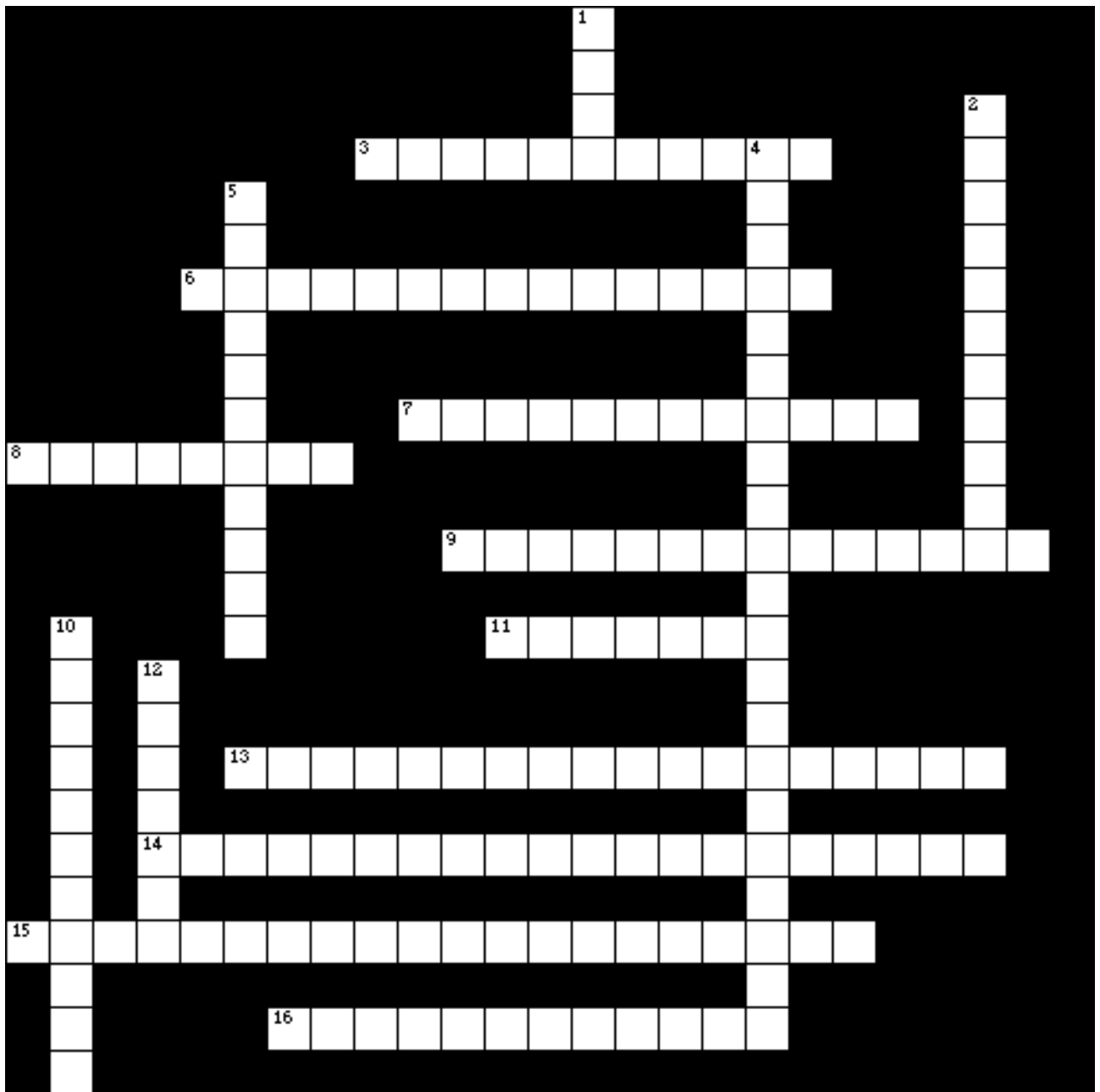


## Accounting Crossword Puzzle: Advanced Course, Chapters 21-24



*(Spaces between words and hyphens and punctuation marks should not be entered in this crossword puzzle.)*

### Across

- 3 Paying liabilities and distributing remainder to partners
- 6 Plan of current expenditures and means of financing them
- 7 Right of all partners to contract for a partnership
- 8 Business's value in excess of total owners' investment
- 9 Authorizations to make expenditures
- 11 Authorization to collect taxes by legal authority
- 13 Governmental properties that benefit future periods
- 14 Bank document showing money invested with the bank
- 15 Describes conditions under which a partnership is to operate

- 16 Type of organization that does not intend or expect to earn a profit

### Down

- 1 Governmental set of accounts
- 2 Cash received from sale of assets during partnership liquidation
- 4 Summarizes changes in owners' equity
- 5 Disbursements and liabilities incurred for cost of goods delivered
- 10 Commitment to pay for services ordered but not yet provided
- 12 When allowances to partners exceed net income