

	Cash Basis Accounting	Accrual Basis Accounting
Revenue Recognition	When revenue is received	When revenue is earned
Expense Recognition	When expenses get paid	When expenses get billed
Credit Account	No accounts receivable, or accounts payable	Includes receivables and payables
Taxation	Not paid for cash that hasn't been received	Paid on money still owed.
Accuracy	Can exceed the financial wealth of a business	Provides accurate representation of the profitability.
Easiness In Use	Simple and straightforward, but isn't as popular.	A bit complex but more widely used.
Used by	Small service-based businesses, non-profit organizations	Public companies, corporations, businesses filing audited financial statements

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