

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.

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A History of Corporate Financial Reporting in Britain John Richard Edwards, 2018-07-11 A History of Corporate Financial Reporting provides an understanding of the procedures and practices which constitute corporate financial reporting in Britain at different points of time and how and why those practices changed and became what they are now Its particular focus is the external financial reporting practices of joint stock companies This is worth knowing about given the widely held view that Britain i pioneered modern financial reporting and ii played a primary role in the development of both capital markets and professional accountancy The book makes use of a principal and agent framework to study accounting s past but one where the failure of managers always to supply the information that users desire is given full recognition It is shown that corporate financial reporting did not develop into its current state in a straightforward and orderly fashion Each era produces different environmental conditions and imposes new demands on accounting A proper understanding of accounting developments therefore requires a careful examination of the interrelationship between accountants and accounting techniques on the one hand and on the other the social and economic context within which changes took place The book s corporate coverage starts with the legendary East India Company created in 1600 and continues through the heyday of the statutory trading companies founded to build Britain s canals commencing in the 1770s and railways commencing c 1829 to focus principally on the limited liability company fashioned by the Joint Stock Companies Act 1844 and the Limited Liability Act 1855 The story terminates in 2005 when listed companies were required to prepare their consolidated accounts in accordance with International Financial Reporting Standards thus signalling the effective end of British accounting

An Exemplification of the General Order for Accounts Issued by the Poor Law Board ... H. Lloyd Roberts, 1867 **The Accountant**, 1887 **Altars Restored** Kenneth Fincham, Nicholas Tyacke, 2007-11-29 By looking at what happened physically in the local churches in contrast to the formal enactments of government and using sources such as churchwardens accounts and surviving religious artefacts the book recaptures the experience of the ordinary parishioner in this crucial period of religious change **Marketing Information Guide**, 1961 **The Oxford History of the Laws of England: The Canon law and ecclesiastical jurisdiction from 597 to the 1640s** R. H. Helmholz, 2003 This is one of the first volumes to appear in a landmark new series The Oxford History of the Laws of England It traces the history of the reception and role of the canon law in England between 597 and 1649 examining both the establishment of ecclesiastical courts and the heads of jurisdiction within them Legal practice is viewed against the background of the formal canon law Readership Libraries and scholars of ecclesiastical law and history canon law and history Medieval and Early Modern history and comparative law **Journal of Research of the National Bureau of Standards** United States. National Bureau of Standards, 1936 *Bibliography of Agriculture with Subject Index*, 1975-05 **The Lancet**, 1881 **Londinopolis, C.1500 - C.1750** Mark S.R. Jenner, Paul Griffiths, 2000 Events such as the Fire of London and the Plague and historic

locations like the Globe Theatre are part of London's heritage Yet until recently the history of the city between 1500 and 1750 has been little studied During this period London's population soared from around 50 000 to nearly half a million the demographic explosion transformed the city to a metropolis London became a center of new social and sexual identities and a solvent of older more hierarchical forms of social organization The essays in this volume cover the themes of polis and the police gender and sexuality space and place and material culture and consumption Within these themes are thieves prostitutes litigious wives the poor disease great quantities of gooseberry pye and the taxing question of fresh water

Novel Superfluids Karl-Heinz Bennemann, John B. Ketterson, 2014-11-27 Volume 2 of Novel Superfluids continues the presentation of recent results on superfluids including novel metallic systems superfluid liquids and atomic molecular gases of bosons and fermions particularly when trapped in optical lattices Since the discovery of superconductivity Leyden 1911 superfluid ^4He Moscow and Cambridge 1937 superfluid ^3He Cornell 1972 and observation of Bose Einstein Condensation BEC of a gas Colorado and MIT 1995 the phenomenon of superfluidity has remained one of the most important topics in physics Again and again novel superfluids yield surprising and interesting behaviors The many classes of metallic superconductors including the high temperature perovskite based oxides MgB_2 organic systems and Fe based pnictides continue to offer challenges The technical applications grow steadily What the temperature and field limits are remains illusive Atomic nuclei neutron stars and the Universe itself all involve various aspects of superfluidity and the lessons learned have had a broad impact on physics as a whole

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