

# Study Guide 6

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|      | Identifying Accounting Terms                                         | 8 Pts.         |            |
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## 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 Accounting Terms

**Annelies Wilder-Smith**



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