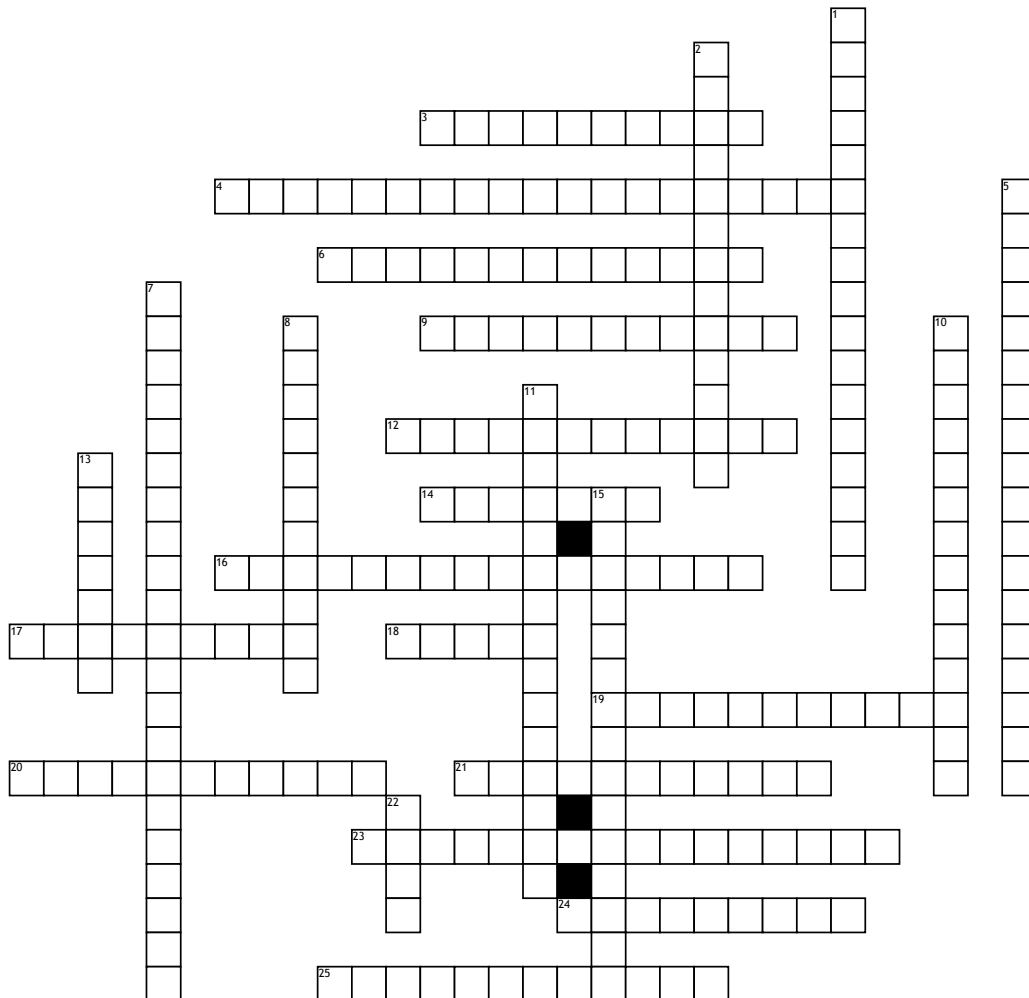


Name: _____

MBA 503



Across

3. The principal amount of a bond or note to be repaid at maturity
4. Annual dividends per share divided by the earnings per share or by net income
6. Annual dividends per share divided by the market price per share
9. An alternate label for long-term assets; may also be called property, plant, and equipment
12. A financial statement showing an entity's assets, liabilities, and owners' equity at a specific date; sometimes called a statement of financial position
14. A document that the seller sends to the purchaser to request payment for items that the seller shipped to the purchaser
16. A term applied to a group of long-term assets, including patents, copyrights, franchises, trademarks, and goodwill, that benefit an entity but do not have physical substance
17. The excess of a firm's revenues over its expenses
18. An examination of a company's financial statements by a firm of independent certified public accountants

19. The difference between net sales and cost of goods sold; also called gross profit
20. The published price (as listed on a stock exchange)
21. The basic ownership class or corporate capital stock, carrying the rights to vote, share in earnings, participate in future stock issues, and share in any liquidation proceeds after prior claims have been settled
23. Net income less preferred stock dividends divided by the weighted average common shares outstanding for the period
24. The dollar amount carried in the accounts for a particular item; the book value of a depreciable asset is cost less accumulated depreciation; the book value of an entity is assets left liabilities
25. The date on which a note or bond matures

Down

1. A firm's total liabilities divided by its total owners' equity
2. A grouping of all of an entity's accounts that are used to prepare the basic financial statements

5. A current asset that is created by a sale on a credit basis; it represents the amount owed the company by the customer
7. The rate determined by dividing the total discount amount by the cash proceeds on a note payable when the borrower borrowed at a discount
8. The obligations, or debts, that an entity must pay in money, or services at some time in the future because of past transactions or events
10. An expense incurred but not yet paid; recognized with an accounting adjustment
11. A financial statement reporting an entity's revenues and expenses for a period of time
13. A pattern of cash flows in which equal amounts are spaced equally over a number of periods
15. The total cost of merchandise sold to customers during the accounting period
22. An asset category representing the amount of a firm's available cash and funds on deposit at a bank in checking accounts and savings accounts

Word Bank

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|--------------------|-----------------------|----------------------|-------------------------|------------------|
| Cost of Goods Sold | Annuity | General Ledger | Effective Interest Rate | Audit |
| Balance Sheet | Market Value | Maturity Date | Book Value | Gross Margin |
| Intangible Assets | Dividend Yield | Liabilities | Common Stock | Face Amount |
| Net Income | Dividend Payout Ratio | Cash | Accounts Receivable | Income Statement |
| Fixed Assets | Earnings Per Share | Debt-to-equity ratio | Accrued Expense | Invoice |