

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>

Part Two Accounting Study Guide Answers

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extra questions have been added to several chapters Comparative International Accounting is primarily intended for students at both undergraduate and postgraduate level taking courses in comparative and international accounting Christopher Nobes is PricewaterhouseCoopers Professor of Accounting at the University of Reading UK He is Vice Chairman of the accountancy committee of the Federation des Experts Comptables Europeens and was a UK representative on the board of the IASC from 1993 to 2001 Robert Parker is Emeritus Professor of Accounting at the University of Exeter UK He was formerly editor of the journal Accounting and Business Research Credit Management Emery Evans Olson, John Walter Hallman, 1925 Books and Pamphlets, Including Serials and Contributions to Periodicals Library of Congress. Copyright Office, 1965 **Study Guide and Working Papers, Chap 1-15** Jeffrey Slater, 2001-06-13 The Accountant's Magazine, 1929 **Publications 2002** University of the South Pacific. Library, 2002 **Accountant Student and Accountants' Journal**, 1916 El-Hi Textbooks and Serials in Print, 1996 R R Bowker Publishing, Bowker, 1996-02 *The Accountants Digest*, 1978 C.F.A. Study Guide Institute of Chartered Financial Analysts, 1974

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