

Name:

B-03.01

Date:

Section:

- (1) Depreciation
 - (2) Calendar Year
 - (3) Revenue Recognition
 - (4) Cash Basis
 - (5) Prepaids
 - (6) Unearned Revenue
 - (7) Balance Sheet Approach
 - (8) Adjusting Entry
 - (9) Accruals
 - (10) Periodicity Assumption
- (h) A systematic and rational allocation scheme to spread a portion of the total cost of a productive asset to each period of use.