

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. ____C____
B. Blank endorsement	2. A signature or stamp on the back of check, transferring ownership. (p.121)	2. ____G____
C. Checking Account	3. An endorsement consisting only of the endorser's signature (p.121)	3. ____B____
D. debit card	4. An endorsement indicating a new owner of a check (p.121)	4. ____L____
E. dishonored check	5. An endorsement restricting further transfer of a check's ownership (p.121)	5. ____K____
F. electronic funds transfer	6. A check with a future date on it. (p.122)	6. ____J____
G. Endorsement	7. A report of deposits, withdrawals, and bank balances sent to a depositor by a bank. (p.125)	7. ____A____
H. Petty Cash	8. A check that a bank refuses to pay (p.130)	8. ____E____
I. Petty Cash Slip	9. A computerized cash payments system that uses electronic impulses to transfer funds. (p.132)	9. ____F____
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. ____D____
K. restrictive endorsement	11. An amount of cash kept on hand and used for making small payments. (p.135)	11. ____H____
L. Special Endorsement	12. A form showing proof of a petty cash payment. (p.136)	12. ____I____

Study Guide Identifying Accounting Terms Answers

**Jerry J. Weygandt, Paul D.
Kimmel, Donald E. Kieso**



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