The exercise and worksheet 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 exercise and worksheet packet contains a copy of every worksheet in the learner packet for lessons 1 through 11 so that the instructor can duplicate these pages if the packet is to be saved for other learners. 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)
EXERCISE AND WORKSHEET PACKET

ACCOUNTING CLERK

GUIDE - PART I

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Arizona Department of Education

W.P. Shofstall, Superintendent
Circle the letter of the correct response to the question or statement.

1. Which of the following is a person who keeps records of financial transactions similar to an accounting clerk or clerical bookkeeper.
   a. Treasurer of a club
   b. Waitress in a restaurant
   c. Receptionist in an office
   d. Salesman in a firm

2. Which of the following is NOT a task that an accounting clerk usually performs?
   a. Computes payroll and types checks
   b. Opens, sorts, and distributes office mail
   c. Records cash receipts and cash payments in a journal
   d. Sorts and summarizes financial information in a ledger

3. An accounting clerk records information in a journal in chronological order. Which of the following does he use to determine how the transaction should be recorded?
   a. Date of the transaction
   b. Amount of the transaction
   c. Classification of the accounts
   d. First letter in the account title

4. Which of the following is NOT an office machine that an accounting clerk would probably use?
   a. Typewriter
   b. Copy machine
   c. Adding machine
   d. Dictation machine

5. Which of the following is the number of hours an accounting clerk usually works each week?
   a. 30
   b. 35
   c. 40
   d. 48
6. Which of the following is the place where an accounting clerk usually works?
   a. Sitting at a desk
   b. Standing at a counter
   c. Traveling around the country
   d. Standing inside and outside the office

7. An accounting clerk would probably NOT advance to which one of the following positions?
   a. Stock clerk
   b. Bank cashier
   c. Office manager
   d. Full-charge bookkeeper

8. Which of the following situations is of least importance to an accounting clerk?
   a. Repetitive tasks
   b. Close eye contact
   c. Strict procedures
   d. Creative journalism
TASK 6

List five steps used in preparing a balance sheet.

1.

2.

3.

4.

5.
Task 2

List the four steps used in recording an opening entry.

1.

2.

3.

4.
Task 2

Define and explain the purpose of the ledger.
1.
2.

Task 4

Explain the function of a chart of accounts.

Task 6

List the five steps used in posting an opening entry.
1.
2.
3.
4.
5.
Write the definitions for the following accounting terms. After you have finished the worksheet, turn to the page in your text listed at the end of each term and check your answers. If your definition was not complete or correct, write down the definition from the book so that you may use this list for future study.

1. Cash journal (76)

2. Proving cash (88)

3. Accounting equation (11)

4. Balance sheet (6)

5. Ledger (29)

6. Memorandum entry (79)

7. Chart of accounts (31)

8. Creditor (7)

9. Opening an account (32)

10. Asset (7)
11. Accounting (3)

12. Special journal (76)

13. Single-entry accounting (76)

14. Opening entry (17)

15. Journal (17)

16. Accounting clerk (3)

17. Capital (7)

18. Proprietor (7)

19. Expense (64)

20. Income (61)

21. Posting (32)

22. Account balance (45)

23. Credit side (30)
24. Debit side (30)

25. Liability (7)

26. Profit (61)

27. Footings (87)

28. Double-entry accounting (76)

29. Source document (18)

30. Journalizing (75)
LESSON SEVEN
EXERCISE SHEET

Task 2

List the four steps used for posting from the cash journal.

1.

2.

3.

4.

Check your answers with the information on pages 100 through 108 in your textbook.
Task 2

Identify a function of the trail balance.

Task 3

List the five steps used in preparing a trail balance.

1.
2.
3.
4.
5.

Task 5

Describe the seven step-by-step procedures used for locating errors when a trial balance does not balance.

1.

2.

3.
EXERCISE SHEET
(Continued)

Lesson 8

4.

5.

6.

7.
A trial balance that is not in balance is given below. The T accounts from which the trial balance was prepared are also given. Find the errors in the trial balance and prepare a corrected one, using the form at the end of the exercise.

