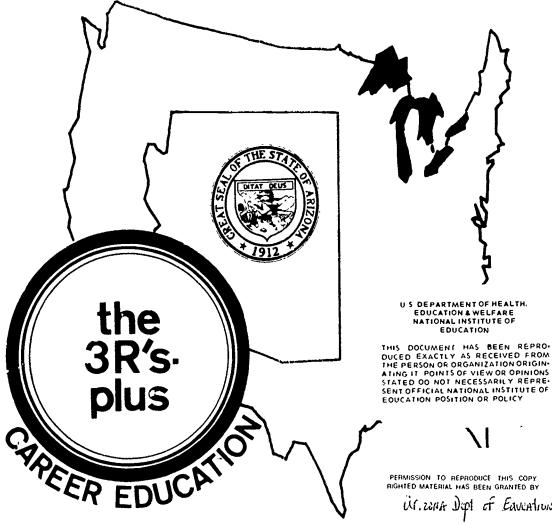
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AUTHOR TITLE INSTITUTION SPONS AGENCY REPORT NO PUB DATE NOTE	Foster, Brian; And Others Accounting Clerk Guide, Test PacketPart I. Mesa Public Schools, Ariz. Arizona State Dept. of Education, Phoenix. VT-102-091 Jun 73 62p.; For related documents, see CE 005 305-311
EDRS PFICE DESCRIPTORS	MF-\$0.76 HC-\$3.32 Plus Postage *Accounting; Business Education; Clerical Occupations; Individualized Instruction; Instructional Materials; Pilot Projects; *Post Testing; *Pretests; Records (Forms); *Secondary Education; *Tests; Unit Plan

ABSTRACT

The test packet is part of an eight volume unit for grades 10, 11, and 12, designed for individualized progression in preparing students for entry into the occupation of accounting clerk. The test packet contains both pretests and post-tests for lessons 1 through 12. The unit is concerned with the basic accounting theory found in the accounting cycle. The material presented is closely coordinated with the other documents in the eight volume accounting unit. (NJ)



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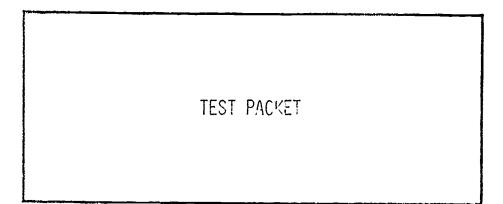
TEST PACKET ACCOUNTING CLERK GUIDE - PART 1

THIS UNIT WAS DEVELOPED AND PRINTED WITH FUNDS APPROPRIATED UNDER 15 - 1199. AND IS SUBJECT TO **REVISION**. THIS MATERIAL IS DISTRIBUTED FOR PILOT TEST ONLY

> Arizona Department of Education W.P. Shofstall, Superintendent







VT-102-091



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Lesson One	Name
Pretest	DATE

1. From the list below, identify and check the working environment factors such as tasks, tools, procedures, and conditions that relate to the occupation accounting clerk.

	a.	Performs repetitive tasks
	b.	Follows strict procedures
	c.	Markets products and services
	d.	Lifts and carries office machines
	e.	Advances to full charge bookkeeper
	f.	Stands and walks while performing work
l	g.	Computes the payroll and payroll taxes
	h.	Prepares monthly statements for customers
i	i.	Experiences a great deal of close eye work
	j.	Reads, writes, and types routine correspondence
	k.	Schedules work activites for other office personnel
	1.	Obtains and verifies source documents containing financial data

2. Write the account titles from the list below in the space provided under the correct account classification.

Cash Office Equipment Delivery Equipment Machinery Tom Lambert's Garage (creditor) Land Office Furniture Automobile Factory Building U.S. Government Bonds Paul Franklin, Capital Tom Lee, Capital Bell Telephone Company Cleaning Supplies Arizona Wholesale Company (creditor) .



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PRETEST (Continued)

2. (Cortinued)

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Assets

Lesson 1

<u>Liabilities</u> <u>Capital</u>

3. List the five steps used in preparing a balance sheet.

a.

