

Tidsskrift for Skak.

Udgivet af

Kjøbenhavns Skakforening.

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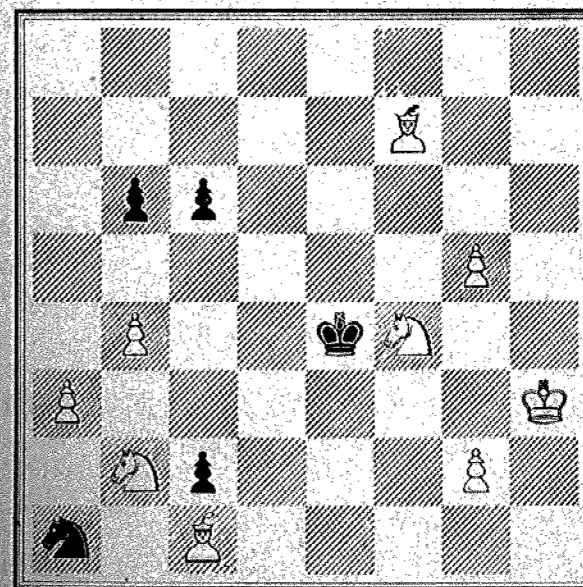
Lørdag den 19. Januar 1895.

Aarg. 1.

Opgaver.

15. *O. Nemo, Wien.*

(„Münchner Neueste Nachrichten“.)



Mat i 4 Træk.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice to ensure transparency and accountability.

2. The second section outlines the procedures for handling discrepancies between the recorded amounts and the actual cash flow. It suggests a systematic approach to identify the source of the error and correct it promptly.

3. The third part of the document addresses the need for regular audits to verify the accuracy of the financial statements. It recommends that these audits be conducted by an independent party to avoid any potential conflicts of interest.

4. The fourth section discusses the importance of maintaining up-to-date financial records for tax purposes. It highlights the consequences of failing to do so, including penalties and interest charges.

5. The fifth part of the document provides a detailed overview of the various accounting methods used in the industry. It compares the advantages and disadvantages of each method to help businesses choose the most suitable one for their needs.

6. The sixth section of the document discusses the role of technology in modern accounting. It highlights how software solutions can streamline the accounting process and reduce the risk of human error.

7. The seventh part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice to ensure transparency and accountability.

8. The eighth section outlines the procedures for handling discrepancies between the recorded amounts and the actual cash flow. It suggests a systematic approach to identify the source of the error and correct it promptly.

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10. The tenth section discusses the importance of maintaining up-to-date financial records for tax purposes. It highlights the consequences of failing to do so, including penalties and interest charges.

11. The eleventh part of the document provides a detailed overview of the various accounting methods used in the industry. It compares the advantages and disadvantages of each method to help businesses choose the most suitable one for their needs.

12. The twelfth section of the document discusses the role of technology in modern accounting. It highlights how software solutions can streamline the accounting process and reduce the risk of human error.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy auditing of the accounts.

2. The second part covers the process of reconciling bank statements with the company's ledger. It provides a step-by-step guide on how to identify discrepancies and investigate their causes. Regular reconciliation is crucial for detecting errors and preventing fraud.

3. The third section addresses the handling of cash payments and receipts. It outlines the proper procedures for issuing receipts, recording cash sales, and depositing funds into the company bank account. It also discusses the importance of keeping cash on hand to a minimum for security reasons.

4. The fourth part discusses the treatment of accruals and deferrals. It explains how to recognize revenue when it is earned, even if it has not yet been received in cash. Similarly, it covers how to record expenses that have been incurred but not yet paid for.

5. The fifth section deals with the depreciation of fixed assets. It describes how to calculate the cost of an asset, estimate its useful life, and determine the appropriate depreciation method to use. This process is essential for accurately reflecting the value of long-term investments on the balance sheet.

6. The sixth part covers the recording of dividends and interest income. It provides guidance on how to recognize these types of income and how to record them in the accounting system. It also discusses the tax implications of such income.

7. The seventh section discusses the treatment of bad debts. It explains how to estimate the amount of accounts receivable that are likely to be uncollectible and how to record a provision for bad debts. This helps to ensure that the net realizable value of receivables is accurately reported.

8. The eighth part covers the recording of sales tax and other taxes. It provides a detailed explanation of how to calculate sales tax on transactions and how to record the liability for paying it to the tax authorities. It also discusses the treatment of other types of taxes, such as property tax and payroll taxes.

9. The ninth section discusses the importance of closing the books at the end of each accounting period. It outlines the steps involved in transferring the balances of temporary accounts to permanent accounts and preparing the final financial statements for the period.

10. The tenth and final part of the document provides a summary of the key principles and practices discussed throughout the text. It emphasizes the importance of consistency, accuracy, and transparency in all accounting transactions and reports.

Fra Problemverdenen.

I „Brighton Society“ er begyndt en Skakspalte under Ledelse af Dr. *J. W. Hunt*, den tidligere Redaktør af Skakspalten i „Hackney Mercury“, der var bekendt for sine talrige vellykkede Problemturneringer. Dr. Hunt har aabnet sin nye Spalte med strax at udskrive en Turnering for Opgaver i 2 Træk. 3 Præmier udsættes til en Værdi af henholdsvis $\frac{1}{2}$ Guinea, 5 Sh. og 2 Sh. 6 d. Opgaverne sendes til Skakredaktøren af „Brighton Society“, og Indsendelsesfristen er for engelske Deltagere indtil 1. Marts, for fremmede indtil 1. April 1895.

Mindre Meddelelser.

Fra Amerika. I Matchen *Albin-Shawalter*, som inden Afbrydelsen ved Turneringen i New-York stod meget ugunstig for førstnævnte Spiller (Status var dengang S. 6, A. 2 vundne Partier), synes Udfaldet nu atter mere tvivlsomt. Siden vor sidste Meddelelse har Albin vundet endnu 1 Parti, medens 2 ere blevne remis; Status er altsaa nu S. 8, A. 6 og 7 remis.

— Matchen mellem *Pollock* og *Gossip* i Montreal har nu taget sin Begyndelse. De 3 første Partier vandt Pollock, medens det fjerde blev remis.

Korrespondance.

M. A. (Göteborg). Tak for Deres Brev og de deri indeholdte Meddelelser, som forhaabentlig ville blive efterfulgte af flere. Vi glæde os over den Interesse, De i det hele viser Tidsskriftet.

J. A. B. (Vejle). Tak for det sendte, som vil blive efterset.

P. A. L. (Holstebro). Brev med Tak modtaget; Deres Anmodning er efterkommet.

Hansp. H. (Kristiania). Den indsendte Opgave egner sig næppe til Optagelse i „Tidsskrift for Skak“. De i Udsigt stillede Partier ville derimod være velkomne.

Alle Meddelelser til Redaktionen bedes adresserede: „Tidsskrift for Skak“, Ceresvej Nr. 24, Kjøbenhavn V.

Subskription udenfor Danmark tegnes hos *A. C. Rosendahl*, H. O. Lumbyes Gade Nr. 14, Kjøbenhavn Ø.

Redaktør: *A. C. Rosendahl*.

Trykt hos *M. & Jenny Lazarus*, Kjøbenhavn V.