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ECONOMIC
AND
SOCIAL COUNCIL



GENERAL
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ESPAÑOL

ORIGINAL: INGLÉS

COMISION ECONOMICA PARA AMERICA LATINA
COMITE DE DESARROLLO Y COOPERACION DEL CARIBE

Primer período de sesiones
La Habana, Cuba, 31 de octubre al 4 de noviembre de 1975

TEMARIO

1. Discursos de apertura.
2. Elección de la Mesa.
3. Discusión y aprobación del Temario.
4. Examen del proyecto de reglamento del Comité.
5. Programa de trabajo del Comité, orden de prelación, calendario de reuniones y relaciones con otros organismos de la región. Se revisarán inter alia asuntos relacionados con: la conservación y producción de alimentos, el Derecho del mar, salud y educación referida particularmente a la tecnología y a la producción de alimentos.
6. Posibles esferas de cooperación del Comité con otros países miembros de la CEPAL a los que se refieren los párrafos 1 y 3 de la resolución 358 (XVI) aprobada por la Comisión.
7. Cooperación de las Naciones Unidas y de los organismos especializados con el Comité.
8. Discusión y aprobación de la Declaración Constitutiva del Comité.
9. Aprobación del informe.

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 not only helps in tracking expenses but also ensures compliance with tax regulations.

In the second section, the author outlines the process of reconciling bank statements with the company's ledger. This involves comparing the bank's record of deposits and withdrawals against the internal accounting records to identify any discrepancies.

The third section covers the preparation of financial statements, including the balance sheet, income statement, and cash flow statement. It provides a step-by-step guide on how to calculate each component and how they relate to each other.

Finally, the document concludes with a summary of key points and a reminder to review all records regularly to ensure the accuracy and integrity of the financial data.

Appendix A

This appendix provides a detailed breakdown of the accounting entries used throughout the document. It includes a list of common debits and credits, along with their corresponding journal entries.

The first entry shows the recording of a sale on credit, where the Accounts Receivable account is debited and Sales Revenue is credited.

The second entry illustrates the recording of a purchase on credit, where the Accounts Payable account is debited and Purchases is credited.

The third entry demonstrates the recording of a cash sale, where the Cash account is debited and Sales Revenue is credited.

The fourth entry shows the recording of a cash purchase, where the Cash account is debited and Purchases is credited.

The fifth entry illustrates the recording of a depreciation expense, where the Depreciation Expense account is debited and Accumulated Depreciation is credited.

The sixth entry shows the recording of a dividend payment, where the Dividends account is debited and Cash is credited.

The seventh entry demonstrates the recording of a loan, where the Cash account is debited and Notes Payable is credited.

The eighth entry illustrates the recording of a loan payment, where the Notes Payable account is debited and Cash is credited.

The ninth entry shows the recording of a stock issue, where the Cash account is debited and Common Stock is credited.

The tenth entry demonstrates the recording of a stock repurchase, where the Common Stock account is debited and Cash is credited.