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