

**PIONEERS OF CEYLON: A
BRIEF RECORD OF THE LIFE
OF WILLIAM WALKER**

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Pioneers of Ceylon: A Brief Record of the Life of William Walker by Anonymous

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ANONYMOUS

**PIONEERS OF CEYLON: A
BRIEF RECORD OF THE LIFE
OF WILLIAM WALKER**



your sincere friend
William Walker

PIONEERS OF CEYLON.

A Brief Record

OF THE

LIFE OF WILLIAM WALKER

THE BEDFORD PUBLISHING CO.

22, MILL STREET, BEDFORD

1897

1203027-190

to

"THE BEST OF MOTHERS"

THESE NOTES ARE DEDICATED

WITH MUCH LOVE

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 starts with identifying the accounts affected by each transaction and then moves on to recording the transactions in the journal. The next steps involve posting the journal entries to the ledger and calculating the balances for each account.

The third section focuses on the preparation of the trial balance. This is a crucial step to ensure that the debits equal the credits. If there is a discrepancy, it indicates an error in the recording process that needs to be investigated and corrected.

Finally, the document concludes with a discussion on the importance of regular audits. Audits help to identify any irregularities or errors in the accounting records and provide an independent verification of the financial statements.

NOTE.

THIS brief record of the life of the late Mr. William Walker has been prepared at the request of Mr. John Ferguson, of the *Ceylon Observer*.

Believing that these Notes will be acceptable to the many relatives of the family, as a souvenir of one whom they all loved, I have extended them so as to include some of Mr. Walker's own writings.

I am deeply conscious of my inability to do justice to my subject, but feel confident all imperfections will be charitably overlooked.

This edition is printed for private circulation only.



PIONEERS OF CEYLON.

WILLIAM WALKER.

CHAPTER I.

IN the exceedingly interesting volume already published under the title of "Pioneers of the Planting Enterprise of Ceylon" the proprietors of the *Ceylon Observer* have been good enough to include a sketch of the life of the late John Walker, and it seems fitting that this should be followed by a brief outline of the life of his brother William, who for so many years was associated with him in developing the business known all over the colony as "Walker's." The two brothers, who for so long were united in business, were not long separated, John