



## Carnes Manual on Opening and Closing the Books of Joint Stock Companies: A Work Designed for Experienced Book-Keepers (Classic Reprint)

By A J Carnes

Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.Excerpt from Carnes Manual on Opening and Closing the Books of Joint Stock Companies: A Work Designed for Experienced Book-Keepers The nature of Joint Stock Concerns in their organization is varied and often peculiar, owing to which the opening entries at the commencement of business must necessarily differ, and from this fact difficulties arise that are not met with in common commercial bookkeeping. Having been so frequently consulted upon the subject of opening and closing the books of Joint Stock Companies by intelligent book-keepers, I am led to imagine a few practical suggestions upon the matter may be of much value. To open the books for a simple partnership or a mercantile business, we only have to deal with positive values, whilst on opening the books for a compound partnership or a Joint Stock Company we are compelled to resort to values of another kind, namely, positive, nominal, and fictitious, and it is in the creation and disposition of these nominal and fictitious values that difficulties seem to arise: The knowledge I have acquired upon the matter...



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