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Accounting I Chapter 9 Vocabulary TERM DEFINITION Purchases journal A special journal used to record only purchases of merchandise on account. Requisition A form requesting the purchase of merchandise.

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Accounting Chapter 9 Terms Accounts payable ledger The subsidiary ledger containing vendor accounts. Accounts payable trial balance See schedule of accounts payable. Articles of incorporation A legal document that identifies basic characteristics of a corporation, which is a part of the application submitted to a state to become a corporation.

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Glossary - Chapter 9 - principlesofaccounting.com

The operating expense incurred because of the failure to collect receivables. Bad debt expense. The method of accounting for uncollectible accounts that recognizes the expense only when accounts are judged to be worthless. Direct write-off method. A note that the maker fails to pay on the due date.

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business that buys and resells merchandise to retail merchandising businesses Corporation An organization with the legal rights of a person and which many persons may own Share of stock Each unit of ownership in a ...

accounting - chapter 9 vocab - Accounting Chapter 9 Vocab ...

A B; merchandise: goods that a business purchases to sell: merchandising business: a business that purchases and resells goods: retail merchandising business

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