

Name	Perfect Score	Your
Identifying Accounting Terms	22 Pts.	
Identifying Accounting Concepts and Practices	18 Pts.	
Analyzing How Transactions Change an Accounting Equation	10 Pts.	
Analyzing How Transactions Change Owner's Equity in an Accounting Equation	12 Pts.	
Total	62 Pts.	

# 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	lumn I Column II		nwneurs
A. account	<ol> <li>Planning, recording, analyzing, and interpreting financial information. (p. 6)</li> </ol>	1	D
B. account balance	<ol><li>A planned process for providing financial information that will be useful to management. (p. 6)</li></ol>	2	G
C. account title	3. Organized summaries of a business's financial activities. (p. 6)	3.	F
D. accounting	<ol> <li>Financial reports that summarize the financial condition and operations of a business. (p. 6)</li> </ol>	4	N
E. accounting equation	5. A business that performs an activity for a fee. (p. 6)	5.	T
F. accounting records	6. A business owned by one person. (p. 6)	6.	Q
G. accounting system	7. Anything of value that is owned. (p. 8)	7.	H
H. asset	8. Financial rights to the assets of a business. (p. 8)	8.	K
<ul> <li>business ethics</li> </ul>	9. An amount owed by a business. (p. 8)	9.	0
J. capital	<ol> <li>The amount remaining after the value of all liabilities is subtracted from the value of all assets. (p. 8)</li> </ol>	10	P
K. equities	<ol> <li>An equation showing the relationship among assets, liabilities, and owner's equity. (p. 8)</li> </ol>	11	E
L. ethics	<ol> <li>The principles of right and wrong that guide an individual in making decisions. (p. 8)</li> </ol>	12	L
M. expense	13. The use of ethics in making business decisions. (p. 8)	13.	1
N. financial statements	<ol> <li>A business activity that changes assets, liabilities, or owner's equity. (p. 10)</li> </ol>	14.	U
O. liability	<ol> <li>A record summarizing all the information pertaining to a single item in the accounting equation. (p. 10)</li> </ol>	15	A
P. owner's equity	16. The name given to an account. (p. 10)	16.	C
Q. proprietorship	17. The amount in an account. (p. 10)	17.	В
R. revenue	18. The account used to summarize the owner's equity in a business. $(p, 10)$	18	J
S. sale on account	<ol> <li>An increase in owner's equity resulting from the operation of a business. (p. 14)</li> </ol>	19	R
T. service business	20. A sale for which cash will be received at a later date. (p. 14)	20.	S
U. transaction	<ol> <li>A decrease in owner's equity resulting from the operation of a business. (p. 15)</li> </ol>	21	M
V. withdrawals	22. Assets taken out of a business for the owner's personal use. (p. 16)	22.	V

# **Answers For Century 21 Accounting Chapter 5 Study Guide**

**K Morrison** 

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web dec 16 2005 episode 9 release date october 21 december 16 2005 runtime 22 00 22 54 language japanese country japan plot hana yori dango is about a poor but bright high school student named makino tsukushi mao inoue who attends an exclusive high school where only the rich go

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