

Name	Perfect Soore	Tower Seasons
Identifying Accounting Terms	27 Pts.	
Identifying Account Concepts and Practices	1.8 Pts.	
Analyzing How Transactions Change on Accounting Equation	1:0 Pm.	
Analyzing How Transactions Change Owner's Equity in an Accounting Equation	1.2 Pm.	
Total	0.5 Pm.	

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	Column II Answe	
Α.	account	 The process of planning, recording, analyzing, and interpreting financial information. (p. 6) 	1	D
88.7	account balance	 A planned process designed to compile financial data and summarize the results in accounting records and reports. (p. 6) 	2	r_
C.	account title	 Financial reports that summarize the financial condition and operations of a business. (p. 6) 	3	p
D.	accounting	 A formal report that shows what an individual owns, what an individual owes, and the difference between the two. (p. 7) 	4	S
82.	accounting equation	5. Anything of value that is owned. (p. 7)	5.	G
85.	accounting system	6. An amount owed. (p. 7)	6	R
G.	asset	 The difference between personal assets and personal liabilities. (p. 7) 	7	и
9903	business ethics	8. The difference between assets and liabilities. (p. 7)	8.	340
1.	business plan	 The principles of right and wrong that guide an individual in making decisions. (p. 8) 	9	N
10	capital account	10. The use of ethics in making business decisions. (p. 8)	10	21
84	creditor	11. A business that performs an activity for a fee. (p. 10)	23.	Y
L.	equities	12. A business owned by one person. (p. 10)	12.	W.
M.	equity	 A formal written document that describes the nature of a business and how it will operate. (p. 10) 	13.	
N.	ethics	 Generally Accounting Principles. The standards and rules that accountants follow while recording and reporting financial activities. (p. 11) 	14	Q
O.	corpense	15. Financial rights to the assets of a business. (p. 13)	15.	L
P.	financial statements	 The amount remaining after the value of all liabilities is subtracted from the value of all assets. (p. 13) 	16	T
Q.	GAAP	 The equation showing the relationship among assets, liabilities, and owner's equity. (p. 13) 	17	E
R.	liability	 Any business activity that changes assets, liabilities, or owner's equity. (p. 14) 	18	Z
S.	net worth statement	 A record that summarizes all the transactions pertaining to a single item in the accounting equation. (p. 14) 	19	A
T.	owner's equity	20. The name given to an account. (p. 14)	20	C
43.	personal net worth	 The difference between the increases and decreases in an account. (p. 14) 	21	В

Chapter 1 Starting a Proprietorship: Changes That Affect the Accounting Equation • 1

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