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Accounting - Part One: Identifying Accounting Terms #1-22. STUDY. PLAY. Account. a record that summarizes all the transactions pertaining to a single item in all the accounting equation. Account Balance. ... the principles of right and wrong that guide an individual in making decisions. Expense.

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\ Study Guide 6 - Part One - Identifying Accounting Terms. Study Guide 6 - Part One - Identifying Accounting Terms. accrual basis of accounting. reporting income when it is earned and expenses when they are incurred (p. 163) adjusting entries. Journal entries recorded to update general ledger accounts at the end of a fiscal period (p. 176)

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10.2 - Identifying And Applying Facilities Capital Cost Of Money Factors . o. 10.2.1 - Calculating Contract Facilities Capital . Cost Of Money . o: ... accounting purposes when the obligation is incurred, regardless of when cash is paid out for the goods or services. The incurring of an

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