

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>F</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>

Chapter 1 Starting a Proprietorship: Changes That Affect the Accounting Equation • 1

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Century 21 Accounting Study Guide 5

TD Snyder



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Century 21 Accounting Study Guide 5: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous captivating novels captivating the hearts of readers worldwide. Lets delve into the realm of top-selling books, exploring the captivating narratives that have enthralled audiences this year. The Must-Read : Colleen Hoover's "It Ends with Us" This touching tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Uncover the Best : Taylor Jenkins Reid's "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reid's captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens' "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, entrancing readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a masterful and gripping novel that will keep you speculating until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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