

| Name | Perfect Score | Your |
|--|------------------|-------|
| Identifying Accounting Terms | 8 Phs. | 10000 |
| 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 Fm. | |
| 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 | н | |
| 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) | | 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 | |

<u>Identifying Accounting Terms Study Guide Cengage</u> <u>Learning</u>

Eliyathamby A. Selvanathan, Saroja Selvanathan, Gerald Keller

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Kavanagh, Sharelle Simmons, Christina James, 2024-09-01 Accounting Information for Business Decisions is a business focused introduction to accounting This resource leads students through the real world business cycle and how accounting information informs decision making The text uniquely uses a continuing narrative of establishing a small to medium business to teach accounting concepts providing an authentic and intentional learning experience for students Departing from the traditional approach taken by other introductory accounting textbooks students apply both managerial and financial approaches within the topics examined in each chapter to see the direct impact that Managerial Accounting decisions make on the Financial Accounting processes Premium online teaching and learning tools are available on the MindTap platform Learn more about the online tools au cengage com mindtap Instructor resources include solutions manual PowerPoints Testbank and NEW Excel worksheets College Accounting James A. Heintz, Robert W. Parry, 2001-02-08 This text presents concepts simply while ensuring the best most accurate coverage College Accounting is designed to make accounting understandable to virtually everyone without sacrificing substance and technical correctness A step by step straightforward approach helps students build practical accounting skills that are needed when entering the world of work The text presents simple topics first and gradually builds to more advanced topics so learners are not overwhelmed. The narrative approach covers a simpler example of a service business before moving to a merchandising business and finally a manufacturing Accounting: Information for Business Decisions Billie Cunningham, Loren A. Nikolai, John Bazley, Marie environment Kavanagh, Sharelle Simmons, Christina James, 2020-11-03 Accounting Information for Business Decisions is a business focused introduction to Accounting for all students not just those intending to be Accounting majors Lead students through the real world business cycle and how accounting information informs decision making Departing from the traditional approach taken by other introductory accounting textbooks students apply both managerial and financial approaches within the topics examined in each chapter to see the direct impact that Managerial Accounting decisions make on the Financial Accounting processes and vice versa The conversational writing engages students in the theoretical content and how it applies to contemporary real world scenarios Students follow a retail coffee business in the relatable Cafe Revive running case study integrated into every chapter to learn about applying accounting issues in the real world Premium online teaching and learning tools are available on the MindTap platform Learn more about the online tools cengage com au mindtap

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