

## Chapter 1 : Published Accounts: Meaning and Components | Company Accounts

*The accounts of a company are published to give greater publicity to the company and to enable the members, investors and public at large to understand the profitability and financial positions of the concern. Section of the Indian Companies Act requires a company to keep proper books of.*

What is published accounts and what are its 15 objectives? Article shared by The documents popularly known as published accounts because all companies print and publish these annual reports. All these documents are termed as the annual reports of the company because these are required to be prepared for every year by the Companies Act. These documents get published. Corporate reporting is another name given to these published accounts because they report to the public about the performance of the company. Giving information about the performance of the company during the year usually comparing it with that of the previous year. Information about the performance may relate to production, sales, profit before taxation and profit after making provision for taxation. Giving information about the difficulties faced by the company during the year and steps taken by the company to overcome the difficulties. Information about sources and applications of funds during the year. Information about the product of the company. Giving information about what the company owned and what the company owed at the end of the year. Giving information about the research and development undertaken during the year and the progress made thereof. Giving information about capital projects undertaken by the company in the past but continuing or completed during the year and projects undertaken during the year. Giving information about employees management relations during the year. Giving general information about the economic scene and its effect on the performance of the company. Giving information about role played by the company in discharging the social responsibilities of the business. Giving information about the future prospects of the company. Giving information about the commitments and liabilities for which no provision has been made and the reasons for not making such provision. Giving particulars of any material liability arising after the date of balance sheet but before the adoption of such accounts by directors. Giving information about the employees whose emoluments are more than Rs. Giving information about utilization of capacity and reasons for under utilization of capacity.

**Chapter 2 : Published accounts question**

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MOL 3 Katherine Falconer Hume realized that David was uncommonly precocious, so when his older brother went up to Edinburgh University, Hume went with him, although he was only 10 or There he studied Latin and Greek, read widely in history and literature, ancient and modern philosophy, and also did some mathematics and natural philosophy—what we now call natural science. The education David received, both at home and at the university, aimed at training pupils to a life of virtue regulated by stern Scottish Calvinist strictures. Prayers and sermons were prominent aspects of his home and university life. At some point, Hume read *The Whole Duty of Man*, a widely circulated Anglican devotional tract that details our duties to God, our fellow human beings, and ourselves. The intensity of developing his philosophical vision precipitated a psychological crisis in the isolated scholar. Here he read French and other continental authors, especially Malebranche, Dubos, and Bayle, and occasionally baited the Jesuits with arguments attacking their beliefs. By this time, Hume had not only rejected the religious beliefs with which he was raised, but was also opposed to organized religion in general, an opposition that remained constant throughout his life. In 1726, when he was only 23, he began writing *A Treatise of Human Nature*. Hume returned to England in 1726 to ready the *Treatise* for the press. Six years later, he stood for the Chair of Logic at Glasgow, only to be turned down again. Hume never held an academic post. A year later he became secretary to his cousin, Lieutenant General James St Clair, eventually accompanying him on an extended diplomatic mission in Austria and Italy. He also included material he had excised from the *Treatise*. Published in six volumes between 1741 and 1742, his *History* was a bestseller well into the next century, finally giving him the financial independence he had long sought. Friends and publishers persuaded him to suppress some of his more controversial writings on religion during his lifetime. In 1745, Hume accepted a position as private secretary to the British Ambassador to France. He became the rage of the Parisian salons, enjoying the conversation and company of famous European intellectuals. He was known for his love of good food and wine, as well as his enjoyment of the attentions and affections of women. Hume returned to Edinburgh in 1746. He spent considerable time revising his works for new editions of his *Essays and Treatises*, which contained his collected *Essays*, the two *Enquiries*, *A Dissertation on the Passions*, and *The Natural History of Religion*, but —significantly— not *A Treatise of Human Nature*. In 1746, Hume was diagnosed with intestinal cancer. He summarizes his project in its subtitle: *The ancient philosophers, on whom he had been concentrating, replicated the errors their natural philosophers made. He was convinced that the only way to improve philosophy was to make the investigation of human nature central—and empirical* HL 3. The problem with ancient philosophy was its reliance on hypotheses—claims based on speculation and invention rather than experience and observation. By the time Hume began to write the *Treatise* three years later, he had immersed himself in the works of the modern philosophers, but he found them disturbing, not least because they made the same mistakes the ancients did, while professing to avoid them. Their theories were too speculative, relying on a priori assumptions, and paying too little attention to what human nature is actually like. These systems, covering a wide range of entrenched and influential metaphysical and theological views, purport to have discovered principles that give us a deeper and more certain knowledge of ultimate reality. Metaphysics aids and abets these and other superstitious doctrines. His critique of metaphysics clears the way for the constructive phase of his project—the development of an empirical science of human nature—and Hume is not at all skeptical about its prospects. The new foundation is the scientific study of human nature. They are all human activities, so what we are able to accomplish in them depends on understanding what kinds of questions we are able to handle and what sorts we must leave alone. If we have a better grasp of the scope and limits of our understanding, the nature of our ideas, and the operations we perform in reasoning about them, there is no telling what improvements we might make in these sciences. We should expect even more improvement in the sciences that are more closely connected to the study of human

nature: Although Hume does not mention him by name, Newton "is his hero. Any laws we discover must be established by observation and experiment. Hume is proposing an empiricist alternative to traditional a priori metaphysics. His empiricism is naturalistic in that it refuses to countenance any appeal to the supernatural in the explanation of human nature. As a naturalist, he aims to account for the way our minds work in a manner that is consistent with a Newtonian picture of the world. Hume portrays his scientific study of human nature as a kind of mental geography or anatomy of the mind EHU 1. In the first section of the first Enquiry, he says that it has two principal tasks, one purely descriptive, the other explanatory. Hume, however, wants to go much further. But he emphasizes that while he will try to find the most general principles, rendering them as universal as possible, all of his explanations must be based completely on experience. Although philosophy, as an empirical enterprise, is itself bound by experience, this is not a defect in the science of human nature. The same is true for all the sciences: Explanations must come to an end somewhere. Hume is Newtonian in much more than method. He sees that Newton is significantly different from John Locke " and the other Royal Society natural philosophers, because he rejects their mechanist picture of the world. By appealing to these same principles throughout, Hume gives an explanation of these diverse phenomena that enable him to provide a unified and economical account of the mind. Each piece is warranted by experience. The early modern period was the heyday of the investigation of the ideas of causation, moral good and evil, and many other philosophically contested ideas. Hume holds an empiricist version of the theory, because he thinks that everything we believe is ultimately traceable to experience. He begins with an account of perceptions, because he believes that any intelligible philosophical question must be asked and answered in those terms. He uses perception to designate any mental content whatsoever, and divides perceptions into two categories, impressions and ideas. Impressions include sensations as well as desires, passions, and emotions. He thinks everyone will recognize his distinction, since everyone is aware of the difference between feeling and thinking. Hume distinguishes two kinds of impressions: He calls them original because trying to determine their ultimate causes would take us beyond anything we can experience. Any intelligible investigation must stop with them. Impressions of reflection include desires, emotions, passions, and sentiments. They are essentially reactions or responses to ideas, which is why he calls them secondary. Perceptions"both impressions and ideas"may be either simple or complex. Complex impressions are made up of a group of simple impressions. My impression of the violet I just picked is complex. Among the ways it affects my senses are its brilliant purple color and its sweet smell. I can separate and distinguish its color and smell from the rest of my impressions of the violet. Hume initially distinguishes impressions and ideas in terms of their degree of force and vivacity. Impressions are more forceful and vivacious than ideas. At various times, Hume tries other ways of characterizing the difference between impressions and ideas, but he was never completely satisfied with them. Still, what he says works well enough to give us a handle on the felt differences between impressions and ideas. When Hume distinguishes impressions and ideas in terms of their relative force and vivacity, he is pointing out something that is generally true of them as a matter of fact. On occasion, in dreams or a high fever, ideas may approach the force and vivacity of impressions, but these are exceptions that prove the "empirical" rule. In general, impressions and ideas are so different that no one can deny the distinction. He argues first that there is a one-to-one correspondence between simple ideas and simple impressions. But he is so confident the correspondence holds that he challenges anyone who doubts it to produce an example of a simple impression without a corresponding simple idea, or a simple idea without a corresponding simple impression. Since he is certain they will fail, he concludes that there is a constant conjunction between simple impressions and simple ideas. There must be a causal connection between them, but do ideas cause impressions or do impressions cause ideas? Finally, he argues that experience tells us that simple impressions always precede and thus cause their corresponding ideas. To support this claim, he appeals to two sorts of cases. First, if you want to give a child an idea of the taste of pineapple, you give her a piece of pineapple to eat. You never go the other way round. He imagines someone who has had the same sorts of experiences of colors most of us have had, but has never experienced a certain shade of blue. Hume thinks that if he orders all the shades of blue he has experienced from the darkest to the lightest, he will see immediately that there is a gap where the missing shade should be. While scholars have

