



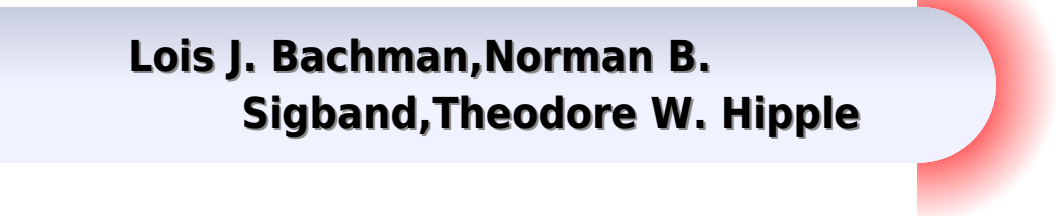
Accounting I

Chapter 7 Vocabulary

Budget	A financial road map used by individuals and companies as a guide for spending and saving.
Comparative financial statements	Financial statements that provide information for multiple fiscal periods.
Deficit	A negative balance that remains after total expenses are subtracted from total income.
Financial accounting	The area of accounting which focuses on reporting information to external users.
Financial ratio	A comparison between two components of financial information.
Interim financial statements	Financial statements providing information for a time period shorter than the fiscal year.
Managerial accounting	The area of accounting which focuses on reporting information to internal users.
Pay yourself first	A budgeting strategy of setting aside at least 10% of after-tax income for saving and investing.
Ratio analysis	The calculation and interpretation of a financial ratio.
Return on sales	The ratio of net income to total sales.
Stakeholders	Any persons or groups who will be affected by an action.
Surplus	A positive balance that remains after total expenses are subtracted from total income.
Vertical analysis	Reporting an amount on a financial statement as a percentage of another item on the same financial statement.

Accounting Vocabulary English

**Lois J. Bachman, Norman B.
Sigband, Theodore W. Hipple**



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