

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.	
	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	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>

Answers To Accounting 1 Study Guide 7

**Paul D. Kimmel, Jerry J.
Weygandt, Donald E. Kieso**

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questions Match Terms and Concepts to their Definitions Learning Objectives Short Answer Questions Critical Thinking Questions Brain Teaser and answers to all above mentioned exercises **Books in Print Supplement** ,1988 **The British National Bibliography** Arthur James Wells,2000 **American Book Publishing Record** ,2004 *Study Guide for Use with Intermediate Accounting* A. N. Mosich,1982 **Financial Accounting** Paul D. Kimmel,Jerry J. Weygandt,Donald E. Kieso,1998 This user friendly book teaches readers fundamental accounting procedures with an emphasis on the relationship between the procedural detail and the fundamental accounting equation It gives readers the conceptual and procedural accounting tools they need in order to make sound internal and external business decisions

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