Accounting Terminology Guide - Accounting and Finance Terms

Abatement

Complete removal of an amount due, (usually referring to a tax ABATEMENT a penalty abatement or an INTEREST abatement within a governing agency).

Absorption Costing

An approach to product costing that assigns a representative portion of all types of manufacturing costs—direct materials, direct labor, variable factory overhead, and fixed factory overhead—to individual products.

Accelerated Depreciation

Method that records greater DEPRECIATION than STRAIGHT-LINE DEPRECIATION in the early years and less depreciation than straight-line in the later years of an ASSET'S HOLDING PERIOD.

Account

Formal record that represents, in words, money or other unit of measurement, certain resources, claims to such resources, transactions or other events that result in changes to those resources and claims.

Account Payable

Amount owed to a CREDITOR for delivered goods or completed services.

Account Receivable

Claim against a DEBTOR for an uncollected amount, generally from a completed transaction of sales or services rendered.

Accountable Plan

Any reimbursement or other expense allowance arrangement of an employer that meets all of the following requirements (therefore excluding it from gross w-2 EARNED INCOME and tax): (1) it provides reimbursements advances or allowances including per diem and meals, to employees for any job related deductible business expense; (2) employees must be able to substantiate expenses covered in the plan; (3) employee must return any excess advances or payments.

Accounting Terminology Guide

Matt Kingsley

Accounting Terminology Guide:

Accounting Terminology Guide New York State Society of Certified Public Accountants, 2000* Accounting Terms: From Basic Concepts, Account Terminology to Accounting Interview Questions and Answers Sumitra Kumari, Accounting Terms From Basic Concepts Account Terminology to Accounting Interview Questions and Answers is a practical guide designed to help you master the essential language and concepts of accounting This accounting book covers everything from fundamental principles to advanced financial ratios accounting procedures and the latest technological trends in the industry Whether you re a student professional or job seeker this guide provides clear explanations and practical insights to help you succeed in your accounting journey Perfect for anyone looking to strengthen their financial literacy and excel in their career

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