

# Study Guide 6

| Name |                                                                      | Perfect Score  | Your Score |
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|      | Identifying Accounting Terms                                         | 8 Pts.         |            |
|      | Analyzing Accounting Practices Related to a Work Sheet               | 17 Pts.        |            |
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|      | 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> |

# Study Guide One Identifying Accounting Terms Answers

**G Thomas**



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**Century 21 Accounting 1st Year Course Chapters 1-18 - Working Papers** Kenton E. Ross, Robert M.

Swanson, 1986-07      **Work Pap/Sg Ch 1-20, C21 Acct** Robert M. Swanson, Kenton E. Ross, 1991-03      South-Western

Century 21 Accounting Multicolumn Journal, 2000      **Wiley CPAexcel Exam Review 2016 Study Guide January** O. Ray

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Brewer, Ray H. Garrison, Eric Noreen, Brewer Peter, Garrison Ray, Noreen Eric, 2006-03 This study aid provides suggestions for studying chapter material summarizes essential points in each chapter and tests students knowledge using self test questions and exercises **Study Guide for Use with Intermediate Accounting** A. N. Mosich, 1982 **Study Guide, Financial Accounting** Mary Nisbet, 2001 *Workbook/Study Guide for Use with Managerial Accounting, 6th Canadian Edition*

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study aid written by Eric Noreen provides suggestions for studying chapter material summarizes essential points in each chapter and tests students knowledge using self test questions and exercises      *Century 21 Accounting* Swanson,Melanie H. Ross,Hanson,Gilbert,1994      *Module 3 Wk Pap 19-28, Century 21 Acct 1y* MD Jan Swanson,Kenton E. Ross,Hanson,Robert D. Hanson,Robert Swanson,Claudia B. Gilbertson,Mark W. Lehman,1994-05-28      *Study Guide for Business Law* ,1983

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