

# 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.        |            |
|      | <b>Total</b>                                                         | <b>57 Pts.</b> |            |

## 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> |

# Aplia Accounting Study Guide Answers

**Belverd E. Needles, Needles**



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 experience by providing more I get it moments outside of class We've talked to tons of POA instructors and our editors have  
 even taken the accounting course numerous times to figure out the following issue in this course that is consistent Students  
 understand or get it right after you do a problem in class but as soon as they leave class with each passing hour their ability  
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 order to keep everyone on track The Demo Docs system helps to recreate the I get it moments outside of class keeping both  
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