

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

Rachel Sandford



Chapter 7 Test Key Dave Ramsay:

Unveiling the Magic of Words: A Review of "**Chapter 7 Test Key Dave Ramsay**"

In some sort of defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their power to kindle emotions, provoke contemplation, and ignite transformative change is actually awe-inspiring. Enter the realm of "**Chapter 7 Test Key Dave Ramsay**," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve to the book is central themes, examine its distinctive writing style, and assess its profound affect the souls of its readers.

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Table of Contents Chapter 7 Test Key Dave Ramsay

1. Understanding the eBook Chapter 7 Test Key Dave Ramsay
 - The Rise of Digital Reading Chapter 7 Test Key Dave Ramsay
 - Advantages of eBooks Over Traditional Books
2. Identifying Chapter 7 Test Key Dave Ramsay
 - 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 Chapter 7 Test Key Dave Ramsay
 - User-Friendly Interface
4. Exploring eBook Recommendations from Chapter 7 Test Key Dave Ramsay
 - Personalized Recommendations
 - Chapter 7 Test Key Dave Ramsay User Reviews and Ratings

- Chapter 7 Test Key Dave Ramsay and Bestseller Lists
- 5. Accessing Chapter 7 Test Key Dave Ramsay Free and Paid eBooks
 - Chapter 7 Test Key Dave Ramsay Public Domain eBooks
 - Chapter 7 Test Key Dave Ramsay eBook Subscription Services
 - Chapter 7 Test Key Dave Ramsay Budget-Friendly Options
- 6. Navigating Chapter 7 Test Key Dave Ramsay eBook Formats
 - ePub, PDF, MOBI, and More
 - Chapter 7 Test Key Dave Ramsay Compatibility with Devices
 - Chapter 7 Test Key Dave Ramsay Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Chapter 7 Test Key Dave Ramsay
 - Highlighting and Note-Taking Chapter 7 Test Key Dave Ramsay
 - Interactive Elements Chapter 7 Test Key Dave Ramsay
- 8. Staying Engaged with Chapter 7 Test Key Dave Ramsay
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Chapter 7 Test Key Dave Ramsay
- 9. Balancing eBooks and Physical Books Chapter 7 Test Key Dave Ramsay
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Chapter 7 Test Key Dave Ramsay
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Chapter 7 Test Key Dave Ramsay
 - Setting Reading Goals Chapter 7 Test Key Dave Ramsay
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Chapter 7 Test Key Dave Ramsay
 - Fact-Checking eBook Content of Chapter 7 Test Key Dave Ramsay
 - 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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