



First Lessons in Book-Keeping by Single and Double Entry; With and Exercise in Business Practice for Use in All Schools in Which the Commercial Branches Are Taught. Especially Designed for Use in District

By Louis Lafayette Williams

Rarebooksclub.com, United States, 2012. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.This historic book may have numerous typos and missing text. Purchasers can download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1892 Excerpt: .our negotiable written obligations, when they are issued. Bule 10. Bills Payable is debited for all of our negotiable written obligations, when they are paid or otherwise cancelled. Bule 11. merchandise Is Debited for the cost of all merchandise purchased. Bule 12. merchandise Is Credited for the proceeds of all sales of merchandise. Rule 13. 8 Expense Is Debited for all expenses of the business, as clerk hire, fuel, light, etc. Rule 14. expense Is Credited when anything of value is disposed of, which was previously debited to Expense. Rule 15. Interest Is Debited when interest or discount is allowed to others. Rule 16. interest Is Credited when interest or discount is allowed to us. QUESTION S. What accounts are kept in a Single Entry Ledger? 1 What in a Double Entry Ledger? t What must be represented in a Double Entry Ledger? Upon what do...



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