

Name	Perfect Score	Nover Sectors
Identifying Accounting Terms	27. Ph.	
Identifying Account Concepts and Practices		
Analyzing How Transactions Change on Accounting Equation	1:0: Pts.	
Analyzing How Transactions Change Owner's Equity in an Accounting Equation	12 Pm.	
Total	65 Ph.	

#### 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		Column II		Answers	
A.	account	<ol> <li>The process of planning, recording, analyzing, and interpreting financial information. (p. 6)</li> </ol>	1	D	
86	account balance	<ol> <li>A planned process designed to compile financial data and summarize the results in accounting records and reports.</li> <li>(p. 6)</li> </ol>	2	F	
C.	account title	<ol> <li>Financial reports that summarize the financial condition and operations of a business. (p. 6)</li> </ol>	3	100	
Di.	accounting	<ol> <li>A formal report that shows what an individual owns, what an individual owes, and the difference between the two. (p. 7)</li> </ol>	4	S	
100	accounting equation	5. Anything of value that is owned. (p. 7)	5.	G	
85.	accounting system	6. An amount owed. (p. 7)	6	JR:	
G.	asset	<ol> <li>The difference between personal assets and personal liabilities. (p. 7)</li> </ol>	7	- CF	
940	business ethics	8. The difference between assets and liabilities. (p. 7)	8.	346	
0.0	business plan	<ol> <li>The principles of right and wrong that guide an individual in making decisions. (p. 8)</li> </ol>	9-	N	
3.0	capital account	10. The use of ethics in making business decisions. (p. 8)	110.	H	
BC.	creditor	11. A business that performs an activity for a fee. (p. 10)	11.	Y.	
1	equities	12. A business owned by one person. (p. 10)	1.2.	W	
244	equity	<ol> <li>A formal written document that describes the nature of a business and how it will operate. (p. 10)</li> </ol>	13	- 1	
N.	ethics	<ol> <li>Generally Accepted Accounting Principles. The standards and rules that accountants follow while recording and reporting financial activities. (p. 11)</li> </ol>	14	Q	
O.	expense	15. Financial rights to the assets of a business. (p. 13)	1.5.	1.	
P.	financial statements	<ol> <li>The amount remaining after the value of all liabilities is subtracted from the value of all assets. (p. 13)</li> </ol>	16.	T	
Q.	GAAP	<ol> <li>The equation showing the relationship among assets, liabilities, and owner's equity. (p. 13)</li> </ol>	17	E	
R.	liability	<ol> <li>Any business activity that changes assets, liabilities, or owner's equity. (p. 14)</li> </ol>	18	Z	
5.	net worth statement	<ol> <li>A record that summarizes all the transactions pertaining to a single item in the accounting equation. (p. 14)</li> </ol>	19.	A	
T.	owner's equity	20. The name given to an account. (p. 14)	2:0.	C	
U.	personal net worth	<ol> <li>The difference between the increases and decreases in an account. (p. 14)</li> </ol>	21.	. 20	

Chapter 1 Starting a Proprietorship: Changes That Affect the Accounting Equation • 1

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