

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	Ans	wers
Α.	adjustments	<ol> <li>The length of time for which a business summarizes and reports financial information. (p. 152)</li> </ol>	1	C
В.	balance sheet	<ol><li>A columnar accounting form used to summarize the general ledger information needed to prepare financial statements. (p. 153)</li></ol>	2	H
C.	fiscal period	<ol> <li>A proof of equality of debits and credits in a general ledger. (p. 154)</li> </ol>	3	G
D.	income statement	<ol> <li>Changes recorded on a work sheet to update general ledger accounts at the end of a fiscal period. (p. 157)</li> </ol>	4	A
E.	net income	<ol> <li>A financial statement that reports assets, liabilities, and owner's equity on a specific date. (p. 162)</li> </ol>	5	В
F.	net loss	<ol> <li>A financial statement showing the revenue and expenses for a fiscal period. (p. 163)</li> </ol>	6	D
G.	trial balance	<ol> <li>The difference between total revenue and total expenses when total revenue is greater. (p. 164)</li> </ol>	7	E
H.	work sheet	<ol> <li>The difference between total revenue and total expenses when total expenses are greater. (p. 165)</li> </ol>	8	F

# **Aplia Accounting Study Guide Answers**

**Stephen C. Shaefer** 

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