

# 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 Part One Accounting

**Susan Hermanson, James Don  
Edwards, Roger Hermanson**



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## **Table of Contents Study Guide Part One Accounting**

1. Understanding the eBook Study Guide Part One Accounting
  - The Rise of Digital Reading Study Guide Part One Accounting
  - Advantages of eBooks Over Traditional Books
2. Identifying Study Guide Part One Accounting
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Study Guide Part One Accounting
  - User-Friendly Interface
4. Exploring eBook Recommendations from Study Guide Part One Accounting
  - Personalized Recommendations

- Study Guide Part One Accounting User Reviews and Ratings
- Study Guide Part One Accounting and Bestseller Lists
- 5. Accessing Study Guide Part One Accounting Free and Paid eBooks
  - Study Guide Part One Accounting Public Domain eBooks
  - Study Guide Part One Accounting eBook Subscription Services
  - Study Guide Part One Accounting Budget-Friendly Options
- 6. Navigating Study Guide Part One Accounting eBook Formats
  - ePub, PDF, MOBI, and More
  - Study Guide Part One Accounting Compatibility with Devices
  - Study Guide Part One Accounting Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Study Guide Part One Accounting
  - Highlighting and Note-Taking Study Guide Part One Accounting
  - Interactive Elements Study Guide Part One Accounting
- 8. Staying Engaged with Study Guide Part One Accounting
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Study Guide Part One Accounting
- 9. Balancing eBooks and Physical Books Study Guide Part One Accounting
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Study Guide Part One Accounting
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Study Guide Part One Accounting
  - Setting Reading Goals Study Guide Part One Accounting
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Study Guide Part One Accounting
  - Fact-Checking eBook Content of Study Guide Part One Accounting

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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