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https://www.100test.com/kao_ti2020/504/2021_2022__E8_80_83_E8_AF_95_E5_A4_A7__c92_504191.htm 61.General ledger (总分分类账) The collection of accounts that accumulates the amounts reported in the major financial statements. 62.T-account (T形账户) Simplified version of ledger accounts that takes the form of the capital letter T. 63.Balance (余额) The difference between the total left-side and right-side amounts in an account at any particular time. 64.Debit (借方) An entry or balance on the left side of an account. 65.Credit (贷方) An entry or balance on the right side of an account. 66.Charge (Debit) A word often used instead of debit. 67.Source documents (原始凭证) The supporting original records of any transactions. 68.Book of original entry (原始分录帐本) A formal chronological record of how the entity's transactions affect the balances in pertinent accounts. 69.General journal (普通日记帐) The most common example of a book of original entry. a complete chronological record of transactions. 70.Trial balance (试算表) A list of all accounts in the general ledger with their balance. 71.Journalizing (记入分类帐) The process of entering transactions into the journal. 72.Journal entry (日记帐分录) An analysis of the affects of a transaction on the accounts, usually accompanied by an explanation. 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com