

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 Study Guide 3 Answer Key

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

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