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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 The School of Applied Business Science, Vol. 1: General Accounting The basic principles on which the foundation of bookkeeping and accounting are built will probably outlast any treatise on the subject. A writer of a text book on accounting does not concern himself so much with discovering new laws as with the manner of presenting old ones, those that have long stood the test of practice and are now accepted as self-evident truths. It would be difficult indeed for him to change the fundamental rule of debit and credit, for example, or to find a substitute for the idea of analyzing and classifying business facts by means of keeping certain records. The best that he can do, probably, is to describe the modern way of attaining desired accounting ends, offering, perhaps, some original suggestion of his own in regard to methods, as distinguished from basic principles. We do not claim in this work to have invented anything in accounting. We have rather devoted our attention largely to two things, first and foremost to the logical development of the course, and secondly to an attempt to suggest how the study of accounting can be made more attractive by the use of imagination. By this we do not mean that we have introduced any fairy tales to lighten the reading, but we have tried to picture, wherever possible, an analogy between accounting facts and every day experiences in life. To some, accounting seems like a hard, uninteresting subject, utterly devoid of anything that even borders on poetry or romance. To them it is all tragedy. They have a vague idea that it is somehow just a matter...



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