

THE PRINCIPLES OF BOOKKEEPING

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The Principles of Bookkeeping by J. Albert Carlill

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J. ALBERT CARLILL

**THE PRINCIPLES
OF BOOKKEEPING**

THE
Principles of Bookkeeping

BY
J. ALBERT CARLILL

*Associate of the Institute of Chartered Accountants in
England and Wales*

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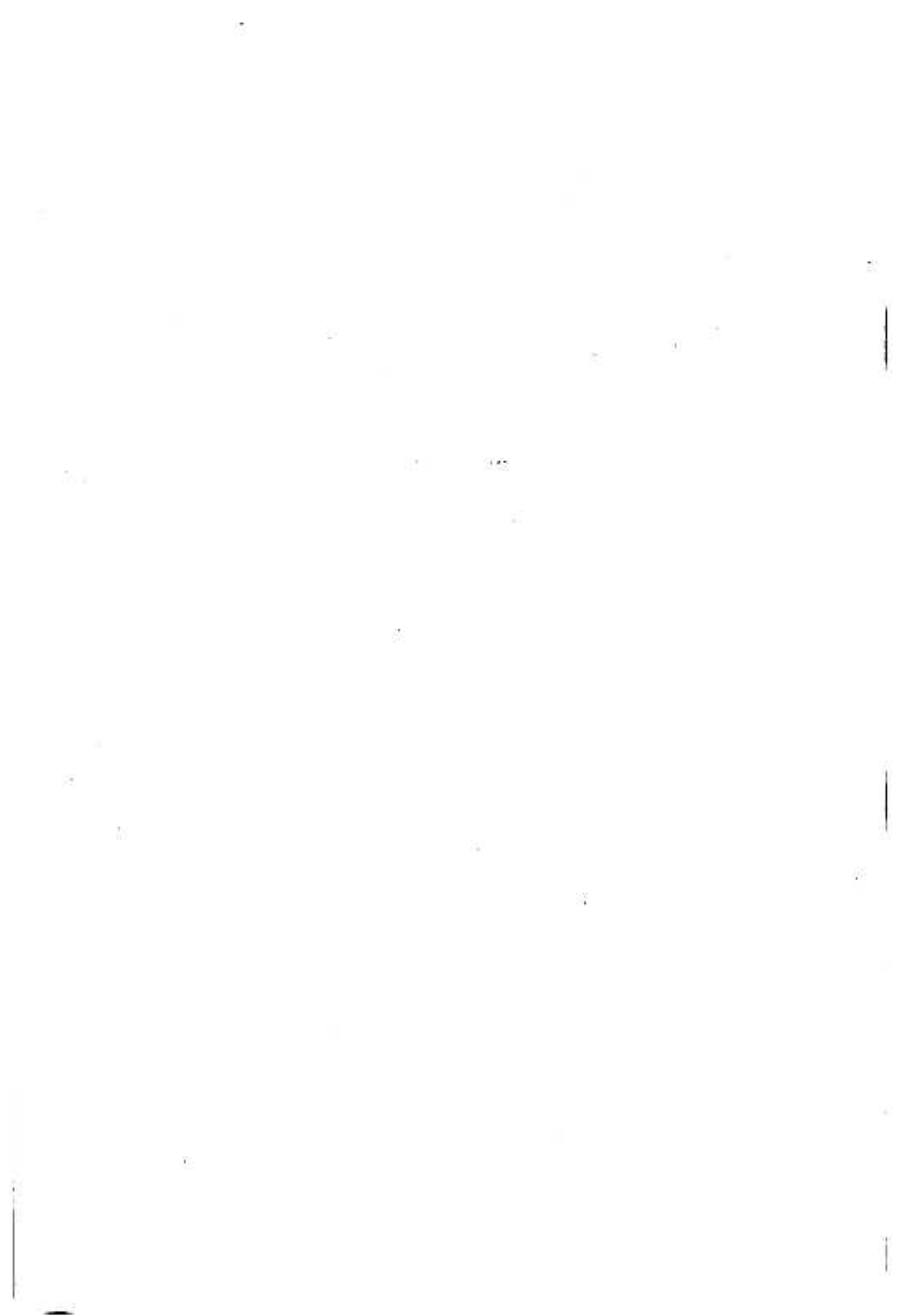
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PREFACE

IT may be thought that some apology is needed for the appearance of another book upon the subject of Book-keeping. It is true that within the last few years many and able books have appeared which have raised the tone of thought upon, and led to the more scientific treatment of the subject, but this is no reason why we should object to the appearance of further publications; and so long as a great majority of people remain practically ignorant of the more advanced and theoretical parts, it is likely that renewed attempts will continue to be made to advance and expound it as a science. The whole mercantile and governing world are absolutely dependent upon the assistance afforded by Book-keeping. A thorough knowledge, therefore, of the science is most useful, is not difficult to acquire, and yet, at the same time, is a most surprisingly rare attainment. Important, then, as the study is, people will not object to the number of books about it, if only each may be fortunately found to contain some little additional help towards the elucidation of a good and useful system. It is hoped that the following pages, though, perhaps, containing nothing particularly new, may be found to treat some old truths in a new and condensed manner.

However, the principal apology, if apology there must be, will be the plea urged by the patriarch Lot on behalf of the City of Zoar, and have reference to its smallness. There may still be room for a little one—"Is it not a little one?"

At the same time, much regret is felt for the defects which it is feared may be found in the book.

J. A. C.

*Land of Green Ginger, Hull,
5th August 1896.*

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