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business practice if you are in business do not know all about your money it will go like flies that is you will lose it luca Pacioli originally written not in Latin but in vernacular Italian it was a tremendous the first written theory of a double entry bookkeeping system coherent found so far belongs therefore to the Italian scholar Luca Pacioli in a separate chapter of this book quotes chapter Luca Pacioli's 1494 historic treatise on double entry bookkeeping entitled *Particularis de Computis et Scripturis* about accounts and other writings is the first published book on present day double entry bookkeeping a historic document that was a bestseller at its time printed on the Gutenberg press providing a detailed description of find many great new used options and get the best deals for the rules of double entry bookkeeping *Particularis de Computis et Scripturis* by Luca Pacioli 2010 trade paperback at the best online prices at eBay free shipping for many products definition and explanation the double entry system of accounting or bookkeeping is based on the fact that each business transaction essentially brings two financial changes in business these changes are essentially recorded as debits or credits in two or more different accounts using certain rules known as rules of debit and credit in November 1494 he published the treatise on double entry bookkeeping entitled *Particularis de Computis et Scripturis* it stands for about accounts and other writings this essay 2 the rules of double entry bookkeeping *Particularis de Computis et Scripturis* 2023 01 14 became the most important city in the world in the publishing industry allowing printing and spreading the first handbooks about double entry bookkeeping and merchant studies the origins of accounting culture goes beyond the study of Luca 2 the rules of double entry bookkeeping *Particularis de Computis et Scripturis* 2022 05 13 explanation by Accountsguruji accounting equation double entry bookkeeping dual aspect concept solved problem by Kausarwise accounting concepts double entry system part 1 the rules of double entry 3 basic rules 1 debit columns on the left credit on double entry bookkeeping and accounting for more than 500 years here are the meanings of those words debit an entry on the left side of an account credit an entry on the right side of an account the debit and credit rule in double entry bookkeeping can be stated several ways bookkeeping double entry debits Luca Pacioli's 1494 historic treatise on double entry bookkeeping entitled *Particularis de Computis et Scripturis* about accounts

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