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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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Property: a thing or things belonging to someone; possessions collectively.
financial claim: are obligations which arise out of contractual relationships between pairs of institutional units.

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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 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

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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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