

Perhaps you have watched the game show known as "Jeopardy." Contestants must prepare a question that is answered by a given prompt. It is your turn to play "Jeopardy" and your category is "tools of accounting."

For instance, if your prompt was "book of original entry," you would reply:

"What is the general journal?"

And remember, the prompts get harder as you go. Don't forget to answer in the form of a question!

- (a) Debits must equal these
- (b) Used to increase expense accounts
- (c) The process of transferring data from journal to ledger
- (d) Not a financial statement, showing balance
- (e) The offspring of a control account
- (f) A "scratch pad" for accountants