

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

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

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