

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 Identifying Accounting Terms Answer

Kenton E. Ross, Robert M. Swanson

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IASB standards Additional coverage is included on foreign currency translation and LCM More discussions focus on risk management as a result of the financial crisis The examples also emphasize current examples in order to help accountants make the connection to their everyday lives [Wiley CPAexcel Exam Review 2015 Study Guide \(January\)](#) O. Ray Whittington,2015-01-05 The world s most effective CPA exam prep system Financial Accounting and Reporting module Wiley CPAexcel Exam Review is the world s most trusted study guide for the Certified Public Accountant s exam complete comprehensive and updated to align with the latest exam content With 2 800 practice questions and solutions across four volumes the unique modular format helps you organize your study program zeroing in on areas that need work This volume Financial Accounting and Reporting contains all current AICPA content requirements providing total coverage of this section of the exam You ll get detailed outlines and study tips simulation and multiple choice questions and skill building problems that have made this guide the most effective CPA prep system for over thirty years The uniform CPA exam is updated annually to include new laws regulations and guidelines so it s important that your study guide be up to date as well Wiley CPAexcel Exam Review is updated annually to reflect the latest version of the exam and is the number one bestselling CPA study guide in the world because it provides full comprehensive coverage of all exam content and more practice questions than any other guide many of which are taken directly from past exams The unique format allows you to Identify target and master problem areas section by section Learn how to logically build your knowledge stores for better recall Practice with thousands of sample questions taken from past exams Review all exam content including the newest guidelines and regulations No one wants surprises on exam day and thorough preparation is the key to successful performance Whether you re embarking on a new study program or just need a quick refresher before the exam Wiley CPAexcel Exam Review is proven to be the most current complete comprehensive prep you can get [Wiley CPAexcel Exam Review Spring 2014 Study Guide](#) O. Ray Whittington,2014-06-02 The world s most effective CPA exam prep system Financial Accounting and Reporting module Wiley CPAexcel Exam Review is the world s most trusted study guide for the Certified Public Accountant s exam complete comprehensive and updated to align with the latest exam content With 2 800 practice questions and solutions across four volumes the unique modular format helps you organize your study program zeroing in on areas that need work This volume Financial Accounting and Reporting contains all current AICPA content requirements providing total coverage of this section of the exam You ll get detailed outlines and study tips simulation and multiple choice questions and skill building problems that have made this guide the most effective CPA prep system for over thirty years The uniform CPA exam is updated annually to include new laws regulations and guidelines so it s important that your study guide be up to date as well Wiley CPAexcel Exam Review is updated annually to reflect the latest version of the exam and is the number one bestselling CPA study guide in the world because it provides full comprehensive coverage of all exam content and more practice questions than any other guide many of which are taken directly from past exams The unique format allows you to Identify

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