

)LQDQFLDO 5HFRUGV 3KRWRFRSLHG UHFRUGV

7KHUH DUH WKUHH VHWV RI SKRWRFRSLHG HQWULHV IURP WKH  
\*8\$6 7KHUH¶V D EULHI GHVFULSWLRQ RI HDFK VHW DQG DQ H  
VKRXOG ORRN WR IROORZ WKURXJK IURP WKH MRXUQDO WR WK  
ZKLFK \RX VKRXOG WKLQN DERXW IRU GLVFXVVRQ

6HW-RXUQDO DQG /HGJH **(UGD311 & UGD321)**  
0DUFK

)LQG WKH HQWU\ IRU µ\*HQHUDO &KDUJHV 'U 7R 5REHUW %XFKD  
/RFDWH WKH UHOHYDQW HQWULHV LQ WKH OHGJHU SDJHV

6HW-RXUQDO DQG /HGJH **(UGD312 & UGD322)**  
\$XJXVW

)LQG WKH HQWU\ IRU WKH VKLS µ:DWHUZLWFK¶ LQ WKH MRXUQ  
/RFDWH WKH UHOHYDQW HQWULHV LQ WKH OHGJHU SDJHV

6HW3ULYDWKHU QDO DQG /HGJH **(UGD313 & UGD323)**  
-XO\

)LQG WKH HQWU\ IRU WKH VKLS µ:LOOLDP 'HQQ\¶V (VWDWH¶ LQ  
/RFDWH WKH UHOHYDQW HQWULHV LQ WKH OHGJHU SDJHV

3OHDVH FRQVLGHU WKH IROORZLQJ TXHVWLRQV DQG QRWH DQ  
SUHSDUDWLRQ IRU GLVFXVVRQ

7KHUH DUH D QXPEHU RI FROXPQV LQ ERWK WKH MRXUQD  
HQWULHV LQ HDFK RI WKHVH FROXPQV WHOO \RX"

:K\ DUH WKUHH PXOWLSOH HQWULHV LQ WKH OHGJHUV IRU

:KLFK UHFRUG W\SH KDV WKH PRVW GHWDLO RI WKH WUDQ

\$UH WKUHH DQ\ VXUSULVLQJ HQWULHV LQ WKH UHFRUGV"

2WKHU LVVXHV WR FRQVLGHU

:KDW GR WKHVH H[WUDFWV WHOO \RX DERXW WKH EXVLQH

:KDW LQIRUPDWLRQ GR WKH\ SURYLGH RWKHU WKDQ ILJXU

'R DQ\ RI WKH HQWULHV WHOO WKH VWRU\ EHKLQG D SDU  
WKH\ GLG EXVLQHVV ZLWK"

'R WKH\ SURYLGH LQIRUPDWLRQ RQ HPSOR\HHV RU WKH U

&DQ \RX ZRUN RXW D VRFLDO FRPPHQWU\ IURP DQ\ RI W

:KDW FDQ WKH\ WHOO XV DERXW WKH UROH SHUVRQDO Z  
FRPSDQ\"

&RQVLGHU ZKDW LQIRUPDWLRQ ZRXOG EH KHOG LQ D FRP  
LQIRUPDWLRQ GR WKHVH UHFRUGV WHOO XV WKDW PLQXW

)LQDQFLDO 5HFRUGV %XQGOH RI DFFRXQWV

7KHUH LV D VHW RI DFFRXQWV IURP WKH 8QLYHUVLW\ RI \*ODV.  
DQG FRQVLGHU ZKDW LQIRUPDWLRQ WKH\ SURYLGH 7KHUH¶V  
DERXW IRU GLVFXVVLHQ

6HW \$FFRXQWV IRU WKH ~~(GMA 5819)~~ QHUV\

,QFOXGHV VDODULHV RI WKH 0DVWHUV SD\PHQWV WR EXUVDU  
PLQLVWHUV DQG OLEUDU\ DFFRXQWV

3OHDVH FRQVLGHU WKH IROORZLQJ TXHVVLRQV DQG QRWH DQ  
SUHSDUDWLRQ IRU GLVFXVVLHQ

:KDW LVVXHV QHHG WR EH WDNHQ LQWR FRQVLGHUDWLRQ  
WKHVH UHFRUGV"

:KDW RWKHU ILQDQFLDO UHFRUGV ZRXOG \RX H[SHFW WR  
LQGLYLGXDO DFFRXQW

)LQDQFLDO 5HFRUGV )XUWKHU UHGGLQJ

5RVHPDU\ ( %R\QV 7UHYRU %R\QV D Historical Accounting KDUG (GZDUG  
Records, A guide for Archivists and Researchers /RQGRQ

-RKQ \$UPVWURQJ DQG Business Documents, their origin, sources and uses  
in historical research /RQGRQ

0LFKDHO 0RVV μ\$FFRXQWLQJ UHF Managing Business Archives 7XUWRQ  
2[IRUG

1% 7KHUH DUH LPSRUWDQW GLIIHUUHQFHV LQ RSLQLRQ EHWZHI  
DOZD\V ORRN FORVHO\ DW WKH DUFKLYH \RX DUH ZRUNLQJ ZLV  
UHFRUGV ZHUH XVHG LQ SUDFWLFH