

## Small business series

# Glossary of terms and formulas

*A quick reference guide of common accounting terms and formulas.*

### Accounts receivable

Accounts receivable is the money customers owe your business.

### Accounts payable

Accounts payable is money your business owes to vendors and suppliers.

### Accruals

Accruals is a list of expenses you have incurred but not yet paid, or a list of sales that have been completed but not yet billed.

### Allocation

Allocation is the process of distributing funds, resources, or costs to a particular account or particular purpose.

### Assets

Assets are the things your company owns.

### Balance sheet

A balance sheet reports assets, liabilities, and equity at a specific point in time.

### Cash flow

Cash flow describes the inflow and outflow of cash in your business.

### Depreciation

Depreciation is the process of assets losing value over time.

### Equity

Equity is the portion of a company owned by investors and owners.

### Expenses

Expenses refer to the costs of acquiring something—from tangible items to intangible services.

### Fiscal year

A fiscal year is the one-year period of time you use for accounting purposes.

### Forecasting

Forecasting is the process of using your business's historical financial data to predict future trends.

### General ledger

The general ledger is a record of your business's financial transactions over the lifetime of your business.

### Journals

Journals, or accounts, record transactions as they occur.

### Liabilities

Liabilities are debts that your business is responsible for paying.

### Liquidity

Liquidity refers to how quickly an asset can be converted into cash.

### Profit and loss statement

A profit and loss statement lists earnings, expenses, and net profits for a given period of time.

### Reconciliation

Reconciliation is the process of matching the balances in your accounting records to the corresponding balances reported by your financial institution.

### Revenue

Revenue is the total amount of money collected for goods and services sold.

### Working capital

Working capital is the amount of money your business has to invest or spend on items for the business at a point in time.

# Glossary Of Accounting Finance And Economic Terms

**Robert J. R. Follett**



## **Glossary Of Accounting Finance And Economic Terms:**

## Decoding **Glossary Of Accounting Finance And Economic Terms**: Revealing the Captivating Potential of Verbal Expression

In a period characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its power to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Glossary Of Accounting Finance And Economic Terms**," a mesmerizing literary creation penned by way of a celebrated wordsmith, readers attempt an enlightening odyssey, unraveling the intricate significance of language and its enduring effect on our lives. In this appraisal, we shall explore the book is central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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