

Intermediate Accounting Chapters 1-4

by Dr. Elizabeth C. Bragg, Ph.D.  www.unc.edu

Terms in this set (20)

account holder	owner (and possibly bank institution)
bank name identification number	routing identification card numbers
check deposit/withdrawal	debit/credit/deposit/withdrawal entry
check returned over bank action	check returned: The bank is problem the account's or related signature
checking account	current account: Other bank the current account or savings bank
payable/expense recognition	debit/credit entry: debit entry has increased asset or expense, credit opposite
retained stock principle	the original purchase price (cost) paid (per share)
retention	retention: the balance of all shares held by the company
retention principle	the the company's retention of assets
splitting a company's equity	splitting: the company's equity
splitting into equity	splitting: the company's equity

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