

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>J</u>

Accounting Part Three Study Guide

**Albert Slavin, Isaac N. Reynolds, Allen
B. Sanders**

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Table of Contents Accounting Part Three Study Guide

1. Understanding the eBook Accounting Part Three Study Guide
 - The Rise of Digital Reading Accounting Part Three Study Guide
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Part Three Study Guide
 - 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 Accounting Part Three Study Guide
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Part Three Study Guide
 - Personalized Recommendations
 - Accounting Part Three Study Guide User Reviews and Ratings
 - Accounting Part Three Study Guide and Bestseller Lists
5. Accessing Accounting Part Three Study Guide Free and Paid eBooks

- Accounting Part Three Study Guide Public Domain eBooks
- Accounting Part Three Study Guide eBook Subscription Services
- Accounting Part Three Study Guide Budget-Friendly Options

6. Navigating Accounting Part Three Study Guide eBook Formats

- ePUB, PDF, MOBI, and More
- Accounting Part Three Study Guide Compatibility with Devices
- Accounting Part Three Study Guide Enhanced eBook Features

7. Enhancing Your Reading Experience

- Adjustable Fonts and Text Sizes of Accounting Part Three Study Guide
- Highlighting and Note-Taking Accounting Part Three Study Guide
- Interactive Elements Accounting Part Three Study Guide

8. Staying Engaged with Accounting Part Three Study Guide

- Joining Online Reading Communities
- Participating in Virtual Book Clubs
- Following Authors and Publishers Accounting Part Three Study Guide

9. Balancing eBooks and Physical Books Accounting Part Three Study Guide

- Benefits of a Digital Library
- Creating a Diverse Reading Collection Accounting Part Three Study Guide

10. Overcoming Reading Challenges

- Dealing with Digital Eye Strain
- Minimizing Distractions
- Managing Screen Time

11. Cultivating a Reading Routine Accounting Part Three Study Guide

- Setting Reading Goals Accounting Part Three Study Guide
- Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of Accounting Part Three Study Guide

- Fact-Checking eBook Content of Accounting Part Three Study Guide
- 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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