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Century 21 Accounting Chapter 8 Vocabulary. STUDY. PLAY. Adjusting Entries. Journal entries recorded to update general ledger accounts at the end of a fiscal period. Permanent Accounts. Accounts used to accumulate information from one fiscal period to the next. Temporary Accounts.

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Chapter 8 Accounting for Plant Assets After studying Chapter 8, you will be able to: Define accounting terms related to plant assets and depreciation. Identify accounting concepts and practices related to accounting for plant assets and depreciation.

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