

**THE ACCOUNTANTS'
LIBRARY, VOL.
XX. FISHING
INDUSTRY ACCOUNTS**

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The Accountants' Library, Vol. XX. Fishing Industry Accounts by Charles Williamson

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CHARLES WILLIAMSON

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“THE ACCOUNTANTS’ LIBRARY.”

VOL. XX.

FISHING INDUSTRY
ACCOUNTS.

BY

CHARLES WILLIAMSON, M.A., C.A.

(ABERDEEN).

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A SECOND SERIES OF ABOUT 30 MORE VOLUMES WILL BE ISSUED, COMMENCING JUNE 1903, to COMPLETE THE SCHEME.

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EDITOR'S PREFACE.



THE object of the series of handbooks that is being published under heading of THE ACCOUNTANTS' LIBRARY is to provide, at a reasonable price, detailed information as to the most approved methods of keeping accounts in relation to all the leading classes of industry whose books call for more or less specialised treatment. No such series has hitherto been attempted; but there exist, of course, numerous separate works dealing with the accounts of one particular class of undertaking. These separate works are, however, for the most part either too expensive, or too superficial to answer the purpose that is particularly aimed at by THE ACCOUNTANTS' LIBRARY, which is intended to supply the student with that specialised information which he may require, while at the same time affording to the trader, banker, or manufacturer who is not in a position to secure the fullest information for his purpose, knowledge which can hardly fail to be of the very greatest assistance to him in the correct keeping of his accounts, upon a system specially adapted to his requirements, and therefore involving a minimum expenditure of labour. It is expected that the series will also be found of material assistance to book-keepers of all classes.

Without aiming at giving an exhaustive account of the manner in which each separate business is conducted, the technical points in connection with each industry will receive as much attention as is necessary in order fully to elucidate the system of accounts advocated, while each volume will be the work of one who has made that particular class of accounts more or less

a speciality. It is obvious, however, that to enable the necessary ground to be covered in the space available, it is incumbent to assume upon the part of the reader a certain knowledge of general bookkeeping. The extent of the knowledge assumed will vary according to the nature of the class of accounts considered. For example, in the volumes on "Bank Accounts" and "Shipping Accounts" a thorough acquaintance with ordinary double-entry bookkeeping is not unnaturally assumed; but in the case, for instance, of "Auctioneers' Accounts," "Domestic Tradesmen's Accounts," and other similar volumes, such explanations are included as will enable the ordinarily intelligent reader fully to grasp the methods described even although his knowledge of bookkeeping may be of an elementary description. These explanations are, doubtless, superfluous as far as accountants are concerned, but are necessary to make the volumes of value to the majority of those specially engaged in these particular industries.

To subscribers for the whole series it may be added that, when completed, it will form a most valuable and practically complete library, dealing, at the hands of specialists, with practically every class of accounts, and illustrating the application of the theory of double-entry as described in general works on bookkeeping.

In order to carry out this scheme, arrangements have already been completed for books dealing with the following subjects:—

<i>Agricultural Accounts.</i>	<i>Building Societies' Accounts.</i>
<i>Auctioneers' Accounts.</i>	<i>Co-operative Societies' Accounts.</i>
<i>Australian Mining Accounts.</i>	<i>Cotton Spinners' Accounts.</i>
<i>Bank Accounts.</i>	<i>Drapers' Accounts.</i>
<i>Bookkeeping and Accounts for</i>	<i>Domestic Tradesmen's Accounts.</i>
<i>Grain, Flour, Hay, Seed,</i>	<i>Engineers' and Shipbuilders'</i>
<i>and Allied Trades.</i>	<i>Accounts.</i>
<i>Builders' Accounts.</i>	<i>Gas Accounts.</i>

<i>Hotel Accounts.</i>	<i>Shipping Accounts.</i>
<i>Mineral Water Accounts.</i>	<i>Solicitors' Accounts.</i>
<i>Pawnbrokers' Accounts.</i>	<i>Stockbrokers' Accounts.</i>
<i>Polytechnic Accounts.</i>	<i>Tailors' Accounts.</i>
<i>Printers' Accounts.</i>	<i>Theatre Accounts.</i>
<i>Publishers' Accounts.</i>	<i>Wine Merchants' Accounts.</i>

Arrangements for dealing with other subjects are now in progress, and the Editor wishes to add that he will be glad to receive suggestions and offers from accountants of experience for the undertaking of volumes not yet announced.

34 Moorgate Street,
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FISHING INDUSTRY ACCOUNTS.

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