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Test Answers ?The length of
time for which a business
summarizes and reports
financial information.
Fiscal period A columnar
accounting form used to
summarize the

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Guide. Reporting income when
it is earned and expenses
when they are incurred.
Changes recorded on a work

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sheet to update general ledger accounts at the end of a fiscal period. The difference between total revenue and total expenses when total revenue is greater.

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FALSE. Journals, ledgers, and work sheets are considered permanent records. FALSE. The heading on a work sheet contains the name of the business, the name of the report, and the date of the report. TRUE. Only accounts with a balance are listed on a trial balance. FALSE.

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Answers n 1 1 / 1 point The
inventory valuation method
that results in the lowest
taxable income in a period
of inflation is: LIFO
method. FIFO method.
Weighted-average cost
method. Specific
identification method. Gross
profit method. Question 2 1
/ 1 point A Accounting 1
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Directions: Place a T for True or an F for False in the Answers column to show whether each of the following statements is true or false. 1. Accounting is the language of business. (p. 6) 2. A creditor would favor a positive net worth. (p. 7) 3. The principles of right and wrong that guide an individual in making personal decisions is called business ethics. (p.

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6) Financial reports that summarize the financial condition and operations of a business. (p. 6) A business that performs an activity for a fee. (p. 6) A business owned by one person. (p. 6) Anything of value that is owned. (p. 8) Financial rights to the assets of a business.

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