

1: Part One—Identifying Accounting Terms

Question	Answer
1. A business's primary accounting record is called its _____.	Journal
2. Which of the following is not a type of account used in double-entry accounting?	Journal
3. According to the accounting cycle, the first step is to _____.	Journalize
4. _____ is the process of recording a business's transactions in its journal.	Journalizing
5. _____ is the process of recording a business's transactions in its ledger.	Posting
6. _____ is the process of recording a business's transactions in its ledger.	Posting
7. _____ is the process of recording a business's transactions in its ledger.	Posting
8. _____ is the process of recording a business's transactions in its ledger.	Posting
9. _____ is the process of recording a business's transactions in its ledger.	Posting
10. _____ is the process of recording a business's transactions in its ledger.	Posting
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19. _____ is the process of recording a business's transactions in its ledger.	Posting
20. _____ is the process of recording a business's transactions in its ledger.	Posting

Identifying Accounting Terms Study Guide 5

**Jerry J. Weygandt, Paul D.
Kimmel, Donald E. Kieso**



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