

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 Part One Identifying Accounting Terms 2014

O. Ray Whittington



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involves students working together by developing shared meanings and knowledge to solve a task or problem From this perspective learning is conceptualized as both a social process and individual outcome That is collaborative learning may facilitate individual student conceptual understanding and hence lead to higher academic achievement The empirical evidence is encouraging as has been shown that students working collaboratively tend to achieve higher grades than students working independently However the above perspectives on student engagement assume that groups are formed within the confines of formal learning environments e g lecture theaters involve students on the same degree program have the explicit function of achieving a learning task and disband once this has been achieved However students may also use existing social networks such as friendship groups as a mechanism for learning which may occur outside of formal learning environments There is an extensive literature on the role and benefits of friendship groups on student learning within primary and secondary education but there is a distinct lack of research within higher education This ebook is innovative and ambitious and will highlight and consolidate the current understanding of the role that student based engagement behaviors may serve in effective pedagogy A unique aspect of this research topic will be the fact that scholars will also be welcome to submit articles that describe the efficacy of the full range of approaches that have been employed to facilitate student engagement across the sector

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