



Elements of the Theory and Practice of Book-Keeping; Based Upon the Principle of Correlative Double Entry, for Schools, Classes, and Private Students (Paperback)

By Dr John Walmsley

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. 1905 Excerpt: . Transfer the former down, and the latter to P. L. VI. Compute bals. of Service A/cs, and transfer each with two postings to P. L. Rule. i. P. L. A/c receives debit bals. of Service and Goods A/cs. VII. Balance P. L. A/c and transfer to Capital. VIII. Balance Capital and transfer down. IX. Draw up Balance Sheet. X. Proof of the Books. Bals. of Cap. A/c and of Bal/S are on same side and equal. Otherwise: Bal/S closes itself (Art. 169). XI. Loss or Profit? If bal. of P. L. be debit, it shows loss and amt. thereof; if credit, it shows gain and amt. thereof. XII. Solvency or Insolvency? In Cap. A/c, if bal. be debit, it shows insolvency and amount of deficit or net liability; if credit, it shows solvency and amt. of net capital. On Bal/S solvency or insolvency will be...

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