

| Name | Perfect Score | Year |
|--|------------------|--------|
| Identifying Accounting Terms | 8 Phs. | 100000 |
| Analyzing Accounting Practices Related to a Work Sheet | 17 Pm. | |
| Analyzing the Preparation of a Trial Balance on a Work Sheet | 16 Fm. | |
| Analyzing Adjustments and Extending Account Balances on a Work Sheet | 16 Pm. | |
| 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 | |
|----------|------------------|--|---|---------|--|
| Α. | adjustments | The length of time for which a business summarizes and reports financial information. (p. 152) | 1 | C | |
| В. | balance sheet | A columnar accounting form used to summarize the general ledger information needed to prepare financial statements. (p. 153) | 2 | H | |
| C. | fiscal period | A proof of equality of debits and credits in a general ledger. (p. 154) | 3 | G | |
| D. | income statement | 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 | A financial statement that reports assets, liabilities, and owner's equity on a specific date. (p. 162) | 5 | В | |
| F. | net loss | A financial statement showing the revenue and expenses for a fiscal period. (p. 163) | 6 | D | |
| G. | trial balance | The difference between total revenue and total expenses when total revenue is greater. (p. 164) | 7 | E | |
| H. | work sheet | The difference between total revenue and total expenses when total expenses are greater. (p. 165) | 8 | F | |

Study Guide One Identifying Accounting Terms Answers

Robert Libby, Patricia A. Libby, Daniel G. Short

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