

Study Guide 1

Name	Perfect Score	Your Score
Identifying Accounting Terms	22 Pts.	
Identifying Accounting Concepts and Practices	18 Pts.	
Analyzing How Transactions Change an Accounting Equation	10 Pts.	
Analyzing How Transactions Change Owner's Equity in an Accounting Equation	12 Pts.	
Total	62 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
A. account	1. Planning, recording, analyzing, and interpreting financial information. (p. 6)	1. <u>D</u>
B. account balance	2. A planned process for providing financial information that will be useful to management. (p. 6)	2. <u>G</u>
C. account title	3. Organized summaries of a business's financial activities. (p. 6)	3. <u>F</u>
D. accounting	4. Financial reports that summarize the financial condition and operations of a business. (p. 6)	4. <u>N</u>
E. accounting equation	5. A business that performs an activity for a fee. (p. 6)	5. <u>T</u>
F. accounting records	6. A business owned by one person. (p. 6)	6. <u>Q</u>
G. accounting system	7. Anything of value that is owned. (p. 8)	7. <u>H</u>
H. asset	8. Financial rights to the assets of a business. (p. 8)	8. <u>K</u>
I. business ethics	9. An amount owed by a business. (p. 8)	9. <u>O</u>
J. capital	10. The amount remaining after the value of all liabilities is subtracted from the value of all assets. (p. 8)	10. <u>P</u>
K. equities	11. An equation showing the relationship among assets, liabilities, and owner's equity. (p. 8)	11. <u>E</u>
L. ethics	12. The principles of right and wrong that guide an individual in making decisions. (p. 8)	12. <u>L</u>
M. expense	13. The use of ethics in making business decisions. (p. 8)	13. <u>I</u>
N. financial statements	14. A business activity that changes assets, liabilities, or owner's equity. (p. 10)	14. <u>U</u>
O. liability	15. A record summarizing all the information pertaining to a single item in the accounting equation. (p. 10)	15. <u>A</u>
P. owner's equity	16. The name given to an account. (p. 10)	16. <u>C</u>
Q. proprietorship	17. The amount in an account. (p. 10)	17. <u>B</u>
R. revenue	18. The account used to summarize the owner's equity in a business. (p. 10)	18. <u>J</u>
S. sale on account	19. An increase in owner's equity resulting from the operation of a business. (p. 14)	19. <u>R</u>
T. service business	20. A sale for which cash will be received at a later date. (p. 14)	20. <u>S</u>
U. transaction	21. A decrease in owner's equity resulting from the operation of a business. (p. 15)	21. <u>M</u>
V. withdrawals	22. Assets taken out of a business for the owner's personal use. (p. 16)	22. <u>V</u>

Advanced Accounting Fischer 11e Study Guide

Clemens Wendtner



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Reviewing **Advanced Accounting Fischer 11e Study Guide**: Unlocking the Spellbinding Force of Linguistics

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