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**Across:**

- 2** the right side of the account  
**5** assets=liabilities + stockholder's equity  
**7** actual cost of items bought to be resold  
**8** activities a business completes in a fiscal period  
**9** detail data summarized in the control account in the general ledger  
**10** Transferring amounts from a special or the general journal to the subsidiary and/or general ledger  
**11** Evidence a transaction occurred  
**12** Amount paid for goods and services received  
**13** Used to record transactions not recorded in any of the special journals  
**14** journal used to record all items bought on account  
**16** Balance in this account equals the total of all of the accounts in the subsidiary ledger  
**17** time covered by the accounting report  
**18** Proves the equality of debits and credits  
**19** journal used to record all transactions where cash is received  
**21** journal used to record all transactions where cash is paid  
**22** journal used to record all sales on account

**Down:**

- 1** Amount remaining for stockholders after all of a company's liabilities are subtracted from all of a company's assets  
**3** Income earned from the sale of goods and services  
**4** the left side of an account  
**5** A record of the increases and decreases of the amount of a specified item  
**6** Amount of money owed to the creditors of a business  
**15** All of the accounts of a business  
**20** Anything of value that is owned or controlled