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Accounting, Chapter 1. Account. Account
Balance. Capital Account. Accounting. A
record summarizing all the transactions
pertaining to a sing.... The amount in an

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account. An account used to summarize the owner's equity in a business.

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When cash is paid on account, a liability is increased. True. When cash is received from a sale, the total amount of both assets

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and owner's equity is increased. True. A sale for which cash will be received at a later date is called charge sale or sale on account. True.

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STUDY. Flashcards. Learn. Write. Spell. Test. PLAY. Match. Gravity. Created by Sarah13Marie. vocabulary. Terms in this set (21) account. a record summarizing all the information pertaining to a single item in the account. account balance. the amount in the account. account title.

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Planning, recording, analyzing, and
interpreting financial information. It is the
language of business. accounting system. A
planned process for providing financial

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information that will be useful to
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STUDY. PLAY. Accounts payable.

Amounts to be paid in the future for goods or services already acquired. Accounts receivable. Amounts to be received in the

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future due to the sale of goods or services.
Chart of accounts. A list of accounts used
by a business.

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