



## Accounting Terminology

Accountants use the terms **debit** and **credit** to describe whether money is being transferred to or from an account. Money is recorded in the debit column, which is always the left column, when it is being transferred to an account. Money is recorded in the credit column, which is always the right column, when it is being transferred from an account. Money always flows from the right column of one account to the left column of another account.

The main rule of accounting is this: For every transaction, total debits must equal total credits. This is the way of double entry rule, that for each transaction, the amount of money transferred from accounts must equal the amount transferred to other accounts.

# Terminology For Accountants

**Eric Louis Kohler**



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*Terminology for Accountants* Canadian Institute of Chartered Accountants,1992      *Comparative Glossary of Accounting Terms in Canada, the United Kingdom, and the United States* Accountants International Study Group,1975      Terminology for Accountants Canadian Institute of Chartered Accountants. Study Group on Revision of Terminology for Accountants,1976

**Terminology for Accountants** Canadian Institute of Chartered Accountants. Committee on Accounting and Auditing Research,1962      **Some Accounting Terms and Concepts a Report of a Joint Exploratory Committee ,**

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*Kohler's Dictionary for Accountants* Eric Louis Kohler,1983 Contains 4 538 terms of accounting      *Accounting Practices, Auditing Standards and Terminology for Agricultural Cooperatives* National Society of Accountants for Cooperatives (U.S.),1952      Dictionary of Accounting Terms Jae K. Shim,2013-08-01 Barrons Test Prep Material that is now out of print

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*The Accountant's Dictionary* Francis William Pixley,1922      **Management Accounting Terminology** National Association of Accountants. Committee on Management Accounting Practices,1976      Accounting Terminology Stanley Breitbard,1963      Accounting Terminology Bulletins ,1953      **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

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