THE ACCOUNTANT'S ASSISTANT

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649492114

The Accountant's Assistant by Thomas Beckett

Except for use in any review, the reproduction or utilisation of this work in whole or in part in any form by any electronic, mechanical or other means, now known or hereafter invented, including xerography, photocopying and recording, or in any information storage or retrieval system, is forbidden without the permission of the publisher, Trieste Publishing Pty Ltd, PO Box 1576 Collingwood, Victoria 3066 Australia.

All rights reserved.

Edited by Trieste Publishing Pty Ltd. Cover @ 2017

This book is sold subject to the condition that it shall not, by way of trade or otherwise, be lent, re-sold, hired out, or otherwise circulated without the publisher's prior consent in any form or binding or cover other than that in which it is published and without a similar condition including this condition being imposed on the subsequent purchaser.

www.triestepublishing.com

THOMAS BECKETT

THE ACCOUNTANT'S ASSISTANT



THE

Accountant's Assistant

An Index to the Accountancy Lectures and Leading Articles reported in "The Accountant," "The Accountant's Journal," the Transactions of the various Students' Societies, and other periodicals during the last thirty years of the Nineteenth Century, to which is added a list of the principal Treatises now in use on each of the 117 subjects.

By THOMAS BECKETT,

REGISTRAR OF MANGHESTER CHARTERED ACCOUNTANTS' SOCIETY.

. Sondon:

PRINTED AND PUBLISHED BY GEE & CO., 62 MOORGATE STREET, E.C.

1901



016 Ja 07 E. S.

CONTENTS.

12	Accounts				P	IGE.
II.			2.0%	***	•••	1
111.	Accountancy	***	***	•••	•••	31
IV.		***	***	***		24
v.	Addresses	***	***	***	***	28
2000	Agency	***	***	***	125	32
VI.	Annuities	***	•••	***	***	33
VII.	Apportionment		***	***	***	33
VIII	Appropriation of Pays	nents		***	272	33
IX.	Arbitration	***		***	•••	34
х.	Arrangement, Deeds of	of	***	***	***	35
XI.	Assessments	***	+	4.55.5	***	36
XII.	Auditing	•••		***	***	36
XIII.	Average		***	***	•••	43
XIV.	Bailment	***	***	***	***	43
XV.	Banking	***	***			43
XVI.	Bankruptcy	200	***	/1696	6963	45
XVII.	Bills of Exchange	***	***	***		50
XVIII.	Bills of Sale					51
XIX.	Bookkeeping	53644	***	2444		51
XX,	Building and Land S	ocieties			***	бг
XXI.	Carriers	•••	***	***	***	62
XXII.	Chancery Actions	2000	222	1255	***	63
XXIII.	Charges, Burdens					63
XXIV.	Chartered Accountants	***		***	***	63
XXV.	Clearing Houses	200	2220	0.555	***	64
XXVI.	Collieries	***				64
XVII.	Commercial Law	3000	333	5366	***	64
XVIII.	Companies	Same	***	COMM	10000	64
XXIX.	Compensations					76
XXX.	Contracts	***	***			76
XXXI.	Cornish Mining		2000	CHOCK	0.000	77
XXII.	Costs					77
XXIII.	County Councils		***	***	***	78
XXIV.	Currency		2223	1000	***	78
xxxv.	Debentures	10325	***		1440	78
VVVII	Debendes		99.00	1.000	***	70

CONTENTS.

						F	AGE.
XXXVII.	Defalcations	***	10000	***	***		79
XXVIII.	Depreciation	***	***	***	***	***	79
XXXIX.	Discounts	***	(555)	2222	215	10000	82
XL.	Duties, Death		***				82
XLI.	Economics		Acres:	200	****		82
XLII.	Education				***	***	83
XLIII.	Electric Lightin	ng			***	***	83
XLIV.	Embezzlement	***	34.42		***		83
XLV.	Estates				***	1,775	83
XLVI.	Evidence	***		***			84
XLVII.	Examinations	200	***	1000.0	***	(766)	84
XLVIII.	Exchange		•••	775	***	0000	85
XLIX.	Executors and	Admini	etratore	1000	2227		86
L.	Factors and Fac		****		****		88
Li.						***	89
LII.		***	***				80
LIII		(344)		1 Ken		3000	
LIV.	Fraud and Err		***	1000	135	***	90
LV.	Free Trade		•••	***	•••	***	90
LVI.	Friendly Societ		***	***	***	***	91
LVI.	Friendly Societ	ies	*****	***	***	***	91
LVII.	Gold and Silve	r Ques	tion			***	91
LVIII.	Goodwill		***	***	***	***	92
LIX.	Guarantee	***	***		***		93
LX.	Guardian and l	nfant	2005	***	***	***	93
LXI.	Hire and Purch	азе Ад	reements	***	***	***	93
LXII.	Income Tax		***	2004	***	***	93
LXIII.	Insolvency	***		1.1			95
LXIV.	Insurance					***	95
LXV.	Interest		***		***		97
LXVI.	Investigation	•••	***	***		***	97
LXVII.	Investment	***	•••	***			98
LXVIII.	Judicial System						98
LXIX.	Judicature Acts	25.65	7.7.1 10.5.2		350	-	100
170073-017			•••	***	***	***	98
LXX.	Landlord and T		***		****	***	99
LXXI.	Law		***			***	99
LXXII.	Libraries, Muse			***	***	***	100
LXXIII.	Liquidators and	Receiv	ers	***	2000	***	100
LXXIV.	Local Bodies		•••	***	***	***	102
LXXV.	Married Women	's Righ	ts		***	****	102
LXXVI.	Mercantile Law		•••	***	•••	***	102
VVVII	Manan						

