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THE foundation of the Library of the Institute of Chartered Accountants in England and Wales is of earlier date than that of the Charter; the Library of the then existing Institute of Accountants, founded in 1870, having been transferred when the Charter was granted on the 11th May 1880.

In the following catalogue names of authors and subjects are arranged together in alphabetical order, subject-headings being in capitals, author-headings in **clarendon** type. There are also a certain number of title-entries in ordinary Roman type.

Not only are books and pamphlets catalogued, but also the lectures, papers and principal articles in the various accountancy magazines and accountant-students' transactions. Except in a few cases, lectures and articles of later date than June 1902 are not included, but all books and pamphlets have been inserted up to the latest possible date; so that nearly all acquired up to the end of 1902 will be found, and some as late as March 1903.

The books, lectures, etc., are entered in alphabetical order of title under both author and subject, but under subject-headings separate works are, as a rule, placed before lectures. In the book-keeping section all the books and pamphlets on book-keeping and accounts are arranged according to languages—English, French, German, Italian, Spanish—in chronological order. Under the heading 'Book-keeping: special classes of accounts' the entries are also in chronological order, but the latest date comes first.

When a title begins with the definite or indefinite

article, the first letter of the following word is the alphabetizing letter, and a capital is used to indicate it.

If the author of a particular book or lecture required be known, it is best to look under his name (rather than under the subject-heading), as entries are generally easier to find under the author's name, and also are often fuller. But if it be desired to learn what the library contains on any subject, the reader should turn to the subject-heading.

In the title of a book, words in *italic* type or within [] are not in the original. Dates are put within [] when they are not on the title-page, but have been discovered elsewhere. If there be a note of interrogation before the date, it implies that the date is uncertain, but approximate. The place of imprint is only given in the author entries. The size of a book is only given where it seems useful information—as a rule when it is above dy. 8° or cr. 4° or below post 8°.

The titles of the earliest and most interesting works on book-keeping have been given in full under the authors' names, with the curious spelling, punctuation, etc.: of course the actual type and 'set' of the page cannot be reproduced in a catalogue of this character.

Articles on accountancy, book-keeping, etc., will be found in the various encyclopædias in the Library, especially in the 'Encyclopædia of accounting,' of which vol. 1 is already published, and which will be complete in about a year.

To those who do not find this catalogue all they wish, I would say with William Oldys:—'The labour and the patience, the judgment and the penetration, which are required to make a good index, is only known to those who have gone through with this most necessary and painful but least praised part of a publication.'

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The Institute of Chartered Accountants in England and Wales

CATALOGUE OF THE LIBRARY, JUNE 1902

A B C universal commercial electric telegraphic code; by
W. Clauson-Thue. 5th edn. 1901.

Abbott (C. A. E.).

The Advantage of combining theory with practice in
banking: a paper.

Accountant, 1899, p. 1249.

Accountants' Journal, 1899-1900, p. 223.

Abbott (Frank Sharp) A.C.A.

The Factors' acts: a paper.

Accountant, April 18, 1885.

Accountants' Journal, 1885-6, p. 7.

Manchester C.A.S.S. Transactions, 1884, p. 120.

ACCOMPTANT.

The Accomptants closet. *See* Amphithalami.

The Accomptant's companion; or, the young arithmetician's
guide; by T. Harper. 1761.

An Essay to make a compleat accomptant, *etc.*; by R.
Roose. [? 1760.]

The Gentleman accomptant; by a Person of Honour
[R. North]. 1714.

Accompts for landed men; by C. Snell. Fcap. fol. [? 1710.]

ACCOUNT DUTY.

A Guide to the payment of legacy, succession, probate,
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A. T. Layton. 1896.

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The Law of account: on the right and liability to account,
the taking of accounts, and accountants' charges; by
Sydney E. Williams. 1899.

The Law of joint stock companies' accounts; by A. Pulling.
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A Practical compendium of the law and usage of mercantile
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(See also subdivisions below and under Accountant.)

Accountancy and auditing: a paper; by S. Cooke.

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Accountancy in its relation to finance: a paper; by J. Lakeman. Also Leading article.

Accountant, 1892, pp. 491, 537.

Accountants' Journal, 1892-3, p. 103.

London C.A.S.S. Transactions, 1892, p. 46.

