

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

# **Accounting Part Five Study Guide**

Los Angeles (Calif.). Department of Commercial Education

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Ray Whittington, 2015-05-19 The Business Environment and Concepts Volume of the Wiley CPA Examination Study Guides arms readers with detailed outlines and study guidelines plus skill building problems and solutions that help the CPA candidates identify focus on and master the specific topics that need the most work Many of the practice questions are taken from previous exams and care was taken to ensure that they cover all the information candidates need to master in order to pass the new computerized Uniform CPA Examination Certified Management Accountant (CMA) Study Guide Part 1 2023 MUHAMMAD ZAIN, 2023-01-31 US CMA Study Guide Part 1 2023 has 465 Study Points with a questioning mind 1 121 True False questions and 39 essay questions with answers to help you pass US Certified Management Accountant Exam on the first attempt in just 3 months It is designed for working executives smart learning US CMA Part 1 is known as Financial Planning Performance and Analytics and is the core of the 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