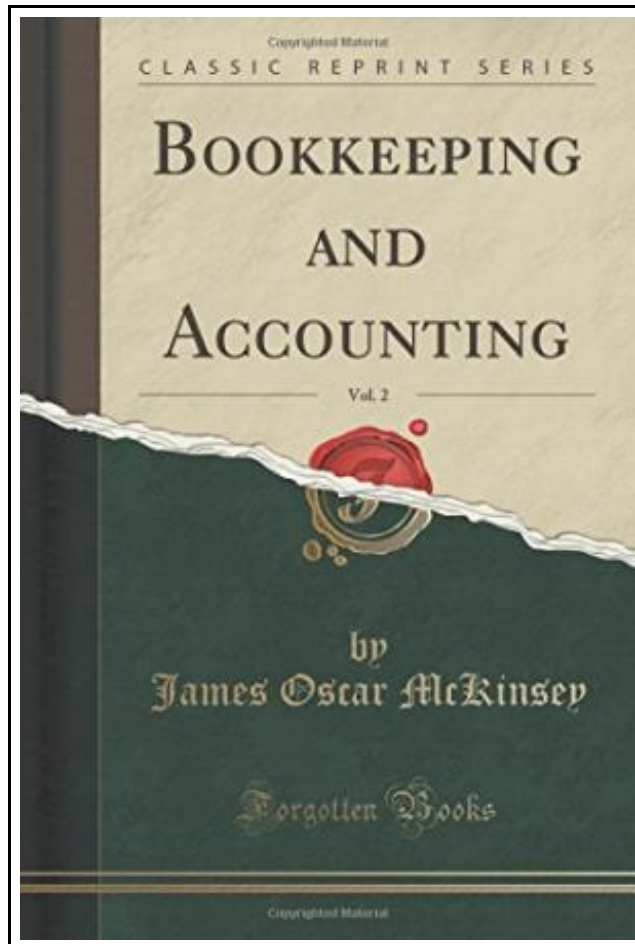


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Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book ***** Print on Demand *****.Excerpt from *Bookkeeping and Accounting, Vol. 2* The subject matter of this text may be divided broadly into two parts. The first twelve chapters deal with the general principles governing the construction and use of reports, accounts and records. In these chapters the accounts and records of a corporation and the accounts of a manufacturing business are given particular attention. Some attention is given to the problem of depreciation and to the technical phases of account keeping as illustrated in special types of ledger records. Chapter XLVIII affords a drill on the subject matter of Chapters XXXVI to XLVII and a thorough review in the application of general accounting principles. The last twenty-four chapters deal primarily with the use of accounting in the control of the relations which the business unit must have with those both external and internal to its organization. The purpose and aim of these chapters is fully set forth in Chapter XLIX on The Relation of Accounting to Business Management. Chapters L to LV deal with the construction and interpretation of the orthodox financial statements which are used by business executives, stockholders, creditors and governmental agencies in judging the financial condition of a business at a specific time and its progress during a specific period of time. Chapters LVI and LVII explain the construction and interpretation of financial statements other than the Balance Sheet and Statement of Profit and Loss of an industrial or commercial firm. Chapters LVIII to LXV treat of records and reports used in the control and management of the operations of the functional departments of a business. Chapter LXVI deals with accounting for the investments in other companies. Chapters...



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