Accounting Concepts

Crossword

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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:

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- 1 Amount remaining for stockholders after all of a company's liabilities are subtrated from all of a company's assets
- 3 Income earned from the sale of goods and services
 - the left side of an account
 - A record of the increases and decreases of the amount of a specified item
 - 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