

Name	Perfect	Year
Identifying Accounting Terms	8 Phs.	10000
Analyzing Accounting Practices Related to a Work Sheet		
Analyzing the Preparation of a Trial Balance on a Work Sheet	16 Pm.	
Analyzing Adjustments and Extending Account Balances on a Work Sheet	16 Pm.	
Total	57 Pm.	

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	Ans	wers
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

Identifying Accounting Terms Study Guide Key

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