

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>

Accounting Study Guide Answer Key

O. Ray Whittington



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Table of Contents Accounting Study Guide Answer Key

1. Understanding the eBook Accounting Study Guide Answer Key
 - The Rise of Digital Reading Accounting Study Guide Answer Key
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Study Guide Answer Key
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Study Guide Answer Key
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Study Guide Answer Key
 - Personalized Recommendations
 - Accounting Study Guide Answer Key User Reviews and Ratings
 - Accounting Study Guide Answer Key and Bestseller Lists
5. Accessing Accounting Study Guide Answer Key Free and Paid eBooks
 - Accounting Study Guide Answer Key Public Domain eBooks
 - Accounting Study Guide Answer Key eBook Subscription Services
 - Accounting Study Guide Answer Key Budget-Friendly Options

6. Navigating Accounting Study Guide Answer Key eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Study Guide Answer Key Compatibility with Devices
 - Accounting Study Guide Answer Key Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Study Guide Answer Key
 - Highlighting and Note-Taking Accounting Study Guide Answer Key
 - Interactive Elements Accounting Study Guide Answer Key
8. Staying Engaged with Accounting Study Guide Answer Key
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Study Guide Answer Key
9. Balancing eBooks and Physical Books Accounting Study Guide Answer Key
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Study Guide Answer Key
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Study Guide Answer Key
 - Setting Reading Goals Accounting Study Guide Answer Key
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Study Guide Answer Key
 - Fact-Checking eBook Content of Accounting Study Guide Answer Key
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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