

**Across**

1. An account in a general ledger that summarizes all accounts in a subsidiary ledger.
2. A ledger that is summarized in a single general ledger account.
8. A sale in which a credit card is used for the total amount of the sale at the time of the transaction.
10. A special journal used to record only sales of merchandise on account.
11. A person or business to whom merchandise or services are sold.
13. Credit allowed a customer for the sales price of returned merchandise, resulting in a decrease in the vendor's accounts receivable.
14. A sale in which cash is received for the total amount of the sale at the time of the transaction.

Down

1. A special journal used to record only cash receipt transactions.
3. The process of preparing a batch report of credit card sales from a point-of-sale terminal.
4. The report that summarizes the cash and credit card sales of a point-of-sale terminal.
5. A form prepared by the vendor showing the amount deducted for returns and allowances.
6. A report of credit card sales produced by a point-of-sale terminal.
7. A cash discount on sales taken by a customer.
9. Credit allowed a customer for part of the sales price of merchandise that is not returned, resulting in a decrease in the vendor's accounts receivable.
12. A tax on a sale of merchandise or services.