

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 Study Guide Identifying

O. Ray Whittington

Accounting Study Guide Identifying:

Intermediate Accounting, , Study Guide Donald E. Kieso, Jerry J. Weygandt, 1998 This is the first study guide to accompany Intermediate Accounting. The ninth edition of the main text incorporates feedback from student and professor focus groups and teleconferences as well as extensive reviewer surveys. The book includes conceptual discussions of selected topics and design and pedagogical features which focus on visually reinforcing and teaching text topics. This text exposes students to the foundations of accounting the core of generally accepted accounting principles.

Wiley CPAexcel Exam Review 2014 Study Guide

O. Ray Whittington, 2013-11-08 Everything today's CPA candidates need to pass the CPA Exam. Published annually this Auditing and Attestation volume of the comprehensive four volume paperback reviews all current AICPA content requirements in auditing and attestation. Many of the questions are taken directly from previous CPA exams. With 2 800 multiple choice questions in all four volumes these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination. Its unique modular format helps you zero in on those areas that need more attention and organize your study program. Complete sample exam. The most effective system available to prepare for the CPA exam proven for over thirty years. Timely up to the minute coverage for the computerized exam. Contains all current AICPA content requirements in auditing and attestation. Unique modular format helps candidates zero in on areas that need work organize their study program and concentrate their efforts. Comprehensive questions over 2 800 multiple choice questions and their solutions in the four volumes. Guidelines pointers and tips show how to build knowledge in a logical and reinforcing way. Other titles by Whittington: Audit Sampling An Introduction Fifth Edition Wiley CPA Exam Review 2014 arms test takers with detailed outlines study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work.

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