

**A DEAL  
WITH THE DEVIL**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649037391

A Deal with the Devil by Eden Phillpotts

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**EDEN PHILLPOTTS**

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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, income, and transfers between accounts.

The second part of the document provides a detailed explanation 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 described in detail, including the necessary documents and procedures to follow.

The third part of the document discusses the various methods used to record transactions. It compares the double-entry system with the single-entry system, highlighting the advantages and disadvantages of each. It also explains how to use T-accounts to organize and summarize the data.

The fourth part of the document covers the process of adjusting the accounts. It explains why adjustments are necessary and how they are made. It discusses the different types of adjustments, such as accruals, deferrals, and depreciation, and provides examples of how to record them.

The fifth part of the document discusses the preparation of financial statements. It explains how to use the adjusted trial balance to prepare the income statement, balance sheet, and statement of owner's equity. It also discusses the importance of comparing the results of the statements with the previous period to identify trends and changes.

The sixth part of the document discusses the closing process. It explains how to close the temporary accounts (revenues, expenses, and owner's drawings) to the permanent accounts (retained earnings and owner's capital). It provides a step-by-step guide to the closing process, including the necessary journal entries.

The seventh part of the document discusses the importance of internal controls. It explains how to design and implement controls to prevent errors and fraud. It discusses the different types of controls, such as segregation of duties, authorization, and physical controls, and provides examples of how to apply them.

The eighth part of the document discusses the use of technology in accounting. It explains how to use accounting software to automate the recording and processing of transactions. It discusses the benefits of using software, such as increased accuracy and efficiency, and provides a list of recommended software packages.

The ninth part of the document discusses the importance of ethics in accounting. It explains how to identify and avoid ethical dilemmas. It discusses the different ethical frameworks, such as the utilitarian approach and the rights approach, and provides examples of how to apply them.

The tenth part of the document discusses the future of accounting. It explains how the industry is changing due to the increasing use of technology and the growing emphasis on sustainability. It discusses the different careers available in the field and provides a list of resources for further information.

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*By*

**EDEN PHILLPOTTS**

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"IN SUGAR-CANE LAND;"

"THE END OF A LIFE;" "FOLLY AND FRESH AIR;"

"SOME EVERY-DAY POLES;"

ETC.

*LONDON*

**BLISS, SANDS AND FOSTER**

CRAVEN STREET, STRAND, W.C.

1895

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# *A Deal with the Devil.*

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## CHAPTER I.

### *GRANDFATHER'S BIRTHDAY.*

**B**EFORE my grandpapa, Mr. Daniel Dolphin, comes down to breakfast on the morning of his hundredth birthday, I may tell you something about him. He has been married three times; he has buried all his wives and all his children. There were five of the latter, resulting from grandpapa's three marriages; but now I, Martha Dolphin, the only child of grandpapa's eldest son, am the sole survivor and living descendant of Daniel Dolphin.

Frankly it must be confessed that grandpapa has been an unprincipled man in his time. Among other inconveniences, resulting

from unedifying conduct, he suffered five years' imprisonment for forgery before I was born; but when he turned ninety-five I think he honestly began to realise that this world is, after all, a mere temporary place of preparation, and from that age up to the present moment (I am dealing with the morning of his hundredth birthday) he abandoned the things which once gave him pleasure, and began to look seriously towards another and a better life beyond the grave. Indeed, thanks to my ever-present warnings, and the Rev. John Murdoch's ministrations, grandpapa, from the time he was ninety-five, kept as sober, as honest, and as innocent as one could wish to see any nonagenarian. He regarded the future with quiet confidence now, feared death no longer, and alleged that his approaching end had no terrors for him. The dear old fellow was very fond of me, and he often said that, but for his patient granddaughter, he should never have turned from the broad downward road at all. I can see him now coming in to breakfast—a marvellous man for his age. Bent he was, and shrivelled as a brown pippin from last year looks in June, but

his eyes were bright, his intelligence was keen, his wit and humour ever active, his jokes most creditable for a man of such advanced age. In his antique frilled shirt, black stock, long snuff-coloured coat, and velvet cap, grandpapa looked a perfect picture. I cannot say there was anything venerable about him, but he would have made a splendid model for a miser or something of that sort.

"Many, many happy returns of the day, dear grandpapa," said I, hastening to kiss his withered cheek and to place a white rose from our little garden in his button-hole.

"Thank you, thank you, Martha. Have you got a present for the old man?" he asked, in his sharp, piping treble.

"That I have, dear grandpapa—a big packet of the real rappee you always like so much."

"Good girl. And this—Lord! Lord!—this is my hundredth birthday!"

Presently he wrestled with a poached egg and some bread-and-milk. He spoiled his beautiful frilled shirt with the egg, and used an expletive. Then he remembered a comic incident, and began to chuckle in the middle of tea-drinking, and so choked.