

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> |

Study Guide 13 Identifying Accounting Terms Answers

**John Ellis Price, M. David
Haddock, Horace R. Brock**



Study Guide 13 Identifying Accounting Terms Answers:

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

Accounting Principles, Study Guide | Jerry J. Weygandt, Paul D. Kimmel, Donald E.ieso, 2010-09-21 Weygandt s

Accounting Principles introduces challenging accounting concepts with examples that are familiar to accountants The new edition has been updated with the latest IFRS IASB standards Additional coverage is included on foreign currency translation and LCM More discussions focus on risk management as a result of the financial crisis The examples also emphasize current examples in order to help accountants make the connection to their everyday lives *Study Guide and Working Papers*

Chapters 1-13 for Use with College Accounting John Ellis Price, M. David Haddock, Horace R. Brock, 2005-12 **Wiley**

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CIMA Official Learning System Management Accounting Financial Strategy John Ogilvie, 2008-09-10 The 2009 edition has been written in conjunction with the examiner to fully reflect what could be tested in the exam Fully revised with additional readings and examples it provides complete study material for the May and November 2009 exams **Wiley CMA Exam**

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