

**FIFTEENTH ANNUAL
REPORT OF THE STATE
FOOD COMMISSIONER OF
ILLINOIS. FOR YEAR 1914**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649458387

Fifteenth Annual Report of the State Food Commissioner of Illinois. For Year 1914 by W. Scott Matthews

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W. SCOTT MATTHEWS

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FIFTEENTH ANNUAL REPORT

OF THE

Illinois

State Food Commissioner

OF

ILLINOIS



FOR YEAR 1914. *Exchange Duplicates, L.S.*

W. SCOTT MATTHEWS,

State Food Commissioner, 1627 Manhattan Bldg.,
431 S. Dearborn Street,
Chicago, Illinois.

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MARCH 1930

ILLINOIS STATE FOOD STANDARD COMMISSION.

MEMBERS.

W. SCOTT MATTHEWS, *Chairman.*

DR. WALTER S. HAINES.

THOMAS P. SULLIVAN, *Secretary.*

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W. SCOTT MATTHEWS.



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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.

In the second section, the author 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 section focuses on the classification of accounts. It discusses the different types of accounts used in accounting, such as assets, liabilities, equity, revenue, and expense accounts. It explains how these accounts are organized into a chart of accounts and how they are used to record transactions.

The fourth section covers the journalizing process. It describes how transactions are recorded in the general journal and how they are then posted to the appropriate T-accounts. This section includes a sample journal entry and a T-account diagram to show the flow of information.

The fifth section discusses the trial balance. It explains how a trial balance is prepared and how it is used to verify the accuracy of the accounting records. It also discusses the importance of balancing the books and how to identify and correct errors.

The sixth section covers the preparation of financial statements. It describes how the information from the T-accounts is used to prepare the balance sheet, income statement, and statement of owner's equity. It also discusses the importance of providing a clear and concise summary of the company's financial performance.

The seventh section discusses the closing process. It explains how the temporary accounts (revenue, expense, and owner's drawing) are closed to the permanent accounts (assets, liabilities, and equity) at the end of the accounting period. This process ensures that the books are ready for the start of the next period.

The eighth section covers the correction of errors. It discusses the different types of errors that can occur in the accounting process and how they are identified and corrected. It also provides a sample journal entry for correcting an error.

The ninth section discusses the importance of internal controls. It explains how internal controls are designed to prevent and detect errors and fraud. It also discusses the different types of internal controls and how they are implemented in a business.

The tenth and final section covers the preparation of the financial statements. It describes how the information from the T-accounts is used to prepare the balance sheet, income statement, and statement of owner's equity. It also discusses the importance of providing a clear and concise summary of the company's financial performance.

