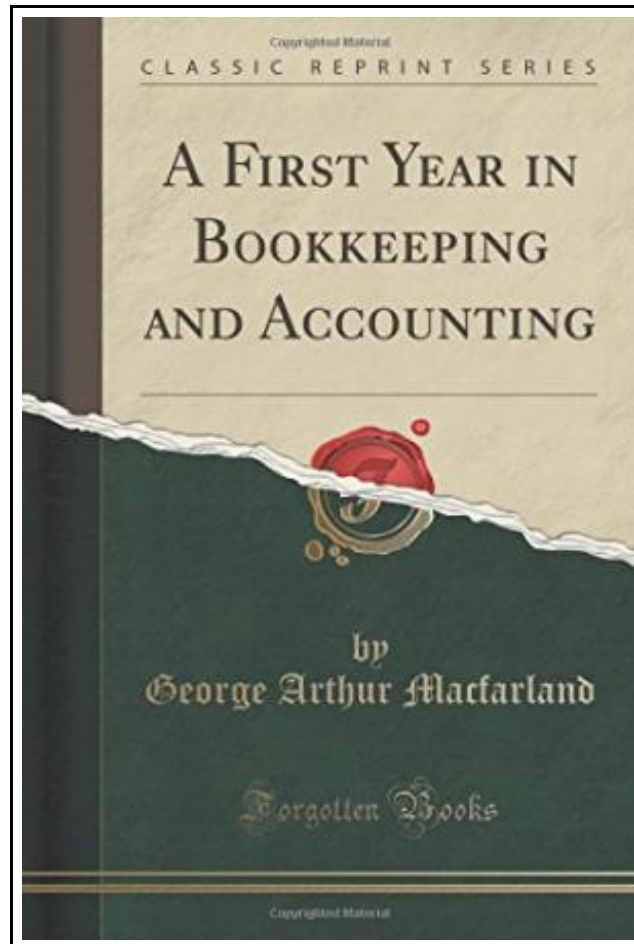


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Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book ***** Print on Demand *****.Excerpt from A First Year in Bookkeeping and Accounting A Text-book on bookkeeping and accounting is by no means an original undertaking, and the many treatises already written on the subject make it difficult for the authors to give their effort any distinguishing features. Their endeavor, however, has been to lay particular emphasis on the methods of exposition; appeal being made to the understanding rather than to the memory of the student. As to the merits of any departure from accepted theories of teaching, the book must speak for itself, and it is hoped that it will be of sufficient benefit to instructor and student alike to warrant its holding some place in the literature on the subject. The plan of work adopted has been to follow as far as possible the historical evolution of the subject, explaining the difficulties as they arise, and assuming no previous knowledge on the part of the reader. Each chapter contains an exposition of the subject, followed by illustrative problems and solutions to enable the student better to understand the principles explained and to apply them in the problems. The text, as the title indicates, is designed to provide a full first year s work in bookkeeping and accounting, for use in higher institutions of commercial training. Three Principal Problems are found at the end of the book. Principal Problem I embodies all the subjects discussed in Chapters IV to XXIII; and Principal Problems II and III, either of which may be used, cover the subject of Columnar Books, treated in Chapter XXIV. In addition to these main problems, the instructor may assign as many of the supplementary problems, to be...



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