

B	I	N	G	O
Receipt	Accrual	Credit note	Ledger	Goodwill
Cheque	Prepaid Insurance	Invoice	Balance Sheet	Owner's Equity
Separate entity	Cash	FREE	Debtor	Double-entry Accounting
Objective Evidence	Entry	Journal	Creditor	Historical cost
Cash memo	Materiality	Cheque	Source Documens	Chronological Record

B	I	N	G	O
Separate entity	Source Documens	Balance Sheet	Entry	Cheque
Ledger	Double-entry Accounting	Credit note	Historical cost	Cash
Debtor	Accrual	FREE	Creditor	Journal
Chronological Record	Receipt	Cheque	Objective Evidence	Cash memo
Goodwill	Debit note	Owner's Equity	Invoice	Prepaid Insurance

B	I	N	G	O
Objective Evidence	Creditor	Separate entity	Chronological Record	Ledger
Materiality	Owner's Equity	Source Documents	Entry	Cash
Journal	Balance Sheet	FREE	Debtor	Credit note
Debit note	Goodwill	Cash memo	Accrual	Receipt
Prepaid Insurance	Invoice	Double-entry Accounting	Historical cost	Cheque