wondered exactly how the person might supply the missing shade, he seems unconcerned with the details. For Hume, once again the exception proves the “empirical” rule. As his diagnosis of traditional metaphysics reveals, Hume believes that the chief obstacle to our improvement in the moral or metaphysical sciences is the obscurity of the ideas, and ambiguity of the terms. Getting clear about the content of the ideas and the meanings of the terms we are investigating requires something else. He believes he has found a way to accurately determine their content—his account of definition. Begin with a term. Ask what idea is annexed to it. If there is no such idea, then the term has no cognitive content, however prominently it figures in philosophy or theology. If there is an idea annexed to the term, and it is complex, break it down into the simple ideas that compose it, and trace them back to their original impressions. If the process fails at any point, the idea in question lacks cognitive content. Hume uses his account of definition in his critical phase to show that many of the central concepts of traditional metaphysics lack intelligible content. He also uses it in his constructive phase to determine the exact meaning of our terms and ideas. This suggests that There is a secret tie or union among particular ideas, which causes the mind to conjoin them more frequently, and makes the one, upon its appearance, introduce the other. Hume identifies three principles of association: When someone shows you a picture of your best friend, you naturally think of her because the picture resembles her.

**Chapter 3 : History of statistics - Wikipedia**

*Interpretation of Published Accounts Essay Sample. The performance of the two firms, albeit dissimilar in some key ratios, can be lauded given the ability of the two firms to continue to perform well in a challenging industry.*

**Basic Sign Structure** In one of his many definitions of a sign, Peirce writes: I define a sign as anything which is so determined by something else, called its Object, and so determines an effect upon a person, which effect I call its interpretant, that the later is thereby mediately determined by the former. For the sake of simplicity, we can think of the sign as the signifier, for example, a written word, an utterance, smoke as a sign for fire etc. The object, on the other hand, is best thought of as whatever is signified, for example, the object to which the written or uttered word attaches, or the fire signified by the smoke. The importance of the interpretant for Peirce is that signification is not a simple dyadic relationship between sign and object: This makes the interpretant central to the content of the sign, in that, the meaning of a sign is manifest in the interpretation that it generates in sign users. Things are, however, slightly more complex than this and we shall look at these three elements in more detail. We appear to be saying that there are three elements of a sign, one of which is the sign. Strictly speaking, for Peirce, we are interested in the signifying element, and it is not the sign as a whole that signifies. In speaking of the sign as the signifying element, then, he is more properly speaking of the sign refined to those elements most crucial to its functioning as a signifier. Consider, for instance, a molehill in my lawn taken as a sign of moles. Not every characteristic of the molehill plays a part in signifying the presence of moles. The color of the molehill plays a secondary role since it will vary according to the soil from which it is composed. What is central here is the causal connection that exists between the type of mound in my lawn and moles: This is the sign-vehicle of the sign. For Peirce, then, it is only some element of a sign that enables it to signify its object, and when speaking of the signifying element of the sign, or rather, the sign-vehicle, it is this qualified sign that he means. For Peirce, the relationship between the object of a sign and the sign that represents it is one of determination: The idea is that the object imposes certain parameters that a sign must fall within if it is to represent that object. However, only certain characteristics of an object are relevant to this process of determination. To see this in terms of an example, consider again the case of the molehill. The sign is the molehill, and the object of this sign is the mole. The mole determines the sign, in as much as, if the molehill is to succeed as a sign for the mole it must show the physical presence of the mole. If it fails to do this, it fails to be a sign of that object. Other signs for this object, apart from the molehill, might include the presence of mole droppings, or a particular pattern of ground subsidence on my lawns, but all such signs are constrained by the need to show the physical presence of the mole. Clearly, not everything about the mole is relevant to this constraining process: None of these features, however, are essential to the constraints placed upon the sign. Rather, the causal connection between it and the mole is the characteristic that it imposes upon its sign, and it is this connection that the sign must represent if it is to succeed in signifying the mole. Indeed, Liszka and Savan both emphasize the need to treat interpretants as translations, with Savan even suggesting Peirce should have called it the translantant Savan , Further, this determination is not determination in any causal sense, rather, the sign determines an interpretant by using certain features of the way the sign signifies its object to generate and shape our understanding. So, the way that smoke generates or determines an interpretant sign of its object, fire, is by focusing our attention upon the physical connection between smoke and fire. For Peirce, then, any instance of signification contains a sign-vehicle, an object and interpretant. Moreover, the object determines the sign by placing constraints which any sign must meet if it is to signify the object. Consequently, the sign signifies its object only in virtue of some of its features. Additionally, the sign determines an interpretant by focusing our understanding on certain features of the signifying relation between sign and object. This enables us to understand the object of the sign more fully. In that account, we find the same basic sign structure outlined above: An important difference here though is how he thinks of the relation between signs and interpretants. In particular, Peirce thought that whilst our interpreting the signifying relation between sign and object relied upon understanding the basis of signification in any given case, he also thought that the generated interpretant itself functioned as a further, more developed sign of the object in question.

