PREFACE

As a teacher, now of several years’ experience, I had been trying to ascertain the difficulties of the students in mastering the subject of Book-keeping and Accounts. The present volume is an attempt to solve those difficulties.

Worked-out examples and exercises are useful no doubt, clearing up the points but I have devoted proportionately more space in explaining the subject matter than is customary in treaties of this kind.

In the two chapters, Insurance Companies Accounts and Bank Accounts I have done no more than bringing in the relevant portions of the Acts as concern the Accountant.

Special subjects like Cost Accounts, Income-Tax, etc. have been kept out of this treaties.

The book is written not only for the university students—both in the Intermediate and Advanced Course,—but also for those young men who were unable to obtain the technical education but are building up their careers in the accounts department of the mercantile houses.

Perhaps there are more faults in the book than I am conscious of. I shall be grateful to my Colleagues both in the profession and in the Colleges if they would take the trouble to point out to me.

If the learners find the book useful my labour would have been well spent.

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