

**THE IRISH LINEN
TRADE HAND-BOOK
AND DIRECTORY**

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The Irish Linen Trade Hand-Book and Directory by F. W. Smith

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F. W. SMITH

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AND DIRECTORY**

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AND
DIRECTORY.

BY F. W. SMITH,
SECRETARY TO THE LINEN TRADE COMMITTEE,



BELFAST:
W. H. GREER, No. 43, DONEGALL PLACE.
1876.

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TO
THE PRESIDENT AND COUNCIL
OF
The Belfast Chamber of Commerce

THIS LITTLE WORK
ON
THE IRISH LINEN TRADE

IS
(BY PERMISSION)

RESPECTFULLY DEDICATED

BY
THE AUTHOR

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income.

The second part of the document provides a detailed breakdown of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third part of the document discusses the various types of accounts used in accounting. It categorizes accounts into assets, liabilities, equity, revenue, and expense accounts. It also explains how these accounts are used to record transactions and how they are balanced at the end of each period.

The fourth part of the document discusses the importance of the double-entry system. It explains how every transaction affects two or more accounts in a way that keeps the accounting equation in balance. This system is essential for ensuring the accuracy of the financial records.

The fifth part of the document discusses the various methods used to record transactions. It compares the journal and ledger methods, highlighting the advantages and disadvantages of each. It also discusses the use of T-accounts to visualize the flow of debits and credits.

The sixth part of the document discusses the importance of adjusting entries. It explains how these entries are used to ensure that the financial statements reflect the true financial position of the company at the end of the period. Examples are provided for each type of adjusting entry.

The seventh part of the document discusses the various types of financial statements. It explains the purpose of each statement, including the balance sheet, income statement, and statement of cash flows. It also discusses how these statements are prepared and how they are used by management and investors.

The eighth part of the document discusses the importance of internal controls. It explains how these controls are used to prevent and detect errors and fraud. It also discusses the various types of internal controls, such as segregation of duties and authorization.

The ninth part of the document discusses the various types of audits. It explains the purpose of each type of audit, including the external audit, the internal audit, and the tax audit. It also discusses the role of the auditor and the importance of the audit report.

The tenth part of the document discusses the various types of taxes. It explains the purpose of each type of tax, including the income tax, the sales tax, and the property tax. It also discusses how these taxes are calculated and how they are reported to the tax authorities.

P R E F A C E.

THIS little work, which does not pretend to do more than give an outline of the origin and progress of the Linen Manufacture, particularly in connection with the Irish branch, it is hoped may prove useful, and repay the labour of perusal.

I am aware that other and abler pens have already dealt with the subject; but there are some matters referred to in this work which have not been previously touched upon, and, as furnishing a historic epitome of our staple industry, carried down to the present date, this will be found a handy book for reference.

In the preparation of the work—which occupied a considerable time—I was indebted to several friends for the use of books of reference, and for information on many points; and, for his kindness in this respect, my acknowledgments are especially due to the author of “Ireland and her Staple Manufactures.”

To a considerable number of our local Manufacturers and Merchants I feel indebted for the encouragement I received from the time I commenced the work, and I trust the result of my labours may not fall very far short of their expectations.

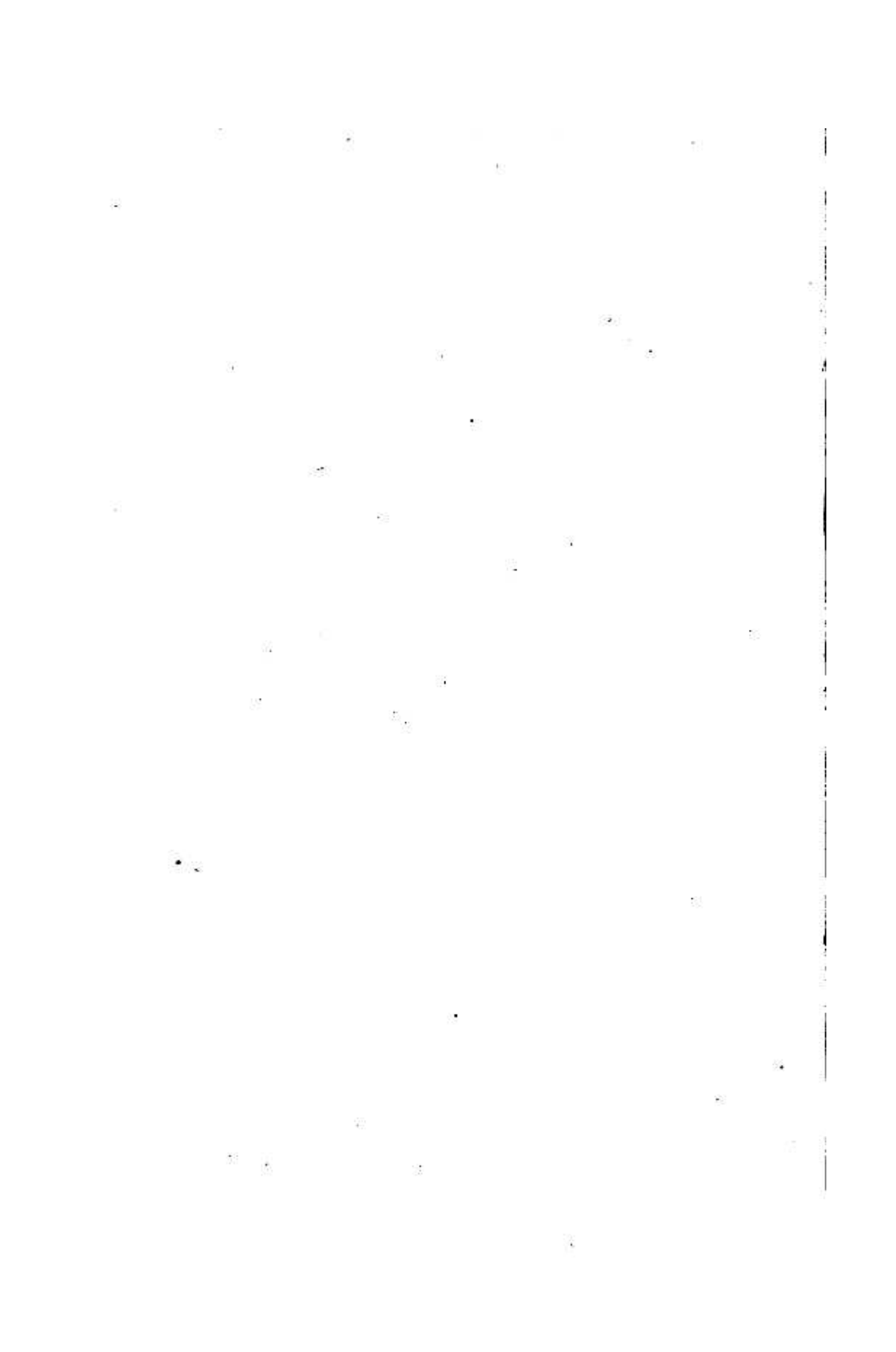
In a future edition I shall have a better opportunity of rendering the Directory a more complete guide to the trade than it was possible to make it in the present one. I feel much obliged to several correspondents in various places for furnishing information to enable me to compile this section.

I have omitted referring to the Legislative control of Factories, and also to some other matters which would have possessed interest, but these I hope to deal with on a future occasion.

This work has been published at my own risk, and, it is but right to add, that for the matter itself I am also solely responsible.

F. W. S.

BELFAST, *February 1, 1876.*



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