

# 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 Answers T Bars

**Jerry J. Weygandt, Paul D. Kimmel, Jill E.  
Mitchell, Valerie Warren, Lori Novak**

## Accounting Study Guide Answers T Bars:

*Accounting Principles, Volume 2* Jerry J. Weygandt, Paul D. Kimmel, Jill E. Mitchell, Valerie Warren, Lori Novak, 2024-12-09  
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*Accountants' Index* American Institute of Certified Public Accountants, 1924      **Business** ,1914      *Texas Bar Journal* ,1983      **The Publishers Weekly** ,1911      **LaSalle Extension Magazine** ,1918      *Personal Efficiency* Samuel MacClintock, 1918      American Accountant ,1928      **Subject Guide to Books in Print** ,2001      **Management Accounting** ,1985      Paperbound Books in Print ,1984      *Books in Print* ,1991      *The Literary Digest* ,1922  
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