



## 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**

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