- b.
- с.
- d.

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e.





PRETEST (Continued)

1

Lesson 1

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4. Prepare a balance sheet for John's Swimming Pool Service. Use the date March 1 of the current year. The following are the assets and the liabilities of John's Swimming Pool Service, owned and operated by John Simms.

Assets

Cash	\$ 844.00
Truck	2,266.00
Office Equipment	480.00
Pool Cleaning	
Equipment	2,660.00

Liabilities

Tom Lambe			110.00
National	Pool	Company	785.00



LESSON ONE

NAME_	- ## % # -^ 	_
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Posttest

Дате_____

 From the list below, identify and check the working environment factors such as tasks, tools, procedures, and conditions that relate to the occupation accounting clerk.

	1	
 	а.	Takes dictation
	b.	Sits at a desk while working
	с.	Works with unstructured tasks
	d.	Ships and receives merchandise
	e.	Operates telephone switchboard
	f.	Uses the adding machine as a tool
	g.	Performs tasks of small sequences
	h.	Receives a period of paid vacation
	i.	Prepares reports at certain intervals
	ј.	Works inside and outside an office
	k.	Works an average of 40 hours per week
	1.	Records cash receipts and payments in chronological order

 Classify each of the following account titles by writing the word <u>asset</u>, <u>liability</u>, or <u>capital</u> in the right-hand column.

Classification

Johnson Supply Company (creditor)

Account Title

Delivery Equipment

Cash

Wilson Equipment Company (creditor)

Truck

Lawn Equipment



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POSTTEST (Continued)

Office Equipment

(Continued)

2

2.

Pool Cleaning Equipment . Tom Lumbert's Garage (creditor) Jane Thompson, Capital Furniture and Fixtures Cleaning Supplies Tom Fry, Capital Office Supplies Land

3. List the five steps used in preparing a balance sheet.

- a.
- b.
- c.

₹.

e.



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Lesson l

POSTTEST (Continued)

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Lesson l

4. Prepare a balance sheet for the Johnson Delivery Service dated May 1 of the current year. The following are the assets and the liabilities of the Johnson Delivery Service, owned and operated by Fred Johnson.

Assets

Cash		\$	635.10
Office	Supplies		112.40
Truck		2 .	,250.00
Office	Equipment		400.00

Liabilities

Dallas Office Supply Company	\$ 214.00
Auto Finance Company	860.00
Bob Mack (creditor)	160.00



Lesson	Тwo
Prete	ST

Name
DATE

1. List the four steps used in recording an opening entry.

- а. b. c. d.
- Record the opening entry from the following balance sheet in the general journal. Use May 1 of the current year as the date of the entry.

	Poodle Parlor	-
Cask Cask Suppliers Furniture touipment.	1, 19 Liabilities 15000 Animal Supply Co. 17000 Public Utility Co. 36700 L. a. Pet Products 256000 Iotal Liabilities	121500 51400 89600
Jotal Assets	Capital Capital 324700 Jotal Liab. and Cap.	107500



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LESSON TWO

Name_____

Posttest

DATE_____

2. Record the opening entry from the following balance sheet in the general journal. Use July 1 of the current year as the date of entry.

White's Cooling and Heating Service					
Jul	<u>y 1. 19</u>				
assets		Siglifities			
Sugaliers	172.00	Dennes Whalenale Co. City auto Dealer	32900.		
Obleces tominment	751-39	Total Scalilities	254547		
Office truipment	350000	Capital			
Total agreta	518137	Capital Thomas White, Capital Istal Lisb. and Cap.	2/1/592		



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LESSON	Three
PRET	EST

NAME
Date

1. Setting the redger and explain its purpose.

e. Definition:

by Endlore:

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- 2. Explain the function of the chart of accounts.
- 3. With and sequence the five steps used is posting an opening entry.
 - a. ..
 - 11.
 - с.
 - d.
 - Θ.
- 4. Post the following uponling entry to the teperal leagues.

