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Chapter 11 Accounting Study Guide. STUDY. PLAY. A business's size, number of transactions, and type of transactions determine the number of ledgers used in an accounting system. True. When the balance of a vendor account in an accounts payable ledger is changed, the balance of the controlling account is unaffected.

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Chapter 11 Accounting Study Guide. A group of persons elected by the stockholders to govern a corporation. A form prepared by the customer showing the price deduction taken by the customer for a return or an allowance. Credit allowed for part of the purchase price of merchandise that is not returned, resulting in a decrease in the customer's account payable to the vendor.

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