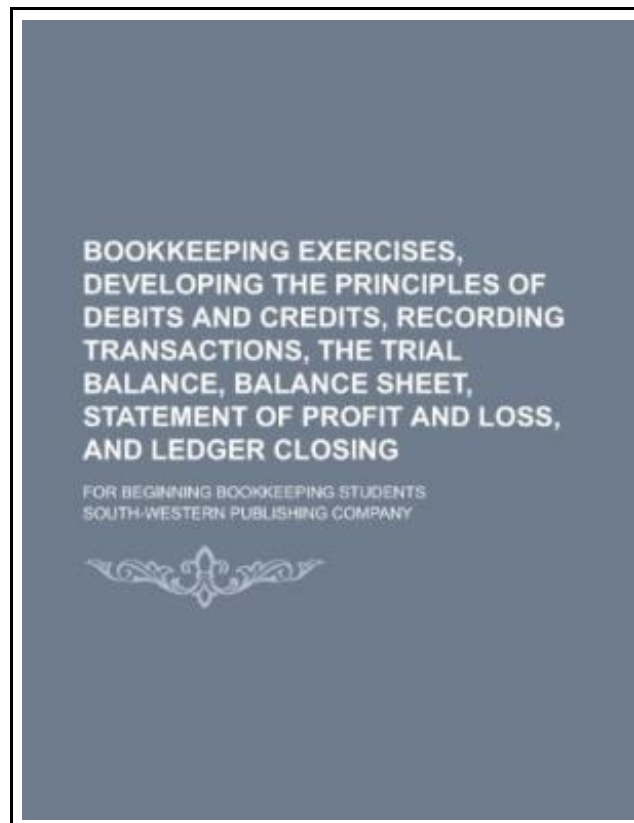


# Bookkeeping Exercises, Developing the Principles of Debits and Credits, Recording Transactions, the Trial Balance, Balance Sheet, Statement of Profit and Loss, and Ledger Closing; For Beginning Bookkeeping Students



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## ***Reviews***

*This publication is definitely not simple to begin on studying but quite fun to see. It really is full of knowledge and wisdom I am just effortlessly can get a satisfaction of studying a created pdf.*




*(Alfreda Bradtke)*

## **BOOKKEEPING EXERCISES, DEVELOPING THE PRINCIPLES OF DEBITS AND CREDITS, RECORDING TRANSACTIONS, THE TRIAL BALANCE, BALANCE SHEET, STATEMENT OF PROFIT AND LOSS, AND LEDGER CLOSING; FOR BEGINNING BOOKKEEPING STUDENTS**



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Rarebooksclub.com, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.This historic book may have numerous typos and missing text. Purchasers can usually download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1921 edition. Excerpt: .will be discussed later in more detail. A record of the payments for operating cost (expenses) is made in one or more accounts, depending on the extent of the business operations. When cash is given in payment for services or property which is regarded as an expense item, the account which is to show a record of this operating cost is debited and the Cash account credited; should an asset other than cash be given, the account which shows the value of the asset parted with is credited instead of the Cash account. **EXPENSE ACCOUNT 32.** The Purpose of this Account is to show the cost of operating the business, that is, its expenses. If all operating cost is debited to one account, the total cost of the business operations will be shown in this account. The debits and credits given below refer to only one Expense account; other expense accounts will be discussed later. Debit the Expense Account: Credit the Expense Account: If 1. For amounts paid for operating f 2. For any adjustments which recast as outlined in 31. duce the operating cost as shown by the debit side. If 3. The Balance of this Account shows the operating cost of the business for the period covered by the debits and credits to the account. The total expense is a deduction from the profit made by the operations of the business. **33. Capital.** It is usually necessary for the owner of the...

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