

**PETER, A
CHRISTMAS STORY**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649669608

Peter, a Christmas Story by Mrs. Edwin Hohler

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MRS. EDWIN HOHLER

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CHRISTMAS STORY**



Peter's heavy eyes had closed, and he was sleeping peacefully.

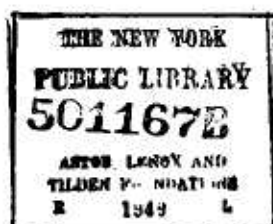
PETER
A CHRISTMAS STORY

BY
MRS. EDWIN HOHLER



NEW YORK
E. P. DUTTON & COMPANY
31 WEST TWENTY-THIRD STREET

1907
EX 10



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1907

The Knickerbocker Press, New York

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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 recording all sales, purchases, and expenses in a timely and accurate manner.

The second part of the document provides a detailed overview 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 focuses on the classification of accounts. It discusses the different types of accounts, such as assets, liabilities, equity, and income, and how they are classified based on their characteristics. This section also covers the rules of debits and credits, which are essential for maintaining the accounting equation.

The fourth 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 accounting period. Examples of adjusting entries are provided to show how they are recorded and how they affect the accounts.

The fifth part of the document covers the preparation of financial statements. It discusses the different types of financial statements, such as the balance sheet, income statement, and statement of cash flows, and how they are prepared from the accounting records. It also discusses the importance of presenting the financial statements in a clear and concise manner.

The sixth part of the document discusses the importance of internal controls. It explains how internal controls are used to prevent and detect errors and fraud, and how they help to ensure the accuracy and reliability of the financial statements. Examples of internal controls are provided to show how they are implemented in a company.

The seventh part of the document discusses the importance of the audit process. It explains how an audit is conducted and how it helps to ensure the accuracy and reliability of the financial statements. It also discusses the different types of audits, such as internal audits and external audits, and the role of the auditor in the process.

The eighth part of the document discusses the importance of the accounting profession. It explains the different roles and responsibilities of accountants, and the importance of maintaining high ethical standards in the profession. It also discusses the different organizations that regulate the accounting profession, such as the Institute of Chartered Accountants and the American Institute of Certified Public Accountants.

The ninth part of the document discusses the importance of the accounting system. It explains how an accounting system is designed and implemented, and how it helps to ensure the accuracy and reliability of the financial statements. It also discusses the different types of accounting systems, such as manual systems and computerized systems, and the advantages and disadvantages of each.

The tenth part of the document discusses the importance of the accounting information system. It explains how an accounting information system is designed and implemented, and how it helps to ensure the accuracy and reliability of the financial statements. It also discusses the different types of accounting information systems, such as traditional systems and modern systems, and the advantages and disadvantages of each.