Accountancy prospects: an address; by C. R. Trevor.

Accountant, November 1, 1884.

Accuracy: an address; by J. C. Hall. 1891.

Also in *Incorporated Accountants' Journal*, 1891-2, p. 61.

Address; by A. W. Chalmers.

Accountant, March 10, 17, 1883.

Accountants' Journal, 1883-4, p. 34.

Address: London Students' Society; by F. Whinney.

Accountant, May 12, 1883.

Accountants' Journal, 1883-4, pp. 17, 24.

Address of Mr. F. Whinney [at] the meeting to celebrate the Jubilee of H.M. the Queen, London, 1887.

Accountant, 1887, p. 386.

Proceedings to celebrate the Jubilee of H.M. the Queen, p. 7.

Address on accountancy; by C. W. Haskins.

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'The Articled clerk': a paper; by G. Van de Linde.

See *Accountancy pamphlets*, vol. 1, no. 10.

Accountant, 1895, pp. 946, 969.

Accountants' Journal, 1895-6, p. 193.

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London C.A.S.S. Transactions, 1895, p. 149.

Chancery practice as affecting accountancy: a lecture; by E. B. Cooper.

Incorporated Accountants' Journal, 1895-6, p. 10 (July).

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The Correlation of economics and accountancy: a paper; by V. V. Branford. 1901.

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The Difficulties and responsibilities of the profession: an address; by J. Gordon.

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Economics and accountancy: a paper; by T. D. Neal.

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ACCOUNTANCY (*continued*).

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Ethics of accountancy. *See* Accountancy ethics.

The Evolution of accountancy : a paper ; by J. Martin.

Accountant, 1899, p. 1030.

Incorporated Accountants' Journal, 1899-1900, p. 22.

Examination notes : accountancy : a paper ; by P. Child.

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Les Expertises comptables [a lecture, 1899] ; par G. Faure. 1902.

The General counting-house and man of business ; by W. Gordon. 2nd edn. 1770.

General principles : a lecture ; by C. Comins.

Accountant, 1898, p. 1144.

Accountants' Journal, 1898-9, p. 191.

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The Growing need of the higher accountancy : an address ; by C. W. Haskins.

Accountant, 1901, p. 869.

A Guide to the accountancy profession ; by the author. 2nd edn., revised. *n.d.*

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How the profession may serve the community : a paper ; by J. B. Greig.

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The Influence of the accountancy profession in the commercial sphere : a paper ; by J. Mather. *Also* Leading article.

Accountant, 1898, pp. 999, 1053.

Accountants' Journal, 1898-9, p. 163.

6th Provincial Meeting Proceedings, 1898, p. 64.

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See Company pamphlets, vol. 1, no. 3.

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The Present position of accountancy in view of recent legal decisions : a discussion ; opened by W. H. Nairne. 1896.

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The Profession : an article.

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The Progress of accountancy, and the duties which come within the scope of an accountant's practice: an address; by A. Murray.

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Questions that arise in practice: a paper; by H. C. Marshall.

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Random notes: a paper; by F. N. Yarwood.

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Speaking in general, and its relations to accountancy in particular; a lecture; by J. Gordon.

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Theory and practice [in accountancy]: an address; by J. S. Harmood-Banner.

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The American Accountants' Manual, vol. 1; by F. Broaker and R. M. Chapman. [1897.]

The American Association of Public Accountants: constitution and by-laws, with amendments, October 8th, 1901, [and list of members. New York, 1901. Also the 1888 edn., with list of members].

ACCOUNTANCY : AMERICA (*continued*).

The National Society of Certified Public Accountants in the United States: members and officers, constitution and by-laws, certified public accountants act; August, 1897.

American Accountancy: a paper; by T. F. Uttley.

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The Profession of accountancy viewed from an American standpoint: articles by F. Blacklock.

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Accountants' Journal, 1899-1900, pp. 209, 284, 306.

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Accountants' Journal, 1898-9, p. 138.

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Our Institutes and their future position and duties in Australasia: a paper; by F. N. Yarwood.

Sydney Institute of Public Accountants' Conference, 1901.

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Education in accounting: an address; by C. W. Haskins.

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The Education of accountant students: articles.

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The Education of accountants: what they ought to learn, and how they are to learn it: prize essay; by T. S. Smith. 1893.

