



## 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

**American Institute of Certified Public  
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**Terminology for Accountants** Canadian Institute of Chartered Accountants,1992      **Accounting Dictionary** Nora Sánchez,2003-12-16 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      Terminology for Accountants Canadian Institute of Chartered Accountants. Committee on Accounting and Auditing Research,1962      *Terminology for Accountants* Canadian Institute of Chartered Accountants. Study Group on Revision of Terminology for Accountants,1976

**Comparative Glossary of Accounting Terms in Canada, the United Kingdom, and the United States** Accountants International Study Group,1975      Some Accounting Terms and Concepts a Report of a Joint Exploratory Committee ,

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**Accounting Terminology** Canadian Institute of Chartered Accountants. Committee on Accounting and Auditing Research,1957      *Accounting Terminology* American Institute of Certified Public Accountants. Committee on Terminology,1931      **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      **Management Accounting Official Terminology** Graham Eaton,2005-11-07 The ever evolving nature of accountant and emphasis on professional accountability means that all business professionals need to ensure they are up to date with the latest developments This latest revision of CIMA s Official Terminology addresses this need defining relevant terms used in today s business environment Official Terminology clarifies the language of business to CIMA members and other professional accountants and is a useful glossary for CIMA students It provides insight into current business techniques and practices for academic researchers All the revisions in this extensively updated edition are based on the experiences of real management accountants guaranteeing that each term accurately reflects what is happening in today s business world      *Accounting Terminology Bulletins* ,1953      **The Accountant's Dictionary** Francis William Pixley,1922      *Accounting Terminology* Stanley Breitbard,1963      **Management Accounting Terminology**

National Association of Accountants. Committee on Management Accounting Practices,1976      **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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