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Progressive Business Accounting: An Elementary Course in Bookkeeping Business Practice, Forms and Usages for Commercial Schools and Individual Reference (Classic Reprint)

By Lloyd E Goodyear

Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book ***** Print on Demand *****.Excerpt from Progressive Business Accounting: An Elementary Course in Bookkeeping Business Practice, Forms and Usages for Commercial Schools and Individual Reference In our judgment, the call for new work in elementary bookkeeping refers to a course arranged in direct illustrative lines. Bookkeeping is an application of arithmetic. It would be useless to attempt to discover anything in the principles of single or double entry bookkeeping that is not well established. It would be equally useless to carry a student through the forms of such discovery. The land-marks of accounting have been definitely placed, the principles have been clearly defined. It is the part of a course of this nature to so arrange the facts that in a progressive order each may follow as a result of that which has preceded. This course consists of twenty-five graded exercises beginning with the ledger form, from that passing to its use, from that to the rules governing its use, and to the other forms contributing to it. The trial balance, statement. and ledger closed are the natural and necessary sequences...



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