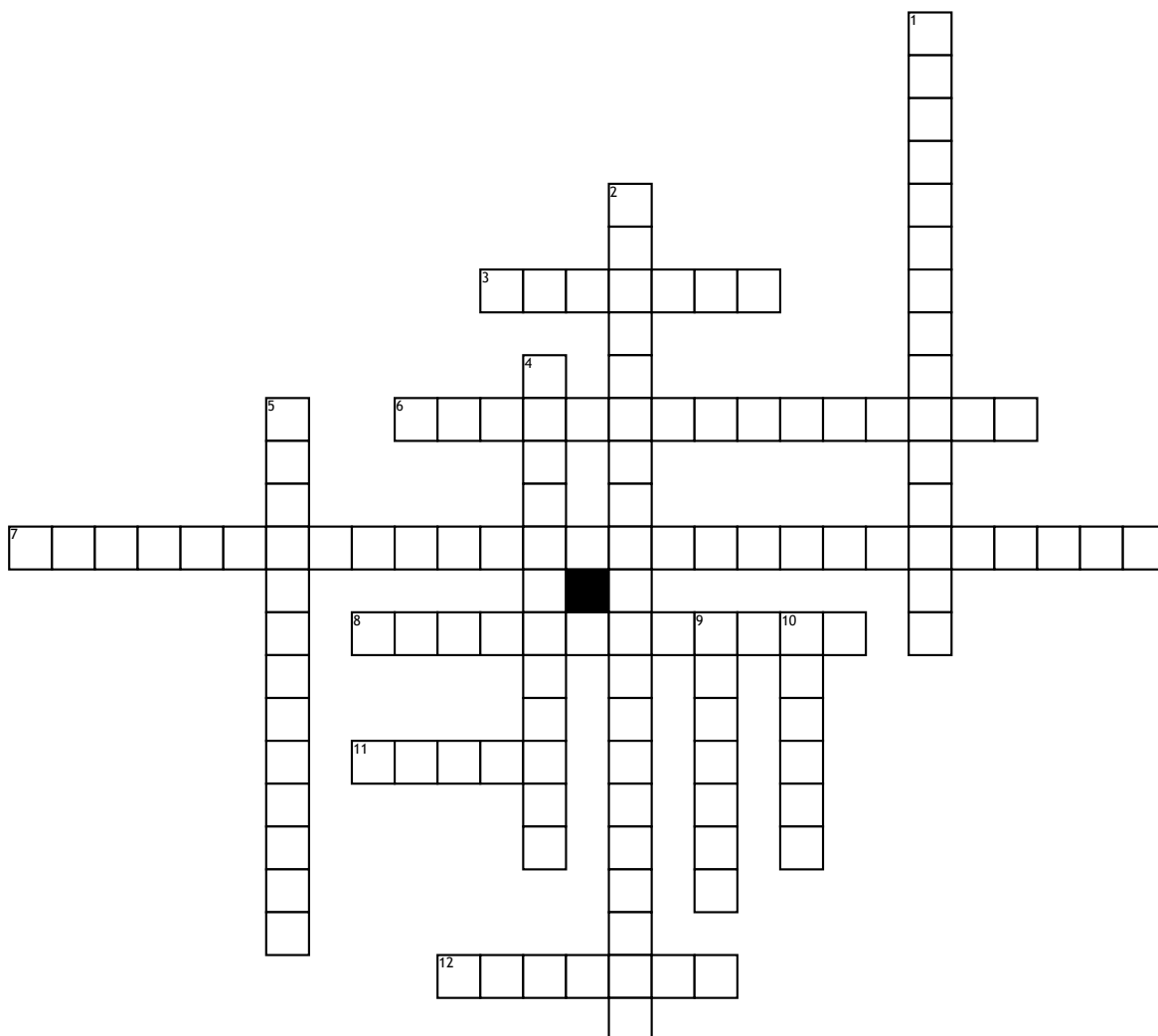


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Date: _____

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Across

3. The process of transferring the debit and credit information from the journal to individual accounts in the general ledger.

6. Full set of procedures used to accomplish the measurement/communication process of financial accounting.

7. Record revenue in the period in which we provide goods and services to customers for the amount the company is entitled to receive.

8. A list of all accounts and their balances at a particular date, showing that total debits equal total credits

11. Left side of an account.

12. A chronological record of all transactions affecting a firm.

Down

1. A list of all account names used to record transactions of a company.

2. Transactions the firm conducts with a separate economic entity.

4. The format used for recording business transactions.

5. A collection of each account with its individual transactions and resulting account balance.

9. A record of the business activities related to a particular item.

10. Right side of an account.