

ACCOUNTING DICTIONARY

A

Account a record summarizing all the information pertaining to a single item in the accounting equation

Account balance the amount in an account

Account number the number assigned to an account

Account title the name given to an account

Accounting planning, recording, analyzing, and interpreting financial information

Accounting cycle the series of accounting activities included in recording financial information for a fiscal period

Accounting equation an equation showing the relationship among assets, liabilities, and owner's equity

Accounting period see *Fiscal period*

Accounting records organized summaries of a business's financial activities

Accounting system a planned process for providing financial information that will be useful to management

Accounts expenses expenses incurred in one fiscal period but not paid until a later fiscal period

Accounts payable ledger a subsidiary ledger containing only accounts for vendors from whom items are purchased or bought on account

Accounts receivable ledger a subsidiary ledger containing only accounts for charge customers

Accounts receivable turnover ratio the number of times the average amount of accounts receivable is collected during a specified period

Accrual basis of accounting the accounting method that records revenues when they are earned and expenses when they are incurred

Accrued expenses expenses incurred in one fiscal period but not paid until a later fiscal period

Accrued interest expense interest incurred but not yet paid

Accrued interest income interest earned but not yet received

Accrued revenue revenue earned in one fiscal period but not received until a later fiscal period

Accumulated depreciation the total amount of depreciation expense that has been recorded since the purchase of a plant asset

Acid-test ratio a ratio that shows the numeric relationship of quick assets to current liabilities

Adjusting entries journal entries recorded to update general ledger accounts at the end of a fiscal period

Adjustments changes recorded on a work sheet to update general ledger accounts at the end of a fiscal period

Administrative expenses budget schedule a statement that shows the projected expenses for all operating expenses not directly related to selling operations

Aging accounts receivable analyzing accounts receivable according to when they are due

Allowance method of recording losses from uncollectible accounts crediting the estimated value of uncollectible accounts to a contra account

Amortization recognizing a portion of an expense in each of several years

Dictionary Of Accounting Terms

Shasha Hu



Dictionary Of Accounting Terms:

Dictionary Of Accounting Terms: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous captivating novels captivating the hearts of readers worldwide. Lets delve into the realm of top-selling books, exploring the captivating narratives that have charmed audiences this year. Dictionary Of Accounting Terms : Colleen Hoover "It Ends with Us" This heartfelt tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Dictionary Of Accounting Terms : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These popular novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a brilliant and thrilling novel that will keep you guessing until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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