

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

# Study Guide Part One Identifying Accounting Terms

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

## **Study Guide Part One Identifying Accounting Terms:**

*Intermediate Accounting, Chapters 1-14, Study Guide* Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2000-06-07 This bestseller has powered the careers of countless professionals. The new edition builds on the book's reputation for comprehensiveness, accuracy, and currency, incorporating all the recent changes to the accounting literature. Updated with the latest developments and standards in the field, the book includes a CD ROM with an accounting cycle tutorial, a financial statement analysis primer, an annual report database, spreadsheet tools, career resources, and more. It will help readers develop the knowledge and skills base they need to succeed as professional accountants.

*Study Guide to accompany Intermediate Accounting Volume I (Chapters 1-14), 11th Edition* Donald E. Kieso, Jerry J. Weygandt, 2003-03-21 Work more effectively and gauge your progress along the way. This Study Guide that is designed to accompany Kieso's Intermediate Accounting 11th Edition is a useful tool for students to use in the classroom and is an excellent resource when preparing for exams. It contains chapter outlines, chapter reviews of key concepts, and a glossary of key terms. Demonstration problems, multiple choice, true/false, matching, and other self-testing opportunities are also included. The bestselling text, Intermediate Accounting, has powered the careers of countless professionals. The new Eleventh Edition builds on the book's reputation for comprehensiveness, accuracy, and currency, incorporating all the recent changes to the accounting literature. Updated with the latest developments and standards in the field, the book includes a CD ROM with an accounting cycle tutorial, a financial statement analysis primer, an annual report database, spreadsheet tools, career resources, and more. It will help readers develop the knowledge and skills base they need to succeed as professional accountants.

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Kieso, 2012-02-21 This is the Study Guide to accompany Financial and Managerial Accounting Volume 1. Financial and Managerial Accounting by Weygandt Kimmel Kieso is a new introductory program for the two semester accounting sequence that presents equal coverage of both introductory financial and managerial accounting topics. The Team for Success authors of Jerry Weygandt, Paul Kimmel, and Don Kieso bring years of industry, academic, and writing experience to the development of this new title, which gives students the tools they need to understand the accounting cycle and key financial accounting topics while presenting the managerial topics in an easy-to-understand fashion in a decision-making framework. The Team for Success authors understand where students struggle in introductory accounting and have developed a learning system that illustrates the accounting cycle and key transactions while giving students the tools to apply their learning through sample exercises throughout the chapter. Weygandt Financial and Managerial Accounting relates accounting concepts to real world experiences, is full of relevant examples to students' lives, and provides IFRS coverage that will prepare students for the global economy.

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