



Accounting I

Chapter 9 Vocabulary

TERM	DEFINITION
Accounts payable ledger	The subsidiary ledger containing vendor accounts.
Accounts payable trial balance	See schedule of accounts payable.
Articles of incorporation	A legal document that identifies basic characteristics of a corporation, which is a part of the application submitted to a state to become a corporation.
Capital	The assets or other financial resources available to a business.
Capital stock	The total shares of ownership in a corporation.
Cash discount	A deduction that a vendor allows on an invoice amount to encourage prompt payment.
Cash payments journal	A special journal used to record only cash payment transactions.
Charter	A state approves the formation of a corporation by issuing a charter, the legal right for a business to conduct operations as a corporation.
Contra account	An account that reduces a related account on a financial statement.
Controlling account	An account in a general ledger that summarizes all accounts in a subsidiary ledger.
Corporation	An organization with the legal rights of a person which many persons or other corporations may own.
Cost of merchandise	The amount a business pays for goods it purchases to sell.
Credit limit	The maximum outstanding balance allowed to a customer by a vendor.
Discount period	The period of time during which a customer may take a cash discount.
Due date	The date by which an invoice must be paid.
General amount column	A journal amount column that is not headed with an account title.
Inventory	A list of assets, usually containing the value of individual items.
List price	The retail price listed in a catalog or on an Internet site.
Merchandise	Goods that a business purchases to sell.
Merchandise inventory	The goods a business has on hand for sale to customers.
Merchandising business	A business that purchases and resells goods.
Net price	The price after the trade discount has been deducted from the list price.
Periodic inventory	A merchandise inventory evaluated at the end of a fiscal period.
Perpetual inventory	An inventory determined by keeping a continuous record of increases, decreases, and the balance on hand of each item of merchandise.
Physical inventory	A periodic inventory conducted by counting, weighing, or measuring items of merchandise on hand.
Purchase invoice	An invoice used as a source document for recording a purchase on account transaction.
Purchase on account	A transaction in which the items purchased are to be paid for later.
Purchase order	A form requesting that a vendor sell merchandise to a business.
Purchases discount	When a company that has purchased merchandise on account takes a cash discount.

Accounting I Chapter 9 Vocabulary Edzone

Annelies Wilder-Smith



Accounting I Chapter 9 Vocabulary Edzone:

Accounting I Chapter 9 Vocabulary Edzone Book Review: Unveiling the Power of Words

In some sort of driven by information and connectivity, the power of words has be evident than ever. They have the capacity to inspire, provoke, and ignite change. Such is the essence of the book **Accounting I Chapter 9 Vocabulary Edzone**, a literary masterpiece that delves deep in to the significance of words and their impact on our lives. Compiled by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we will explore the book is key themes, examine its writing style, and analyze its overall affect readers.

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