

## 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> |

# Southwestern Accounting Study Guide Answer Key

**Yijin Wang**



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