### Peter Rogers Realty

#### Trial Balance

**March 31, 1973**

<table>
<thead>
<tr>
<th>Account</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>11</td>
<td>221022</td>
</tr>
<tr>
<td>Savings</td>
<td>12</td>
<td>62000</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>13</td>
<td>113511</td>
</tr>
<tr>
<td>Office Furniture</td>
<td>14</td>
<td>95000</td>
</tr>
<tr>
<td>Office Equipment</td>
<td>15</td>
<td>85000</td>
</tr>
<tr>
<td>ABC Co.</td>
<td>21</td>
<td>45000</td>
</tr>
<tr>
<td>Miller Co.</td>
<td>22</td>
<td>71459</td>
</tr>
<tr>
<td>Peter Rogers, Capital</td>
<td>31</td>
<td>504000</td>
</tr>
<tr>
<td>Sales</td>
<td>41</td>
<td>83566</td>
</tr>
<tr>
<td>Auto Expense</td>
<td>51</td>
<td>6000</td>
</tr>
<tr>
<td>Miscellaneous Expense</td>
<td>52</td>
<td>127047</td>
</tr>
<tr>
<td>Miscellaneous Income</td>
<td>42</td>
<td>8078</td>
</tr>
<tr>
<td>Rent Expense</td>
<td>53</td>
<td>12000</td>
</tr>
<tr>
<td>Telephone Expense</td>
<td>54</td>
<td>1532</td>
</tr>
<tr>
<td><strong>Total Debit</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Credit</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Balance</strong></td>
<td>731190</td>
<td>704025</td>
</tr>
</tbody>
</table>
## Lesson Eight
### General Ledger

#### Cash

<table>
<thead>
<tr>
<th>DATE</th>
<th>ITEMS</th>
<th>Post Ref.</th>
<th>DEBIT</th>
<th>DATE</th>
<th>ITEMS</th>
<th>Post Ref.</th>
<th>CREDIT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Mai 2 Balance</td>
<td>13</td>
<td>168.53</td>
<td>Mai 31</td>
<td></td>
<td>1</td>
<td>168.83</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>22/0.22</td>
<td></td>
<td>3.96853</td>
</tr>
</tbody>
</table>

#### Savings

<table>
<thead>
<tr>
<th>DATE</th>
<th>ITEMS</th>
<th>Post Ref.</th>
<th>DEBIT</th>
<th>DATE</th>
<th>ITEMS</th>
<th>Post Ref.</th>
<th>CREDIT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Mai 2 Balance</td>
<td>13</td>
<td>200.00</td>
<td>Mai 5</td>
<td></td>
<td>2</td>
<td>480.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>23/0.23</td>
<td></td>
<td>600.00</td>
</tr>
</tbody>
</table>

#### Office Supplies

<table>
<thead>
<tr>
<th>DATE</th>
<th>ITEMS</th>
<th>Post Ref.</th>
<th>DEBIT</th>
<th>DATE</th>
<th>ITEMS</th>
<th>Post Ref.</th>
<th>CREDIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 2</td>
<td>Balance</td>
<td>13</td>
<td>415.00</td>
<td>May 2</td>
<td></td>
<td>2</td>
<td>416.50</td>
</tr>
<tr>
<td>19</td>
<td></td>
<td></td>
<td>210.00</td>
<td>26</td>
<td></td>
<td></td>
<td>3010.00</td>
</tr>
<tr>
<td>30</td>
<td></td>
<td></td>
<td>20120</td>
<td>4</td>
<td></td>
<td></td>
<td>3426.50</td>
</tr>
<tr>
<td>1135.11</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4561.61</td>
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</tbody>
</table>

#### Office Furniture

<table>
<thead>
<tr>
<th>DATE</th>
<th>ITEMS</th>
<th>Post Ref.</th>
<th>DEBIT</th>
<th>DATE</th>
<th>ITEMS</th>
<th>Post Ref.</th>
<th>CREDIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 2</td>
<td>Balance</td>
<td>13</td>
<td>2150.00</td>
<td>May 20</td>
<td></td>
<td>2</td>
<td>1200.00</td>
</tr>
<tr>
<td>95000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### GENERAL LEDGER