		GENERAL JOURNAL	** -	< 28 8 − 200 800 8 × 10×10	Page 4	ť
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4		Custom obile	- I			•
5		- Johnio Plumbing Co.	, , , , , , ,			
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		- Guis Legal Co. Mary Greatern, Caputal, _	 	1	641500	
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ed by ERIC		10				

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Lesson Three

Mary Western Real Estate

Chart of Accounts

(1) Assets	Account Number	(2) Liabilities	Account Number
Cash Office Supplies	11 12	John's Plumbing Co. Fisher Wholesale	21
Furniture and		Furniture Co.	22
Fixtures Automobile	13 14	Auto Loan Co.	23
		(3) Capital	Account Number

Mary Western, Capital 31



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Lesson Three	Name
Posttest	Date

1. Define and explain the purpose of the ledger.

a. Definition:

b. Purpose:

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- 2. Explain the function of the chart of accounts.
- 3. List and sequence the five steps used in posting opening entry.

a.	1
b.	
c.	
d.	
e.	

4. Post the opening entry to the general ledger.

		GENERAL JOURNAL		Page 6	, 7
	Date	Account Title IPost. Ref.	Debit	Credit	
1	June 1	Cash	95000		1
2	<i>v</i>	Automobile	340000		2
3	! ♣	Office Furniture	98700		3
_4	1 	Office machines	62500		4
- +		Office Supplies	17300		5
6	(************************************	Ilson pron Furniture Co.		46300	6
7	; 	Public Wility Co.		6200	
8 ',		auto Salso and Service	; <u>;</u> <u>;</u> <u>;</u>	14300	8
9		James Russell, Capital		546700	9
10	·	June 1 Balance Sheet			10
<u>''</u> #				↓↓↓↓↓	11
		$^{12}_{14}$			

POSTTEST (Continued)

Lesson 3

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James Russell Insurance

Chart of Accounts

(1) Assets	Account Number	(2) Liabilities	Account Number
Cash	11	Thompson Furn. Co.	21
Automobile	12	Public Utility Co.	22
Office Furniture	13	Auto Sales and	
Office Machines	14	Service	23
Office Supplies	15		
		(3) Capital	Account Number

James Russell, Capital 31



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LESSON FOUR

NAME_	 	

Pretest

DATE

Sara Johnson operates a real estate business. Her ledger contains the following accounts:

CashAuto Sales and Repair (creditor)Office SuppliesPublic Utility Company (creditor)Office FurnitureOffice Supply and Equipment (creditor)Office MachinesSara Johnson, CapitalLibraryAutomobile

Instructions: For each of the following problems, write the names of the accounts that are affected by the transaction and the classification of each account. Also, check the appropriate columns that indicate how the amount is recorded and how the account balance is changed.

- 1. Purchased a reference book for the library. Paid cash.
- 2. Purchased a new adding machine for the office. Paid cash.
- 3. Paid cash to Public Utility Company for amount owed.
- 4. Received cash from sale of old adding machine.
- 5. Paid cash to Office Supply and Equipment for amount owed.
- 6. Paid cash for order of personalized office stationery received today.
- 7. Paid cash to Auto Sales and Repair in part payment of the amount owed.
- 8. Received a personal check from Mrs. Johnson as an additional investment in the business.

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16

PRETEST (Continued)

Lesson 4

Problem Number	Name of Account	of Classifi- corded?		nt Re- ed?	How is the Account Bal- ance Changed? Increase Decrease		
1	Library	Assets	x		x		
	Cash	Assets		x		x	
2							
			X 4 ⁿ				
3							
4							
5		-					
6							
7			-			· · ·	
8			-				



LESSON FOUR

Name	
D	

Posttest

DATE_____

Mr. Richard Williams operates an insurance agency. His ledger contains the following balance sheet accounts:

Cash	City Supply Company (creditor)
Automobile	Professional Answering Service
Office Supplies	(creditor)
Office Machines	Public Utility Company (creditor)
Furniture and	Star Garage (creditor)
Fixtures	Richard Williams, Capital
⁽¹⁾	, capitoni

Instructions: For each of the following problems, write the names of the accounts that are affected by the transaction and the classification of each account. Also, check the appropriate columns that indicate how the amount is recorded and how the account balance is changed.

