

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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