



Double Entry

[dɑː-bəl ˈen-trɪ]

A fundamental concept underlying present-day bookkeeping and accounting which states that every financial transaction has equal and opposite effects in at least two different accounts.

Double Entry

Alan Sangster



Double Entry:

A Common-Sense Method of Double-Entry Bookkeeping on First Principles S. Dyer, 2020-09-04 This 1897 book first reissued in 1984 is a key historical document from the early years of accounting and carefully explains the various points of double entry bookkeeping Originally intended as a new method of instruction for students of accounting it now serves to stand as a vital piece of the puzzle of the development of the accounting profession itself

A Critical History Of Double Entry Accounting 1150-1800 Alan Sangster, 2025-11-11 The English language accounting history of double entry accounting before 1800 has reached an impasse The doors to its reawakening are fiercely guarded by combination locks powered by confirmation bias and adherence to a priori wisdom requiring vast amounts of supportive scholarship to make public the smallest contribution to what is known and understood of the first 600 years of its use To open those doors a foundation is needed upon which scholarship can begin anew a framework of reference that can be used to justify the validity and relevance of scholarship and discovery in this field That is the purpose and role of this book It does not focus on the technical It focuses on the environment and context of use of the method and its function It considers why and consequences It asks who when where and what along with how It adopts the perspective that the reason for the bookkeeping drove how it was adopted not the availability of parchment or paper nor the emergence of the concept of the technology the book in which it was recorded Rather its use was driven by a need of the person who wrote the record or by the needs of those who wished a record to be kept A critical traditional historical method is adopted Explanations are sought and identified utilising knowledge of the environment and context of practice that to this point rarely if ever feature in the antiquarian historiography this book ideally seeks to replace The approach adopted is multi disciplinary and the sources used are multi disciplinary and multi lingual This book is essential reading for anyone with an interest in accounting s past

Book-Keeping by double entry made easy. The original Italian method ... simplified, with supplement on auditing Edward WILD, 1874

The Development of Double Entry (RLE Accounting) Chris W. Nobes, 2013-12-04 This compilation concerns account books not books on accounting Most of the essays analyse the account books of a single person or business In each case the account books demonstrate the presence of at least elements of double entry The essays come in pairs beginning with Geoffrey Lee s paper on Florentine bank ledger fragments of 1211 some of the earliest relics of Italian bookkeeping Subsequent papers trace the development of double entry over the centuries until 1786 when full double entry was achieved There are papers from the UK and USA which illustrate the use of balance sheets valuation techniques and the accruals convention as well as papers which analyse the causes of the development of double entry using the evidence of others

A Self Correcting System of Double Entry Book-keeping Emanuel Faerber, 1881

Double Entry Bookkeeping Up to Date Augustus Armstrong, 1915

Double Entry Bookkeeping for Technical Classes and Schools George Fewkes Clarke, 1898

Second Thoughts on Double Entry Accounts; Or, An Easy Coach and Key to the

Science P. Simpel,1872 Meservey's Book-keeping. Single and Double Entry Atwood Bond Meservey,1882 Manual of book-keeping by double entry, by W. Hardie and A. Allan, 2nd ed William Hardie,1893 *Book-keeping by Single and Double Entry* Charles Peter Duff,1880 **An elementary treatise on book-keeping by double entry** David Tolmie,1885
The Principles of Book-keeping by Double Entry Arthur Cayley,1894 **A Practical System of Book-keeping by Single and Double Entry** Levi S. Fulton,George Washington Eastman,1868 **Book-Keeping by Double Entry exemplified in a simple set of books principally for retailers, etc** James NELSON (of Glasgow.),1871 **A Complete System of Book-Keeping; or Single and Double Entry familiarly explained. ... Fifth edition. (Key).** Duncan MACDOUGAL (Accountant),1862 The Science of Double-entry Book-keeping Christopher Columbus Marsh,1870 *A complete system of book-keeping; or, Single and double entry familiarly explained. 3 pt. with key* Duncan Macdougall,1862
Book-keeping by double entry, by F. Wreford and W.S. McGregor Francis Wreford,1891 **A Simple Method of Keeping Books by Double-entry** George Nixon Comer,1846

This book delves into Double Entry. Double Entry is a vital topic that needs to be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Double Entry, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:

- Chapter 1: Introduction to Double Entry
- Chapter 2: Essential Elements of Double Entry
- Chapter 3: Double Entry in Everyday Life
- Chapter 4: Double Entry in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, the author will provide an overview of Double Entry. The first chapter will explore what Double Entry is, why Double Entry is vital, and how to effectively learn about Double Entry.

3. In chapter 2, this book will delve into the foundational concepts of Double Entry. The second chapter will elucidate the essential principles that need to be understood to grasp Double Entry in its entirety.

4. In chapter 3, the author will examine the practical applications of Double Entry in daily life. The third chapter will showcase real-world examples of how Double Entry can be effectively utilized in everyday scenarios.

5. In chapter 4, the author will scrutinize the relevance of Double Entry in specific contexts. This chapter will explore how Double Entry is applied in specialized fields, such as education, business, and technology.

6. In chapter 5, the author will draw a conclusion about Double Entry. This chapter will summarize the key points that have been discussed throughout the book.

The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Double Entry.

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