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Accountants' Journal, 1893-4, p. 286.

The Place of the science of accounts in collegiate commercial education: an address; by C. W. Haskins.

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The Ethics of accountancy: an address; by J. Mather. 1888.

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The Ethics of accounting: a paper; by H. C. Anderson.

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Professional ethics: a paper; by H. L. Price.

Accountant, 1900, p. 922.

Incorporated Accountants' Journal, 1900-1, p. 30.

Some thoughts on the ethical aspects of accountancy: a paper; by W. R. Hamilton.

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ACCOUNTANCY : FRANCE.

French accountancy : a paper ; by T. F. Uttley.

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ACCOUNTANCY HISTORY.

Professional accountants : an historical sketch ; by B. Worthington. 1895.

Accountancy [its history, etc.] : a paper ; by C. W. Haskins.

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History of accountancy : a lecture ; by C. W. Haskins.

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The Past and future of accountancy : an address ; by C. W. Haskins. *Also* Leading article.

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The Progress of accountancy in the 19th century : an address ; by W. E. Dalton.

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View of accounts in the 13th century : a paper ; by N. Marsden.

Accountants' Journal, 1890-1, p. 263.

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Accountants' Journal, 1895-6, pp. 100, 103, 104.

Legislation for the profession : a paper ; by J. Baird.

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Legislative recognition of accountancy as a profession : a paper ; by G. T. Lane.

Sydney Institute of Public Accountants' Conference, 1901.

Recent proposed legislation relating to the profession : a paper ; by R. Brown. 1893.

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(*See also under the titles of accountant societies.*)

The Profession [in Scotland] : a retrospect : an address ; by J. Howden. 1893.

Accountant, 1894, p. 646.

Edinburgh C.A.S.S. Transactions, vol. 6, p. 7.

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(See also *Book-keeping: accountants*, *Certificates: accountants*, *Chartered Accountants*, *Students*.)

The Accountant and géométrician: containing decimals, logarithms, book-keeping, *etc.*; by B. Donn. 1765.

The Accountant and the actuary: a paper; by T. Y. Strachan.

Accountant, 1888, p. 244.

Accountants' Journal, 1888-9, p. 44.

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The Accountant, from vol. 1, 1874-5 to date. London [1874, *etc.*]

The Accountant in India: the Accountant-General's office: the 'Military accounts' office: the English accountant, his work and prospects: papers.

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'Accountant' law reports, 1874 to date. [From 1874 to 1888 with 'Accountant,' 1889 to date bound separately.]

The Accountant: or, the method of book-keeping; by J. Dodson. Dy. 4°. 1750.

The Accountant student: articles; by P. Child.

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Accountants and accounting: a paper; by G. C. Matheson.

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Queensland Institute of Accountants' report, 1897.

Accountants and actuaries: the work of the actuary: a paper; by J. M. M'Candlish. 1887.

Accountant, 1889, pp. 518, 528.

Accountants' Journal, 1889-90, p. 182.

Edinburgh C.A.S.S. Transactions, vol. 1, no. 3, p. 51.

Accountants and Auditors' Society. See Society of Accountants and Auditors.

Accountant's and bookkeeper's vade-mecum; by G. E. S. Whatley. 1893.

Accountants and life assurance: a paper; by H. W. Andras.

Accountant, 1898, pp. 159, 183.

London C.A.S.S. Transactions, 1897, p. 215.

The Accountant's assistant: an index to the accountancy lectures and leading articles in 'The Accountant,' 'The Accountants' Journal,' the Transactions of Students' Societies, *etc.*, during the last 30 years of the 19th century, *etc.*; by T. Beckett. 1901.

Accountants' bills before Parliament: various, from 1894.

(See also index to 'Accountant' and 'Incorporated Accountants Journal' from 1892.)

Accountants: certified public. See Certified public accountants.

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Accountants' charges. See Pixley's Chartered accountants' charges, and Williams' Law of account.

The Accountant's companion: practical arithmetic, with a course of book-keeping by single entry; by J. Seally. 1773.

The Accountant's compendium; by S. S. Dawson. 1898.

The Accountants' directory for 1877. London, 1877.

The Accountant's handbook of interest states, decimal calculations, consignment and joint accounts, etc.; by R. C. Millar. 1889.

Accountants in their relation to public companies: a paper; by J. C. Lorimer.

