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	 A bank account from which payments can be ordered by a depositor. (p.120) 	1C
B. Blank endorsement	A signature or stamp on the back of check, transferring ownership. (p.121)	2G_
C. Checking Account	 An endorsement consisting only of the endorser's signature (p.121) 	38_
D. debit card	 An endorsement indicating a new owner of a check (p.121) 	4L
E. dishonored check	 An endorsement restricting further transfer of a check's ownership (p.121) 	5K
F. electronic funds transfer	6. A check with a future date on it. (p.122)	6J_
G. Endorsement	A report of deposits, withdrawals, and bank balances sent to a depositor by a bank. (p.125)	7A
H. Petty Cash	8. A check that a bank refuses to pay (p.130)	8. E
I. Petty Cash Slip	 A computerized cash payments system that uses electronic impulses to transfer funds. (p.132) 	9F
J. postdated check	 A bank card that, when making purchases, automatically deducts the amount of the purchase from the checking account of the cardholder (p.133) 	10D
K. restrictive endorsement	 An amount of cash kept on hand and used for making small payments. (p.135) 	11H
L. Special Endorsement	12. A form showing proof of a petty cash payment. (p.136)	12

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Fundamentals of Accounting - Working Papers and Study Guide Kenton E. Ross, Robert M. Swanson, 1991-03 Intermediate Accounting, Chapters 1-14, Study Guide Donald E. Kieso, Jerry J. Weygandt, Terry D.

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