

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) _____.

Cost Accounting Chapter 7 Test Bank

Roger Allan Roemmich



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Managerial Accounting Charles E. Davis, Elizabeth Davis, 2011-08-09 Realizing that most students in an introductory managerial accounting course are not going to major in accounting this book seeks to position managerial accounting in a broader context of business decision making Pref

Ebook: Fundamentals of Corporate Finance Brealey; Myers; 2016-04-16 Ebook Fundamentals of Corporate Finance

Test Bank with Achievement Tests 13-25 Patty Holmes, 2004

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one company C C Sports and its supply chain Through this example they ll learn fundamentals of how a business operates along with the type of decisions that managers must make on a daily basis Focus On mini chapters incorporate streamlined complete coverage of certain topics Reinforcing examples and exercises are also included to enable business professionals to assess their level of understanding before progressing to more advanced discussions **Cost Accounting** James R. Davis,1994 **Baker's Health Care Finance: Basic Tools for Nonfinancial Managers** Thomas K. Ross,2022-07-18 A foundation in health care finance practical skills to manage a budget and the vocabulary to communicate effectively with staff other managers and the health care executive management team For students of Nursing and other allied health professionals who are furthering their career by stepping into management roles and or are pursuing MHA s or Nursing Leadership Management degrees and certificates Cost Accounting Michael Maher,1997 Introduction to Management Accounting Charles T. Horngren,Gary L. Sundem,1990 No prior accounting or business knowledge is needed to successfully complete this book Accounting 4 E pays very careful attention to making accounting information interesting and relevant to the reader A number of infographics worked out examples charts and illustrations visually reinforce material The book provides insight and step by step instructions on how business decision makers use financial statements and other forms of accounting information It illustrates how to navigate through accounting resources on the web Emphasizes topics in depth while incorporating new real company examples For those working within accounting or considering accounting business profession or even those owning a small business *Sm W/Tb, Income Tax Fund 2004* Altus-Buller,WHITTENBURG,2003-12 Microeconomics Pindyck,1997-09 *Sm,Income Tax Fundamentals* Altus-Buller,WHITTENBURG,2004-12 **Accountants' Index** American Institute of Certified Public Accountants,1924 **Cost Accounting; a Managerial Emphasis** Charles T. Horngren,1962 *Statistical Analysis of Alternative Cost Accounting Methods* Roger Allan Roemmich,1975 American Accountant ,1929 Prentice-Hall Accounting Faculty Directory ,1995

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