Accountants' Magazine, 1899, p. 222.

Edinburgh C.A.S.S. Transactions, vol. 10, p. 23.

The Accountants' Journal [*at first called* The Accountants' Students' Journal], vol. 1, 1883 *to date*. London, 1883, etc.

The Accountants' Library. London, 1901, etc. *In progress*.

An Accountant's lien: an article.

Accountant, 1901, p. 516.

The Accountants' Magazine, vol. 1, 1897, *to date*.

The Accountants' Manual: the questions [intermediate and final] set at the Institute of Chartered Accountants' examinations from December 1884 [to date]; with answers thereto, etc. London [1885, etc.].

The Accountants' preliminary examination course; by H. Foulks Lynch. [1895.]

Accountants' reports for prospectuses: an article.

Incorporated Accountants' Journal, 1899-1900, p. 82.

Accountants' Societies on bankruptcy amendment: articles.

Accountant, 1880, March 27, April 3, 17, 24, May 8, 15, 22.

The Accountants' Students' Journal. See Accountants' Journal.

Accountants students' societies: their constitution, objects, and uses: a paper; by T. F. Uttley.

Accountants' Journal, 1888-9, p. 156.

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Accountants: their duties and responsibilities: auditing: articles.

Accountant, 1883, January 6, 13, 20, 27, February 3, 10, 24, March 3, 10, 17, 24, 31, April 7, 14, 21, 28, May 5.

Accountants: their duties and responsibilities: book-keeping: articles.

Accountant, 1882, August 5, 12, 19, 26, September 2, 9, 16, 23, 30, October 14, 21, 28, November 4, 11, 18, 25, December 2, 9, 16, 23, 30.

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Accountants: their duties and responsibilities: chancery practice: articles.

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Accountants: their duties and responsibilities: mercantile law: articles.

Accountant, 1883, September 29, October 6, 13, November 10, 24, December 15, 22, 29; 1884, January 5, 12.

Actuarial calculations for accountants: a lecture; by T. Tinner.

Incorporated Accountants' Journal, 1899-1900, p. 190.

Incorporated Accountants' S.S.L. Transactions, 1900, p. 27.

The American Accountants' Manual, vol. 1; by F. Broaker and R. M. Chapman. [1897.]

The Business of an accountant: an address; by J. A. Robertson.

Accountant, 1895, p. 86.

Calculations for accountants: a lecture; by E. H. Turner.

Accountant, 1892, pp. 337, 356.

Accountants' Journal, 1892-3, p. 77.

Manchester C.A.S.S. Transactions, 1891-2, p. 55.

The Commercial instructor and accountant's guide; [by R. C.] [? circa 1842.]

The Dominion accountant: or, new method of teaching the Irish national book-keeping; by W. R. Orr. 1872.

The Duties of accountants and auditors: a pamphlet; by J. H. Wilkinson. *n.d.*

See Accountancy pamphlets, vol. 1, no. 11.

The Duties of accountants in connection with life assurance companies: a lecture; by H. J. Puckle.

Incorporated Accountants' Journal, 1895-6, p. 8 (October).

Incorporated Accountants' S.S.L. Transactions, 1895, p. 35.

Duties of accountants in relation to the initiation of a limited company: an address; by A. E. Green.

Incorporated Accountants' Journal, 1891-2, p. 44.

The Duties of accountants towards new companies: articles.

Accountant, 1899, pp. 7, 67.

An Easy introduction to book-keeping for the improvement of young accountants. 1776.

The Goodwill of an accountant's business: articles.

Accountant, 1899, pp. 461, 498, 1902, p. 5.

The Hindu accountant: his work and play: a paper; by G. Cecil.

Accountants' Magazine, 1901, p. 430.

India: the Parsee accountant: a paper; by G. Cecil.

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The Liability of public accountants to serve on juries: an address; by C. F. Richardson.

Accountant, December 30, 1876.

The Management of combines from an accountant's point of view: a lecture; by A. A. Gillies.

Accountant, 1902, p. 554.

Notes on the nature and scope of the work of a professional accountant: a paper; by J. L. Selkirk.

Accountant, 1901, p. 997.

Incorporated Accountants' Journal, 1901-2, p. 19.

Office organisation and management, with special relation to accountants' offices: an essay; by 'Somerville.' *Also* Leading article.

