



Problems in the Principles of Accounting (Classic Reprint)

By William Morse Cole

Forgotten Books, United States, 2016. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book ***** Print on Demand *****. Excerpt from Problems in the Principles of Accounting The problems in the following pages have been prepared to afford students ready means of testing with actual figures their knowledge of accounting principles. The aim is in only slight degree to afford the sort of mechanical practice that results in facility, though some degree of facility must spring from any practice; the prime aim is to afford material on which the student may cultivate the power and the habit of seeing straight, of seeing deeply, and of seeing whole. All serious accounting work requires the accountant to do these three things: first, to see the surface meaning of things; second, below the surface facts to see the underlying facts; third, to see the relations of all the fundamental facts to one another. Except for the bookkeeping problems - in which, moreover, the aim is as far as feasible the same as in the accounting problems, - the exercises following are intended to demand of the student careful observation (to show him what the figures mean), or the application...



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