

# 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:**

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accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them

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**Study Guide and Working Papers Chapters 1-13 for Use with College Accounting** John Ellis Price, M. David Haddock, Horace R. Brock, 2005-12 **Intermediate Accounting, , Study Guide** Donald E. Kieso, Jerry J. Weygandt, 1998 This is the first study guide to accompany Intermediate Accounting The ninth edition of the main text incorporates feedback from student and professor focus groups and teleconferences as well as extensive reviewer surveys The book includes conceptual discussions of selected topics and design and pedagogical features which focus on visually reinforcing and teaching text topics This text exposes students to the foundations of accounting the core of generally accepted accounting principles

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Canadian companies that relate the chapter information to the real world and are discussed further throughout the chapter Chapter Previews at the beginning of each chapter feature a paragraph linking the opening vignette to chapter material A visual outline of the topics and subtopics of the chapter is also presented to provide students with a chapter roadmap The text has been thoroughly reviewed by an instructor of English as a Second Language in manuscript stage to ensure that Accounting Principles provides an unprecedented level of clarity and readability to all readers Accounting Equation Analyses appear in the margins next to key journal entries They help your students understand the impact of accounting transactions and cash flow on the financial statements Stepped out pedagogy breaks down complex topics making the material more manageable for students Some examples of this pedagogy are Concepts for Review Concepts learned in previous chapters that are essential in order to understand the topics about to be covered are listed at the start of each chapter with pages references Before You Go On These Review it and Do It sections ensure that students understand what has just been covered before progressing further into the chapter

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