Practice Test: ACCOUNTING

A.Write the accounting term that best suits each statement. 1. is the sequence of accounting procedures done within an accounting period. 2. shows the financial position of a business as of a given time. 3. _____shows the results of operations for the period. 4. is an accounting device which gathers all the information an accountant will need in order to prepare the financial statements for the period. 5. The proves that for every debit made there is a corresponding credit. 6. is the process of transferring business transactions from the journal to the ledger. 7. are evidences of business transactions. is the process of recording the transaction to the journal. 9. is an exchange of value expressed in monetary terms and recorded in the accounting books. 10. A group of accounts is called ______. 11-12. and are terms commonly used to indicate a transaction which is to be recorded in the accounts of the business.

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Kathleen Armour

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