



## The New Bryant and Stratton Common School Book-Keeping; Embracing Single and Double Entry, and Adapted to Individual and Class Instruction in Schools and Academies

By Silas Sadler Packard

Rarebooksclub.com, United States, 2012. 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 download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1878 Excerpt: .following will more fully illustrate this fact: 1. RESOURCES AND LIABILITIES.-Resources. 3 Cash, . Amount on hand, . \$8270 00 4 Peter Cooper, Beowaut, . 1750 00 5 Bills Rec ble, . Note on hand, . 1050 00 12 Jonas Clark, . moms us, . 6000 00-Liabilities.: 2 Smith Sons, . We owe them, . 7 Bllls Payable, Our notes ouUtanaTg, 10 George Davis, . we owe him, . 11 J. Hathaway, . - Present Worth C000 00 500 00 750 00 8250 00 17070 15500 1570 By comparing the numerals in these statements with those in the Trial Balance, it will be seen that all the Ledger accounts are used, and that the original purpose of each account is fully recognized. The statement of Gains and Losses will afford a more practical idea of the advantages of double entry than could be enforced in any...



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