

# 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 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 **Wiley CPAexcel Exam Review 2015 Study Guide (January)** O. Ray Whittington, 2015-01-29 I wanted to say I bought just the four books by Wiley for each CPA section and took all 4 parts of the exam in May 2009 I studied for about half a year and I PASSED ALL 4 PARTS ON THE FIRST TRY 95% REG 88% FAR 82% AUD 81% BEC I am very excited and happy that these books alone helped me pass Gabriela Adriana Mandiuc Boerne Texas All the information you need to master the computerized CPA exam The most effective system available to prepare for the CPA exam proven for nearly forty 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 you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes Covers the new simulation style problems Includes over 280 simulations Complete sample exam in Auditing and Attestation Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Wiley CPAexcel Exam Review Study Guide 2015 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

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

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

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