

## 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

**David M. Levine, Patricia P.  
Ramsey, Mark L. Berenson**



**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 capability 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 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 into the book's central themes, examine its distinctive writing style, and assess its profound effect on the souls of its readers.

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