

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. <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 Identifying Accounting Terms Answers

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



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Table of Contents Study Guide Identifying Accounting Terms Answers

1. Understanding the eBook Study Guide Identifying Accounting Terms Answers
 - The Rise of Digital Reading Study Guide Identifying Accounting Terms Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Study Guide Identifying Accounting Terms Answers
 - 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 Identifying Accounting Terms Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Study Guide Identifying Accounting Terms Answers
 - Personalized Recommendations
 - Study Guide Identifying Accounting Terms Answers User Reviews and Ratings
 - Study Guide Identifying Accounting Terms Answers and Bestseller Lists

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