

Chapter 6 Study Guide: KEY

Part One – Identifying Accounting Terms

Directions: Select the one term in Column I that best fits each definition in Column II. Print the letter identifying your choice in the Answers Column.

Column I	Column II	Answers
A. Bank Statement	1. A bank account from which payments can be ordered by a depositor. (p. 120)	1. <u>C</u>
B. Blank endorsement	2. A signature or stamp on the back of check, transferring ownership. (p. 121)	2. <u>G</u>
C. Checking Account	3. An endorsement consisting only of the endorser's signature (p. 121)	3. <u>B</u>
D. debit card	4. An endorsement indicating a new owner of a check (p. 121)	4. <u>L</u>
E. dishonored check	5. An endorsement restricting further transfer of a check's ownership (p. 121)	5. <u>K</u>
F. electronic funds transfer	6. A check with a future date on it. (p. 122)	6. <u>J</u>
G. Endorsement	7. A report of deposits, withdrawals, and bank balances sent to a depositor by a bank. (p. 125)	7. <u>A</u>
H. Petty Cash	8. A check that a bank refuses to pay (p. 130)	8. <u>E</u>
I. Petty Cash Slip	9. A computerized cash payments system that uses electronic impulses to transfer funds. (p. 132)	9. <u>F</u>
J. postdated check	10. A bank card that, when making purchases, automatically deducts the amount of the purchase from the checking account of the cardholder (p. 133)	10. <u>D</u>
K. restrictive endorsement	11. An amount of cash kept on hand and used for making small payments. (p. 135)	11. <u>H</u>
L. Special Endorsement	12. A form showing proof of a petty cash payment. (p. 136)	12. <u>J</u>

Study Guide Identifying Accounting Terms Answers

**Jerry J. Weygandt, Paul D.
Kimmel, Donald E. Kieso**

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management as a result of the financial crisis The examples also emphasize current examples in order to help accountants make the connection to their everyday lives

Solutions Manual to Study Guide and Working Papers for College Accounting John Ellis Price, M. David Haddock, Horace R. Brock, 1999-04

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Accounting Principles, Chapters 14-27, Study Guide Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2001-05-04

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