

APPENDIX

PRACTICAL QUESTIONS AND ANSWERS.

In the ensuing pages, certain problems are taken—some from actual practice—others from examination papers.

They have been answered and discussed with candour, with the primary intention of disclosing weaknesses of practice or in principle.

It is well known to accounting examiners that advanced municipal knowledge is almost negligible in candidates who take their final examinations without previously having practical experience in municipal work.

Before the reader or student attempts to follow the solutions offered, which, it must be borne in mind, are the work of an individual guided only by his own experience and without any recognized textbooks on the subject in question, he should read the preceding pages in this volume. In nearly every case, he will then find principles enunciated, with reasons behind them, which will enable him the more intelligently to comprehend the bases on which decisions are arrived at.

If the reader takes half as much pleasure from these problems as was taken in their evolution, the author will feel amply repaid.