

Name	Perfect Score	Year
Identifying Accounting Terms	8 Phs.	100000
Analyzing Accounting Practices Related to a Work Sheet	17 Pm.	
Analyzing the Preparation of a Trial Balance on a Work Sheet	16 Fm.	
Analyzing Adjustments and Extending Account Balances on a Work Sheet	16 Pm.	
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	Ans	wers
Α.	adjustments	 The length of time for which a business summarizes and reports financial information. (p. 152) 	1	C
В.	balance sheet	A columnar accounting form used to summarize the general ledger information needed to prepare financial statements. (p. 153)	2	H
C.	fiscal period	 A proof of equality of debits and credits in a general ledger. (p. 154) 	3	G
D.	income statement	 Changes recorded on a work sheet to update general ledger accounts at the end of a fiscal period. (p. 157) 	4	A
E.	net income	 A financial statement that reports assets, liabilities, and owner's equity on a specific date. (p. 162) 	5	В
F.	net loss	 A financial statement showing the revenue and expenses for a fiscal period. (p. 163) 	6	D
G.	trial balance	 The difference between total revenue and total expenses when total revenue is greater. (p. 164) 	7	E
H.	work sheet	 The difference between total revenue and total expenses when total expenses are greater. (p. 165) 	8	F

<u>Identifying Accounting Terms Study Guide Cengage</u> <u>Learning</u>

Mellida Frost, Euan Sutherland

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Student Study Guide CENGAGE Learning, Steven D. Grossman, 1999-12 ACCT3 Financial Jonathan Tyler, Norman H. Godwin, C. Wayne Alderman, 2018-09-01 ACCT3 Financial is the Asia Pacific edition of the proven 4LTR press approach to financial accounting designed to enhance students learning experiences. The text is for teaching students learning the preparers debits and credits approach and is presented in an easy to read and accessible style Concise and complete new data and case studies from the Australian branch of CSL have been included as well as fully updated content. This new edition also includes a strong suite of student and instructor resources including CourseMate Express to enhance student learning and revision.

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