- 1. Received \$700 from Richard Williams, the owner, as an additional investment in the business
- 2. Received \$25 from sale of old typewriter
- 3. Paid \$300 for a new typewriter
- 4. Paid \$65 to Star Garage for repair of automobile
- 5. Paid \$35 to Public Utility Company
- 6. Paid \$40 for stationery supplies
- 7. Paid \$45 to Professional Answering Service for phone answering service
- 8. Received \$60 from sale of old office couch
- 9. Paid \$125 for new desk for office



16

POSTTEST (Continued)

Lesson 4

Problem Number	Name of Account	Account Classifi- cation	Amou cord		How is Account ance Cha Increase	Bal-		
1	Cash	Asset	x		x			
	Richard Williams, Capical	Capital		x	x			
2				\$. *				
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5								
6								
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LESSON FIVE

Name	
DATE	

PRETEST

Alex Parkhill owns a real estate agency. His ledger contains the following accounts:

Office Supplies Office Machines Furniture & Fixtures Cummings Office Supply and Equipment (creditor)	Alex Parkhill, Capital Sales Commissions Income Advertising Expense Rent Expense Telephone Expense Utilities Expense
Johnson's Plumbing (creditor)	

Instructions: For each of the following problems, write the names of the accounts that are affected by the transaction and the classification of each account. Also, check the appropriate columns that indicate how the amount is recorded and how the account balance is changed.

- Paid \$175 cash for this month's rent 1.
- Paid \$24 cash for advertisement in local newspaper 2.
- 3. Received \$400 cash for commission from sale of house
- 4. Received \$200 cash for commission from sale of property
- 5. Paid \$56 cash for telephone bill
- 6. Paid \$125 cash for new sign on office building
- 7. Received \$429 for commission from sale of apartment building
- 8. Paid \$35 cash for gas and electric bill
- 9. Paid \$7 cash for water bill



PRETEST (Continued)

Lesson 5

·		·	How is	the	How is the						
		Account			Account						
Problem		Classifi-				Changed?					
Number	Name of Account		Debit	Credit	Increase	Decrease					
(Vulno C1											
1	Rent Expense	Expense	x		x						
		1									
1	Cash	Asset		x		х					
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LESSON FIVE

Posttest

Name_____ Date_____

Instructions: Refer to the T accounts shown below. For each problem write the names of the accounts that are affected by the transaction and the classification of each account. Also, check the appropriate columns that indicate how the amount is recorded and how the account balance is changed.

1. <u>Cash</u>	<u> </u>	Office	Machines	3	Cash	
40.00		150.00		200	0.00	
					1	
Office Fu	irniture	<u> </u>	ash .		Sales Ind	come
4	10.00		150.00		200.	00
4. <u>Rent Exp</u>	ense 5.	Jay's	Garage (cred	i- 6.	Telepho	<u>ņe Expense</u>
175.00			tor)		38.00	
1,2,00		120.00				
Cash	L	Ca	ash			Cash
1	75.00		120.00			38.00
7. Cash	8.	Cas	sh	9. P	ublic Ut	' ility Co.
1000.00	27	70.00			7.00	
Carolyn Reed		 Delivery	/ Income			
	tal	Derrvery		_	Cas	h
	000.00		270.00		·	47.00
	10. Of	fice Fur	niture	(Cash	
I		.00			85.00	
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POSTTEST (Continued)

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Lesson 5

				ls the	How is	
Problem	Name	Account		ount		ount
Number	01	Classifi-		orded?	_Balance	Changed?
	Account	cation	Debit	Credit	Increase	Decrease
1	Cash	Asset	x		x	
	Office Furniture	Asset		x		x
2						
3			ļ			
			 			<u>`</u>
4			ļ			
5						
6						
7						
8						
9						



