

**DANTE:
SIX SERMONS**

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Dante: Six Sermons by Philip H. Wicksteed

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PHILIP H. WICKSTEED

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D A N T E

SIX SERMONS

BY

PHILIP H. ^{*H. W.*}WICKSTEED

M.A.



LONDON

C. KEGAN PAUL & CO., 1 PATERNOSTER SQUARE

1879

PREFACE.

THE five Sermons which form the body of this little book on Dante were delivered in the ordinary course of my ministry at Little Portland Street Chapel, in the autumn of 1878, and subsequently at the Free Christian Church, Croydon, in a slightly altered form.

They are now printed, at the request of many of my hearers, almost exactly as delivered at Croydon.

The substance of a sixth Sermon has been thrown into an Appendix.

In allowing the publication of this little volume, my only thought is to let it take its chance with other fugitive productions of the Pulpit that appeal to the Press as a means of widening the possible area rather than extending the period over which the preacher's voice may

extend ; and my only justification is the hope that it may here and there reach hands to which no more adequate treatment of the subject was likely to find its way.

The translations I have given are sometimes paraphrastic, and virtually contain glosses or interpretations which make it necessary to warn the reader against regarding them as in every case Dante's *ipsissima verba*. For the most part the renderings are substantially my own ; but I have freely availed myself of numerous translations, without special acknowledgment, whenever they supplied me with suitable phrases.

I have only to add the acknowledgment of my obligations to Fraticelli's edition of Dante's works (whose numbering of the minor poems and the letters I have adopted for reference), to the same writer's 'Life of Dante,' and to Mr. Symonds' 'Introduction to the Study of Dante.'

P. H. W.

June 1879.

CONTENTS.

	PAGE
I. DANTE : AS A CITIZEN OF FLORENCE	1
II. DANTE : IN EXILE	29
III. HELL	59
IV. PURGATORY	89
V. HEAVEN	119
APPENDIX	145

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 any other financial activity.

The second part of the document provides a detailed breakdown of the accounting process. It starts with the identification of the accounting cycle, which consists of eight steps: identifying the accounting cycle, analyzing and journalizing the transactions, posting to the ledger, preparing a trial balance, adjusting the accounts, preparing financial statements, and closing the books. Each step is explained in detail, with examples and practical advice.

The third part of the document focuses on the preparation of financial statements. It covers the balance sheet, the income statement, and the statement of owner's equity. It explains how these statements are derived from the accounting records and how they provide a comprehensive view of the company's financial health.

The fourth part of the document discusses the importance of internal controls. It outlines various control procedures, such as segregation of duties, authorization, and independent checks, which are essential for preventing errors and fraud. It also discusses the role of the auditor in verifying the accuracy of the financial statements.

The fifth part of the document covers the final steps of the accounting process, including the closing of the books and the preparation of the final financial statements. It explains how the temporary accounts are closed to the permanent accounts and how the final financial statements are prepared and presented.

I

DANTE'S LIFE AND PRINCIPLES

I. AS A CITIZEN OF FLORENCE

52

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