



# A First Year in Bookkeeping and Accounting

By George Arthur Macfarland

Rarebooksclub.com, United States, 2012. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.This historic book may have numerous typos and missing text. Purchasers can download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1913 Excerpt: .1. Receipt of goods and a descriptive list thereof; giving the number of packages, weight, and classification. 2. Names of Shipper, Consignee, Carrier, and Shipping Agent. 3. Place and destination of shipment, together with date. 4. Freight rates and other charges and prepayments thereof. Comparison of Straight and Order Bill of Lading.--As previously stated, when goods are shipped straight, the consignee can often obtain the goods without the bill of lading, and then refuse to pay the bill; or the consignee may fail to claim the goods, in which case, if perishable, they may become valueless. On the other hand, goods shipped on order overcome these disadvantages in that the purchaser cannot obtain the goods until the amount of the bill has been collected. Where the goods are perishable, an utter loss can be prevented by directions to the holder of the original bill to sell...



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