

# 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. <b>C</b>
B. balance sheet	2. A columnar accounting form used to summarize the general ledger information needed to prepare financial statements. (p. 153)	2. <b>H</b>
C. fiscal period	3. A proof of equality of debits and credits in a general ledger. (p. 154)	3. <b>G</b>
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. <b>A</b>
E. net income	5. A financial statement that reports assets, liabilities, and owner's equity on a specific date. (p. 162)	5. <b>B</b>
F. net loss	6. A financial statement showing the revenue and expenses for a fiscal period. (p. 163)	6. <b>D</b>
G. trial balance	7. The difference between total revenue and total expenses when total revenue is greater. (p. 164)	7. <b>E</b>
H. work sheet	8. The difference between total revenue and total expenses when total expenses are greater. (p. 165)	8. <b>F</b>

# Accounting Study Guide Part Two

**IMA**

## **Accounting Study Guide Part Two:**

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

1. Understanding the eBook Accounting Study Guide Part Two
  - The Rise of Digital Reading Accounting Study Guide Part Two
  - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Study Guide Part Two
  - 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 Part Two
  - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Study Guide Part Two
  - Personalized Recommendations
  - Accounting Study Guide Part Two User Reviews and Ratings
  - Accounting Study Guide Part Two and Bestseller Lists
5. Accessing Accounting Study Guide Part Two Free and Paid eBooks
  - Accounting Study Guide Part Two Public Domain eBooks
  - Accounting Study Guide Part Two eBook Subscription Services
  - Accounting Study Guide Part Two Budget-Friendly Options
6. Navigating Accounting Study Guide Part Two eBook Formats
  - ePUB, PDF, MOBI, and More
  - Accounting Study Guide Part Two Compatibility with Devices
  - Accounting Study Guide Part Two Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Accounting Study Guide Part Two
  - Highlighting and Note-Taking Accounting Study Guide Part Two
  - Interactive Elements Accounting Study Guide Part Two

8. Staying Engaged with Accounting Study Guide Part Two
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Accounting Study Guide Part Two
9. Balancing eBooks and Physical Books Accounting Study Guide Part Two
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Accounting Study Guide Part Two
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Accounting Study Guide Part Two
  - Setting Reading Goals Accounting Study Guide Part Two
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Study Guide Part Two
  - Fact-Checking eBook Content of Accounting Study Guide Part Two
  - 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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