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ACROSS:

1. 1. The value of a security or asset as entered in a firm's books.
2. 3. Merchandise a company owns and expects to sell in its normal operations.
3. 5. The amount charged, expressed as a percentage of principal, by a lender to a borrower for the use of assets.
4. 8. A card that can be used at a store, restaurant, online, etc. that allows the cardholder to make a purchase immediately but then pay back the money later.
5. 10. Allows you to track your income and your expenses.
6. 13. Equals a corporation’s accumulated net income (loss) for all prior periods that has not been distributed to shareholders.

DOWN:

2. Process of allocating the cost of an intangible asset to expense over its estimated useful life.

7. A sum of money that is borrowed and expected to be paid back with interest in a specified time frame.

6. A card that allows customers to access their funds immediately from their checking account.

9. Record within an accounting system where increases and decreases in a specific asset, liability, equity, revenue, or expense are entered and stored.

4. A sum of money that is owed or due.

11. The established reputation of a business regarded as a quantifiable asset and calculated as part of its value when it is sold.

12. Resources owned or controlled by a company that provide expected future

benefits to the company.

[Grab your reader’s attention with a great quote from the document or use this space to emphasize a key point. To place this text box anywhere on the page, just drag it.]