

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. <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>

Study Guide Identifying Accounting Terms

O. Ray Whittington



Study Guide Identifying Accounting Terms:

Fundamentals of Accounting - Working Papers and Study Guide Kenton E. Ross, Robert M. Swanson, 1991-03

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Warfield, 2000-06-07 This bestseller has powered the careers of countless professionals The new edition builds on the book s reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and standards in the field The book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants

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topics that need the most work Many of the practice questions are taken from previous exams and care was taken to ensure that they cover all the information candidates need to master in order to pass the new computerized Uniform CPA Examination

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Table of Contents Study Guide Identifying Accounting Terms

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

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