And of course, as a further sign, it will also signify that object through some features, which again, we must interpret, and generate a further interpretant. As will be obvious, this leads to an infinite chain of signs. If any sign must generate an interpretant in order to be a sign, and any sign is itself the interpretant of some further sign, then clearly, there must be an infinity of signs both proceeding and preceding from any given instance of signification. We shall return to the issue of infinite semiosis in the early account below. These he calls likenesses, but they are more familiarly known as icons. Put simply, if we come to interpret a sign as standing for its object in virtue of some shared quality, then the sign is an icon. If on the other hand, our interpretation comes in virtue of some brute, existential fact, causal connections say, then the sign is an index. Early examples include the weathercock, and the relationship between the murderer and his victim W2. And finally, if we generate an interpretant in virtue of some observed general or conventional connection between sign and object, then the sign is a symbol. There are, however, some important features to this early account that mark it out from the later developments. We shall look at two of these features here: In particular, Peirce claims that all thought is in signs W2. One interesting consequence of this is that in the early account, Peirce is quick to dismiss the importance and relevance of icons and indices. The objects of the understanding, considered as representations, are symbols, that is, signs which are at least potentially general. But the rules of logic hold good of any symbols, of those which are written or spoken as well as those which are thought. They have no immediate application to likeness [icons] or indices, because no arguments can be constructed of these alone, but do apply to all symbols. The reason for this narrow focus is simple: This early account, then, focuses mainly on general and conventional signs, those signs identified by Peirce as symbols. Icons and indices, although noted at this early stage, are considered of secondary philosophical importance. As we shall see later, this narrow focus is something that Peirce was later to revise. This is a consequence of the way Peirce thinks of the elements of signs at this early stage and seems to stem from his idea that interpretants are to count as further signs, and signs are interpretants of earlier signs. Since any sign must determine an interpretant in order to count as a sign, and interpretants are themselves signs, infinite chains of signs seem to become conceptually necessary. To see this, imagine a chain of signs with either a first or a last sign. The final sign that terminates the semiotic process will have no interpretant; if it did, that interpretant would function as a further sign and generate a further interpretant, and the final sign would, in fact, not terminate the process. However, since any sign must determine an interpretant to count as a sign, the final sign would not be a sign unless it had an interpretant. Similarly, a first sign could not be the interpretant of a preceding sign. If it were, that previous sign would be the first sign. However, since any sign must be an interpretant of a previous sign, a first sign would not be a sign unless it was also an interpretant of a previous sign. The problem is that if we allow a final sign with no interpretant, or a first sign which is not the interpretant of some earlier sign, then we have failed signs in the semiotic process. This affects the rest of the semiotic chain causing something like a collapse of dominoes. For example, if the final sign fails to be a sign in virtue of generating no interpretant, then since that failed sign is supposed to act as the interpretant of the previous sign and function as a further sign in its own right, it has also failed to be an interpretant. The consequence of this is that the previous sign has failed to generate a proper interpretant and so failed to be a sign. The consequence of this is that—and so on. The alternative is not to countenance terminating signs. And obviously, if we cannot end the semiotic process then signs continue generating signs ad infinitum. Peirce was both aware and untroubled by infinite semiosis. A significant part of this project for Peirce is the denial of intuitions, something that Peirce took as a key assumption of Cartesian philosophical method. Part of these lectures was an account of signs. However, the account of signs showed considerable developments to the early account of the s. First, where the early account suggested three classes of sign, the account suggests ten classes of sign. Second, where the account the s treats the general sign, or symbol, as the main focus of sign theory, the account counts many more sign types as within the focus of philosophy and logic. Third, Peirce dropped the claim that an infinite chain of signs precedes any given sign see Short , 2. These changes seem to be a consequence of developments in symbolic logic made by Peirce and his Johns Hopkins student, Oscar Mitchell, in the early s. As is well known, during this time, and independently of Frege, Peirce and Mitchell developed quantification theory see Peirce , and W5. An essential part of this development was the inclusion of singular propositions and

individual variables for objects that cannot be picked out by definite descriptions. Peirce treated these non-general signs as indices, which in turn led him to identify the index as an essential part of logic. This made his earlier account of signs seem underdeveloped. See, for instance, Short, 1967, Hookway, 1980, and Murphey, 1981. This appears to have led Peirce to take signs other than the symbol more seriously. In particular, it led Peirce to realize that some symbolic signs had distinctly indexical that is non-general features. Similarly, symbols with heavily iconic features, especially in mathematics see Hookway Ch 6, were more important than he thought. What this meant, of course, was that the account of the signs was now woefully inadequate to the task of capturing the range of signs and signification that Peirce thought important for philosophy and logic. In it Peirce returns to the basic sign structure we gave above and by paying close attention to those elements of signs and the various interactions between them gives what seems to be an extensive account of signification, and an exhaustive typology of signs far beyond the range of his early account of the signs. By 1903, for reasons related to his work on phenomenology, Peirce thought the central features of sign-vehicles could be divided into three broad areas, and consequently, that signs could be classified accordingly. This division depends upon whether sign-vehicles signify in virtue of qualities, existential facts, or conventions and laws. Further, signs with these sign-vehicles are classified as qualisigns, sinsigns, and legisigns respectively. Examples of signs whose sign-vehicle relies upon a quality are difficult to imagine, but a particularly clear example, used by David Savan, is this: The color chip is perhaps made of cardboard, rectangular, resting on a wooden table etc. But it is only the color of the chip that is essential to it as a sign of the color of the paint. Savan, 2000. There are many elements to the colored chip as a sign, but it is only its color that matters to its ability to signify. Any sign whose sign-vehicle relies, as with this example, on simple abstracted qualities is called a qualisign.

**Chapter 4 : BUSS3 Chapter 4 Interpreting Published Accounts |authorSTREAM**

*Exhibit 1 shows the liquidity ratios for the years to for both firms. The ratios provide an indication of the ability of the firms to generate liquidity from its assets to cover the current liabilities.*

Works on Freud and Freudian Psychoanalysis 1. Life Freud was born in Frieberg, Moravia in , but when he was four years old his family moved to Vienna where he was to live and work until the last years of his life. He always considered himself first and foremost a scientist, endeavoring to extend the compass of human knowledge, and to this end rather than to the practice of medicine he enrolled at the medical school at the University of Vienna in . He received his medical degree in , and having become engaged to be married in , he rather reluctantly took up more secure and financially rewarding work as a doctor at Vienna General Hospital. Shortly after his marriage in , which was extremely happy and gave Freud six children—the youngest of whom, Anna, was to herself become a distinguished psychoanalyst—Freud set up a private practice in the treatment of psychological disorders, which gave him much of the clinical material that he based his theories and pioneering techniques on. In , Freud spent the greater part of a year in Paris, where he was deeply impressed by the work of the French neurologist Jean Charcot who was at that time using hypnotism to treat hysteria and other abnormal mental conditions. When he returned to Vienna, Freud experimented with hypnosis but found that its beneficial effects did not last. At this point he decided to adopt instead a method suggested by the work of an older Viennese colleague and friend, Josef Breuer, who had discovered that when he encouraged a hysterical patient to talk uninhibitedly about the earliest occurrences of the symptoms, they sometimes gradually abated. The treatment was to enable the patient to recall the experience to consciousness, to confront it in a deep way both intellectually and emotionally, and in thus discharging it, to remove the underlying psychological causes of the neurotic symptoms. This technique, and the theory from which it is derived, was given its classical expression in *Studies in Hysteria*, jointly published by Freud and Breuer in . Shortly thereafter, however, Breuer found that he could not agree with what he regarded as the excessive emphasis which Freud placed upon the sexual origins and content of neuroses, and the two parted company, with Freud continuing to work alone to develop and refine the theory and practice of psychoanalysis. In , after a protracted period of self-analysis, he published *The Interpretation of Dreams*, which is generally regarded as his greatest work. This was greatly facilitated in , when he was invited to give a course of lectures in the United States, which were to form the basis of his book *Five Lectures on Psycho-Analysis*. He was also not averse to critically revising his views, or to making fundamental alterations to his most basic principles when he considered that the scientific evidence demanded it—this was most clearly evidenced by his advancement of a completely new tripartite id, ego, and super-ego model of the mind in his work *The Ego and the Id*. He was initially greatly heartened by attracting followers of the intellectual caliber of Adler and Jung, and was correspondingly disappointed when they both went on to found rival schools of psychoanalysis—thus giving rise to the first two of many schisms in the movement—but he knew that such disagreement over basic principles had been part of the early development of every new science. After a life of remarkable vigor and creative productivity, he died of cancer while exiled in England in .

