

# chapter 1 TEST A

Name	Keri Mason	Perfect Score	Year Score
	Defining Accounting Terms	22 Pts.	
	Analyzing Accounting Practices	15 Pts.	
	Determining How Transactions Change an Accounting Equation	48 Pts.	
	Determining How Transactions Change an Accounting Equation	40 Pts.	
	Total	125 Pts.	

## Part One—Defining 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.

-2 (98)

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

# Accounting 1 Century 21 Workbook Answers

**L Reisser**



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