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Lesson Six	Name
Pretest	Дате

- 1. Write the definitions for the following accounting terms.
 - a. Accounting equation
 - b. Source document
 - c. Double-entry accounting
 - d. Liability
 - e. Debit side
 - f. Posting
 - g. Income
 - h. Capital
 - i. Journal
 - j. Special journal
 - k. Accounting
 - 1. Chart of accounts
 - m. Memorandum entry
 - n. Cash journal



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PRETEST (Continued)

 Christine Thompson owns and operates a real estate firm. Her ledger contains the following accounts:

Cash Automobile Office Furniture Office Machines Office Supplies Frost Office Supply and Equipment (creditor) City Auto Finance Co. Christine Thompson, Capital

a. Record the following transactions on page 8 of a five-column cash journal. Use the current year when journalizing the transactions. Number all receipts beginning with 76. All payments were made by check. Number all checks beginning with 3025.

The cash balance on February 1 was \$542.

- Feb. 1 Paid cash, \$200, for rent of office for February.
 - 2 Paid cash, \$20, for advertising in newspaper.
 - 5 Sold old office desk; received cash, \$70.
 - 5 Received cash, \$200, as commission from renting a house.
 - 5 Received cash, \$750, as commission from selling a house.
 - 6 Paid cash, \$325, for new office desk.
 - 6 Paid cash, \$100, for new office chair.
 - 7 Paid cash, \$112, to City Auto Finance Company for amount owed.
 - 9 Received cash, \$168, as commission for renting a house.
 - 16 Paid cash, \$14, for oil change and gas for automobile.

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- 16 Paid cash, \$67, for amount owed to Frost Office Supply and Equipment.
- 23 Paid cash, \$16, for renewal of magazine subscriptions for office.
- 26 Received cash, \$350, as commission from sale of land.
- 28 Paid cash, \$65, for utility bill for February.
- 28 Received from Christine Thompson, the proprietor, \$500, as an additional investment in the business.
- b. Foot the journal. Prove the equality of the debits and credits.
- c. Prove cash. The checkbook balance February 28 was \$1661.
- d. Total and rule the journal.



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LESSON SIX

Posttest

5

Name	<u></u>	
Date		

- 1. Write the definitions for the following accounting terms.
 - a. Balance sheet
 - b. Journalizing
 - c. Footings
 - d. Creditor
 - e. Credit side
 - f. Account balance
 - g. Expense
 - h. Proprietor
 - i. Opening entry
 - j. Single-entry accounting
 - k. Asset
 - 1. Opening an account
 - m. Ledger
 - n. Proving cash



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PUSTTEST (Continued)

Lesson 6

2. Frank Taylor owns and operates a barber shop. His ledger contains the following accounts:

a. Record the following transactions on page 4 of a five-column cash journal. Use the current year when journalizing the transactions. Number all receipts beginning with 175. All payments were made by check. Number all checks beginning with 1450.

The cash balance on March 1 was \$736.

March 2 Paid cash, \$675, for weekly wages.

- 2 Received and deposited cash, \$1250, for income from the week.
- 5 Paid cash, \$400, for monthly rent.
- 6 Paid cash to Thompson Uniform Co., \$52, for monthly smock rental.
- 6 Paid cash to Wilson Linen Co., \$164, for monthly linen service.
- 8 Paid cash, \$17, for magazine subscriptions.
- 9 Paid cash, \$675, for weekly wages.
- 9 Received and deposited cash, \$1200, for income from the week.
- 12 Paid cash, \$200, for new equipment.



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Lesson 6

- 14 Bought supplies and paid cash, \$553.
- 15 Paid cash, \$4, for newspaper for month.
- 16 Paid cash, \$675, for weekly wages.
- 16 Received and deposited cash, \$1,234, for income for the week.
- 23 Paid cash, \$675, for weekly wages.
- 23 Received and deposited cash, \$962, for income for the week.
- 26 Paid cash, \$28, for advertising in newspaper.
- 30 Paid cash, \$675, for weekly wages.
- 30 Paid cash, \$96, for utilities for March.
- 30 Received and deposited cash, \$1,208, for income for the week.
- Foot each of the columns in the cash journal.
 Prove the equality of debits and credits.
- c. Prove cash. The cash balance on March 31 was \$1701.
- d. Total and rule the journal.



