**Test Format:**

* Fill in the blanks type questions
  + Accounting cycle
  + Terms (posting, general journal, ledger, journalizing, forwarding)
* Understand how to use the three-column balance on ledger accounts
* How to start a new page in a ledger
* How to do a correcting journal entry
* Understand how errors affect the trial balance
* Identify errors
* Posting from general journal to ledger