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Century 21 Accounting Chapter 7. STUDY. PLAY. Fiscal Period. a period of time covered by an income statement. Work Sheet. A columnar accounting form used to summarize the general ledger information needed to prepare financial statements. Trial Balance. a proof of the equality of debits and credits in a general ledger.

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This screen recording demonstrates the preparation of an income statement and balance sheet for a service business organized as a proprietorship. Work Together 7-1 & 7-2 are completed as examples.

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Chapter 7 - Preparation of Financial Statements - Work Together 7-1 & 7-2
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account: a record summarizing all the information pertaining to a single item in the accounting equation
account balance: the amount in an account
account title: the name given to an account

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