

# 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. <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 6 Answer Key

**Lea R. Dopson, David K. Hayes**



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*Solutions Manual to Study Guide and Working Papers for College Accounting* John Ellis Price, M. David Haddock, Horace R. Brock, 1999-04     Educational Advisory Manual United States. War Department. Information and Education Division, 1945

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Helmkamp, Leroy F. Imdieke, Ralph E. Smith, 1989-04-12 This comprehensive introductory text presents the theory and practice of financial and managerial accounting the balance being about two thirds financial and one third managerial The approach is practical beginning with sole proprietorships before going on to corporate accounting     **Wiley CPA**

**Examination Review, Outlines and Study Guides** Patrick R. Delaney, 2001-05-31 Co authored by CPA exam gurus Patrick Delaney the Wiley CPA Examination Study Guides are the most widely used resource in the CPA preparation market This thorough paperback volume is published annually and reviews all four parts of the CPA exam with many questions taken directly from previous CPA exams including new question formats     El-Hi Textbooks in Print , 1984     *Books in Print* , 1982

**U.S. Naval Training Bulletin** , 1949     **Canadiana** , 1991     Business Books and Serials in Print , 1977     **On Cassette** , 1990     Naval Training Bulletin , 1949-02     *Study Guide* Pearson, Courtland L. Bovée, 2006-01-31 The Study Guide contains Learning Objectives True False questions Multiple Choice questions Match Terms and Concepts to their Definitions Learning Objectives Short Answer Questions Critical Thinking Questions Brain Teaser and answers to all above mentioned exercises     Accounting Principles, with PepsiCo Annual Report, Study Guide, Volume I, Chapters 1-13 Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2004-02-10 Accounting Principles Seventh Edition addresses the issues that our customers instructors and students have said are important These include student success student motivation student problem solving skills student decision making skills and technology to assist learning and technology to assist teaching Click on www.wiley.com/college/wkk for details on how we address each of these issues     **Books in Print Supplement** , 1988

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