

---

# Vocab Ch. 3

---

---

---

Accounting device  
used to analyze  
transactions

---

# T account

---

---

---

The side of the account  
that is increased

---

normal balance

---

---

---

An amount recorded  
on the left side

---

debit

---

---

---

An amount recorded  
on the right side

---



credit

---

---

---

List of accounts used  
by a business

---

# chart of accounts

---