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## A System of Chapter Bookkeeping (Classic Reprint) (Paperback)

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By John Louis Kind

Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.Excerpt from A System of Chapter Bookkeeping Altho this system of bookkeeping is especially designed to meet the requirements of chapter accounting, the underlying principles are those of double-entry bookkeeping. The system divides the finances of the chapter into three funds: the House Fund, the Table Fund, and the General Fund. It is absolutely necessary to distribute resources and liabilities according to these three funds. The maintenance of the house proper is recorded in the House Fund. The Table Fund is concerned with the table only; whereas, the General Fund covers all the special assessments, etc., on which there is presumably no profit or loss. House Fund. The receipts of this fund are: assessments for room rent, chapter dues, initiation fees, fines for delinquency or other causes, etc. Therefore, the liabilities of the fund are: house rent, heat, light, service, etc., those charges that are necessary for the maintenance of the house, after subtracting the proportionate amount of these charges for the maintenance of the dining room. The initiation fees payable to the National Treasury are also...



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