

# Study Guide 6

Name		Perfect Score	Your Score
	Identifying Accounting Terms	8 Pts.	
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	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>

# Accounting Study Guide Identifying Accounting Terms

**Kenton E. Ross, Robert M. Swanson**



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## **Table of Contents Accounting Study Guide Identifying Accounting Terms**

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

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