

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. This is essential for ensuring the integrity of the financial statements and for providing a clear audit trail. The document emphasizes that every transaction, no matter how small, should be properly documented and recorded in a timely manner.

2. The second part of the document outlines the specific procedures for recording transactions. It details the steps involved in identifying the nature of the transaction, determining the appropriate accounting treatment, and recording the transaction in the general ledger. The document also discusses the importance of reconciling the ledger accounts with the supporting documents to ensure that the records are accurate and complete.

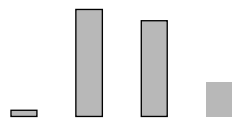
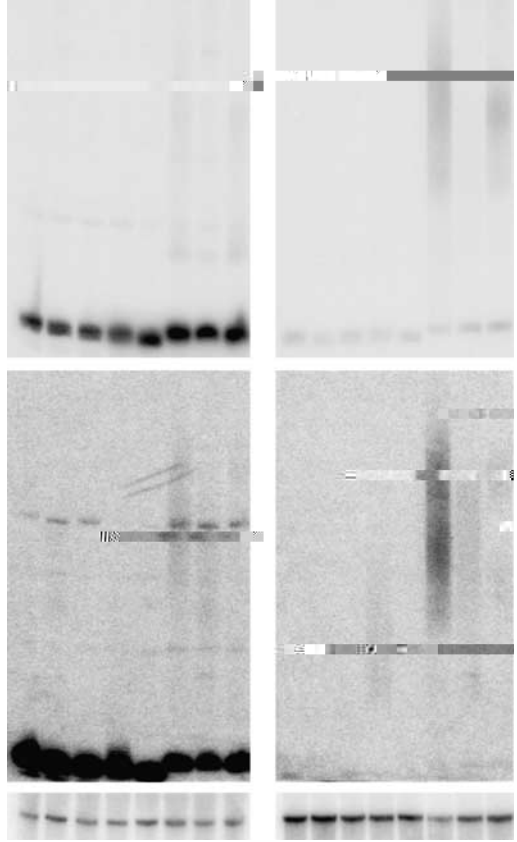
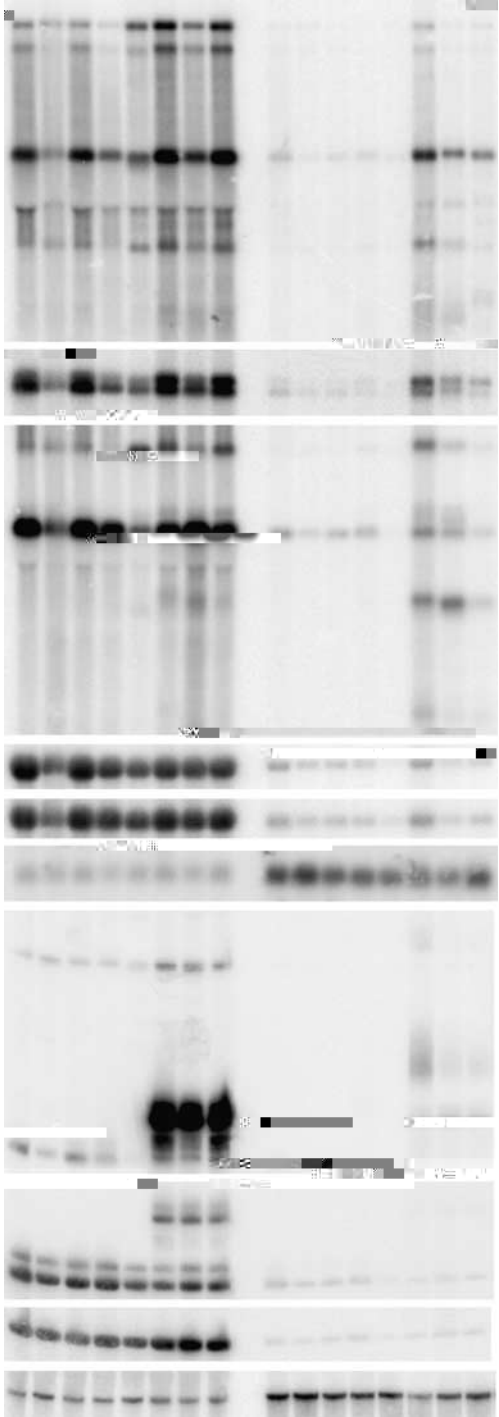
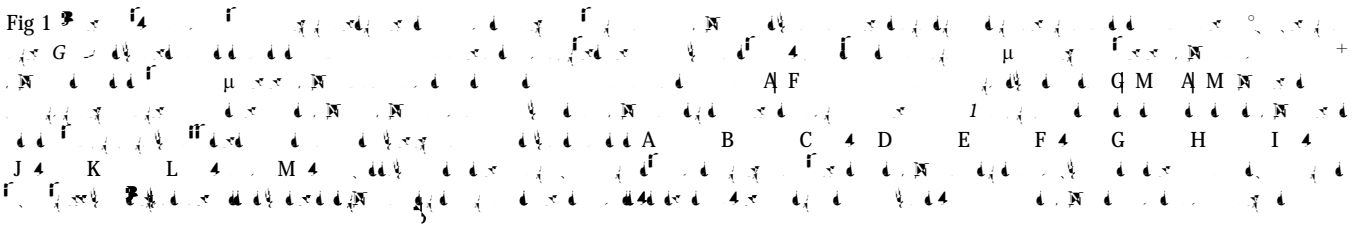


