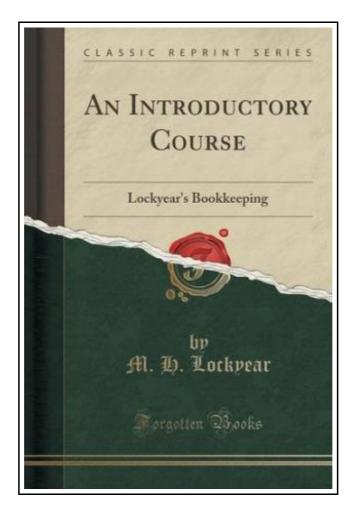
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#### Reviews

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Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*. Excerpt from An Introductory Course: Lockyear s Bookkeeping 1. Bookkeeping is a systematic method of recording business transactions. 2. The object of bookkeeping, or account keeping, is to furnish the proprietor with information about the business which will enable him to determine at any time who is owing him money and to whom he is indebted, the amount of property bought and sold, the expenditures and income of the business, cash on hand, and many other details of importance in the successful management of any enterprise. 3. As the results shown by a set of books are obtained from the various accounts, it follows that the first step in learning bookkeeping is to study the form and purpose of accounts. The form, or manner, of keeping all accounts is practically the same; but each has a purpose distinctly its own. 4. An account is a collection of debits and credits, under an appropriate title, relating to the same person or thing. 5. Accounts are kept in a book called the ledger, and it is necessary for you to study carefully the form of this book. Observe that the account is divided in the center by the three-line ruling into two equal parts, similarly ruled, the left half being the debit side and the right half the credit side. About the Publisher Forgotten Books publishes hundreds of thousands of rare and classic books. Find more at This book is a reproduction of an important historical work. Forgotten Books uses state-of-the-art technology to digitally reconstruct the work, preserving the original format whilst repairing imperfections present in the aged copy. In rare cases, an imperfection in the original, such as...

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