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**Accounting interview questions and answers**: Explain **Financial Accounting**. What are its characteristic features? Compare **Financial Accounting** and **Cost Accounting**.

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**Responsibility accounting** is based on the assumption that every cost incurred must be the **responsibility** of one person somewhere in the company.

## [What is the purpose of accounting? - Questions & Answers](#)

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The **purpose of accounting** is to accumulate and report on financial information about the performance, financial position, and cash flows of a business.

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