The need for a further edition has provided an opportunity of making certain minor revisions of the text and illustrations in order to keep abreast of current trends in thought and practice, particularly in the field of the accounts of limited companies. In this connection, a number of recommendations were made by the Jenkins Committee on Company Law Reform in the report issued in 1962, to which brief references have been made in their context. Two of the specimens of published accounts reproduced in the Appendix are winners of *The Accountant* Award.

The Building Societies Act, 1962, which consolidates, with certain amendments, the Building Societies Acts 1874 to 1960, contains entirely new provisions relating to the accounts of building societies, and these are set out in detail in Chapter XIV.

We have pleasure in acknowledging the assistance given by Mr. G. Stringer, A.C.A., particularly in the amplification of the section dealing with Electronic Computers in the chapter on Mechanised Accounting.

*May, 1963*