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

# **Southwestern Accounting Study Guide Answer Key**

Michael D. Lawrence, Joan S. Ryan

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