

Study Guide 6

| Name | | Perfect Score | Your Score |
|------|--|----------------|------------|
| | Identifying Accounting Terms | 8 Pts. | |
| | Analyzing Accounting Practices Related to a Work Sheet | 17 Pts. | |
| | Analyzing the Preparation of a Trial Balance on a Work Sheet | 16 Pts. | |
| | Analyzing Adjustments and Extending Account Balances on a Work Sheet | 16 Pts. | |
| | Total | 57 Pts. | |

Part One—Identifying Accounting Terms

Directions: Select the one term in Column I that best fits each definition in Column II. Print the letter identifying your choice in the Answers column.

| Column I | Column II | Answers |
|---------------------|---|-------------|
| A. adjustments | 1. The length of time for which a business summarizes and reports financial information. (p. 152) | 1. <u>C</u> |
| B. balance sheet | 2. A columnar accounting form used to summarize the general ledger information needed to prepare financial statements. (p. 153) | 2. <u>H</u> |
| C. fiscal period | 3. A proof of equality of debits and credits in a general ledger. (p. 154) | 3. <u>G</u> |
| D. income statement | 4. Changes recorded on a work sheet to update general ledger accounts at the end of a fiscal period. (p. 157) | 4. <u>A</u> |
| E. net income | 5. A financial statement that reports assets, liabilities, and owner's equity on a specific date. (p. 162) | 5. <u>B</u> |
| F. net loss | 6. A financial statement showing the revenue and expenses for a fiscal period. (p. 163) | 6. <u>D</u> |
| G. trial balance | 7. The difference between total revenue and total expenses when total revenue is greater. (p. 164) | 7. <u>E</u> |
| H. work sheet | 8. The difference between total revenue and total expenses when total expenses are greater. (p. 165) | 8. <u>F</u> |

Part One Identifying Accounting Terms Study Guide

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