

# CONTENTS

CHAPTER		PAGE
I	GENERAL PRINCIPLES OF BOOK-KEEPING	7
II	THE JOURNAL	18
III	THE LEDGER	28
IV	SUBSIDIARY BOOKS	43
V	PRINCIPLES OF ANNUAL ACCOUNTS	74
VI	DEPRECIATION AND VALUATION OF ASSETS	89
VII	RESERVES AND PROVISIONS	105
VIII	PARTNERSHIP LAW	129
IX	PARTNERSHIP ACCOUNTS: (1) GENERAL	141
X	PARTNERSHIP ACCOUNTS: (2) DISSOLUTIONS	162
XI	PRINCIPLES OF COMPANY LAW	186
XII	COMPANY ACCOUNTS: (1) GENERAL	228
XIII	COMPANY ACCOUNTS: (2) ANNUAL ACCOUNTS	279
XIV	BILLS OF EXCHANGE	323
XV	TOTAL ACCOUNTS AND SELF-BALANCING LEDGERS	345
XVI	CONSIGNMENTS, ACCOUNTS CURRENT AND JOINT VENTURES	364
XVII	DEPARTMENTAL AND BRANCH ACCOUNTS	400
XVIII	GOODS ON SALE OR RETURN; PACKAGES; HIRE-PURCHASE	442
XIX	INCOMPLETE RECORDS; RECEIPTS AND PAY- MENTS ACCOUNTS	465
XX	COST ACCOUNTS	498
XXI	ACCOUNTING MACHINES	525
XXII	INSOLVENCY AND LIQUIDATION	543
	KEY TO ANSWERS	569
	INDEX	573