

Accounting Chapter 1 Test

Accounts Receivable: The money that is owed to a business by its customers. This money is an asset.

Accounts Payable: The money that a business owes to its creditors. This money is a liability to the business.

Net Worth/ Capital/ Owners Equity: Calculated by assets-liabilities.

Accounting Cycle: The total set of accounting procedures that must be carried out during each fiscal period. Outer Ring: ongoing activities. Inner Ring: yearly activities.

Fundamental Accounting Equation: $A=L+OE$ or $A-L=OE$

Liquidity: The ease with which an asset can be converted into cash.

Financial Position: The status of a business, as reported by the assets, liabilities, and owners equity.

Public Accountant: An accountant who offers services professionally to the general public.

Creditor: Anyone who is owed money by the business.

Debtor: Anyone who owes money to the business.

Auditing: Process of conducting an audit: an examination of the accounting records and internal controls of a business in order to be able to express an opinion about the business financial position and results of operation.

Public Accounting: A profession of the public accountant who offers a variety of accounting services to the general public.

Liquidation: The sale of assets of a business for cash.

Accounting Clerk: An employee who ensures that transactions are properly recorded and that supporting documents are present and correct. Carries out routine calculations and banking transactions.

Accountant: A professional person who develops and maintains the accounting systems, interprets the data and prepares reports; supervises the work of accounting employees and participates in management decisions.

Accounting Chapter 1 Test

RD Boyd



Accounting Chapter 1 Test:

Eventually, you will agreed discover a new experience and attainment by spending more cash. still when? realize you say you will that you require to acquire those all needs behind having significantly cash? Why dont you try to acquire something basic in the beginning? Thats something that will lead you to comprehend even more with reference to the globe, experience, some places, similar to history, amusement, and a lot more?

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