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a bank to pay cash from a bank account. double-entry accounting. The recording of debit and credit parts of a transaction.

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account. a statement of recent transactions and the resulting balance. key words to describe types of accounts: --liability account: payable or deferred. --equity account: owner's name, withdrawal, dividend, stock. --income account: sales, income or revenue. --expense account: expense.

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a measure of activity such as direct labor-hours or machine hours that is used to assign costs to cost objects. a document that shows the quantity of each type of direct materials required to make a product. a factor, such as machine-hours, beds occupied, computer time, or flight-hours, that causes overhead costs.

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a measure of activity such as direct labor-hours or machine hours that is used to assign costs to cost objects. a document that shows the quantity of each type of direct materials required to make a product. a factor, such as machine-hours, beds occupied, computer time, or flight-hours, that causes overhead costs.