Backdrop to His Thought Although a highly original thinker, Freud was also deeply influenced by a number of diverse factors which overlapped and interconnected with each other to shape the development of his thought. As indicated above, both Charcot and Breuer had a direct and immediate impact upon him, but some of the other factors, though no less important than these, were of a rather different nature. This was to become the personal though by no means exclusive basis for his theory of the Oedipus complex. Secondly, and at a more general level, account must be taken of the contemporary scientific climate in which Freud lived and worked. In most respects, the towering scientific figure of nineteenth century science was Charles Darwin, who had published his revolutionary *Origin of Species* when Freud was four years old. This made it possible and plausible, for the first time, to treat man as an object of scientific investigation, and to conceive of the vast and varied range of human behavior, and the motivational causes from which it springs, as being amenable in principle to scientific explanation. Much of the creative work done in a whole variety of diverse scientific fields over the next century was to be inspired

by, and derive sustenance from, this new world-view, which Freud with his enormous esteem for science, accepted implicitly. An even more important influence on Freud however, came from the field of physics. The second fifty years of the nineteenth century saw monumental advances in contemporary physics, which were largely initiated by the formulation of the principle of the conservation of energy by Helmholtz. This principle states, in effect, that the total amount of energy in any given physical system is always constant, that energy quanta can be changed but not annihilated, and that consequently when energy is moved from one part of the system, it must reappear in another part. The progressive application of this principle led to monumental discoveries in the fields of thermodynamics, electromagnetism and nuclear physics which, with their associated technologies, have so comprehensively transformed the contemporary world. From there it was but a short conceptual step—but one which Freud was the first to take, and on which his claim to fame is largely grounded—to the view that there is such a thing as "psychic energy," that the human personality is also an energy-system, and that it is the function of psychology to investigate the modifications, transmissions and conversions of psychic energy within the personality which shape and determine it. Freud was arguably the first thinker to apply deterministic principles systematically to the sphere of the mental, and to hold that the broad spectrum of human behavior is explicable only in terms of the usually hidden mental processes or states which determine it. Thus, instead of treating the behavior of the neurotic as being causally inexplicable—which had been the prevailing approach for centuries—Freud insisted, on the contrary, on treating it as behavior for which it is meaningful to seek an explanation by searching for causes in terms of the mental states of the individual concerned. This suggests the view that freedom of the will is, if not completely an illusion, certainly more tightly circumscribed than is commonly believed, for it follows from this that whenever we make a choice we are governed by hidden mental processes of which we are unaware and over which we have no control. The postulation of such unconscious mental states entails, of course, that the mind is not, and cannot be, either identified with consciousness, or an object of consciousness. To employ a much-used analogy, it is rather structurally akin to an iceberg, the bulk of it lying below the surface, exerting a dynamic and determining influence upon the part which is amenable to direct inspection—the conscious mind. There are, he held, an indefinitely large number of such instincts, but these can be reduced to a small number of basic ones, which he grouped into two broad generic categories, Eros the life instinct, which covers all the self-preserving and erotic instincts, and Thanatos the death instinct, which covers all the instincts towards aggression, self-destruction, and cruelty. Thus it is a mistake to interpret Freud as asserting that all human actions spring from motivations which are sexual in their origin, since those which derive from Thanatos are not sexually motivated—indeed, Thanatos is the irrational urge to destroy the source of all sexual energy in the annihilation of the self. Having said that, it is undeniably true that Freud gave sexual drives an importance and centrality in human life, human actions, and human behavior which was new and to many, shocking, arguing as he does that sexual drives exist and can be discerned in children from birth the theory of infantile sexuality, and that sexual energy libido is the single most important motivating force in adult life. However, a crucial qualification has to be added here—Freud effectively redefined the term "sexuality" to make it cover any form of pleasure which is or can be derived from the body. Thus his theory of the instincts or drives is essentially that the human being is energized or driven from birth by the desire to acquire and enhance bodily pleasure. Initially, infants gain such release, and derive such pleasure, from the act of sucking. Freud accordingly terms this the "oral" stage of development. Then the young child develops an interest in its sexual organs as a site of pleasure the "phallic" stage, and develops a deep sexual attraction for the parent of the opposite sex, and a hatred of the parent of the same sex the "Oedipus complex". This, however, gives rise to socially derived feelings of guilt in the child, who recognizes that it can never supplant the stronger parent. A male child also perceives himself to be at risk. He fears that if he persists in pursuing the sexual attraction for his mother, he may be harmed by the father; specifically, he comes to fear that he may be castrated. This is termed "castration anxiety. This happens at the age of five, whereupon the child enters a "latency" period, in which sexual motivations become much less pronounced. This lasts until puberty when mature genital development begins, and the pleasure drive refocuses around the genital area. This, Freud believed, is the sequence or progression implicit in normal human development, and it is to be observed that at

the infant level the instinctual attempts to satisfy the pleasure drive are frequently checked by parental control and social coercion. The developmental process, then, is for the child essentially a movement through a series of conflicts, the successful resolution of which is crucial to adult mental health. Many mental illnesses, particularly hysteria, Freud held, can be traced back to unresolved conflicts experienced at this stage, or to events which otherwise disrupt the normal pattern of infantile development. This model has many points of similarity with the account of the mind offered by Plato over 2,000 years earlier. The id is that part of the mind in which are situated the instinctual sexual drives which require satisfaction; the super-ego is that part which contains the "conscience," namely, socially-acquired control mechanisms which have been internalized, and which are usually imparted in the first instance by the parents; while the ego is the conscious self that is created by the dynamic tensions and interactions between the id and the super-ego and has the task of reconciling their conflicting demands with the requirements of external reality. It is in this sense that the mind is to be understood as a dynamic energy-system. All objects of consciousness reside in the ego; the contents of the id belong permanently to the unconscious mind; while the super-ego is an unconscious screening-mechanism which seeks to limit the blind pleasure-seeking drives of the id by the imposition of restrictive rules. There is some debate as to how literally Freud intended this model to be taken he appears to have taken it extremely literally himself, but it is important to note that what is being offered here is indeed a theoretical model rather than a description of an observable object, which functions as a frame of reference to explain the link between early childhood experience and the mature adult normal or dysfunctional personality. Freud also followed Plato in his account of the nature of mental health or psychological well-being, which he saw as the establishment of a harmonious relationship between the three elements which constitute the mind. Failure to resolve this can lead to later neurosis. Repression is thus one of the central defense mechanisms by which the ego seeks to avoid internal conflict and pain, and to reconcile reality with the demands of both id and super-ego. As such it is completely normal and an integral part of the developmental process through which every child must pass on the way to adulthood. However, the repressed instinctual drive, as an energy-form, is not and cannot be destroyed when it is repressed—it continues to exist intact in the unconscious, from where it exerts a determining force upon the conscious mind, and can give rise to the dysfunctional behavior characteristic of neuroses. This is one reason why dreams and slips of the tongue possess such a strong symbolic significance for Freud, and why their analysis became such a key part of his treatment—they represent instances in which the vigilance of the super-ego is relaxed, and when the repressed drives are accordingly able to present themselves to the conscious mind in a transmuted form. Such behavioral symptoms are highly irrational and may even be perceived as such by the neurotic, but are completely beyond the control of the subject because they are driven by the now unconscious repressed impulse. Freud positioned the key repressions for both, the normal individual and the neurotic, in the first five years of childhood, and of course, held them to be essentially sexual in nature; since, as we have seen, repressions which disrupt the process of infantile sexual development in particular, according to him, lead to a strong tendency to later neurosis in adult life. The task of psychoanalysis as a therapy is to find the repressions which cause the neurotic symptoms by delving into the unconscious mind of the subject, and by bringing them to the forefront of consciousness, to allow the ego to confront them directly and thus to discharge them. This has become so influential today that when people speak of psychoanalysis they frequently refer exclusively to the clinical treatment; however, the term properly designates both the clinical treatment and the theory which underlies it. The aim of the method may be stated simply in general terms—to re-establish a harmonious relationship between the three elements which constitute the mind by excavating and resolving unconscious repressed conflicts. Turning away from his early attempts to explore the unconscious through hypnosis, Freud further developed this "talking cure," acting on the assumption that the repressed conflicts were buried in the deepest recesses of the unconscious mind. Accordingly, he got his patients to relax in a position in which they were deprived of strong sensory stimulation, and even keen awareness of the presence of the analyst hence the famous use of the couch, with the analyst virtually silent and out of sight, and then encouraged them to speak freely and uninhibitedly, preferably without forethought, in the belief that he could thereby discern the unconscious forces lying behind what was said. This is the method of free-association, the rationale for which

