



VICTORIA
GOVERNMENT GAZETTE.

Published by Authority.

[Registered at the General Post Office, Melbourne, for transmission by post as a newspaper.]

No. 166.]

TUESDAY, NOVEMBER 11.

[1919.

LEGISLATIVE COUNCIL.

THE Honorable the President has this day issued a Writ for the Election of a Member to serve in the Legislative Council of Victoria for the North-Western Province, and the following arrangements have been made for the Election:—

Day before or on which Nomination is to be made	... Wednesday, 19th November, 1919.
Polling Friday, 28th November, 1919.
Writ to be returned on or before	... Tuesday, 9th December, 1919.

R. W. V. McCALL,
Clerk of the Legislative Council.

Legislative Council,
Melbourne, 11th November, 1919.

LEGISLATIVE ASSEMBLY.

I HEREBY notify that I have this day issued a Writ for the Election of a Member to serve in the Legislative Assembly of Victoria for the Electoral District of Swan Hill.

Date of Writ	... 11th November, 1919.
Day before or on which Nominations are to be made	... 19th November, 1919.
Day of Polling	... 28th November, 1919.
Return of Writ	... 8th December, 1919.

J. E. MACKEY,
Speaker.

Legislative Assembly,
Melbourne, 11th November, 1919.

By Authority: ALBERT J. MULLETT, Government Printer, Melbourne.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity.

The second part of the document provides a detailed breakdown of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third part of the document discusses the various types of accounts used in accounting. It categorizes accounts into assets, liabilities, equity, revenue, and expense accounts. It also explains the normal balances for each type of account and how they are used to calculate the net income or loss for a period.

The fourth part of the document covers the process of adjusting entries. It explains why adjusting entries are necessary and provides examples of common adjustments, such as depreciation, amortization, and accruals. It also discusses the impact of these adjustments on the financial statements.

The fifth part of the document discusses the preparation of financial statements. It outlines the steps involved in preparing the income statement, balance sheet, and statement of cash flows. It also provides examples of how these statements are prepared and how they are used to analyze the financial performance of a company.

The sixth part of the document discusses the importance of internal controls. It explains how internal controls help to prevent and detect errors and fraud, and provides examples of common internal control procedures.

The seventh part of the document discusses the role of the auditor. It explains the responsibilities of the auditor and the types of audits that are performed. It also discusses the importance of the auditor's report and how it is used by investors and other stakeholders.

The eighth part of the document discusses the role of the accountant. It explains the various tasks that accountants perform, such as recording transactions, preparing financial statements, and providing tax advice. It also discusses the importance of the accountant's role in the success of a business.

The ninth part of the document discusses the role of the financial manager. It explains the responsibilities of the financial manager and the types of decisions that they make. It also discusses the importance of the financial manager's role in the success of a business.

The tenth part of the document discusses the role of the investor. It explains the responsibilities of the investor and the types of decisions that they make. It also discusses the importance of the investor's role in the success of a business.