**Office Equipment**

<table>
<thead>
<tr>
<th>DATE</th>
<th>ITEMS</th>
<th>POST. REF.</th>
<th>DEBIT</th>
<th>DATE</th>
<th>ITEMS</th>
<th>POST. REF.</th>
<th>CREDIT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>May 2</td>
<td>Balance</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>16</td>
<td>500.00</td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>16</td>
<td>500.00</td>
<td></td>
</tr>
</tbody>
</table>

**A.B.C. Company**

<table>
<thead>
<tr>
<th>DATE</th>
<th>ITEMS</th>
<th>POST. REF.</th>
<th>DEBIT</th>
<th>DATE</th>
<th>ITEMS</th>
<th>POST. REF.</th>
<th>CREDIT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>May 23</td>
<td>C2</td>
<td>1000.00</td>
<td></td>
<td>May 23</td>
<td>Balance</td>
<td>1450.00</td>
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</table>

**Milled Company**

<table>
<thead>
<tr>
<th>DATE</th>
<th>ITEMS</th>
<th>POST. REF.</th>
<th>DEBIT</th>
<th>DATE</th>
<th>ITEMS</th>
<th>POST. REF.</th>
<th>CREDIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 6</td>
<td>C2</td>
<td>1000.00</td>
<td></td>
<td></td>
<td>May 23</td>
<td>Balance</td>
<td>1400.00</td>
</tr>
<tr>
<td>23</td>
<td>C2</td>
<td>246.63</td>
<td>18</td>
<td>114.59</td>
<td>03</td>
<td>563.22</td>
<td></td>
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</table>

**Peter Rogers, Capital**

<table>
<thead>
<tr>
<th>DATE</th>
<th>ITEMS</th>
<th>POST. REF.</th>
<th>DEBIT</th>
<th>DATE</th>
<th>ITEMS</th>
<th>POST. REF.</th>
<th>CREDIT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>May 23</td>
<td>Balance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5040.00</td>
</tr>
</tbody>
</table>

**Account No.**

- 15
- 21
- 22
- 31
### GENERAL LEDGER

#### Sales

<table>
<thead>
<tr>
<th>DATE</th>
<th>ITEMS</th>
<th>Post. Ref.</th>
<th>DEBIT</th>
<th>DATE</th>
<th>ITEMS</th>
<th>Post. Ref.</th>
<th>CREDIT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

May 31  
CA 835.66

#### Miscellaneous Income

<table>
<thead>
<tr>
<th>DATE</th>
<th>ITEMS</th>
<th>Post. Ref.</th>
<th>DEBIT</th>
<th>DATE</th>
<th>ITEMS</th>
<th>Post. Ref.</th>
<th>CREDIT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

May 31  
CA 80.78

#### Auto Expense

<table>
<thead>
<tr>
<th>DATE</th>
<th>ITEMS</th>
<th>Post. Ref.</th>
<th>DEBIT</th>
<th>DATE</th>
<th>ITEMS</th>
<th>Post. Ref.</th>
<th>CREDIT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

May 19  
CA 60.00

#### Miscellaneous Expense

<table>
<thead>
<tr>
<th>DATE</th>
<th>ITEMS</th>
<th>Post. Ref.</th>
<th>DEBIT</th>
<th>DATE</th>
<th>ITEMS</th>
<th>Post. Ref.</th>
<th>CREDIT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

May 9  
CA 270.00

13  
CA 500.47

24  
CA 325.00

30  
1270.47  
CA 175.00

18  16
### Rent Expense

<table>
<thead>
<tr>
<th>Date</th>
<th>Items</th>
<th>Post Ref</th>
<th>Debit</th>
<th>Items</th>
<th>Post Ref</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/19</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2/27</td>
<td>CA</td>
<td>120.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Telephone Expense

<table>
<thead>
<tr>
<th>Date</th>
<th>Items</th>
<th>Post Ref</th>
<th>Debit</th>
<th>Items</th>
<th>Post Ref</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>3/1</td>
<td>CA</td>
<td>15.27</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ACCOUNT NO. ___

ACCOUNT NO. ___

ACCOUNT NO. ___

ACCOUNT NO. ___
LESSON NINE
EXERCISE SHEET

NAME _____________
DATE _____________

Task 2

1. List a function of the work sheet.

2. List three major sections of the debit and credit columns of the work sheet.
   a. 
   b. 
   c. 

Task 3

Describe a function of each major debit and credit section of the work sheet.