is similar to that involved in the analysis of dreams—in both cases the super-ego is to some degree disarmed, its efficiency as a screening mechanism is moderated, and material is allowed to filter through to the conscious ego which would otherwise be completely repressed. The process is necessarily a difficult and protracted one, and it is therefore one of the primary tasks of the analyst to help the patient recognize, and overcome, his own natural resistances, which may exhibit themselves as hostility towards the analyst. Taking it that the super-ego functioned less effectively in sleep, as in free association, Freud made a distinction between the manifest content of a dream what the dream appeared to be about on the surface and its latent content the unconscious, repressed desires or wishes which are its real object. To effect a cure, the analyst must facilitate the patient himself to become conscious of unresolved conflicts buried in the deep recesses of the unconscious mind, and to confront and engage with them directly. In this sense, then, the object of psychoanalytic treatment may be said to be a form of self-understanding—once this is acquired it is largely up to the patient, in consultation with the analyst, to determine how he shall handle this newly-acquired understanding of the unconscious forces which motivate him. One possibility, mentioned above, is the channeling of sexual energy into the achievement of social, artistic or scientific goals—this is sublimation, which Freud saw as the motivating force behind most great cultural achievements. Another possibility would be the conscious, rational control of formerly repressed drives—this is suppression. Yet another would be the decision that it is the super-ego and the social constraints which inform it that are at fault, in which case the patient may decide in the end to satisfy the instinctual drives. But in all cases the cure is effected essentially by a kind of catharsis or purgation—a release of the pent-up psychic energy, the constriction of which was the basic cause of the neurotic illness.

**Critical Evaluation of Freud** It should be evident from the foregoing why psychoanalysis in general, and Freud in particular, have exerted such a strong influence upon the popular imagination in the Western World, and why both the theory and practice of psychoanalysis should remain the object of a great deal of controversy. The Freudian Fallacy to the view that he made an important, but grim, empirical discovery, which he knowingly suppressed in favour of the theory of the unconscious, knowing that the latter would be more socially acceptable see Masson, J. *The Assault on Truth*. The supporters and followers of Freud and Jung and Adler are noted for the zeal and enthusiasm with which they espouse the doctrines of the master, to the point where many of the detractors of the movement see it as a kind of secular religion, requiring as it does an initiation process in which the aspiring psychoanalyst must himself first be analyzed. In this way, it is often alleged, the unquestioning acceptance of a set of ideological principles becomes a necessary precondition for acceptance into the movement—as with most religious groupings. In reply, the exponents and supporters of psychoanalysis frequently analyze the motivations of their critics in terms of the very theory which those critics reject. And so the debate goes on. Here we will confine ourselves to: **The Claim to Scientific Status** This is a crucially important issue since Freud saw himself first and foremost as a pioneering scientist, and repeatedly asserted that the significance of psychoanalysis is that it is a new science, incorporating a new scientific method of dealing with the mind and with mental illness. There can, moreover, be no doubt but that this has been the chief attraction of the theory for most of its advocates since then—on the face of it, it has the appearance of being not just a scientific theory but an enormously strong one, with the capacity to accommodate, and explain, every possible form of human behavior. However, it is precisely this latter which, for many commentators, undermines its claim to scientific status. **The Logic of Scientific Discovery.** Thus the principle of the conservation of energy physical, not psychic, which influenced Freud so greatly, is a scientific one because it is falsifiable—the discovery of a physical system in which the total amount of physical energy was not constant would conclusively show it to be false. If the question is asked: Hence it is concluded that the theory is not scientific, and while this does not, as some critics claim, rob it of all value, it certainly diminishes its intellectual status as projected by its strongest advocates, including Freud himself. **The Coherence of the Theory** A related but perhaps more serious point is that the coherence of the theory is, at the very least, questionable. What is attractive about the theory, even to the layman, is that it seems to offer us long sought-after and much needed causal explanations for conditions which have been a source of a great deal of human misery. However, even this is questionable, and is a matter of much dispute. In general, when it is said that an event X causes another event Y to happen, both X and Y are, and must be,

independently identifiable. At a less theoretical, but no less critical level, it has been alleged that Freud did make a genuine discovery which he was initially prepared to reveal to the world. However, the response he encountered was so ferociously hostile that he masked his findings and offered his theory of the unconscious in its place see Masson, J. What he discovered, it has been suggested, was the extreme prevalence of child sexual abuse, particularly of young girls the vast majority of hysterics are women , even in respectable nineteenth century Vienna.

**Chapter 5 : Peirce's Theory of Signs (Stanford Encyclopedia of Philosophy)**

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Get Full Essay Get access to this section to get all help you need with your essay and educational issues. Get Access Interpretation of Published Accounts Essay Sample The performance of the two firms, albeit dissimilar in some key ratios, can be lauded given the ability of the two firms to continue to perform well in a challenging industry. The challenge for JJB Sports provides an indication of the position of the key players in the industry. Ruddick notes the challenge for retailers as follows: A comparison with JJB Sports is not possible given the situation where Sports Direct has bought a large part of the firm and most of the stores. In any case, given the failure of JJB Sports, it would not be a good comparison for Sports Direct and JD Sports as its financial ratios and metrics over the last few years would probably be skewed towards unfavourable levels hence the result to administration of the firm. Given this assumption, the recommendation for the investment is for Dave Jones to invest in Sports Direct. While there are differences in the financial ratios of Sports Direct and JJB Sports, both could be considered to be strong possibilities for good investments. The financial ratios of the two firms are generally robust which means that either could provide Dave Jones with the returns that are of value to investors. The key difference which sways the recommendation to Sports Direct and not JD Sports is the considerable difference in the investment valuation ratios. As a risk averse investor, Dave Jones would be looking at an investment that would be considered of good value and which would provide a relatively low risk investment versus other decisions. The poor investment valuation ratios depicted by JD Sports could be an indication of the challenges that the firm faces in a competitive industry and market environment. As indicated in the industry analysis, Sports Direct has a coherent offering and provides good value for money whereas JD Sports is focused on the fashionable end of the market. In a depressed economic environment, the offering of Sports Direct would be considered one that has the possibility of remaining successful. The offering of JD Sports towards the fashionable end of the market could be challenged further if the economic environment continues to deteriorate. The drawback in the investment recommendation is that there may be relatively limited upside for the stock of Sports Direct when compared with the stock of JD Sports. The recommendation for Dave Jones is rationale for several reasons: Sports Direct has a good position in the industry: The firm is one of the leading sportswear firms in the UK and has established a good footprint in the UK market. Its proposition of providing value for money places it in a good position to continue to see success in the market with the challenging economic environment. The financial ratios of Sports Direct are robust: The financial ratios of the firm are mixed with some of the financial ratios deteriorating over the past years. However, this is a reflection of the challenging economic environment with JD Sports also showing deterioration in some of the key metrics considered. Overall though, the financial ratios of Sports Direct represent a business that has performed well and is positioned to continue to perform strong despite the difficult market environment. The share price of Sports Direct reflects the value assigned by investors: The investment valuation ratios of Sports Direct indicate the value attributed by investors to the stock. The investment valuation ratios are much higher than the ratios of JD Sports and this probably indicates that there may be limited upside for investors of Sports Direct. However, as a risk averse investor, Dave Jones will see Sports Direct as the logical choice between the two firms as the value of the share price would not be expected to fluctuate as much as for JD Sports. The investment is one for more risk averse investors. It is expected that the investment in Sports Direct will be consistent with the overall risk profile of Dave Jones.

