

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>I</u>

Southwestern Accounting Study Guide Answer Key

**Donald E. Kieso, Jerry J.
Weygandt, Terry D. Warfield**



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Intermediate Accounting, , Study Guide Donald E. Kieso, Jerry J. Weygandt, 1998 This is the first study guide to accompany Intermediate Accounting The ninth edition of the main text incorporates feedback from student and professor focus groups and teleconferences as well as extensive reviewer surveys The book includes conceptual discussions of selected topics and design and pedagogical features which focus on visually reinforcing and teaching text topics This text exposes students to the foundations of accounting the core of generally accepted accounting principles *Intermediate Accounting, Chapters 1-14, Study Guide* Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2000-06-07 This bestseller has powered the careers of countless professionals The new edition builds on the book's reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and standards in the field The book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants Vocational-technical Learning Materials Bruce Reinhart, 1974

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