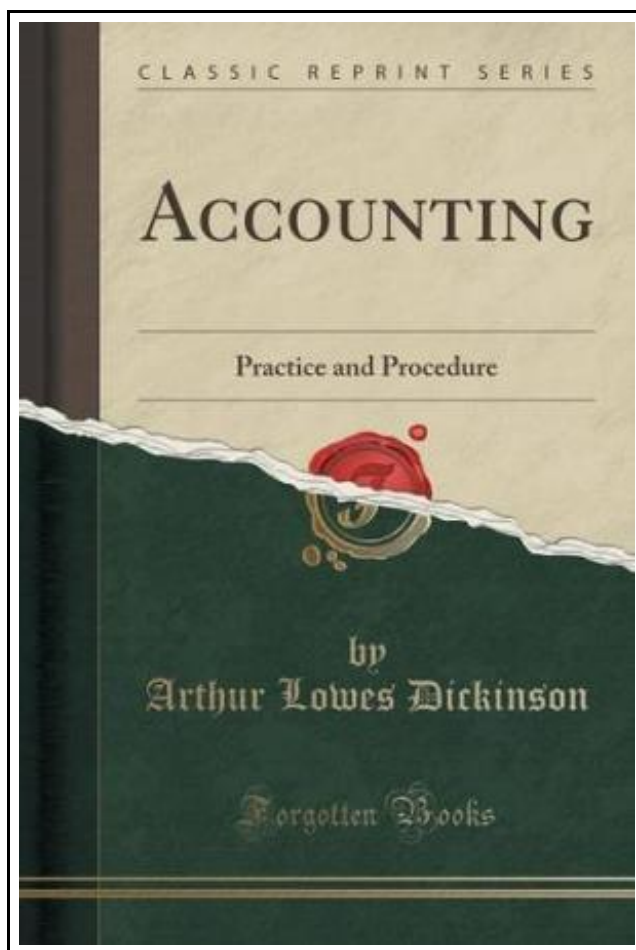


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Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.Excerpt from Accounting: Practice and Procedure The profession of accountancy is at a great disadvantage in comparison with that of law, by reason of the fact that the decisions reached on the important questions which arise from day to day are not publicly rendered and available as authorities for the rest of the profession, but are made privately and as a rule are accessible only to a few. In issuing this volume, therefore, it is my hope that the record it contains of some of the problems encountered in the course of twenty-five years of practice on both sides of the Atlantic may be of value to my fellow accountants and may in some measure serve to discharge some part of the, debt I owe to the profession to which I belong. The first eight chapters deal with problems relating to the income account and balance sheet. These are followed by one on some problems involved in cost accounting; while the last chapter deals with the accountants responsibility to the public - a subject that is becoming more important every day. It has been my endeavor to avoid technicalities and so to render the book useful to the student entering the profession and also to lawyers, bankers and professional men generally, who are vitally interested in accounting but have not had the accountant s training. In my practice it has been my good fortune to be in close touch, in partnership and otherwise, with many leading practitioners both in the United States and England, and in association with them to deal with many of the problems herein discussed, so that, while the responsibility for the views expressed is...



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