INCOMPLETE RECORDS [SINGLE ENTRY]

Features

- Usually, only Cash and Personal Accounts are prepared.
- Cash Book records both business and personal transactions.
- Too much dependence on Source documents to ascertain final status of the business.
- There is no standard procedure in maintaining records and vary from firm to firm.
- Usually found in sole trader businesses.

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J. G. Simpkins

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Incomplete Records Geoffrey Lloyd Sowerbutts,1980 **Accounts Form Incomplete Records** J. G. Simpkins,1946

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