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1. The process of planning, recording, analyzing, and interpreting financial information. (p. 6)  
2. A planned process designed to compile financial data and summarize the results in accounting records and

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reports. (p.

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Study Guide 1 - Identifying Accounting Terms. STUDY. PLAY. 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 an account. account title. the name given to an account.

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