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What follows is a collection of some of the most common accounting terms, written out with short definitions. You will encounter these basic terms again and again when researching accounting software or studying accounting concepts, and I hope that this quick guide will clear up muddy waters and keep the Peanuts voices at bay.

Accounting Terms Every Business Owner Should Know

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and bank balance sent to a depositor by a bank. blank endorsement. an endorsement consisting only of the endorser's signature. checking account.

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An accounting model that is based on the economic theory that profit will be greater when the difference between total revenue and TOTAL COST is the greatest. Microeconomics Study of the behavior of basic economic units such as companies, industries, or households. Mixed Costs

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Study Guide - Chapter 5 - Accounting for Merchandising Operations. This preview shows page 1 - 2 out of 3 pages. Chapter 5 EQUATIONS Gross Profit or Gross Margin = Net sales - cost of goods sold Selling price = list price - trade discount

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percent Income from operations = gross profit - operating expenses
Acid-test ratio = quick assets / current liabilities
Quick assets = cash and cash equivalents + short-term investments + and current receivables
Gross margin ratio = net sales - cost ...

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