

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) _____.

Chapter 7 Test Key Dave Ramsay

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Chapter 7 Test Key Dave Ramsay:

Unveiling the Power of Verbal Art: An Emotional Sojourn through **Chapter 7 Test Key Dave Ramsay**

In a global inundated with screens and the cacophony of quick transmission, the profound power and psychological resonance of verbal beauty usually diminish into obscurity, eclipsed by the continuous assault of sound and distractions. However, set within the musical pages of **Chapter 7 Test Key Dave Ramsay**, a interesting function of fictional beauty that pulses with organic thoughts, lies an memorable trip waiting to be embarked upon. Penned with a virtuoso wordsmith, this mesmerizing opus instructions visitors on an emotional odyssey, gently revealing the latent potential and profound influence stuck within the elaborate internet of language. Within the heart-wrenching expanse of this evocative examination, we will embark upon an introspective exploration of the book is key themes, dissect its charming writing style, and immerse ourselves in the indelible effect it leaves upon the depths of readers souls.

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