# 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<br/>a depositor. (p.120)</li> </ol>   | 1C_     |
| B. Blank endorsement            | <ol><li>A signature or stamp on the back of check, transferring<br/>ownership. (p.121)</li></ol>  | 2G      |
| C. Checking Account             | <ol> <li>An endorsement consisting only of the endorser's<br/>signature (p.121)</li> </ol>  | 3       |
| D. debit card                   | <ol> <li>An endorsement indicating a new owner of a check<br/>(p.121)</li> </ol>  | 4       |
| E. dishonored check             | <ol> <li>An endorsement restricting further transfer of a check's<br/>ownership (p.121)</li> </ol>  | 5K      |
| F. electronic funds<br>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<br/>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<br/>electronic impulses to transfer funds. (p.132)</li> </ol>  | 9       |
| J. postdated check              | <ol> <li>A bank card that, when making purchases, automatically<br/>deducts the amount of the purchase from the checking<br/>account of the cardholder (p.133)</li> </ol> | 10      |
| K. restrictive<br>endorsement   | <ol> <li>An amount of cash kept on hand and used for making<br/>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 7e Study Guide Answers**

**Ensheng Dong** 

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