**Chapter 6 : Accounting - Wikipedia**

*Chapter 4 Interpreting published account: Chapter 4 Interpreting published account At the end of this chapter you will be able to Select, calculate and interpret financial ratios Analyse the value and limitations of ratio analysis in assessing business performance.*

You are required to compute current ratio of the company. Significance and interpretation Current ratio is a useful test of the short-term-debt paying ability of any business. A ratio of 2: Simply computing the ratio does not disclose the true liquidity of the business because a high current ratio may not always be a green signal. It requires a deep analysis of the nature of individual current assets and current liabilities. A company with high current ratio may not always be able to pay its current liabilities as they become due if a large portion of its current assets consists of slow moving or obsolete inventories. On the other hand, a company with low current ratio may be able to pay its current obligations as they become due if a large portion of its current assets consists of highly liquid assets i. Consider the following example to understand how the composition and nature of individual current assets can differentiate the liquidity position of two companies having same current ratio figure. Example 2 The following data has been extracted from the financial statements of two companies – company A and company B. Both company A and company B have the same current ratio 2: Do both the companies have equal ability to pay its short-term obligations? The answer is no. Company B is likely to have difficulties in paying its short-term obligations because most of its current assets consist of inventory. Inventory is not quickly convertible into cash. The company A is likely to pay its current obligations as they become due because a large portion of its current assets consists of cash and accounts receivables. Accounts receivables are highly liquid and can be converted into cash quickly. From this analysis, it is clear that the analyst should not only see the current ratio but also the composition of current assets. Limitations of current ratio Current ratio suffers from a number of limitations. Some are given below: Different ratio in different parts of the year: Some businesses have different trading activities in different seasons. Such businesses may show low current ratio in some months of the year and high in others. Change in inventory valuation method: To compare the ratio of two companies it is necessary that both the companies use same inventory valuation method. For example, comparing current ratio of two companies would be like comparing apples with oranges if one uses FIFO cost flow assumption and the other uses LIFO cost flow assumption for the valuation of inventories. The analyst would, therefore, not be able to compare the ratio of two companies even in the same industry. Current ratio is a test of quantity, not quality: It is not an exact science to test liquidity of a company because the quality of each individual asset is not taken into account while computing this ratio. Current ratio can be easily manipulated by equal increase or equal decrease in current assets and current liabilities. These ratios can test the quality of current assets and together with current ratio provide a better idea of solvency.

**Chapter 7 : What are management accounts? definition and meaning - [blog.quintoapp.com](http://blog.quintoapp.com)**

*The documents popularly known as published accounts because all companies print and publish these annual [blog.quintoapp.com](http://blog.quintoapp.com)ns , and of the Companies Act, make it compulsory for the' Board of Directors to lay before the company's annual general meeting a copy of the profit and loss.*

This study is never finished; each age must in its own way newly seek to understand the sacred books. In the history of interpretation the rise of the historical-critical method opened a new era. With it, new possibilities for understanding the biblical word in its originality opened up. Just as with all human endeavor, though, so also this method contained hidden dangers along with its positive possibilities. The search for the original can lead to putting the word back into the past completely so that it is no longer taken in its actuality. It can result that only the human dimension of the word appears as real, while the genuine author, God, is removed from the reach of a method which was established for understanding human reality. The application of a "profane" method to the Bible necessarily led to discussion. Everything that helps us better to understand the truth and to appropriate its representations is helpful and worthwhile for theology. It is in this sense that we must seek how to use this method in theological research. Everything that shrinks our horizon and hinders us from seeing and hearing beyond that which is merely human must be opened up. Thus the emergence of the historical-critical method set in motion at the same time a struggle over its scope and its proper configuration which is by no means finished as yet. In this struggle the teaching office of the Catholic Church has taken up positions several times. At a time when liberalism was extremely sure of itself and much too intrusively dogmatic, Leo XIII was forced to express himself in a rather critical way, even though he did not exclude that which was positive from the new possibilities. It provided us with a synthesis, which substantially remains, between the lasting insights of patristic theology and the new methodological understanding of the moderns. In the meantime, this methodological spectrum of exegetical work has broadened in a way which could not have been envisioned 30 years ago. New methods and new approaches have appeared, from structuralism to materialistic, psychoanalytic and liberation exegesis. On the other hand, there are also new attempts to recover patristic exegesis and to include renewed forms of a spiritual interpretation of Scripture. Thus the Pontifical Biblical Commission took as its task an attempt to take the bearings of Catholic exegesis in the present situation years after *Providentissimus Deus* and 50 years after *Divino Afflante Spiritu*. The Pontifical Biblical Commission, in its new form after the Second Vatican Council, is not an organ of the teaching office, but rather a commission of scholars who, in their scientific and ecclesial responsibility as believing exegetes, take positions on important problems of Scriptural interpretation and know that for this task they enjoy the confidence of the teaching office. Thus the present document was established. It contains a well-grounded overview of the panorama of present-day methods and in this way offers to the inquirer an orientation to the possibilities and limits of these approaches. The biblical word comes from a real past. I believe that this document is very helpful for the important questions about the right way of understanding Holy Scripture and that it also helps us to go further. It takes up the paths of the encyclicals of and and advances them in a fruitful way. I would like to thank the members of the biblical commission for the patient and frequently laborious struggle in which this text grew little by little. I hope that the document will have a wide circulation so that it becomes a genuine contribution to the search for a deeper assimilation of the word of God in holy Scripture. Rome, on the feast of St. Matthew the evangelist

In recent years the discussions involved have taken on some new dimensions. Granted the fundamental importance of the Bible for Christian faith, for the life of the church and for relations between Christians and the faithful of other religions, the Pontifical Biblical Commission has been asked to make a statement on this subject. The State of the Question Today The problem of the interpretation of the Bible is hardly a modern phenomenon, even if at times that is what some would have us believe. The Bible itself bears witness that its interpretation can be a difficult matter. Alongside texts that are perfectly clear, it contains passages of some obscurity. When reading certain prophecies of Jeremiah, Daniel pondered at length over their meaning. According to the Acts of the Apostles, an Ethiopian of the first century found himself in the same situation with respect to a passage from the Book of Isaiah. The Second

