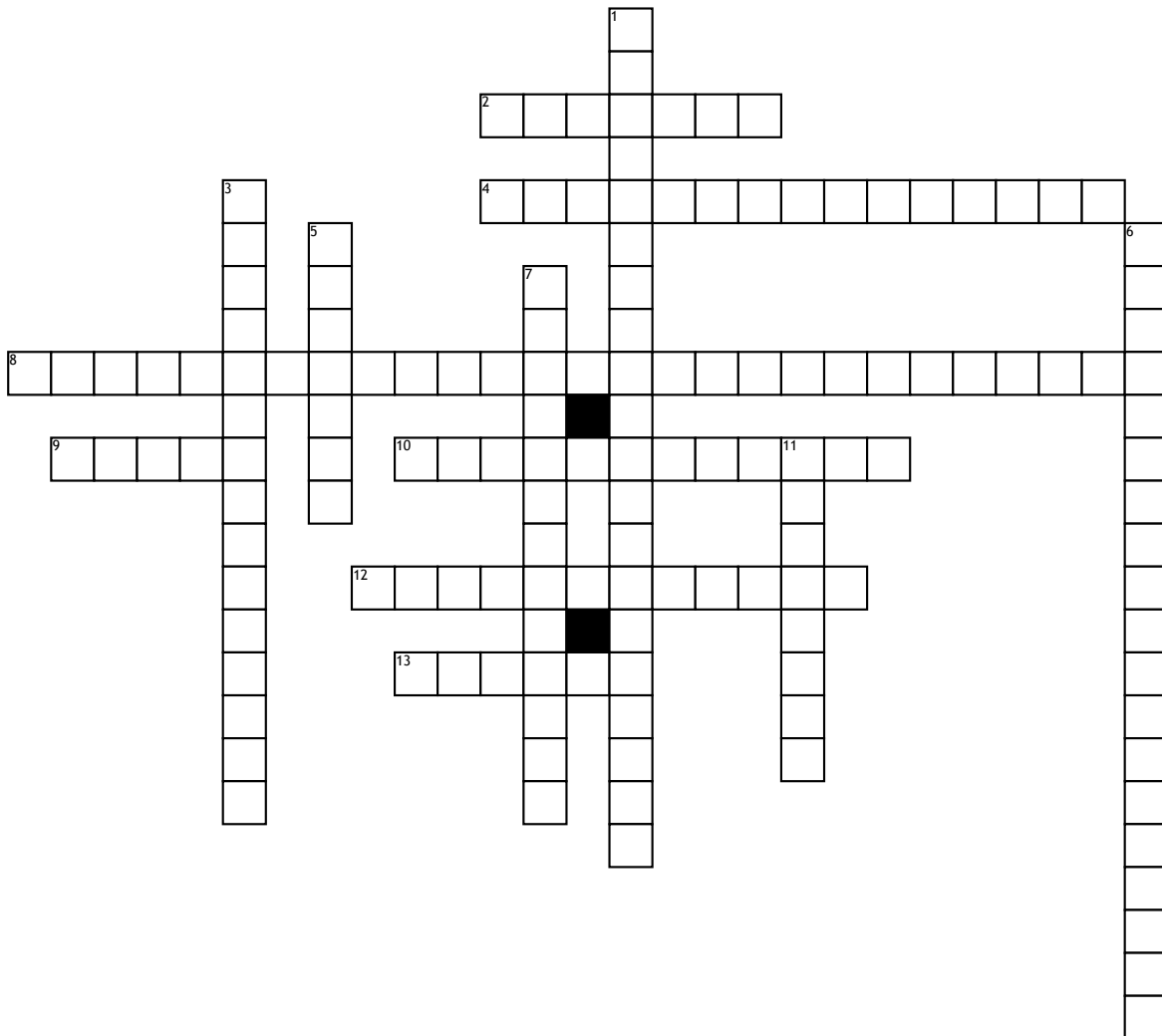


## Chapter 2: The Accounting Cycle: During the Period



### Across

2. The process of transferring the debit and credit information from the journal to the individual accounts in the general ledger.
4. A list of all the account names used to record transactions of a company.
8. Record revenue in the period in which we provide the goods and services to a customer.
9. Left side of an account.
10. The format used for recording business transactions.

12. A list of all accounts and their balances at a particular date, showing total debits equals total credits.

13. Right side of an account.

### Down

1. Transactions the firm conducts with a separate economic entity.
3. Full set of procedure used to accomplish the measurement/communication process of financial accounting.
5. A chronological record of all transactions affecting a firm.

6. Events that affect the financial position of the company but do not include an exchange with a separate economic entity.

7. A single location that provides a list of transactions affecting each account and the account's balance.

11. A simplified form of a general ledger account with space at the top for the account title, one side for recording debits, and one side for recording credits.