Accountants' Journal, 1897-8, pp. 164, 169.

Original hints for accountants: articles.

Accountants' Journal, 1890-1, pp. 195, 219, 243.

Points of interest to accountants: articles.

Accountant, 1900, pp. 93, 121, 153, 176, 201, 325.

The Position of accountants (other than auditors) under the Companies Act, 1900: an article.

Accountants' Journal, 1900-1, p. 220.

The Post-examination studies of an accountant student: a lecture; by S. S. Dawson.

Accountant, 1899, p. 1128.

Accountants' Journal, 1899-1900, p. 187.

Birmingham C.A.S.S. Transactions, 1899-1900, p. 77.

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The Professional accountant: what he is, and what he does: an essay; by T. H. Leavitt.

Accountant, 1896, p. 751.

Professional accountants: an historical sketch; by B. Worthington. 1895.

Profit-sharing in accountants' offices: articles.

Accountant, 1899, pp. 272, 295, 328.

A Public accountant's work and duties: a paper; by F. N. Yarwood.

Accountant, 1899, p. 285.

Recent legal decisions of interest to accountant students: a lecture; by P. Raby.

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Manchester C.A.S.S. Transactions, 1899-1900, p. 19.

The Relations between accountants and their clients: a lecture; by G. Banner.

Accountant, June 2, 1883.

Reminiscences of an accountant's travels: a paper; by J. Thomas.

Manchester C.A.S.S. Transactions, 1885, p. 45.

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The Scope and value of accountants' work: an essay; by W. Anderson. 1881.

See Accountancy pamphlets, vol. 1, no. 1.

The Secretarial duties of accountants: an article.

Incorporated Accountants' Journal, 1891-2, pp. 43, 74, 104.

Subjects of inquiry open to accountants: a paper; by T. A. Welton.

Accountant, 1896, p. 853.

Accountants' Journal, 1896-7, p. 150.

5th Provincial Meeting Proceedings, 1896, p. 85.

Suggestions for the consideration of accountants: an address; by T. B. Moxon.

Incorporated Accountants' Journal, 1891-2, p. 22.

A Talk about accountants' work: an address; by J. Gourlay.

Accountant, 1890, p. 17.

Accountants' Journal, 1890-1, p. 18.

Types of Manchester men: accountants: an article from *Manchester City News*.

Accountant, 1890, p. 230.

The Universal accountant, and complete merchant; by W. Gordon. 2 vols. 4th edn., revised. 1777.

ACCOUNTANTS' SOCIETIES.

Various publications of the following Accountants' Societies, Institutes, etc., are in the library. For particulars see under the names of the Societies:—

Adelaide Society of Accountants.

American Association of Public Accountants.

Associação Portuguesa de Contabilidade.

Association of Accountants in Montreal.

Birmingham and Midland Society of Chartered Accountants.

Birmingham Chartered Accountant Students' Society

Certified Public Accountants: National Society of.

Chartered Accountants of Scotland.

Edinburgh Chartered Accountants Students' Society.

Federal Institute of Accountants.

Incorporated Institute of Accountants of New Zealand.

Incorporated Institute of Accountants, Victoria.

Institute of Accountants and Actuaries in Glasgow.

Institute of Accountants and Adjusters of Ontario.

Institute of Accountants in London.

Institute of Accountants in South Australia.

Institute of Chartered Accountants in England and Wales.

Institute of Chartered Accountants in Ireland.

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Lucas de Burgo sancti Sepulchri Ordinis minorū. Et sacre theologie humilis professor: suo paruo ingenio ignaris cōpatiens hanc summam Arithmetice & Geometrie Proportionū: & p[ro]portionalitū edidit. Ac ipressoribus assistens die noctuq: proposse manu propria castigauit. Laus Deo. *For an account of this work see 'The Auditor,' 1890-1, p. 217, and Accountants' Magazine, 1902, p. 549, and Brambilla's Storia della ragioneria Italiana, p. 44.]*

