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## Theory of Bookkeeping (Classic Reprint) (Paperback)

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By O M Powers

Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.Excerpt from Theory of Bookkeeping Bookkeeping is the science of accounts and the systematic method of keeping business records. The system of bookkeeping now in use throughout the Western world originated with the Venetians about the close of the fifteenth century, and was an outgrowth of the extensive commerce carried on by Venice, Florence, and other Italian cities at that time. Single Entry is a method of bookkeeping in which a record is kept of accounts with persons only. The customers are charged with purchases or credited with payments, but no record is kept of the merchandise or other property which enters into the transaction. This method is open to the objection that the record is incomplete. Single entry is little used except in very small concerns. Double Entry, as its name implies, is a method of keeping accounts in which every debit has a corresponding credit. Under this method the commodities or things which enter into the business are debited and credited the same as persons, thus furnishing a record of the cash, goods or other...



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