

# 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>

# Study Guide Identifying Accounting Concepts And Practices

**Donald E. Kieso, Jerry J. Weygandt**



## **Study Guide Identifying Accounting Concepts And Practices:**

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**South-Western Century 21 Accounting Multicolumn Journal** ,2000 *ACCA Paper F3 - Financial Accounting (GBR) Study Text* BPP Learning Media,2009-07-01 The ACCA F3 Study Text is split into six parts in line with the syllabus structure The examiner has commented that the Study Text is well structured and focused to meet the requirements of the F3 student There is a whole chapter devoted to the subject of ethical considerations as ethics and social responsibility are integral to the new ACCA syllabus

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Barbara Chiappetta, 1998-08 **Study Guide and Working Papers Chapters 1-13 for Use with College Accounting**

John Ellis Price, M. David Haddock, Horace R. Brock, 2005-12 **Study Guide to Accompany Financial Accounting** Serge Matulich, 1980 *Accounting Principles, Parts 1 and 2, Study Guide* Jerry J. Weygandt, Donald E. Kieso, Paul D.

Kimmel, Barbara Trenholm, 2004-03-09 The Navigator is a learning system designed to guide students through each chapter and consists of a series of checklists tied to the chapter's study aids text features and study skills A Learning Styles Model is introduced in the preface and incorporated throughout the book to enable students with different learning approaches to better understand the material Feature Stories are brief stories of real Canadian companies that relate the chapter

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