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Created by. JesseniaHT. Century 21 South - Western Accounting Gilbertson • LehmanStudy Guide 10: Part One - Identifying Accounting Terms. Terms in this set (14) Customer. A person or business to whom merchandise or services are sold. Sales Tax. A tax on a sale of merchandise or services. Sales Journal.

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account. a record that summarizes all the transactions pertaining to a single item in the accounting equation. account balance. the difference between the increases and decreases in an account. account title. the name given to an account.

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Answers to Study Guide Questions CHAPTER 7 PART 1 True/False
1. F 2. F 3. F 4. F 5. T 6. T 7. T 8. F 9. F 10. F PART 2
Completion—Language of Business 1. payee 2. service charge 3. endorsement 4. denominations 5. canceled checks 6. restrictive endorsement 7. drawer 8. ledger balance of cash 9. deposit in transit 10. change fund

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