

# 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.	
	<b>Total</b>	<b>57 Pts.</b>	

## 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. <b>C</b>
B. balance sheet	2. A columnar accounting form used to summarize the general ledger information needed to prepare financial statements. (p. 153)	2. <b>H</b>
C. fiscal period	3. A proof of equality of debits and credits in a general ledger. (p. 154)	3. <b>G</b>
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. <b>A</b>
E. net income	5. A financial statement that reports assets, liabilities, and owner's equity on a specific date. (p. 162)	5. <b>B</b>
F. net loss	6. A financial statement showing the revenue and expenses for a fiscal period. (p. 163)	6. <b>D</b>
G. trial balance	7. The difference between total revenue and total expenses when total revenue is greater. (p. 164)	7. <b>E</b>
H. work sheet	8. The difference between total revenue and total expenses when total expenses are greater. (p. 165)	8. <b>F</b>

# Study Guide 10 Identifying Accounting Terms

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Fundamentals of Accounting - Working Papers and Study Guide Kenton E. Ross, Robert M. Swanson, 1991-03

Intermediate Accounting, , Study Guide Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-08-02 Reflecting the demands for entry level accountants the focus of this book is on fostering critical thinking skills reducing emphasis on memorisation and encouraging more analysis and interpretation by requiring use of technology tools spreadsheets and databases

*Financial Accounting, Study Guide* Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-01-12 Weygandt helps corporate managers see the relevance of accounting in their everyday lives Challenging accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them

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