



## Bookkeeping and Accountancy; Presenting the Art of Bookkeeping in Accordance with the Principles of Modern Accountancy

By Harry Marc Rowe

Rarebooksclub.com, United States, 2012. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*. This historic book may have numerous typos and missing text. Purchasers can download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1910 Excerpt: .for officers, \$75. GENERAL EXPENSE ACCOUNTS. 310. An expense is the cost of any use or service from which no definite permanent value is derived; the cost of anything that is used up in conducting a business. General expenses consist of all expense items which are not included in the sales, administrative, manufacturing or other special expense accounts, such as the cost of rent, fuel, light, taxes, insurance, and miscellaneous items of similar character. 311. A single account under the head of General Expense, or Expense, may be kept, or separate accounts may be kept in the ledger with any one or more of the items, if desired. Insurance expense account!340 is an example of a separate general expense account. If a single account is kept and it is desired to showtheitems separately in the profit and loss statement, they may be classified on an analysis...



## Reviews

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