

QUESTIONS AND ANSWERS ON ACCOUNTS TO SUPPLEMENT THE TEXTBOOK

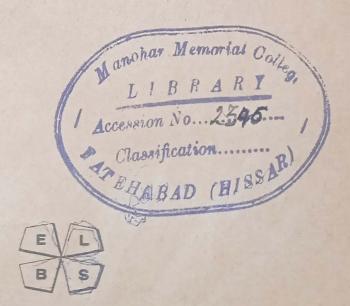
BY

WILLIAM PICKLES

B.Com. (VICT.), F.C.A., F.R.S.A.

Sometime Senior Lecturer in Accountancy and Allied Subjects for the Professional Accountants' Examination Course at the Municipal High School of Commerce, Manchester (now College of Commerce)

THIRD EDITION



THE ENGLISH LANGUAGE BOOK SOCIETY

AND

SIR ISAAC PITMAN AND SONS LTD.

LONDON

CONTENTS

			PAC
Preface to the Third Edition ,			
Preface to the First Edition		40.	
CHAPTER		QUESTIONS	ANSWE
I. BOOK-KEEPING TO THE TRIAL BALANCE .		1	177
II. BANK RECONCILIATION STATEMENTS AND PE		- 100	189
CASH			
III. ARITHMETIC OF ACCOUNTANCY			194 198
IV. ACCOUNTS CURRENT AND AVERAGE DUE DATE			
V. TRADING AND PROFIT AND LOSS ACCOUNT BALANCE SHEET		12	202
VI. BILLS OF EXCHANGE		19	216
VII. DEPRECIATION, RESERVES AND PROVISIONS		22	232
VIII. CAPITAL AND REVENUE EXPENDITURE .		25	242
IX. PACKAGES, GOODS ON APPROVAL, C.O.D., VOYA	GE		
ACCOUNTS		27	249
X. SELF-BALANCING LEDGERS AND SECTION		20	255
BALANCING		30	
XI. SINGLE ENTRY		32	260
XII. RECEIPTS AND PAYMENTS, AND INCOME AT EXPENDITURE ACCOUNTS	ND.	35	270
XIII. TABULAR BOOK-KEEPING		39	281
XIV. CORRECTION OF ERRORS.			287
XV. ROYALTY ACCOUNTS		43	290
XVI. JOINT VENTURE ACCOUNTS		45	294
XVII. CONSIGNMENT ACCOUNTS		50	308
VVVIII		50	318
VIV DRANCH ACCOUNTED	0	60	334
XX. HIRE PURCHASE ACCOUNTS		72	374
XXI. INCOME TAX IN RELATION TO ACCOUNTS.	0		398
XXII. PARTNERSHIP ACCOUNTS			
XXIII. LIMITED COMPANY ACCOUNTS			
XXIV. HOLDING COMPANIES			
		148	
		149	630
XVII. STOCK EXCHANGE TRANSACTIONS, INVESTMEN			635
		150	
CVIII. ASSURANCE ACCOUNTS		153	648

viii CONTENTS									
CHAPTER	INSURANC	CE CLAIMS						UESTIONS PAGE 154	ANS
		TCY .						157	6
		ION . TURING AC						160 165	6
		NEOUS .						169	6
	Index ,			1.					7