

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 One Identifying Accounting Terms Answers

O. Ray Whittington

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Intermediate Accounting, Volume 1 Text , Study Guide Peter J. Thomas,Terry D. Warfield,Irene M. Wiecek,Nicola M. Young,2008-10-28 US public companies will have to follow International Financial Reporting Standards as of January 1 2011 Weygandt s Financial Accounting IFRS introduces challenging accounting concepts with examples that are familiar to the student while incorporating the new global accounting standards Following the reputation for accuracy comprehensiveness and currency Weygandt guides students through financial accounting and the period of transition for IFRS readiness The text prepares student for the requirements they will follow in the coming years **Study Guide for Use with Intermediate Accounting** Walter B. Meigs,A. N. Mosich,Charles E. Johnson,1978

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