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out of contractual relationships between pairs of institutional units.

Accounting_Chapter_3 - Accounting Chapter 3 Content ...

Chapter 3 Vocabulary- Accounting BY: ANICA LIND. Journal A form for recording transactions in chronological order. Journalizing Recording 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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Accounting Chapter 3. Journal. Journalizing. Special Amount Column. General Amount Column. a form for recording transactions in chronological order. recording transactions in a journal. a journal amount column headed with an account title.

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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

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

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

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 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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