

# 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. <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>

# Identifying Accounting Terms Study Guide

**Patrick R. Delaney, O. Ray Whittington**



## Identifying Accounting Terms Study Guide:

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

Intermediate Accounting, Chapters 1-14, Study Guide Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2000-06-07

This bestseller has powered the careers of countless professionals. The new edition builds on the book's reputation for comprehensiveness, accuracy, and currency, incorporating all the recent changes to the accounting literature. Updated with the latest developments and standards in the field, the book includes a CD-ROM with an accounting cycle tutorial, a financial statement analysis primer, an annual report database, spreadsheet tools, career resources, and more. It will help readers develop the knowledge and skills base they need to succeed as professional accountants.

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**Cost Accounting** Pamphlet Master,2014-07-17 This Cost Accounting study guide is created by Pamphlet Master for students everywhere This tool has a comprehensive variety of college and graduate school topics subjects which can give you what it takes to achieve success not only in school but beyond Included in the pamphlet are Cost Accounting Cost Accounting Basics Cost Accounting Analysis The Cytoskeleton and Cytosol Cost Accounting Budgeting Basics Ten Managerial Accounting Formulas

**ACCA Skills F7 Financial Reporting (International and UK) Study Text 2014** BPP Learning Media,2014-06-01 The examining team reviewed F7 Study Text covers all the relevant ACCA F7 syllabus topics and offers examiner advice on approaching the paper It is suitable for both International and UK study Additional UK topics are covered in an online supplement The text takes the examiner's guidance into account on how topics will be addressed in the exam and concentrates on key areas

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