

Practice Test: ACCOUNTING

A. Write the accounting term that best suits each statement.

- 1. _____ is the sequence of accounting procedures done within an accounting period.**
- 2. _____ shows the financial position of a business as of a given time.**
- 3. _____ shows the results of operations for the period.**
- 4. _____ is an accounting device which gathers all the information an accountant will need in order to prepare the financial statements for the period.**
- 5. The _____ proves that for every debit made there is a corresponding credit.**
- 6. _____ is the process of transferring business transactions from the journal to the ledger.**
- 7. _____ are evidences of business transactions.**
- 8. _____ is the process of recording the transaction to the journal.**
- 9. _____ is an exchange of value expressed in monetary terms and recorded in the accounting books.**
- 10. A group of accounts is called _____.**
- 11-12. _____ and _____ are terms commonly used to indicate a transaction which is to be recorded in the accounts of the business.**

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