

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. C
B. balance sheet	2. A columnar accounting form used to summarize the general ledger information needed to prepare financial statements. (p. 153)	2. H
C. fiscal period	3. A proof of equality of debits and credits in a general ledger. (p. 154)	3. G
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. A
E. net income	5. A financial statement that reports assets, liabilities, and owner's equity on a specific date. (p. 162)	5. B
F. net loss	6. A financial statement showing the revenue and expenses for a fiscal period. (p. 163)	6. D
G. trial balance	7. The difference between total revenue and total expenses when total revenue is greater. (p. 164)	7. E
H. work sheet	8. The difference between total revenue and total expenses when total expenses are greater. (p. 165)	8. F

Study Guide Part One Accounting

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Table of Contents Study Guide Part One Accounting

1. Understanding the eBook Study Guide Part One Accounting
 - The Rise of Digital Reading Study Guide Part One Accounting
 - Advantages of eBooks Over Traditional Books
2. Identifying Study Guide Part One Accounting
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Study Guide Part One Accounting
 - User-Friendly Interface
4. Exploring eBook Recommendations from Study Guide Part One Accounting
 - Personalized Recommendations
 - Study Guide Part One Accounting User Reviews and Ratings
 - Study Guide Part One Accounting and Bestseller Lists
5. Accessing Study Guide Part One Accounting Free and Paid eBooks
 - Study Guide Part One Accounting Public Domain eBooks
 - Study Guide Part One Accounting eBook Subscription Services
 - Study Guide Part One Accounting Budget-Friendly Options
6. Navigating Study Guide Part One Accounting eBook Formats

- ePub, PDF, MOBI, and More
- Study Guide Part One Accounting Compatibility with Devices
- Study Guide Part One Accounting Enhanced eBook Features

7. Enhancing Your Reading Experience

- Adjustable Fonts and Text Sizes of Study Guide Part One Accounting
- Highlighting and Note-Taking Study Guide Part One Accounting
- Interactive Elements Study Guide Part One Accounting

8. Staying Engaged with Study Guide Part One Accounting

- Joining Online Reading Communities
- Participating in Virtual Book Clubs
- Following Authors and Publishers Study Guide Part One Accounting

9. Balancing eBooks and Physical Books Study Guide Part One Accounting

- Benefits of a Digital Library
- Creating a Diverse Reading Collection Study Guide Part One Accounting

10. Overcoming Reading Challenges

- Dealing with Digital Eye Strain
- Minimizing Distractions
- Managing Screen Time

11. Cultivating a Reading Routine Study Guide Part One Accounting

- Setting Reading Goals Study Guide Part One Accounting
- Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of Study Guide Part One Accounting

- Fact-Checking eBook Content of Study Guide Part One Accounting
- Distinguishing Credible Sources

13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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