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Lesson Seven

PRETEST

Name	
Date	

h

 List the four steps used in posting a cash journal.

a. b.

d.

c.

2. The cash journal for the Thomas Phillips Realty Agency appears on the following page. The ledger for the agency is also given.

Instructions:

- a. Post the individual amounts in the general debit and general credit columns to the accounts in the ledger.
- b. Post the totals of the three special columns of the cash journal to the proper accounts in the ledger.



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Lesson 7

31 29

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GENERAL LEDGER

ACCOUNT NO. 'nx Post. DATE ITEMS Post. REF. DEBIT DATE ITEMS CREDIT 019-marce 2170.00 ït ŧ 4 11. li ACCOUNT NO. 12 Automobile Post., REF. DEBIT DATE Post. DATE ITEMS ITEMS CREDIT lance 450000 ł i li Li ; ACCOUNT NO. fice Furniture DATE Post Post. REF. ITEMS DATE DEBIT ITEMS CREDIT alance 850 00 \mathbf{p} 1 1 +1 ŧ. Ę III ACCOUNT NO. 14 fice machines Post. Ref. DATE ITEMS DEBIT DATE Post Ref. ITEMS CREDIT 19 Balance 700 00 il

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Lesson 7

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	Lesson Seven	Name
	Posttest	Date
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1. List the four steps used in posting a cash journal.

a.		
b.	J	
c.		
d.		

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 The cash journal for Dr. Peter Franklin appears on the following page. The ledger is also given.

Instructions:

- a. Post the individual amounts in the general debit and general credit columns to the accounts in the ledger.
- b. Post the totals of the three special columns of the cash journal to the proper accounts in the ledger.



Lesson 7

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GENERAL LEDGER

Lesson 7

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Lesson 7

LESSON EIGHT

PRETEST

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L.	Circle the correct response to the following question:
•	Which one of the following describes the function of the trial balance?
	 a. Summarizes the financial condition of a business b. Reports the income, expenses and net income or loss for a business c. Shows how the cash balance of a business agrees with the bank balance d. Proves the equality of the debits and credits in the ledger
2.	List the five steps used in preparing a trial balance.
	a.
	b.
	c.
	d.
	e.
. ز	Describe the seven step-by-step procedures used for locating errors when a trial balance does not balance.
	a.
	b.



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d.	
e.	
f.	
g.	- Las

4. The ledger accounts for Walter Jackson's Insurance Agency are on the following pages:

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Instructions:

- a. Foot the ledger accounts.
- b. Prove the cash account. The bank balance according to the checkbook on June 30 is \$3094. There are no outstanding checks or deposits.
- c. Prepare a trial balance dated June 30 of the current year.



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GENERAL LEDGER

Lesson 8

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PRETEST (Continued)

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GENERAL LEDGER

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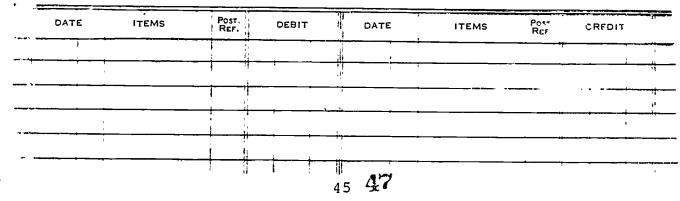
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LESSON EIGHT

POSTTEST	
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Date.		

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 Circle the correct response to the following questions: Which one of the following describes the function of the trial balance?

- a. Lists creditors' accounts and balances owed by the business
- b. Proves the equality of the debits and credits in the ledger
- c. Reports the charges to a customers' account, the payments by the customer, and the amount due the business
- d. Shows the balances of the balance sheet accounts

2. List the five steps used for preparing a trial balance.

a.

