

Basic Accounting terms

Accounts Payable: Accounts of money you owe. A liability that is usually created when you've made a purchase on credit.

Accounts Receivable: Accounts of money owed to you for the sale of goods or services.

Accrual basis: A method of accounting where transactions are recorded as they occur regardless of when payment for that transaction is made or received

Accrued Assets: Assets from revenues earned but not yet received.

Accrued Expenses: A liability incurred during the accounting period for which payment has not been made.

Accumulated Depreciation: The running balance of the depreciation taken on an asset.

Accounts Receivable: Accounts of money owed to you for the sale of goods or services.

Aging: The grouping of like transactions by date. Example - sorting invoices by due date.

Adjusting Entries: Special accounting entries that are made when you close the books at the end of an accounting period to bring the ledger up to date.

Asset: Items that a business or individual owns or are owed.

Audit: The scrutinizing of accounting records and supporting documents for accuracy and completeness.

Audit trail: The information within the accounting system that reveals the effects of a transaction.

Bad Debt: An account or receivable that has been deemed unrecoverable and written-off.

Badwill (Negative Goodwill): The excess amount of fair value of an asset or assets over the purchase price.

Accounting Definitions For Beginners

Roman Wölfel



Accounting Definitions For Beginners:

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