

ACCOUNTING CHAPTER 7 TEST

True/False

Indicate whether the statement is true or false.

- _____ 1. The purpose of posting is to show the changes that take place in the business's accounts as a result of financial transactions.
- _____ 2. Opening an account in a ledger involves writing the account title and the account number on the account form.
- _____ 3. How often posting occurs depends on the size of the business, the number of transactions, and whether posting is done manually or electronically.
- _____ 4. The easiest way to post is from left to right in a ledger account because there is less chance of omitting data.
- _____ 5. Every amount posted will either increase or decrease the balance of a ledger account.
- _____ 6. The notation "G3" in the Posting Reference column of a ledger account indicates the data was posted from general journal page 3.
- _____ 7. Every journal entry requires a posting to at least two ledger accounts.
- _____ 8. A credit posting to the Office Equipment account will result in an increase to that account.
- _____ 9. In the preparation of a trial balance, all accounts are listed in the order in which they appear on the chart of accounts, including those accounts with a zero balance.
- _____ 10. An error discovered before posting is usually corrected with a journal entry.
- _____ 11. To locate a trial balance error, the first step is to check the postings from the journal to the individual ledger accounts.
- _____ 12. When posting a correcting entry, the phrase "correcting entry" is usually written in the Explanation column of the ledger account.
- _____ 13. A trial balance is prepared after posting is completed.

Matching

Match each item with the correct statement below.

- | | |
|------------------------|------------------------|
| a. correcting entry | f. proving the ledger |
| b. general ledger | g. slide |
| c. ledger | h. transposition error |
| d. ledger account form | i. trial balance |
| e. posting | |

- _____ 14. If you were to write \$190 as either \$19 or \$1,900, this mistake would be called a(n) _____.
- _____ 15. Errors discovered after posting has taken place require a(n) _____.
- _____ 16. Transferring data from the journal to the ledger is called _____.
- _____ 17. A periodic report prepared by a business to test the equality of total debits and total credits in the ledger is called a(n) _____.
- _____ 18. If you meant to write \$27 but wrote \$72, this mistake is called a(n) _____.
- _____ 19. The accounts used by a business can be kept on pages or cards, which are kept together in a book or file called a(n) _____.
- _____ 20. Adding all the debit balances and all the credit balances and then comparing the two totals to see whether they are equal is called _____.
- _____ 21. The accounting stationery used to record financial information about specific accounts is a(n) _____.
- _____ 22. Whether accounts are kept manually in a special file or electronically on magnetic disks or tapes, the ledger is often called a(n) _____.

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G Thomas



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Math for the Non-Math Lovers (Collection) David M. Levine, David F. Stephan, Robert Follett, 2013-08-22 Even You Can Learn Statistics 2nd Ed is the easiest guide to using statistics in your everyday work or study Experienced educators David Levine and David Stephan teach statistics hands on in plain English with as little math and as many revealing examples as possible Levine and Stephan define each concept and technique in plain English and then explain why it s important when it s used and how you can apply it yourself This Second Edition is fully updated Along the way Levine and Stephan also help you overcome common misconceptions about statistics so you can use any statistical method more confidently and successfully In this classic book long time CEO Robert Follett shows you exactly how to keep score in business by reading and interpreting company financials Step by step Follett helps you capture crucial insights buried in balance sheets income statements and other key financial reports Follett shows how to apply core tools for analyzing financial reports and investment opportunities and demystifies key accounting terms every manager and investor needs to know This book won t turn you into an accountant but it will enable you to work confidently with accountants auditors financial analysts budget directors controllers treasurers bankers and brokers and make more informed business decisions every single day Thoroughly updated for current financial practices How to Keep Score in Business Second Edition covers all this and much more

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does nobody seem to know he is dead Leah s attempts to unravel the truth lead her into unexpected danger This gripping tale intersperses the ghost s own first person story with Leah s story keeping the reader one step ahead *Holt General Science* William L. Ramsey,1988 **Medical Books and Serials in Print** R. R. Bowker LLC,R.R. Bowker Company,1978

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