

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

Christopher Nobes



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Dictionary of International Accounting Terms John Owen Edward Clark,2001 Their range of dictionaries has been developed with an international audience in mind Each contains approximately 4 000 terms with succinct clear explanations

Juta's Concise Dictionary of Accounting Terms Graham J. Elliott,Graham Elliott,1996 This dictionary aims to aid anyone who communicates in business Emphasis is on general purpose definitions which should be useful to a wide range of readers This edition also includes the terms in Afrikaans **Dictionary of Accounting Terms** Jae K. Shim,2013-08-01 Barrons Test Prep Material that is now out of print *Dictionary of Accounting Terms* Joel G. Siegel,Jae K. Shim,1995 This updated edition defines approximately 2 500 terms specific to accounting and other business related practices It makes an ideal quick reference handbook for business managers accountants bookkeepers and business students It also features a glossary of abbreviations and acronyms and a handy set of compounded value tables **Comparative Glossary of Accounting Terms**

in Canada, the United Kingdom, and the United States Accountants International Study Group,1975 The International Dictionary of Accounting Acronyms Thomas W. Morris,1998 First Published in 1999 Routledge is an imprint of Taylor Francis an informa company *Accounting Dictionary* Nora Sánchez,2004-05-10 The first English Spanish translation dictionary of accounting terms to cover the differences in accounting terminology for Spanish speaking countries This bilingual Accounting Dictionary offers not only English Spanish and Spanish English translations of accounting terms but also a Spanish Spanish section correlating the different terms used in major Spanish speaking countries The only accounting dictionary to offer such coverage this useful reference provides accounting practitioners and students with easy accurate guidance for translating in and among Argentina Chile Colombia Mexico Spain Venezuela Ideal for translating financial statements conducting audits and performing accounting functions in multinational companies Accounting Dictionary is an essential tool for all accountants financial managers and students participating in the burgeoning Spanish speaking market Order your copy today Dictionary of Accounting Terms Jae K. Shim,Joel G. Siegel,Nick Dauber,Anique Qureshi,2014-07-01 Barron s updated and expanded Dictionary of Accounting Terms is an A Z reference that defines more than 2 500 accounting auditing compliance and tax related terms in a way everyone can understand This pocket sized guide covers Financial accounting and reporting Managerial and cost management Auditing and financial statement analysis Compliance Information technology IT Also included are many terms from related business disciplines that accountants should know such as finance personal finance investments Internet economics quantitative tools and international finance terms **The Penguin Dictionary of Accounting** Christopher Nobes,2002 The Penguin Dictionary of Accounting is the essential reference book for everyone involved in accounting whether student businessperson investor preparer of financial statements auditor or accounts manager Compiled by Christopher Nobes PricewaterhouseCoopers Professor of Accounting at Reading University it is the most authoritative guide available on this key subject Covering international accountancy terms

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Table of Contents Dictionary Of Accounting Terms

1. Understanding the eBook Dictionary Of Accounting Terms
 - The Rise of Digital Reading Dictionary Of Accounting Terms
 - Advantages of eBooks Over Traditional Books
2. Identifying Dictionary Of Accounting Terms
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Dictionary Of Accounting Terms
 - User-Friendly Interface
4. Exploring eBook Recommendations from Dictionary Of Accounting Terms
 - Personalized Recommendations
 - Dictionary Of Accounting Terms User Reviews and Ratings
 - Dictionary Of Accounting Terms and Bestseller Lists
5. Accessing Dictionary Of Accounting Terms Free and Paid eBooks
 - Dictionary Of Accounting Terms Public Domain eBooks
 - Dictionary Of Accounting Terms eBook Subscription Services

- Dictionary Of Accounting Terms Budget-Friendly Options
- 6. Navigating Dictionary Of Accounting Terms eBook Formats
 - ePub, PDF, MOBI, and More
 - Dictionary Of Accounting Terms Compatibility with Devices
 - Dictionary Of Accounting Terms Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Dictionary Of Accounting Terms
 - Highlighting and Note-Taking Dictionary Of Accounting Terms
 - Interactive Elements Dictionary Of Accounting Terms
- 8. Staying Engaged with Dictionary Of Accounting Terms
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Dictionary Of Accounting Terms
- 9. Balancing eBooks and Physical Books Dictionary Of Accounting Terms
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Dictionary Of Accounting Terms
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Dictionary Of Accounting Terms
 - Setting Reading Goals Dictionary Of Accounting Terms
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Dictionary Of Accounting Terms
 - Fact-Checking eBook Content of Dictionary Of Accounting Terms
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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