

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

Accounting 2 Study Guide Answers

Patrick R. Delaney,O. Ray Whittington

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Table of Contents Accounting 2 Study Guide Answers

1. Understanding the eBook Accounting 2 Study Guide Answers
 - The Rise of Digital Reading Accounting 2 Study Guide Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting 2 Study Guide Answers
 - 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 2 Study Guide Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting 2 Study Guide Answers
 - Personalized Recommendations
 - Accounting 2 Study Guide Answers User Reviews and Ratings

- Accounting 2 Study Guide Answers and Bestseller Lists
- 5. Accessing Accounting 2 Study Guide Answers Free and Paid eBooks
 - Accounting 2 Study Guide Answers Public Domain eBooks
 - Accounting 2 Study Guide Answers eBook Subscription Services
 - Accounting 2 Study Guide Answers Budget-Friendly Options
- 6. Navigating Accounting 2 Study Guide Answers eBook Formats
 - ePUB, PDF, MOBI, and More
 - Accounting 2 Study Guide Answers Compatibility with Devices
 - Accounting 2 Study Guide Answers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting 2 Study Guide Answers
 - Highlighting and Note-Taking Accounting 2 Study Guide Answers
 - Interactive Elements Accounting 2 Study Guide Answers
- 8. Staying Engaged with Accounting 2 Study Guide Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting 2 Study Guide Answers
- 9. Balancing eBooks and Physical Books Accounting 2 Study Guide Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting 2 Study Guide Answers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting 2 Study Guide Answers
 - Setting Reading Goals Accounting 2 Study Guide Answers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting 2 Study Guide Answers
 - Fact-Checking eBook Content of Accounting 2 Study Guide Answers
 - 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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