v.

							P	AGE.
	LXXVIII.	Mortgage	***		***	***		103
	LXXIX.	Municipal	***	***	***	***		104
	LXXX.	National Debt	***	•••	***	2344		105
	LXXXI.	Ownership, Re	puted				222	105
	LXXXII	Partnership	5000000000					1030
	LXXXIII.	Patents, Design		***	***	***	***	105
	LXXXIV.						***	107
	LXXXV.	이 일반 가게 되었다. 그 사람들은 사람들은 그리고 있다.			200	***	***	107
	LXXXVI.	Profit and Div		****	3440			108
	LXXXVII.	Property						108
	201011111111111111111111111111111111111	Troperty					***	100
	LXXXVIII.	Railways	334		***	***	***	100
	LXXXIX.	Rates			2000	1959	***	100
	XC.	Receivers	***		***			109
	XC1.	Rents and Pro	fits				***	110
	· XCII.	Reserve Funds	***	• • • •	300	•••	***	110
765	XCIII.	Sale of Goods	and Pro	perty	***	777	***	110
	XCIV.	Secretarial	***	1255	2000	***	***	111
	XCV.	Securities	***	***	***			111
20	XCVI.	Shipping	***	***	100	•	3000	112
- ***	XCVII.	Short Term Lo	ans	0.04401	200		954.60	112
	XCVIII.	Silver Question				***		112
	XCIX.	Sinking Funds	***		500	644	9463	113
#	C.	Solicitor and C	lient		19992	20707	2777	113
	CI.	Speaking, Publ	ic		***			113
	CII.	Stamps			5446	***	4.44	113
	CIII.			***	200.00		***	114
	CIV.	Statutes						114
	CV.	Stock Exchange				2.00		114
	CVI.	Studies	***	***	***		250	114
	CVII.	Taxes		***	3666			115
	CVIII	Torts					***	115
	CIX.	Trade Marks					***	115
	CX.	Trades Unionis	302	***	***	***	***	115
	CXI.	Trading and Tr	raders	1223	227		***	115
	CXII.	Transfer of La	nd			***		115
	CXIII	Trusts	***	***	200	5244	535	116
	CXIV.	Valuation	7,000	6.00 C	***	***	***	117
	CXV.	Vouchers					***	117
	CXVI.		***	•••	396	****	***	2723
	CYVII	Workmen's Cor	mpensati	on Act	S			117

8 %

THE ACCOUNTANT'S ASSISTANT.

I.

Account Books, Forms of. J. G. Johnston (Gee & Co., London).

, Law of. S. E. Williams, 1899 (Stevens & Sons, London).

Accounts, Accountants'. J. Thorburn, B.A., Manchester.

Accountant, 1898, pp. 271, 301, 323, 345.

 Accountants' and Auditors'. Williams' Law of Account, 1899 (Stevens & Sons, Lim., London).

, Adjustment and Reconciliation of. H. L. Tebb, Bradford.

Accountant, 1897, p. 541.

Adjustment. Dicksee's Bookkeeping, Part II. (Gee & Co., London).

" Architects". H. C. Marshall. Accountant, 1898, p. 284. Accountants' Journal, 1897-8, p. 315.

, Auctioneers' Books and Accounts. J. E. Rubery, 1900 (Sampson, Low, Marston & Co., London).

, Auctioneers'. C. Farr.

Accountant, 1888, p. 543.

, Auctioneers', and their Audit. Prize Essay. E. M. Worsfield,

Accountants' Journal, 1893-4, p. 277; and 1894-5, p. 23.

" Average. Vide Shipping Accounts.

Banking, Some Points in. J. Thorburn, B.A., 1893 (Gee & Co.).

" Bankruptcy. Williams' Law of Account, 1899 (Stevens & Sons, London).

Barristers'. J. Thorburn, B.A., Manchester. Accountant, 1898, p. 144.