Letter of Peter insists that "no prophecy of Scripture is a matter of private interpretation" 2 Pt. The problem is therefore quite old. But it has been accentuated with the passage of time. Readers today, in order to appropriate the words and deeds of which the Bible speaks, have to project themselves back almost 20 or 30 centuries--a process which always creates difficulty. Furthermore, because of the progress made in the human sciences, questions of interpretation have become more complex in modern times. Scientific methods have been adopted for the study of the texts of the ancient world. To what extent can these methods be considered appropriate for the interpretation of holy Scripture? For a long period the church in her pastoral prudence showed herself very reticent in responding to this question, for often the methods, despite their positive elements, have shown themselves to be wedded to positions hostile to the Christian faith. But a more positive attitude has also evolved, signaled by a whole series of pontifical documents, ranging from the encyclical *Providentissimus Deus* of Leo XIII Nov. That this more constructive attitude has borne fruit cannot be denied. Biblical studies have made great progress in the Catholic Church, and the academic value of these studies has been acknowledged more and more in the scholarly world and among the faithful. This has greatly smoothed the path of ecumenical dialogue. Interest in the Bible has grown among Catholics, with resultant progress in the Christian life. All those who have acquired a solid formation in this area consider it quite impossible to return to a precritical level of interpretation, a level which they now rightly judge to be quite inadequate. But the fact is that at the very time when the most prevalent scientific method--the "historical-critical method"--is freely practiced in exegesis, including Catholic exegesis, it is itself brought into question. To some extent, this has come about in the scholarly world itself through the rise of alternative methods and approaches. But it has also arisen through the criticisms of many members of the faithful, who judge the method deficient from the point of view of faith. The historical-critical method, as its name suggests, is particularly attentive to the historical development of texts or traditions across the passage of time--that is, to all that is summed up in the term diachronic. But at the present time in certain quarters it finds itself in competition with methods which insist upon a synchronic understanding of texts--that is, one which has to do with their language, composition, narrative structure and capacity for persuasion. Moreover, for many interpreters the diachronic concern to reconstruct the past has given way to a tendency to ask questions of texts by viewing them within a number of contemporary perspectives--philosophical, psychoanalytic, sociological, political, etc. Some value this plurality of methods and approaches as an indication of richness, but to others it gives the impression of much confusion. Whether real or apparent, this confusion has brought fresh fuel to the arguments of those opposed to scientific exegesis. The diversity of interpretations only serves to show, they say, that nothing is gained by submitting biblical texts to the demands of scientific method; on the contrary, they allege, much is lost thereby. They insist that the result of scientific exegesis is only to provoke perplexity and doubt upon numerous points which hitherto had been accepted without difficulty. They add that it impels some exegetes to adopt positions contrary to the faith of the church on matters of great importance such as the virginal conception of Jesus and his miracles, and even his resurrection and divinity. Even when it does not end up in such negative positions, scientific exegesis, they claim, is notable for its sterility in what concerns progress in the Christian life. Interpretation may always have been something of a problem, but now it requires such technical refinements as to render it a domain reserved for a few specialists alone. To the latter some apply the phrase of the Gospel: As a result, in place of the patient toil of scientific exegesis, they think it necessary to substitute simpler approaches such as one or other of the various forms of synchronic reading which may be considered appropriate. Some even, turning their backs upon all study, advocate a so-called "spiritual" reading of the Bible, by which they understand a reading guided solely by personal inspiration--one that is subjective--and intended only to nourish such inspiration. Some seek above all to find in the Bible the Christ of their own personal vision and, along with it, the satisfaction of their own spontaneous religious feelings. Others claim to find there immediate answers to all kinds of questions touching both their own lives and that of the community. There are, moreover, numerous sects which propose as the only way of interpretation one that has been revealed to them alone. Purpose of This Document It is, then, appropriate to give serious consideration to the various aspects of the present situation as regards the interpretation of the Bible--to attend to the criticisms and the complaints as also to the hopes and aspirations which are being expressed in this

matter, to assess the possibilities opened up by the new methods and approaches and, finally, to try to determine more precisely the direction which best corresponds to the mission of exegesis in the Catholic Church. Such is the purpose of this document. The Pontifical Biblical Commission desires to indicate the paths most appropriate for arriving at an interpretation of the Bible as faithful as possible to its character both human and divine. The commission does not aim to adopt a position on all the questions which arise with respect to the Bible such as, for example, the theology of inspiration. What it has in mind is to examine all the methods likely to contribute effectively to the task of making more available the riches contained in the biblical texts. The aim is that the word of God may become more and more the spiritual nourishment of the members of the people of God, the source for them of a life of faith, of hope and of love--and indeed a light for all humanity cf. To accomplish this goal, the present document: Will give a brief description of the various methods and approaches, [1] indicating the possibilities they offer and their limitations. Will examine certain questions of a hermeneutical nature. Will reflect upon the aspects which may be considered characteristic of a Catholic interpretation of the Bible and upon its relationship with other theological disciplines. Will consider, finally, the place interpretation of the Bible has in the life of the church.

**Historical-Critical Method** The historical-critical method is the indispensable method for the scientific study of the meaning of ancient texts. Because of this, its proper understanding not only admits the use of this method but actually requires it.

**History of the Method** For a correct understanding of this method as currently employed, a glance over its history will be of assistance. Certain elements of this method of interpretation are very ancient. They were used in antiquity by Greek commentators of classical literature and, much later, in the course of the patristic period by authors such as Origen, Jerome and Augustine. The method at that time was much less developed. Its modern forms are the result of refinements brought about especially since the time of the Renaissance humanists and their *recursus ad fontes* return to the sources. The textual criticism of the New Testament was able to be developed as a scientific discipline only from about onward, after its link with the *textus receptus* was severed. But the beginnings of literary criticism go back to the 17th century, to the work of Richard Simon, who drew attention to the doublets, discrepancies in content and differences of style observable in the Pentateuch--discoveries not easy to reconcile with the attribution of the entire text to Moses as single author. In the 18th century, Jean Astruc was still satisfied that the matter could be explained on the basis that Moses had made use of various sources especially two principal ones to compose the Book of Genesis. But as time passed biblical critics contested the Mosaic authorship of the Pentateuch with ever growing confidence. Literary criticism for a long time came to be identified with the attempt to distinguish in texts different sources. Thus it was that there developed in the 19th century the "documentary hypothesis," which sought to give an explanation of the editing of the Pentateuch. According to this hypothesis, four documents, to some extent parallel with each other, had been woven together: In similar fashion, to explain both the agreements and disagreements between the three synoptic Gospels, scholars had recourse to the "two source" hypothesis. According to this, the Gospels of Matthew and Luke were composed out of two principal sources: In their essential features, these two hypotheses retain their prominence in scientific exegesis today--though they are also under challenge. In the desire to establish the chronology of the biblical texts, this kind of literary criticism restricted itself to the task of dissecting and dismantling the text in order to identify the various sources. It did not pay sufficient attention to the final form of the biblical text and to the message which it conveyed in the state in which it actually exists the contribution of editors was not held in high regard. This meant that historical-critical exegesis could often seem to be something which simply dissolved and destroyed the text.

**Chapter 8 : What is published accounts and what are its 15 objectives ?**

*published accounts* - plural noun the accounts of a company which have been prepared and audited and then must be published by sending to the shareholders and.

