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### **CHAPTER 6 The Journal and Source Documents**

CENTURY 21 ACCOUNTING, 8e Multicolumn Journal Key Terms and Definitions Chapter 1 Starting A Proprietorship: Changes that Affect the Accounting Equation account: a record summarizing all the information pertaining to a single item in the accounting equation account balance: the amount in an account account title: the name given to an account

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Debits, Credits, Journal Entries, the General Ledger and Financial Statements. The Financial Statements and reports we cover are the Trial Balance, Income Statement and Balance Sheet. Performing accounting tasks and accessing accounting data has been made much more efficient by

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those transactions in a general journal. In this chapter you will learn to post journal entries to the general ledger and to prepare a trial balance (Steps 4 and 5 in the accounting cycle illustrated in Figure 7-1). Posting is the process of transferring information from the journal to individual general ledger accounts.

### **CHAPTER 7 Posting Journal Entries to**

What is a special journal? Definition of a Special Journal A special journal (also known as a specialized journal) is useful in a manual accounting or bookkeeping system to reduce the tedious task of recording both the debit and credit general ledger account names and amounts in... Read More.

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Name Date SECTION 10.2 EXERCISES (continued) Exercise 2, p. 407 A. The final inventory figure appears on the and on the . B. Neither the nor the is known during the accounting period.

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