

# D

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## Creation period

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**Days Payment Outstanding** Created Feb 27, 2020 (14:47) by Erika Solovjova

### Definition

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Organization's average payable period that measures the length of time it takes for a company to pay its invoices from suppliers and other trade creditors.

### Abbreviation(s)

DPO

### Label(s)

**Debit** Created Feb 27, 2020 (14:47) by Erika Solovjova

### Definition

[Link](#) [Link](#)

An accounting entry where there is either an increase in assets or a decrease in liabilities on a company's balance sheet.

### Abbreviation(s)

DR

### Label(s)

**Delegation of authority** Created Feb 27, 2020 (14:47) by Erika Solovjova

### Definition

[Link](#) [Link](#)

Authority obtained from another that has authority since the authority does not naturally exist. In an organizational process - the manager divides his work among the subordinates and give them the responsibility to accomplish the respective tasks.

### Abbreviation(s)

DOA

### Label(s)

**Depreciation** Created Feb 27, 2020 (14:47) by Erika Solovjova

### Definition

[Link](#) [Link](#)

The decrease in an asset's value over time

### Label(s)

**Down Payment** Created Feb 27, 2020 (14:47) by Erika Solovjova

### Definition

[Link](#) [Link](#)

An initial up-front payment made when something is bought

### Abbreviation(s)

DPY

**Label(s)**

Dangerous Goods Created Feb 27, 2020 (14:56) by Erika Solovjova

**Definition**

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**Abbreviation(s)**

DG

**Label(s)**

Dangerous Goods Indicator Created Feb 27, 2020 (14:57) by Erika Solovjova

**Definition**

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**Abbreviation(s)**

DGI

**Label(s)**