

Study Guide 1

Name	Perfect Score	Your Score
Identifying Accounting Terms	27 Pts.	
Identifying Account 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	65 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. The process of planning, recording, analyzing, and interpreting financial information. (p. 6)	1. <u> D </u>
B. account balance	2. A planned process designed to compile financial data and summarize the results in accounting records and reports. (p. 6)	2. <u> J </u>
C. account title	3. Financial reports that summarize the financial condition and operations of a business. (p. 6)	3. <u> P </u>
D. accounting	4. A formal report that shows what an individual owns, what an individual owes, and the difference between the two. (p. 7)	4. <u> S </u>
E. accounting equation	5. Anything of value that is owned. (p. 7)	5. <u> G </u>
F. accounting system	6. An amount owed. (p. 7)	6. <u> R </u>
G. asset	7. The difference between personal assets and personal liabilities. (p. 7)	7. <u> U </u>
H. business ethics	8. The difference between assets and liabilities. (p. 7)	8. <u> M </u>
I. business plan	9. The principles of right and wrong that guide an individual in making decisions. (p. 8)	9. <u> N </u>
J. capital account	10. The use of ethics in making business decisions. (p. 8)	10. <u> H </u>
K. creditor	11. A business that performs an activity for a fee. (p. 10)	11. <u> Y </u>
L. equities	12. A business owned by one person. (p. 10)	12. <u> V </u>
M. equity	13. A formal written document that describes the nature of a business and how it will operate. (p. 10)	13. <u> I </u>
N. ethics	14. Generally Accepted Accounting Principles. The standards and rules that accountants follow while recording and reporting financial activities. (p. 11)	14. <u> Q </u>
O. expense	15. Financial rights to the assets of a business. (p. 13)	15. <u> L </u>
P. financial statements	16. The amount remaining after the value of all liabilities is subtracted from the value of all assets. (p. 13)	16. <u> T </u>
Q. GAAP	17. The equation showing the relationship among assets, liabilities, and owner's equity. (p. 13)	17. <u> E </u>
R. liability	18. Any business activity that changes assets, liabilities, or owner's equity. (p. 14)	18. <u> Z </u>
S. net worth statement	19. A record that summarizes all the transactions pertaining to a single item in the accounting equation. (p. 14)	19. <u> A </u>
T. owner's equity	20. The name given to an account. (p. 14)	20. <u> C </u>
U. personal net worth	21. The difference between the increases and decreases in an account. (p. 14)	21. <u> B </u>

Accounting Study Guide Solutions

**Jerry J. Weygandt, Paul D.
Kimmel, Donald E. Kieso**



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WHAT THIS BOOK IS FOR Students have generally found accounting a difficult subject to understand and learn Despite the publication of hundreds of textbooks in this field each one intended to provide an improvement over previous textbooks students of accounting continue to remain perplexed as a result of numerous subject areas that must be remembered and correlated when solving problems Various interpretations of accounting terms also contribute to the difficulties of mastering the subject In a study of accounting REA found the following basic reasons underlying the inherent difficulties of accounting No systematic rules of analysis were ever developed to follow in a step by step manner to solve typically encountered problems This results from numerous different conditions and principles involved in a problem that leads to many possible different solution methods To prescribe a set of rules for each of the possible variations would involve an enormous number of additional steps making this task more burdensome than solving the problem directly due to the expectation of much trial and error Current textbooks normally explain a given principle in a few pages written by an accounting professional who has

insight into the subject matter not shared by others These explanations are often written in an abstract manner that causes confusion as to the principle s use and application Explanations then are often not sufficiently detailed or extensive enough to make the reader aware of the wide range of applications and different aspects of the principle being studied The numerous possible variations of principles and their applications are usually not discussed and it is left to the reader to discover this while doing exercises Accordingly the average student is expected to rediscover that which has long been established and practiced but not always published or adequately explained The examples typically following the explanation of a topic are too few in number and too simple to enable the student to obtain a thorough grasp of the involved principles The explanations do not provide sufficient basis to solve problems that may be assigned for homework or given on examinations Poorly solved examples such as these can be presented in abbreviated form which leaves out much explanatory material between steps and as a result requires the reader to figure out the missing information This leaves the reader with an impression that the problems and even the subject are hard to learn completely the opposite of what an example is supposed to do Poor examples are often worded in a confusing or obscure way They might not state the nature of the problem or they present a solution which appears to have no direct relation to the problem These problems usually offer an overly general discussion never revealing how or what is to be solved Many examples do not include accompanying diagrams or graphs denying the reader the exposure necessary for drawing good diagrams and graphs Such practice only strengthens understanding by simplifying and organizing accounting processes Students can learn the subject only by doing the exercises themselves and reviewing them in class obtaining experience in applying the principles with their different ramifications In doing the exercises by themselves students find that they are required to devote considerable more time to accounting than to other subjects because they are uncertain with regard to the selection and application of the theorems and principles involved It is also often necessary for students to discover those tricks not revealed in their texts or review books that make it possible to solve problems easily Students must usually resort to methods of trial and error to discover these tricks therefore finding out that they may sometimes spend several hours to solve a single problem When reviewing the exercises in classrooms instructors usually request students to take turns in writing solutions on the boards and explaining them to the class Students often find it difficult to explain in a manner that holds the interest of the class and enables the remaining students to follow the material written on the boards The remaining students in the class are thus too occupied with copying the material off the boards to follow the professor s explanations This book is intended to aid students in accounting overcome the difficulties described by supplying detailed illustrations of the solution methods that are usually not apparent to students Solution methods are illustrated by problems that have been selected from those most often assigned for class work and given on examinations The problems are arranged in order of complexity to enable students to learn and understand a particular topic by reviewing the problems in sequence The problems are illustrated with detailed step by step

