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Revenue Accounting for
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Liabilities + Equity How to
Make a Journal Entry

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Journal Entries /

Depreciation Expense Closing

Entries (Two Approaches) *How*

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check. A business form ordering a bank to pay cash from a bank account.

double-entry accounting. The recording of debit and credit parts of a transaction.

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Vocabulary Property: a thing
or things belonging to

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Liabilities: possessions collectively. financial claim: are obligations which arise out of contractual relationships between pairs of institutional units.

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Accounting Chapter 3 Content

...

Chapter 3 Vocabulary-

Accounting BY: ANICA LIND.

Journal A form for recording transactions in chronological order.

Journalizing Recording

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Transactions in a journal.
Entry Information for each transaction recorded in a journal. Double-entry accounting The recording of debit and credit parts of a transactions.

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Edzone. Journalizing.
Special Amount Column.
General Amount Column. a
form for recording
transactions in
chronological order.
recording transactions in a
journal. a journal amount

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column headed with an
account title.

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Edzone ProProfs - journal with two amount columns in which all kinds of entries can be recorded

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account. a statement of recent transactions and the resulting balance. key words to describe types of accounts: --liability account: payable or deferred. --equity account:

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owner's name, withdrawal, dividend, stock. --income account: sales, income or revenue. --expense account: expense.

**"CLEP Financial Accounting,"
Vocabulary from Chapter 3**

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a measure of activity such as direct labor-hours or machine hours that is used to assign costs to cost objects. a document that shows the quantity of each type of direct materials

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Edrone required to make a product.
a factor, such as machine-
hours, beds occupied,
computer time, or flight-
hours, that causes overhead
costs.

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May 23, 2020 By Seiichi

Morimura one Identifying

accounting terms directions

select the one term in

column i that best fits each

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