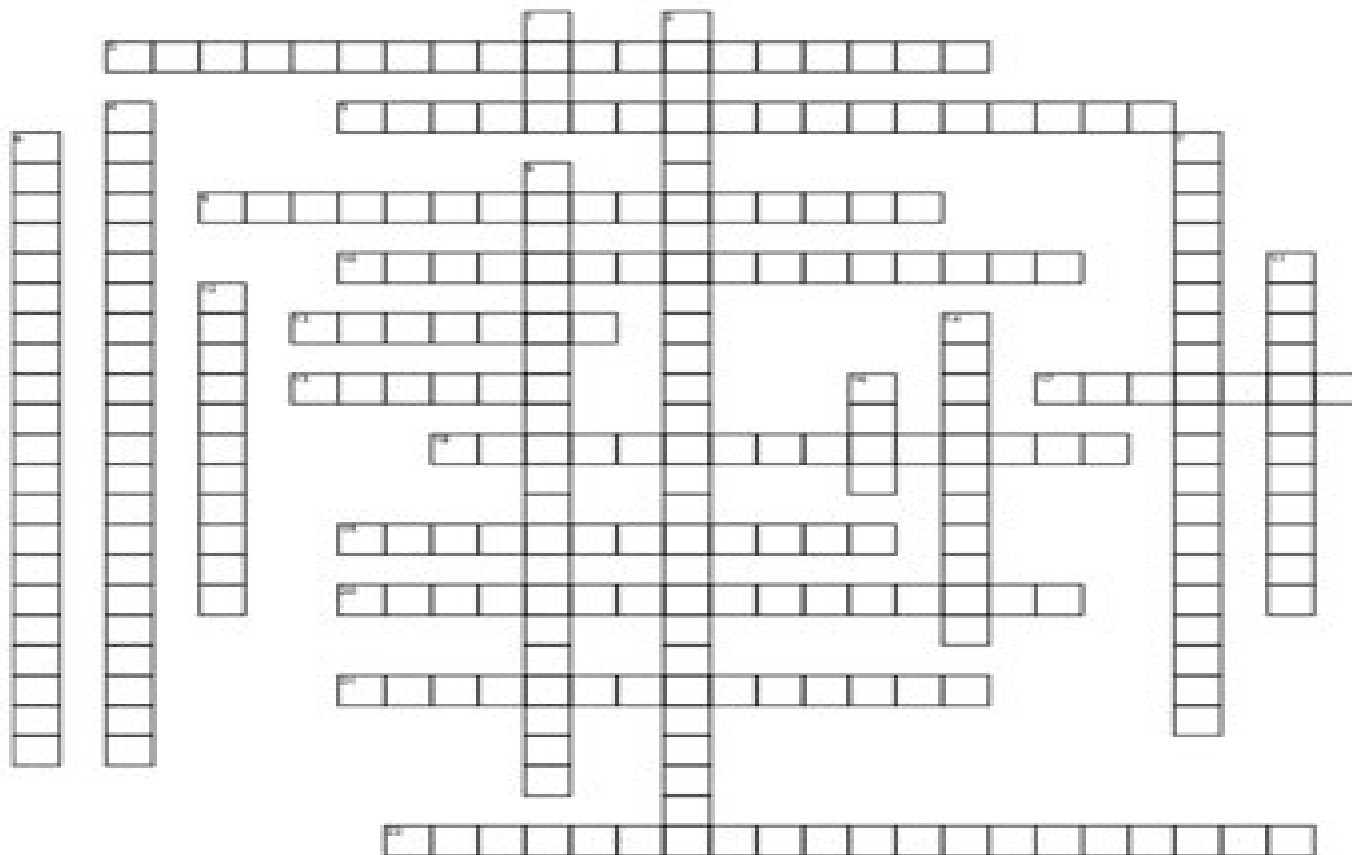


Accounting Chapter 2



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3. The type of accounting that focuses on reporting information to external users.
 5. A business owned by one person.
 9. Documents that present summarized information about the financial status of a business.
 10. A system designed to collect, document, and report on business transactions.
 13. Money supplied by investors, banks, or owners of a business.
 15. The amount earned above the amount of expense incurred to keep the business operating.
 17. The legal permission, granted by a state, that gives a corporation certain rights and privileges and spells out the rules under which the corporation is to operate.
 18. A business that provides a needed service for a fee.

19. The accounting assumption that a business is expected to survive and operate indefinitely.
 20. The period of time covered by an accounting report.
 21. The accounting assumption that a business exists independently of its owner's personal holdings. The accounting records and reports are maintained separately and contain financial information related only to the business.
 22. The type of accounting that focuses on reporting information to management; often referred to as accounting for internal users of accounting information.

Down

1. Generally Accepted Accounting Principles: The set of rules that all accountants use to prepare financial reports, issued by the Financial Accounting Standards Board (FASB)
 2. A type of accounting system in which information is recorded by entering it into a computer; also known as an automated accounting system.

4. A type of accounting system in which information is processed by hand.
 6. A business that buys finished goods and resells them to individuals or other business.
 7. A system in which individuals are free to produce the goods and services they choose.
 8. A business that buys raw materials, transforms them into finished products by using labor and machinery, and sells the finished products to individuals or other businesses.
 11. A person who transforms ideas for products or services into real-world businesses.
 12. A business organization recognized by law to have a life of its own.
 14. A business owned by two or more persons, called partners, who agree to operate the business as co-owners.
 16. The result when a business spends more money than it earns.

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