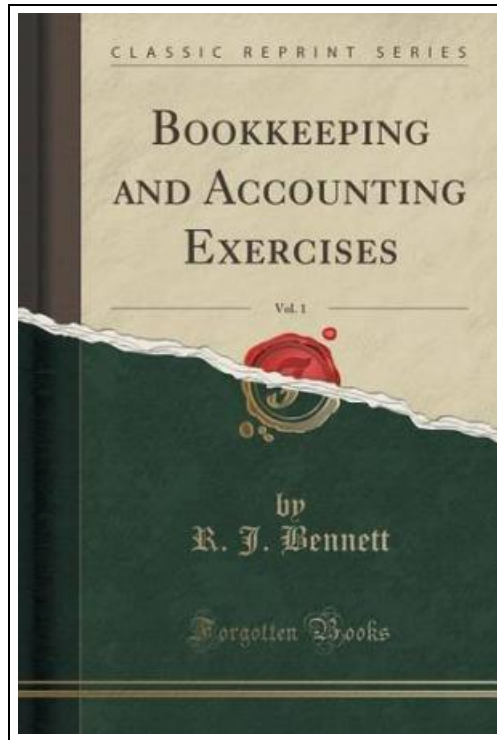


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Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book ***** Print on Demand *****.Excerpt from Bookkeeping and Accounting Exercises, Vol. 1 The need of suitable supplementary exercises in bookkeeping to test the thinking ability of the student has been apparent to me for several years, and has prompted me to prepare this series. The character of the work is made general in order to cover the ground fully, and the exercises are graded in order to bring out the students best efforts. Some of the questions may seem hard, but it has been thought best to make them so, because plenty of easy material may be found in the regular textbooks. After some careful study and thought, however, they may not seem so hard as a first glance would indicate. No rules are given, as they are contained in all leading bookkeeping texts. Where necessary the teacher should make suggestions as to the proper procedure in working any particular example. The exercises may be used with any textbook, either for class drills, home work, examinations, or for supplementary work. Part or all of the questions in an exercise may be assigned for a lesson, as the teacher may deem advisable. Review questions are found every tenth exercise, and a general review is given at the end. Special features of the book are the chapters containing extended discussions of Business Statements, Errors and Trial Balances, Manufacturing, Trading, and Profit and Loss Statements, and Auditing. These are not covered at any great length in textbooks on bookkeeping, and therefore should be of special interest to the teacher and the student. Journalizing is given only subordinate place, as modern systems of bookkeeping make use of the Journal to a limited extent. The principle...



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