
Vocab Ch. 4

Form for recording
transactions in
chronological order

journal

Recording transactions in a journal

journalizing

Journal amount column
headed with an
account title

special amount column

Journal amount column
that is not headed
with an account title

general amount column

Information for each
transaction recorded
in a journal

entry

Recording of debit
and credit parts of a
transaction

double-entry accounting



A business paper from
which information is
obtained for a journal
entry

source document

Business form
ordering a bank to pay
cash from a bank
account

check

Form describing the
goods or services sold,
the quantity and the
price

invoice

Invoice used as a source document for recording a sale on account

sales invoice

Business form giving
written
acknowledgement for
cash received

receipt

Form on which a brief
message is written
describing a transaction

memorandum

Determining that the
amount of cash agrees
with the accounting
records

proving cash

Concept applied when a
source document is
prepared for each
transaction

Objective Evidence
