

Study Guide 1

Name	Perfect Score	Your Score
Identifying Accounting Terms	27 Pts.	
Identifying Account Concepts and Practices	18 Pts.	
Analyzing How Transactions Change an Accounting Equation	10 Pts.	
Analyzing How Transactions Change Owner's Equity in an Accounting Equation	12 Pts.	
Total	65 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. account	1. The process of planning, recording, analyzing, and interpreting financial information. (p. 6)	1. <u>D</u>
B. account balance	2. A planned process designed to compile financial data and summarize the results in accounting records and reports. (p. 6)	2. <u>F</u>
C. account title	3. Financial reports that summarize the financial condition and operations of a business. (p. 6)	3. <u>P</u>
D. accounting	4. A formal report that shows what an individual owns, what an individual owes, and the difference between the two. (p. 7)	4. <u>S</u>
E. accounting equation	5. Anything of value that is owned. (p. 7)	5. <u>G</u>
F. accounting system	6. An amount owed. (p. 7)	6. <u>R</u>
G. asset	7. The difference between personal assets and personal liabilities. (p. 7)	7. <u>U</u>
H. business ethics	8. The difference between assets and liabilities. (p. 7)	8. <u>M</u>
I. business plan	9. The principles of right and wrong that guide an individual in making decisions. (p. 8)	9. <u>N</u>
J. capital account	10. The use of ethics in making business decisions. (p. 8)	10. <u>H</u>
K. creditor	11. A business that performs an activity for a fee. (p. 10)	11. <u>Y</u>
L. equities	12. A business owned by one person. (p. 10)	12. <u>V</u>
M. equity	13. A formal written document that describes the nature of a business and how it will operate. (p. 10)	13. <u>I</u>
N. ethics	14. Generally Accepted Accounting Principles. The standards and rules that accountants follow while recording and reporting financial activities. (p. 11)	14. <u>Q</u>
O. expense	15. Financial rights to the assets of a business. (p. 13)	15. <u>L</u>
P. financial statements	16. The amount remaining after the value of all liabilities is subtracted from the value of all assets. (p. 13)	16. <u>T</u>
Q. GAAP	17. The equation showing the relationship among assets, liabilities, and owner's equity. (p. 13)	17. <u>E</u>
R. liability	18. Any business activity that changes assets, liabilities, or owner's equity. (p. 14)	18. <u>Z</u>
S. net worth statement	19. A record that summarizes all the transactions pertaining to a single item in the accounting equation. (p. 14)	19. <u>A</u>
T. owner's equity	20. The name given to an account. (p. 14)	20. <u>C</u>
U. personal net worth	21. The difference between the increases and decreases in an account. (p. 14)	21. <u>B</u>

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

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Study Guide Identifying Accounting Concepts And Practices

Rosina Ehmann



Study Guide Identifying Accounting Concepts And Practices:

Whispering the Strategies of Language: An Psychological Journey through **Study Guide Identifying Accounting Concepts And Practices**

In a digitally-driven earth wherever screens reign great and quick interaction drowns out the subtleties of language, the profound strategies and emotional subtleties concealed within phrases usually go unheard. However, located within the pages of **Study Guide Identifying Accounting Concepts And Practices** a captivating fictional value pulsating with raw feelings, lies a fantastic quest waiting to be undertaken. Written by an experienced wordsmith, that enchanting opus invites visitors on an introspective trip, lightly unraveling the veiled truths and profound impact resonating within ab muscles fabric of each word. Within the emotional depths of this moving evaluation, we shall embark upon a genuine exploration of the book is core themes, dissect their fascinating publishing style, and fail to the powerful resonance it evokes serious within the recesses of readers hearts.

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