

Accounting Terminology

It is important to learn about Accounting terminologies before starting with the study of accounting. Besides that, the knowledge about common terminologies of accounting help to easily understand the accounting in detail. Some of them are as follows.



Account

This is the first term in the glossary of the accounting terminology. An Account keeps the records in a classified manner in the general ledger.

Account Balance

It is of two types: first a debit balance and second a credit balance. When the sum of debit entries are more than the sum of credits then it is a debit balance and if the sum of debit entries is less than the sum of credits then it is a credit balance.

Accounting

Accounting is everything about the process that helps to record, summarize, analyze, and report data that concerns financial transactions. Besides that, it also takes care of the [profits and loss](#) issues in business.

Learn more [Accounting Concepts, Principles and Conventions here](#) in detail.

Accounts Payable

These are the [liabilities](#) in a business or an [organization](#) that shows the [money](#) owed to others. For example, money spent on pending bills and taxes.

Accounts Receivable

Accounting Terminology For Dummies

**Maheshwari S.N. & Maheshwari S.K. &
Maheshwari Sharad K.**

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