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Accounting Ch. 6 Study Guide 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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Accounting Chapter 6 Study Guide. Reporting income when it is earned and expenses when they are incurred. Changes recorded on a work 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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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.