

## ACCOUNTING DICTIONARY

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### 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 And Management And Administration Terms Vol 1 English Hebrew

**Mike Jess**



**Dictionary Of Accounting And Management And Administration Terms Vol 1 English Hebrew:**

## Embracing the Beat of Term: An Psychological Symphony within **Dictionary Of Accounting And Management And Administration Terms Vol 1 English Hebrew**

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closest to customer it sounds like the customer is broken down instead of the car

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jul 28 2021 example 1 an end to his driving you ll often find an adverb between the subject and the verb of a sentence but  
unless it s modifying the verb it s a misplaced modifier for example misplaced modifier he nearly drove the car for six hours a  
day correction he drove the car for nearly six hours a day

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be unsure of what word the modifier is describing the reader may even think the misplaced modifier is describing a different  
word than intended consider the sentence below and its revision the modifier is underlined

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ambiguity or even a complete lack of clarity while hunting in africa i shot an elephant in my pajamas how an elephant got  
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