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Account. A record that summarizes all the transactions pertaining to a single item in the accounting equation.

Account balance. The difference between the increases and decreases in

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an account.

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Corporation. Share of Stock. Capital

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stock. Stockholder. An organization with the legal rights of a person and which ma.... Each unit of ownership in a corporation. Total shares of ownership in a corporation. An owner of one or more shares of a corporation.

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Accounting Equation Chapter 2. 1 Define

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the accounting elements. • An individual, association, or organization that engages in economic activities and controls specific economic resources • The business entity's finances are kept separate from the owner's nonbusiness assets and liabilities

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Chapter 2

Determining how transactions change an accounting equation Chapter 1.2 -

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