explanations to save the students large amounts of time that is often needed to fill in the gaps that are usually found between steps of illustrations in textbooks or review outline books The staff of REA considers accounting a subject that is best learned by allowing students to view the methods of analysis and solution techniques This learning approach is similar to that practiced in various scientific laboratories particularly in the medical fields In using this book students may review and study the illustrated problems at their own pace students are not limited to the time such problems receive in the classroom When students want to look up a particular type of problem and solution they can readily locate it in the book by referring to the index that has been extensively prepared It is also possible to locate a particular type of problem by glancing at just the material within the boxed portions Each problem is numbered and surrounded by a heavy black border for speedy identification

Financial Accounting, Self Study Problems/Solutions Book Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2002-09-02 Available Now Get the Study Guide designed to ensure your success in Financial Accounting This study guide is a powerful tool for in classroom use and for preparing for exams Each chapter of the guide includes study objectives a chapter review consisting of 20-30 key points and a demonstration problem linked to study objectives in the textbook True false multiple choice and matching questions provide additional practice opportunities Solutions to the exercises are detailed and therefore provide substantial feedback

Intermediate Accounting, Volume 1 Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2009-09-29 The Gateway to the Profession 99% of surveyed practicing accountants feel that Kieso Weygandt and Warfield's *Intermediate Accounting* helped prepare them for success in professional practice 100% would recommend the text to someone currently studying for an accounting degree 80% said they referred to their copy when they first entered professional practice Professionals who learned accounting from *Intermediate Accounting* find themselves well prepared to enter the workplace So well prepared in fact that many keep their copy of the text to refer to again and again Why is this text so essential for professional success Currency This 12th edition of *Intermediate Accounting* reflects the state of the art in accounting today The text is kept current with the *Intermediate Accounting Newsletter* a periodical for users of the text that spotlights the very latest developments and their implications Real world examples and illustrations Numerous examples from real corporations help you understand exactly how professionals apply accounting principles and techniques International Insight notes compare accounting practices in other countries Hands on practice This 12th edition features Professional Simulation problems modeled on the new computerized exam In addition new accounting research exercises help you practice using the Financial Accounting Research Database System FARS Comprehensive and clear explanations of concepts The authors' clear writing style and logical organization help you understand the material Make Kieso your gateway to the profession

Intermediate Accounting, Problem Solving Survival Guide Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-08-16 INTERMEDIATE ACCOUNTING by Kieso Weygandt and Warfield is quite simply the standard by which all other intermediate accounting texts are measured Through thirty years and thirteen best selling editions the text has built

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Study Guide to Accompany Fundamentals of Financial Accounting Fred Phillips, Robert Libby, Patricia Libby, Libby Robert, Libby Patricia, 2005 This helpful supplement augments each chapter and appendix with reviews of the learning objectives outlines of the chapters summaries of chapter materials and additional problems with solutions

Managerial Accounting Srikant M. Datar, Madhav Rajan, Charles T. Horngren, 2013-01-15

Study Guide Solutions Ch 1-9, College Accounting, 2007-02

College Accounting (Chapters 1-24) M. David Haddock, John Price, Michael Farina, 2011-05-24 Overview Price Haddock Farina has been a long time market leader because of its readability and relevance The book includes many real world examples high interest problems and activities in text help and practice and classroom tested dynamic pedagogy With the addition of McGraw Hill's Connect Accounting the new edition includes more technology support than ever before

Fundamentals of Financial Accounting Fred Phillips, Robert Libby, Patricia A. Libby, 2011-01

Principles of Accounting Volume 1 - Financial Accounting Mitchell Franklin, Patty Graybeal, Dixon Cooper, 2019-04-11 The text and images in this book are in grayscale A hardback color version is available Search for ISBN 9781680922929 Principles of Accounting is designed to meet the scope and sequence requirements of a two semester accounting course that covers the fundamentals of financial and managerial accounting This book is specifically designed to appeal to both accounting and non accounting majors exposing students to the core concepts of accounting in familiar ways to build a strong foundation that can be applied across business fields Each chapter opens with a relatable real life scenario for today's college student Thoughtfully designed examples are presented throughout each chapter allowing students to build on emerging accounting knowledge Concepts are further reinforced through applicable connections to more detailed business processes Students are immersed in the why as well as the how aspects of accounting in order to reinforce concepts and promote comprehension over rote memorization

Study Guide with Solutions for Use with Fundamental Accounting Principles. Vol. 1. Chapters 1-14 and Appendix E Kermit D. Larson, 1990

Accounting Questions & Answers Speedy Publishing LLC, 2014-08-24 An accounting study guide with questions and answers is a helpful tool for anyone that is taking an accounting class An accounting course book covers topics extensively With the study guide the person can take the quizzes and check their answers The study guide shows which answer is correct Some study guide books will explain why the other answer is close but not correct Once the person takes the quiz on a specific topic They will find out where their weakness is and what areas they have to study The book will help them prepare for class exams and any professional exams they may take

Student Study Guide for Cost Accounting Charles T. Horngren, John K.

Harris, Srikant M. Datar, Madhav V. Rajan, 2011-04-14 Solutions Manual to Study Guide and Working Papers for College Accounting
John Ellis Price, M. David Haddock, Horace R. Brock, 1999-04

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