

Elementary Bookkeeping 会计基础

Chapter 1	The Accounting Equation	1
Chapter 2	The Double Entry Bookkeeping	9
Chapter 3	Purchases and Sales	15
Chapter 4	Expenses	21
Chapter 5	Balancing Accounts and Preparation of Trial Balance	27
Chapter 6	Income Statement	34
Chapter 7	Statement of Financial Position	44
Chapter 8	Financial Statement: more features	50
Chapter 9	Cash Book and Cash Discount	59
Chapter 10	Depreciation	69
Chapter 11	Accrual and Prepayment	79
Chapter 12	The Journal and Errors in the Accounts	88