

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 Account Terms

Tao Wei



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Table of Contents Study Guide Identifying Account Terms

1. Understanding the eBook Study Guide Identifying Account Terms
 - The Rise of Digital Reading Study Guide Identifying Account Terms
 - Advantages of eBooks Over Traditional Books
2. Identifying Study Guide Identifying Account Terms
 - 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 Account Terms
 - User-Friendly Interface
4. Exploring eBook Recommendations from Study Guide Identifying Account Terms
 - Personalized Recommendations
 - Study Guide Identifying Account Terms User Reviews and Ratings
 - Study Guide Identifying Account Terms and Bestseller Lists
5. Accessing Study Guide Identifying Account Terms Free and Paid eBooks
 - Study Guide Identifying Account Terms Public Domain eBooks
 - Study Guide Identifying Account Terms eBook Subscription Services

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