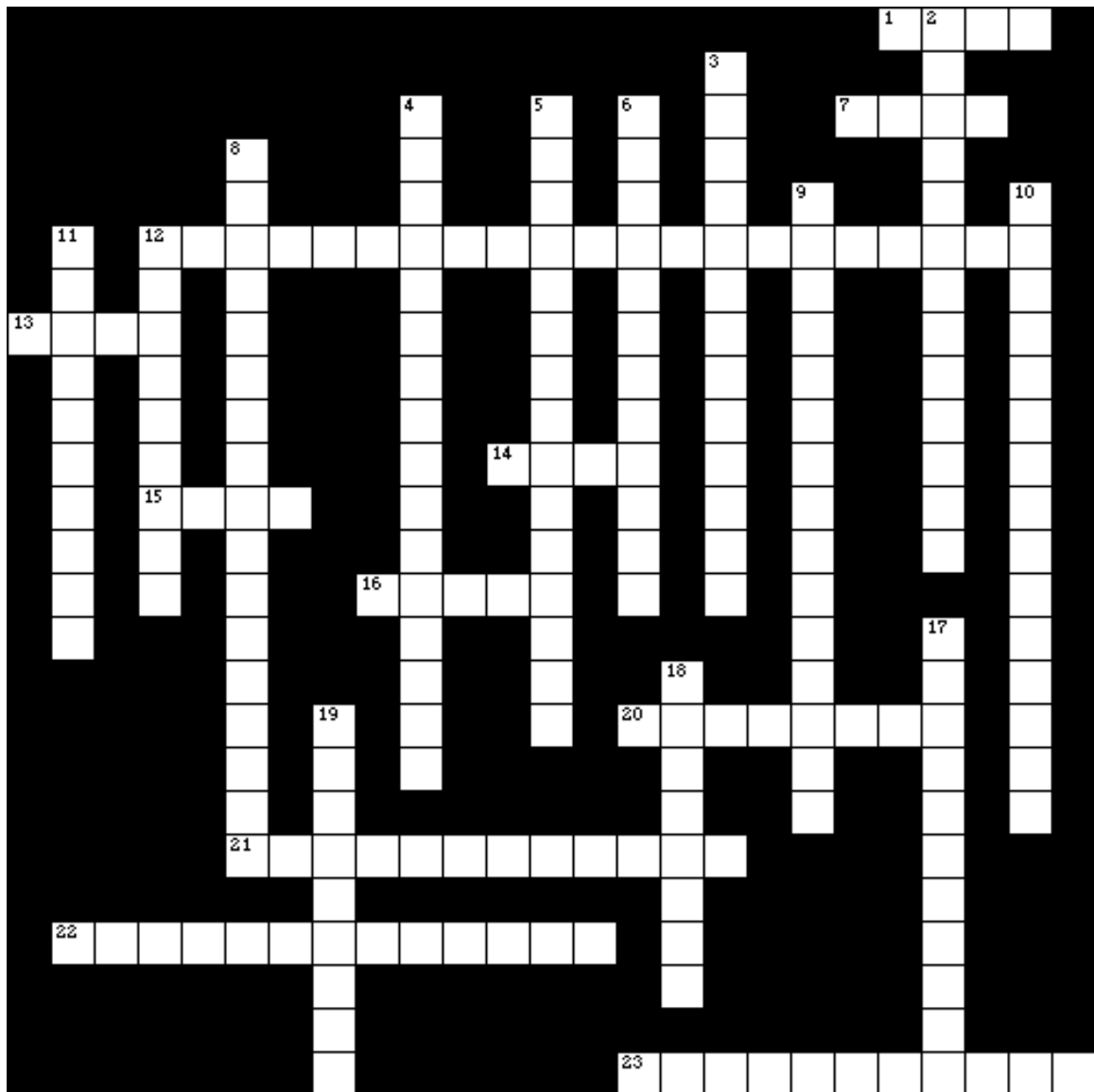


Accounting Crossword Puzzle: First-Year Course, Chapters 20-22



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

Across

- 1 Revenue from plant asset sold for more than book value
- 7 Revenue from plant asset sold for less than book value
- 12 Original cost of asset minus accumulated depreciation
- 13 Inventory costing using prices of first purchases
- 14 Property consisting of land and anything attached to it
- 15 Inventory method using prices of last purchases
- 16 Assets to be used for a number of years in operations
- 20 Inventory determined by counting items on hand
- 21 Plant asset value transferred to an expense account
- 22 Assets to be consumed within a year
- 23 A file of stock records

Down

- 2 Asset value used by tax authorities
- 3 Accounts receivable that cannot be collected
- 4 Depreciation method based on book value
- 5 Crediting estimated uncollectibles to a contra account
- 6 Depreciation method using the same amount each year
- 8 Estimating inventory with previous year's percentage of gross profit
- 9 Form used in periodic inventory
- 10 Inventory method based on an average cost
- 11 Cancelling a customer account
- 12 Difference between an account and its contra account
- 17 Total depreciation recorded since purchase of asset
- 18 All property that is not real property
- 19 Inventory determined by a continuous record