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- b.
- c.
- d.
- e.
- 3. Describe the seven step-by-step procedures used for locating errors when a trial balance does not balance.

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a.

b.

c.

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Lesson 8

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e.		
f.		

g.

4. The ledger accounts for Thompson's Lawn Service are given on the following pages:

Instructions:

- a. Foot the ledger accounts.
- b. Prove the cash account. The bank balance according to the checkbook on June 29 is \$1033. There are no outstanding checks or deposits.
- c. Prepare a trial balance dated June 29 of the current year.



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GENERAL LEDGER

Lesson 8

ACCOUNT NO. 5/

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Lesson 8

Lesson	Nine
Prete	EST

Name	
Date	

1. Instructions:

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Complete the following:

a. List a function of a work sheet.

:

- b. List three major sections of the debit and credit columns of the work sheet.
 - (1)
 - (2)
 - (3)
- c. Describe a function of each major debit and credit section of the work sheet.

2.

- (1)
- (2)

(3)

2. Instructions:

Describe one function of the income statement and one function of the balance sheet.

a. Income Statement -



Lesson 9

b. Balance Sheet -



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Lesson Nine

Name_____

Posttest

Date_____

1. Instructions:

Complete the following:

- a. List a function of a work sheet.
- b. List three major sections of the debit and credit columns of the work sheet.
 - (1)
 - (2)
 - (3)
- c. Describe a function of each major debit and credit section of the work sheet.
 - (1)
 - (2)
 - (3)

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2. Instructions:

Describe one function of the income statement and one function of the balance sheet.

a. Income Statement -



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Lesson 9

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b. Balance Sheet -



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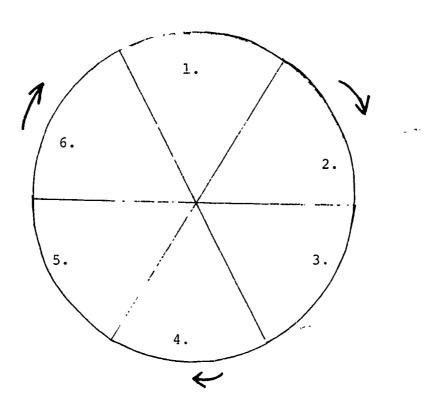
Lesson Ten	Name
Pretest	Date

- 1. List two needs for closing entries.
 - a.
 - b.
- 2. List a function of the post-closing trial balance.



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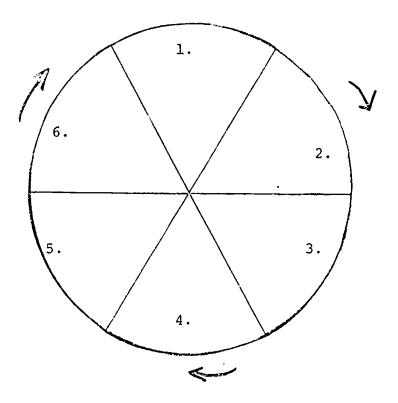


1. List two needs for closing entries.		l	Lesson Ten Posttest	Name Date	<u> </u>
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b.

2. Lis: a function of the post-closing trial balance.

3. List the six steps in the accounting cycle.





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Lesson Eleven	Name
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Date_____

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1. Describe four of your personal strengths in relation to the accounting clerk profession.

a.			
b.			
c.			
d.			

2. Describe an area where you need to improve yourself in relation to the accounting clerk profession.

3. Evaluate the accounting clerk profession as a possible career choice based upon your performance in the lessons and your personal preference.



		Lesson Eleven	Name
		Posttest	DATE
l.	Describe four of y to the accounting	our personal stre clerk profession.	ngths in relation
	a.		
	b.		
	с.		
	d.		

Describe an area where you need to improve yourself
 in relation to the accounting clerk profession.

3. Evaluate the accounting clerk profession as a possible career choice based upon your performance in the lessons and your personal preference.

