



## Bookkeeping and Accounting, Complete Course (Paperback)

By Joseph Jerome Klein

Theclassics.Us, United States, 2013. 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 usually download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1917 edition. Excerpt: . (6) Columns for Discount on Purchases and Discount on Notes on the same side of the Cash Book; (c) Columns for Discount on Sales and Cash Sales on the debit side of the Cash Book; (d) Departmental columns in the Sales Book and in the Purchase Book. Controlling Accounts.--The addition of special columns in books of original entry makes possible the keeping of Controlling Accounts. The most common examples of such accounts are Accounts Receivable account and Accounts Payable account. These summary accounts, respectively, displace individual customers and creditors accounts in the Ledger. The customers accounts are then segregated in another book called the Sales Ledger or Customers Ledger, while the creditors accounts are kept in the Purchase or Creditors Ledger. The original Ledger, now much reduced in size, is called the General Ledger. The Trial Balance now refers to the accounts in...



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