



Principles of Accounting (Classic Reprint)

By John Raymond Wildman

Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book ***** Print on Demand *****.Excerpt from Principles of Accounting In presenting this book, the author desires to have understood that it is not a treatise on accountancy. It deals, as the title implies, with the principles of accounting. Accounting may be defined as that science which treats of the systematic compilation and presentation in a comprehensive manner, for administrative purposes, of the facts concerning the financial operations of a business organization. Accountancy is most aptly defined in the Certified Public Accountant Syllabus issued by the New York Education Department as, a profession, the members of which, by virtue of their general education and professional training, offer to the community their services in all matters having to do with the recording, verification and presentation of facts involving the acquisition, production, conservation and transfer of values. Bookkeeping has been defined as, the art of recording pecuniary transactions in a regular and systematic manner. From the above definitions it will be seen that there are marked differences between bookkeeping and accounting, and accounting and accountancy. The requirements of a knowledge of bookkeeping are overshadowed...

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