

## ***THE SYSTEMIC VISION OF ACCOUNTING***

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### ***Abstract:***

*If we imagine a long distance telephone company with no system in place to document who calls whom and how long they talk or a manager of a 300-unit apartment complex who has forgotten to write down which tenants have and have not paid the month's rent or an accounting professor who, the day before final grades are due, loses the only copy of the disk containing the spreadsheet of all the homework, quiz and exam scores, we realize that each of these scenarios illustrates a problem with bookkeeping, the least glamorous aspect of accounting. Bookkeeping is the preservation of a systematic, quantitative record of an activity and bookkeeping systems can be very primitive. But the importance of routine bookkeeping cannot be overstated; without bookkeeping, business is impossible.*

***Keywords:*** bookkeeping, accounting.

***JEL codes::*** M41, A19