Fig 1



( )

( )

% | %

A

5

4Δ

B'

A

( ) 6Δ ( ) 005 ( ) 005

A

4 ( )

4Δ, A 5

7 5

A

4Δ, A 5

4Δ

005

( )

( )

z 4Δ 5Δ

4Δ, A 5

( )

z 6Δ

6Δ, 4Δ

A 5

7 5

A

6Δ, 4Δ, A 5

( )

6Δ

( )

+50

( )

...  $A_{1,1}$  ( ... ) ...  $A_{1,1}$  ...

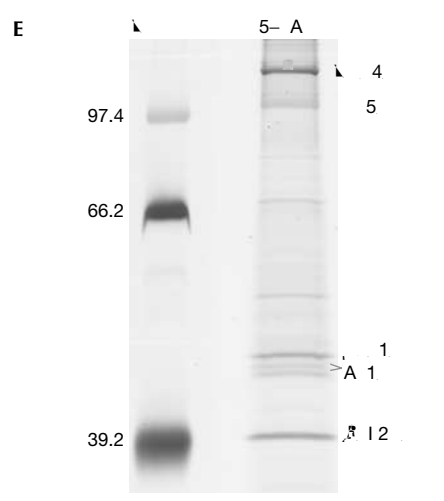
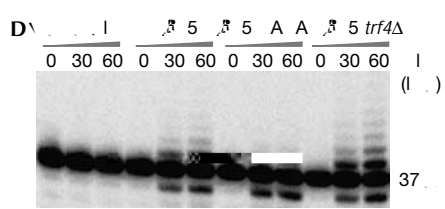
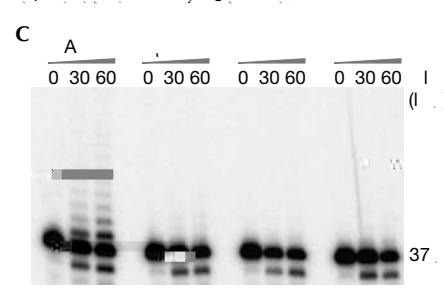
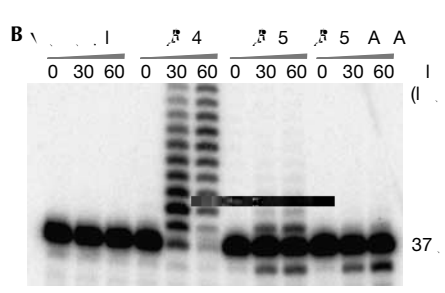
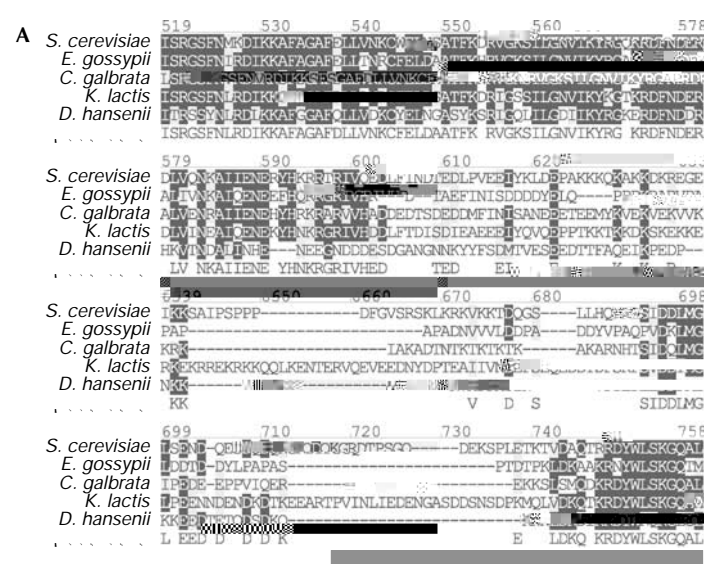
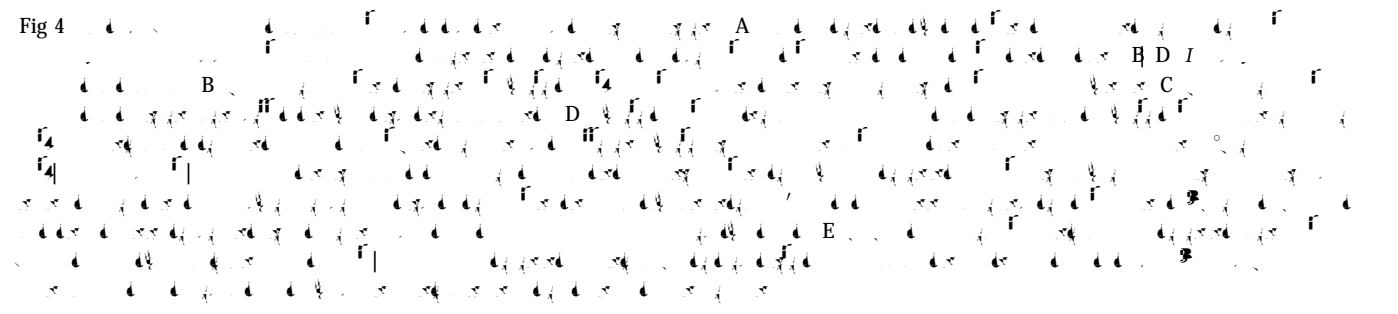


Fig 4



...  $B^5$  ...  
...  $( \dots )$  ...  $A$  ...

...  $B$  ...  $( A )$  ...  
...  $( )$  ...

...  $( \dots )$  ...  
...  $( \dots )$  ...

...  $Z$  ...  $( A )$  ...  
...  $( )$  ...

...  $A$  ...  
...  $A$  ...

...  $( \dots )$  ...  
...  $4$  ...  $7$  ...  $5$  ...  $A$  ...

...  $( A )$  ...  
...  $A$  ...

...  $A$  ...  
...  $( \dots )$  ...

...  $( \dots )$  ...  
...  $( \dots )$  ...

...  $( \dots )$  ...  
...  $( \dots )$  ...

...  $( )$  ...  
...  $( )$  ...

...  $A$  ...  
...  $A$  ...

...  $( )$  ...  
...  $( )$  ...

...  $( \dots )$  ...  
...  $( \dots )$  ...

