

# CHAPTER 7 Posting Journal Entries to General Ledger Accounts

## Study Guide

### Section Assessment

**Section 1** *Read Section 1 on pages 167–169 and complete the following exercises on page 170.*

- Reinforce the Main Idea
- Math for Accounting
- Problem 7-1 *Opening Ledger Accounts*

**Section 2** *Read Section 2 on pages 171–177 and complete the following exercises on page 178.*

- Reinforce the Main Idea
- Math for Accounting
- Problem 7-2 *Posting from the General Journal to the Ledger*

**Section 3** *Read Section 3 on pages 179–182 and complete the following exercises on page 183.*

- Reinforce the Main Idea
- Math for Accounting
- Problem 7-3 *Analyzing a Source Document*
- Problem 7-4 *Recording and Posting a Correcting Entry*

### Chapter Assessment

**Summary** *Review the Chapter 7 Visual Summary on page 184 in your textbook.*

- Key Concepts

**Review and Activities** *Complete the following questions and exercises on page 185 in your textbook.*

- After You Read: Answering the Essential Question
- Vocabulary Check
- Concept Check

**Standardized Test Practice** *Complete the exercises on page 186 in your textbook.*

**Computerized Accounting** *Read the Computerized Accounting information on page 187 in your textbook.*

- Making the Transition from a Manual to a Computerized System

**Problems** *Complete the following End-of-Chapter Problems for Chapter 7 in your textbook.*

- Problem 7-5 *Posting General Journal Transactions*
- Problem 7-6 *Preparing a Trial Balance*
- Problem 7-7 *Journalizing and Posting Business Transactions*
- Problem 7-8 *Journalizing and Posting Business Transactions*
- Problem 7-9 *Recording and Posting Correcting Entries*

### Challenge Problem

**Real-World Applications and Connections** *Complete the following applications on pages 192–193 in your textbook.*

- Career Wise
- Global Accounting
- A Matter of Ethics
- Spotlight on Personal Finance
- H. O. T Audit