1. 

2. 

3.
EXERCISE SHEET
(Continued)

Lesson 9

TASK 8

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

1. Income statement:

2. Balance sheet:
Task 2

List two needs for closing entries.
1.
2.

Task 6

List a function of the post-closing trial balance.

Task 10

List six steps in the accounting cycle.
### LESSON ELEVEN

#### SELF-EVALUATION

<table>
<thead>
<tr>
<th></th>
<th>Always</th>
<th>Frequently</th>
<th>Usually</th>
<th>Seldom</th>
<th>Never</th>
<th>Does not apply to me</th>
</tr>
</thead>
</table>

Directions: Place a check in the column that describes your feelings about the following statements. There are no "correct" answers. The responses that you check should be your opinion.

1. I like the majority of my peer group at work to be men.
2. The neatness of my work is important to me.
3. I can take the same information and correctly write it on different forms.
4. I like to determine my own starting and stopping times for work and vary my daily hours.
5. I can keep information confidential and do not feel a need to share it with just one person.
6. My handwriting is very legible.
7. I am a creative person and like to do things differently everytime I do them.
8. I use the adding machine to complete my accounting work.
9. I like the majority of my peer group at work to be women.
10. I feel that I am the only person who needs to be able to read my accounting reports.
11. If I am not sure of the spelling of a word, I look it up in the dictionary.
12. I made mistakes in the lessons because I did not write numbers down correctly.
13. While I was working in the lessons, I learned the vocabulary and did not refer to a form or statement as a "what-cha-ma-call-it."
14. When I get a job as an accounting clerk, I will follow the steps that I learned in the textbook and not change to the way my employer keeps his records if it is different.
<table>
<thead>
<tr>
<th></th>
<th>Always</th>
<th>Frequently</th>
<th>Usually</th>
<th>Seldom</th>
<th>Never</th>
<th>Does not apply to me</th>
</tr>
</thead>
<tbody>
<tr>
<td>15.</td>
<td>I read and follow directions and do not try to do something in my own way.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16.</td>
<td>When I am working with money, every cent needs to be accounted for in my reports.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17.</td>
<td>I try to increase my knowledge of accounting as I work and hope to advance to a higher position.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18.</td>
<td>If an adding machine is not available, I cannot do my work.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td>I want my job to provide benefits other than wages, such as group health insurance, life insurance, and retirement benefits.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20.</td>
<td>If the office does not have modern furniture and office machines, I will not work for that business.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21.</td>
<td>I feel confined when I have to work inside a building.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22.</td>
<td>I like to work sitting down at a desk or work station.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23.</td>
<td>I am able to look at a list of facts and write a brief summary of the facts in paragraph form.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24.</td>
<td>It is important that I earn at least $200.00 per week when I work as an accounting clerk.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25.</td>
<td>I have taken business mathematics or other mathematics courses in high school and achieved an average grade or better in the course.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26.</td>
<td>When I repeat the same job often, I get bored and make many mistakes or become careless.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Always</td>
<td>Frequently</td>
<td>Usually</td>
<td>Seldom</td>
<td>Never</td>
<td>Does not apply to me</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>--------</td>
<td>------------</td>
<td>---------</td>
<td>--------</td>
<td>-------</td>
<td>---------------------</td>
</tr>
<tr>
<td>27. I like to work indoors.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28. I like to work with numbers.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29. I have been able to read and understand the material in the textbook.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30. I have scored 80 percent or above on the posttests in the lessons.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>