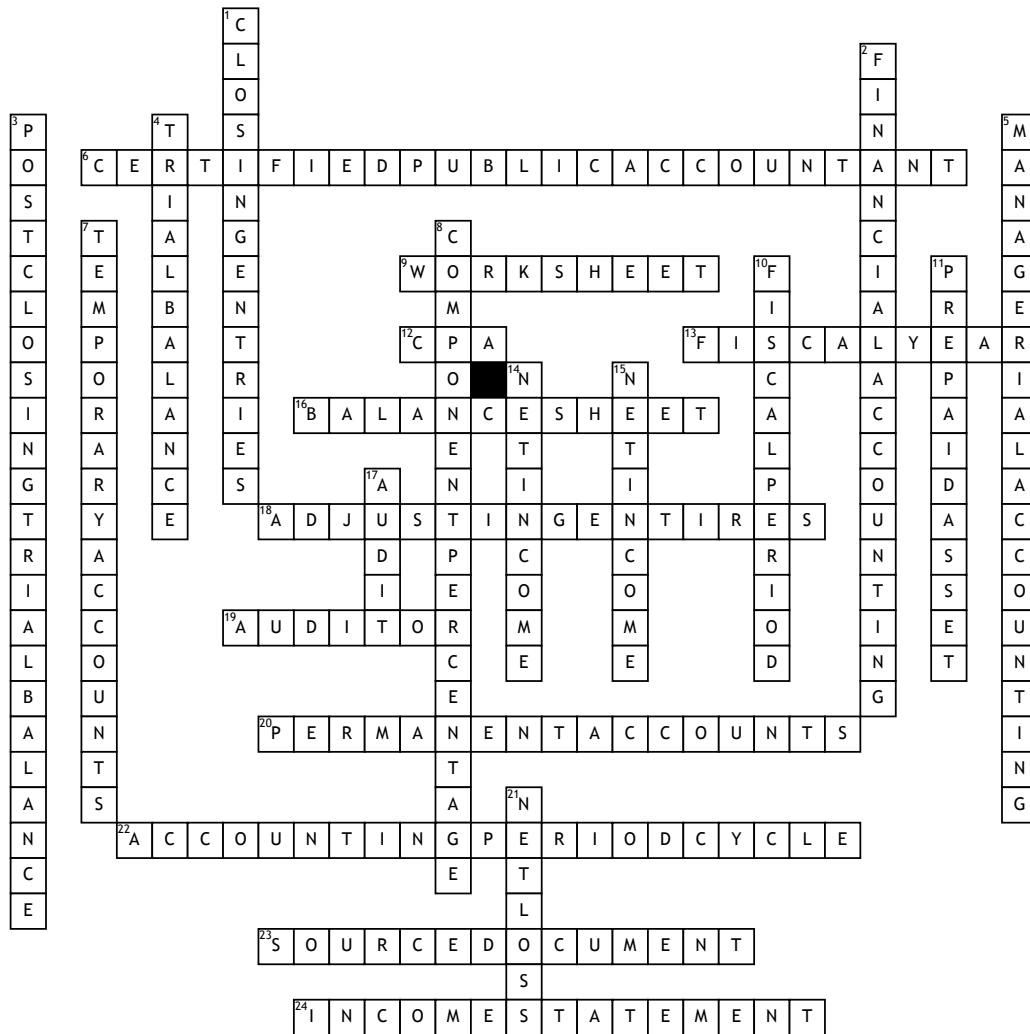


# Chapter 9



## Across

6. An accounting business that helps other businesses with accounting issues.
9. A columnar accounting form used to summarize the general ledger information needed to prepare financial statements.
12. An accountant who has passed the uniform certified public accounting exam and met the licensing requirement for a state. (Note: Please enter into the puzzle as an acronym.)
13. A fiscal period consisting of 12 consecutive months.
16. A financial statement that reports assets, liabilities, and owner's equity on a specific date.
18. Changes recorded on a work sheet to update general ledger accounts at the end of a fiscal period.
19. The accountant who conducts the audit.
20. Accounts used to accumulate information from one fiscal period to the next.

22. The series of accounting activities included in recording financial information for a fiscal period.

23. A paper or electronic path that provides a documented history of a transaction.

24. A financial statement showing the revenue and expenses for a fiscal period.

## Down

1. Journal entries used to prepare temporary accounts for a new fiscal period.
2. The area of accounting which focuses on reporting information to external users.
3. A trial balance prepared after adjusting and closing entries are posted.
4. A proof of the equality of debits and credits in a general ledger.
5. The area of accounting which focuses on reporting information to internal users

7. Accounts used to accumulate information until it is transferred to the owner's capital account.

8. Reporting an amount on a financial statement as a percentage of another item on the same financial statement.

10. The length of time for which a business summarizes its financial information and reports its financial performance.

11. Cash paid for an expense in one fiscal period that is not used until a later period.

14. A positive balance that remains after total expenses are subtracted from total income.

15. The difference between total revenue and total expenses when total revenue is greater.

17. An examination of financial records, accounts, and supporting documents to check their accuracy.

21. A negative balance that remains after total expenses are subtracted from total income.

## Word Bank

Adjusting Entries  
Closing Entries  
Accounting Period Cycle  
Fiscal Period  
Worksheet  
Managerial Accounting

Source Document  
Net Income  
Net Income  
Net Loss  
Balance Sheet  
Income Statement

Financial Accounting  
CPA  
Post Closing Trial Balance  
Temporary Accounts  
Fiscal Year  
Prepaid Asset

Permanent Accounts  
Audit  
Auditor  
Certified Public Accountant  
Trial Balance  
Component Percentage