Arrear—That which remains unpaid though due.
Assay—To subject an ore to chemical examination to find the amount of any metal contained in it.
Assess — To fix a certain value for the purpose of taxation.
Assets—The entire property of an individual or company.
Assignee — One to whom something is assigned, usually one who receives property to dispose of for the benefit of creditors.
Assignor—One who assigns an interest to another.
Assignment — Placing property in the hands of assignees.
Association—The union of a number of persons for some special aim.
Assume — To take on another's debts.
Attachment—A seizure by virtue of a legal process.
Attest—To bear witness, to certify.
Attorney (Power of) — A written authority from one person empowering another to act for him.
Attorney in Fact—An agent with full power.
Auctioneer—One who sells goods at a public sale.
Auditor—A person appointed to examine and settle accounts.
Avails—Profits of property disposed of, proceeds of goods sold.
Average — A proportional share of a general loss, also a mean time of payment for several debts due at different times.
Avoirdupois — Commercial standard of weight in United States and England.

B

Bail—The security given for releasing a person from custody.
Bailee—The person to whom goods are intrusted.
Bailor—One who intrusts goods to another.
Bailment — A delivery of goods in trust.
Balance—The excess on one side; or what added to the other makes equality in an account.
Balance Sheet—A statement in condensed form showing the condition and progress of business.
Ballast—Any heavy material placed in the hold of a ship to steady it in the water.
Ballot—A Swedish term signifying ten reams of paper; used also to designate a small bale or package.
Balsa—A kind of float or raft used on the coast of South America for landing goods through a heavy surf.
Banco—A commercial term used in Hamburg to distinguish bank money from common currency.
Banking—The business of a banker, or pertaining to a bank.
Bankrupt—An insolvent, one who is unable to pay his debts.
Bank Stock—Shares in the capital stock of a bank.
Barratry — An intentional breach of trust, particularly any fraud by the master of a ship.
Barque — A three masted vessel carrying no square sails on her mizzen mast.
Bazaar—A word of Eastern usage, signifying a place of exchange or general market-place, a repository of fancy articles, especially of dress.
Beacon—A signal or light for the guidance of mariners; usually erected and sustained by the government.
Bidder—One who bids or offers a price.
Bill—A name given to statements in writing; as goods; a note; a draft; a law not enacted; exhibition of charges.
Bill of Exchange—A bill ordering one party to pay another a certain sum of money.
Bill of Lading — Written statement of goods shipped with terms of delivery.
Bill of Parcels—A a detailed account of goods sold.
Bill of Sale—A formal instrument for the transfer of goods and chattels.