

## 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. ____C____  |
| B. Blank endorsement         | 2. A signature or stamp on the back of check, transferring ownership. (p.121)                                                                     | 2. ____G____  |
| C. Checking Account          | 3. An endorsement consisting only of the endorser's signature (p.121)                                                                             | 3. ____B____  |
| D. debit card                | 4. An endorsement indicating a new owner of a check (p.121)                                                                                       | 4. ____L____  |
| E. dishonored check          | 5. An endorsement restricting further transfer of a check's ownership (p.121)                                                                     | 5. ____K____  |
| F. electronic funds transfer | 6. A check with a future date on it. (p.122)                                                                                                      | 6. ____J____  |
| G. Endorsement               | 7. A report of deposits, withdrawals, and bank balances sent to a depositor by a bank. (p.125)                                                    | 7. ____A____  |
| H. Petty Cash                | 8. A check that a bank refuses to pay (p.130)                                                                                                     | 8. ____E____  |
| I. Petty Cash Slip           | 9. A computerized cash payments system that uses electronic impulses to transfer funds. (p.132)                                                   | 9. ____F____  |
| 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. ____D____ |
| K. restrictive endorsement   | 11. An amount of cash kept on hand and used for making small payments. (p.135)                                                                    | 11. ____H____ |
| L. Special Endorsement       | 12. A form showing proof of a petty cash payment. (p.136)                                                                                         | 12. ____I____ |

# Study Guide Identifying Account Terms

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



## **Study Guide Identifying Account Terms:**

*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.

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 *Wiley's CPA 2023 Study Guide: Financial Accounting and Reporting* Wiley, 2022-11-08 Get the ultimate study guide for the challenging 2023 Financial Accounting and Reporting FAR CPA exam Wiley's CPA 2023 Study Guide Financial Accounting and Reporting offers effective overviews of the entire FAR section to help you succeed on your upcoming 2023 CPA exam Designed to help you master all core topics you'll see on FAR exam day this guide delivers hands on and practical instruction to demystify one of the hardest exams in the journey to becoming a Certified Public Accountant To ensure you are prepared for the FAR exam this guide includes detailed coverage of all domains tested as of 2023 including Conceptual Framework Standard Setting and Financial Reporting Select Financial Statement Accounts Select Transactions State and Local Governments Fully updated for the 2023 CPA exam cycle Wiley's CPA 2023 Study Guide Financial Accounting and Reporting separates content into manageable chunks to help you understand and retain essential information [Study Guide to Accompany Financial Accounting, Tools for Business Decision-Making, Fourth Canadian Edition](#) Gerry Dupont, Cecilia M. Fewox, 2009-02 **Wiley CPAexcel Exam Review Spring 2014 Study Guide** O. Ray Whittington, 2014-06-02 The world's most effective CPA exam prep system Financial Accounting and Reporting module Wiley CPAexcel Exam Review is the world's most trusted study guide for the Certified Public Accountant's exam complete comprehensive and updated to align with the latest exam content With 2 800 practice questions and solutions across four volumes the unique modular format helps you organize your study program zeroing in on areas that need work This volume Financial Accounting and Reporting contains all current AICPA content requirements providing total coverage of this section of the exam You'll get detailed outlines and study tips simulation and multiple choice questions and skill building problems that have made this guide the most effective CPA prep system for over thirty years The uniform CPA exam is updated annually to include new laws regulations and guidelines so it's important that your study guide be up to date as well Wiley CPAexcel Exam Review is updated annually to reflect the latest version of the exam and is the number one bestselling CPA study guide in the world because it provides full comprehensive coverage of all exam content and more practice questions than any other guide many of which are taken directly from past exams The unique format allows you to Identify target and master problem areas section by section Learn how to logically

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