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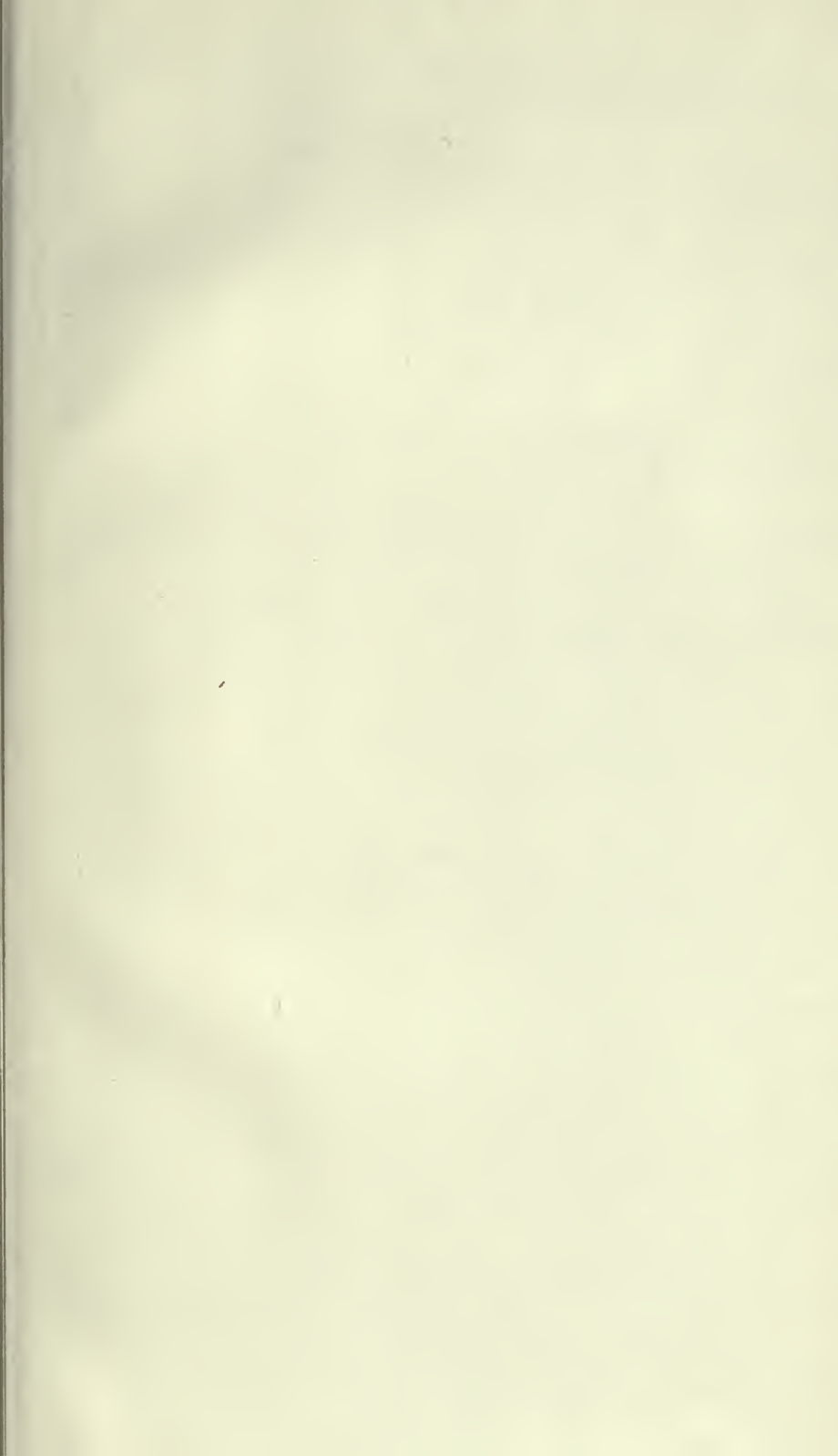
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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be clearly documented, including the date, amount, and purpose of the transaction. This ensures transparency and allows for easy reconciliation of accounts.

In the second section, the author outlines the various methods used to collect and analyze data. This includes direct observation, interviews, and the use of specialized software tools. Each method is described in detail, highlighting its strengths and potential limitations.

The third section focuses on the results of the study. It presents a series of tables and graphs that illustrate the findings. The data shows a clear trend of increasing activity over the period studied, which is attributed to several key factors discussed in the text.

Finally, the document concludes with a series of recommendations for future research and practical applications. It suggests that further studies should be conducted to explore the long-term effects of the observed trends and to develop more effective strategies based on the findings.