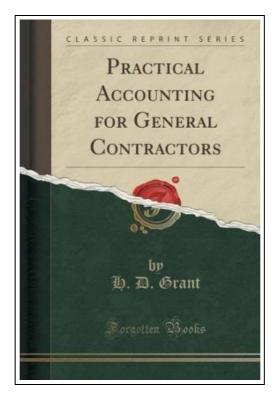
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Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English Brand New Book ***** Print on Demand *****. Excerpt from Practical Accounting for General Contractors There are many excellent text books on general accounting and every manufacturing industry of any size and complexity has an accounting literature of its own. But little if anything of a comprehensive nature has been written about a system of accounting to fit the needs of the contractor. This lack is the more noteworthy for two reasons: First, practically all building and construction work is carried out by estimate and contract and the size and importance of the business are self-evident; secondly, the basis of accuracy in estimating depends upon accurate records and therefore the contractor even more than the manufacturer needs all the help that is to be obtained from a complete system of accounts. The need for a comprehensive work on accounting for contractors was brought home to the author some years ago when engaged to take charge of the accounting department of a large contracting concern. The faults of the system of records in use were many and glaring; the remedy had to be devised to fit the needs of the case. After a period of close observation and experiment a system of accounts and accounting control was evolved which fulfilled the essential requirements by giving the contractor the information he required for the management of his business promptly and at a time when he could make use of it. This book in part contains a description of the system to which is added a discussion of the methods and accounting practice that have become the standard practice in those contracting businesses where adequate records are kept. About the Publisher Forgotten Books publishes hundreds of thousands of rare...

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