

**"THE ACCOUNTANTS'
LIBRARY." VOL. XL;
SHIPPING ACCOUNTS**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649446681

"The Accountants' Library." Vol. XL; Shipping Accounts by R. R. Daly

Except for use in any review, the reproduction or utilisation of this work in whole or in part in any form by any electronic, mechanical or other means, now known or hereafter invented, including xerography, photocopying and recording, or in any information storage or retrieval system, is forbidden without the permission of the publisher, Trieste Publishing Pty Ltd, PO Box 1576 Collingwood, Victoria 3066 Australia.

All rights reserved.

Edited by Trieste Publishing Pty Ltd.
Cover @ 2017

This book is sold subject to the condition that it shall not, by way of trade or otherwise, be lent, re-sold, hired out, or otherwise circulated without the publisher's prior consent in any form or binding or cover other than that in which it is published and without a similar condition including this condition being imposed on the subsequent purchaser.

www.triestepublishing.com

R. R. DALY

**"THE ACCOUNTANTS'
LIBRARY." VOL. XL;
SHIPPING ACCOUNTS**

"THE ACCOUNTANTS' LIBRARY."

VOL. XL.

SHIPPING ACCOUNTS

BY

R. R. DALY, F.C.A.

LONDON:

GEE & Co., PRINTERS AND PUBLISHERS, 34 MOORGATE STREET, E.C.

1905

10

11

12

13

14

15

16

17

18

19

20

21

EDITOR'S PREFACE.

THE object of the series of handbooks that is being published under heading of THE ACCOUNTANTS' LIBRARY is to provide, at a reasonable price, detailed information as to the most approved methods of keeping accounts in relation to all the leading classes of industry whose books call for more or less specialised treatment. No such series has hitherto been attempted; but there exist, of course, numerous separate works dealing with the accounts of one particular class of undertaking. These separate works are, however, for the most part either too expensive, or too superficial to answer the purpose that is particularly aimed at by THE ACCOUNTANTS' LIBRARY, which is intended to supply the student with that specialised information which he may require, while at the same time affording to the trader, banker, or manufacturer who is not in a position to secure the fullest information for his purpose, knowledge which can hardly fail to be of the very greatest assistance to him in the correct keeping of his accounts, upon a system specially adapted to his requirements, and therefore involving a minimum expenditure of labour. It is expected that the series will also be found of material assistance to bookkeepers of all classes.

Without aiming at giving an exhaustive account of the manner in which each separate business is conducted, the technical points in connection with each industry will receive as much attention as is necessary in order fully to elucidate the system of accounts advocated, while each volume will be the work of one who has made that particular class of accounts more or less a speciality. It is obvious, however, that to enable the necessary ground to be covered in the space available, it is incumbent to assume upon the part of the reader a certain knowledge of general bookkeeping. The extent of the knowledge assumed will vary according to the nature of the class of accounts considered. For example, in the volumes on "Bank Accounts" and "Shipping Accounts," a thorough acquaintance with ordinary double-entry bookkeeping is not unnaturally assumed; but in the case, for instance, of "Auctioneers' Accounts," "Domestic Tradesmen's Accounts," and other similar volumes, such explanations are included as will enable the ordinarily intelligent reader fully to grasp the methods described, even although his knowledge of bookkeeping may be of an elementary description. These explanations are, doubtless, superfluous as far as accountants are concerned, but are necessary to make the volumes of value to the majority of those specially engaged in these particular industries.

To subscribers for the whole series it may be added that, when completed, it will form a most valuable and practically complete library, dealing, at the hands of specialists, with practically every class of accounts, and illustrating the application

of the theory of double-entry as described in general works on bookkeeping.

The first series (of twenty volumes) has already been completed, and particulars of the subjects dealt with will be found on p. i. A second series (which will comprise about thirty more volumes) is now in progress, which when issued will complete the scheme. Many of these have already been arranged for, but the Editor will be glad to receive suggestions and offers from accountants of experience for the undertaking of volumes not yet announced.

34 Moorgate Street,
London, E.C.

June 1903.

The first part of the paper is devoted to the study of the asymptotic behavior of the solutions of the system (1) as $\epsilon \rightarrow 0$. In the second part, we study the asymptotic behavior of the solutions of the system (1) as $\epsilon \rightarrow 0$ and $\tau \rightarrow 0$. In the third part, we study the asymptotic behavior of the solutions of the system (1) as $\epsilon \rightarrow 0$ and $\tau \rightarrow 0$ and $\nu \rightarrow 0$. In the fourth part, we study the asymptotic behavior of the solutions of the system (1) as $\epsilon \rightarrow 0$ and $\tau \rightarrow 0$ and $\nu \rightarrow 0$ and $\mu \rightarrow 0$. In the fifth part, we study the asymptotic behavior of the solutions of the system (1) as $\epsilon \rightarrow 0$ and $\tau \rightarrow 0$ and $\nu \rightarrow 0$ and $\mu \rightarrow 0$ and $\lambda \rightarrow 0$. In the sixth part, we study the asymptotic behavior of the solutions of the system (1) as $\epsilon \rightarrow 0$ and $\tau \rightarrow 0$ and $\nu \rightarrow 0$ and $\mu \rightarrow 0$ and $\lambda \rightarrow 0$ and $\kappa \rightarrow 0$. In the seventh part, we study the asymptotic behavior of the solutions of the system (1) as $\epsilon \rightarrow 0$ and $\tau \rightarrow 0$ and $\nu \rightarrow 0$ and $\mu \rightarrow 0$ and $\lambda \rightarrow 0$ and $\kappa \rightarrow 0$ and $\eta \rightarrow 0$. In the eighth part, we study the asymptotic behavior of the solutions of the system (1) as $\epsilon \rightarrow 0$ and $\tau \rightarrow 0$ and $\nu \rightarrow 0$ and $\mu \rightarrow 0$ and $\lambda \rightarrow 0$ and $\kappa \rightarrow 0$ and $\eta \rightarrow 0$ and $\theta \rightarrow 0$. In the ninth part, we study the asymptotic behavior of the solutions of the system (1) as $\epsilon \rightarrow 0$ and $\tau \rightarrow 0$ and $\nu \rightarrow 0$ and $\mu \rightarrow 0$ and $\lambda \rightarrow 0$ and $\kappa \rightarrow 0$ and $\eta \rightarrow 0$ and $\theta \rightarrow 0$ and $\phi \rightarrow 0$. In the tenth part, we study the asymptotic behavior of the solutions of the system (1) as $\epsilon \rightarrow 0$ and $\tau \rightarrow 0$ and $\nu \rightarrow 0$ and $\mu \rightarrow 0$ and $\lambda \rightarrow 0$ and $\kappa \rightarrow 0$ and $\eta \rightarrow 0$ and $\theta \rightarrow 0$ and $\phi \rightarrow 0$ and $\psi \rightarrow 0$.

CONTENTS.

	PAGE
EDITOR'S PREFACE	v.
INTRODUCTION	xi.
CHAPTER I.—The Accounts of a Sailing Ship ...	1
„ II.—The Accounts of a Single-Ship Company	19
„ III.—A Company owning several Vessels ...	35
„ IV.—A Line of Steamers	47
„ V.—Passenger Office Accounts	87
INDEX	95