picture.
 - b. Single-entry bookkeeping records transactions twice.
 - c. Double-entry bookkeeping records transactions once.
 - d. Single-entry bookkeeping is more complex.
4. **What is the primary goal of double-entry bookkeeping?**
 - a. To record transactions in only one account
 - b. To ensure every financial transaction is balanced
 - c. To simplify financial record-keeping
 - d. To generate more income for the business

Application

Think of the last few financial transactions you've had. Do some basic single-entry bookkeeping in the chart below. Start with two forms of income followed by two expenses. Calculate your ending balance.



Accounting 101 The Basics Accountingverse

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