Probability density plots for the Laplace distribution. Pierre-Simon Laplace made the first attempt to deduce a rule for the combination of observations from the principles of the theory of probabilities. He represented the law of probability of errors by a curve and deduced a formula for the mean of three observations. Laplace in noted that the frequency of an error could be expressed as an exponential function of its magnitude once its sign was disregarded. Lagrange proposed a parabolic distribution of errors in Laplace in published his second law of errors wherein he noted that the frequency of an error was proportional to the exponential of the square of its magnitude. This was subsequently rediscovered by Gauss possibly in and is now best known as the normal distribution which is of central importance in statistics. Peirce in who was studying measurement errors when an object was dropped onto a wooden base. Lagrange also suggested in two other distributions for errors - a raised cosine distribution and a logarithmic distribution. Laplace gave a formula for the law of facility of error a term due to Joseph Louis Lagrange , , but one which led to unmanageable equations. Daniel Bernoulli introduced the principle of the maximum product of the probabilities of a system of concurrent errors. In William Playfair introduced the idea of graphical representation into statistics. He invented the line chart , bar chart and histogram and incorporated them into his works on economics , the Commercial and Political Atlas. These latter charts came to general attention when he published examples in his Statistical Breviary in In Laplace estimated the population of France to be 28,, The census data of these communities showed that they had 2,, persons and that the number of births were 71, Assuming that these samples were representative of France, Laplace produced his estimate for the entire population. Carl Friedrich Gauss , mathematician who developed the method of least squares in The method of least squares , which was used to minimize errors in data measurement , was published independently by Adrien-Marie Legendre , Robert Adrain , and Carl Friedrich Gauss Gauss had used the method in his famous prediction of the location of the dwarf planet Ceres. The observations that Gauss based his calculations on were made by the Italian monk Piazzini. The term probable error der wahrscheinliche Fehler - the median deviation from the mean - was introduced in by the German astronomer Frederik Wilhelm Bessel. Other contributors to the theory of errors were Ellis , De Morgan , Glaisher , and Giovanni Schiaparelli In the 19th century authors on statistical theory included Laplace, S. Gustav Theodor Fechner used the median Centralwerth in sociological and psychological phenomena. Francis Galton used the English term median for the first time in having earlier used the terms middle-most value in and the medium in The only data sets available to him that he was able to show were normally distributed were birth rates. Development of modern statistics[ edit ] Although the origins of statistical theory lie in the 18th-century advances in probability, the modern field of statistics only emerged in the late 19th and early 20th century in three stages. The first wave, at the turn of the century, was led by the work of Francis Galton and Karl Pearson , who transformed statistics into a rigorous mathematical discipline used for analysis, not just in science, but in industry and politics as well. The second wave of the 1890s and 1900s was initiated by William Gosset , and reached its culmination in the insights of Ronald Fisher. This involved the development of better design of experiments models, hypothesis testing and techniques for use with small data samples. The final wave, which mainly saw the refinement and expansion of earlier developments, emerged from the collaborative work between Egon Pearson and Jerzy Neyman in the 1930s. The original logo of the Royal Statistical Society , founded in 1834 The first statistical bodies were established in the early 19th century. The Royal Statistical Society was founded in 1834 and Florence Nightingale , its first female member, pioneered the application of statistical analysis to health problems for the furtherance of epidemiological understanding and public health practice. However, the methods then used would not be considered as modern statistics today. His contributions to the field included introducing the concepts of standard deviation , correlation , regression and the application of these methods to the study of the variety of human characteristics - height, weight, eyelash length among others. He found that many of these could be fitted to a normal curve distribution. The

actual weight was pounds: The guesses were markedly non-normally distributed. Karl Pearson, the founder of mathematical statistics. His work grew to encompass the fields of biology, epidemiology, anthropometry, medicine and social history. In 1884, with Walter Weldon, founder of biometry, and Galton, he founded the journal *Biometrika* as the first journal of mathematical statistics and biometry. Ronald Fisher, "A genius who almost single-handedly created the foundations for modern statistical science", [34] The second wave of mathematical statistics was pioneered by Ronald Fisher who wrote two textbooks, *Statistical Methods for Research Workers*, published in 1938 and *The Design of Experiments* in 1935, that were to define the academic discipline in universities around the world. He also systematized previous results, putting them on a firm mathematical footing. In his seminal paper *The Correlation between Relatives on the Supposition of Mendelian Inheritance*, the first use to use the statistical term, variance. In 1906, at Rothamsted Experimental Station he started a major study of the extensive collections of data recorded over many years. This resulted in a series of reports under the general title *Studies in Crop Variation*. In 1918 he published *The Genetical Theory of Natural Selection* where he applied statistics to evolution. Over the next seven years, he pioneered the principles of the design of experiments see below and elaborated his studies of analysis of variance. He furthered his studies of the statistics of small samples. Perhaps even more important, he began his systematic approach of the analysis of real data as the springboard for the development of new statistical methods. He developed computational algorithms for analyzing data from his balanced experimental designs. In 1925, this work resulted in the publication of his first book, *Statistical Methods for Research Workers*. In 1935, this book was followed by *The Design of Experiments*, which was also widely used. In addition to analysis of variance, Fisher named and promoted the method of maximum likelihood estimation. Before this deviations exceeding three times the probable error were considered significant. For a symmetrical distribution the probable error is half the interquartile range. Jerzy Neyman in 1934 showed that stratified random sampling was in general a better method of estimation than purposive quota sampling. Please improve this section by adding secondary or tertiary sources. February Learn how and when to remove this template message James Lind carried out the first ever clinical trial in 1747, in an effort to find a treatment for scurvy. In 1759, while serving as surgeon on HM Bark *Salisbury*, James Lind carried out a controlled experiment to develop a cure for scurvy. The men were paired, which provided blocking. From a modern perspective, the main thing that is missing is randomized allocation of subjects to treatments. Lind is today often described as a one-factor-at-a-time experimenter. Peirce in "Illustrations of the Logic of Science" and "A Theory of Probable Inference", two publications that emphasized the importance of randomization-based inference in statistics. In another study, Peirce randomly assigned volunteers to a blinded, repeated-measures design to evaluate their ability to discriminate weights. He was described by Anders Hald as "a genius who almost single-handedly created the foundations for modern statistical science. Perhaps even more important, Fisher began his systematic approach to the analysis of real data as the springboard for the development of new statistical methods. He began to pay particular attention to the labour involved in the necessary computations performed by hand, and developed methods that were as practical as they were founded in rigour. In 1925, this work culminated in the publication of his first book, *Statistical Methods for Research Workers*. Fisher, in his innovative book *The Design of Experiments* which also became a standard. While this sounds like a frivolous application, it allowed him to illustrate the most important ideas of experimental design: Agricultural science advances served to meet the combination of larger city populations and fewer farms. But for crop scientists to take due account of widely differing geographical growing climates and needs, it was important to differentiate local growing conditions. To extrapolate experiments on local crops to a national scale, they had to extend crop sample testing economically to overall populations. As statistical methods advanced primarily the efficacy of designed experiments instead of one-factor-at-a-time experimentation, representative factorial design of experiments began to enable the meaningful extension, by inference, of experimental sampling results to the population as a whole. Bayesian statistics[ edit ] Pierre-Simon, marquis de Laplace, one of the main early developers of Bayesian statistics. However it was Pierre-Simon Laplace who introduced a general version of the theorem and applied it to celestial mechanics, medical statistics, reliability, and jurisprudence. After the 18th century, inverse probability was largely supplanted[ citation needed ] by a collection of methods that were developed by Ronald A. Fisher,

Jerzy Neyman and Egon Pearson. Their methods came to be called frequentist statistics. In the objectivist stream, the statistical analysis depends on only the model assumed and the data analysed. In contrast, "subjectivist" statisticians deny the possibility of fully objective analysis for the general case. His seminal book "Theory of probability" first appeared in and played an important role in the revival of the Bayesian view of probability. In the s, there was a dramatic growth in research and applications of Bayesian methods, mostly attributed to the discovery of Markov chain Monte Carlo methods, which removed many of the computational problems , and an increasing interest in nonstandard, complex applications.

**Chapter 9 : publish | Definition of publish in English by Oxford Dictionaries**

*(6 marks) Accumulated profits is profits that are not paid as dividend but is transfered over to the accounts for the next year. Also can be used to reinvest in the core of the business to help pay off debts or to purchase a capital asset.*

Meaning and Components Company Accounts Article shared by: Let us make an in-depth study of the meaning and components of published accounts. Meaning of Published Accounts: The accounts of a company are published to give greater publicity to the company and to enable the members, investors and public at large to understand the profitability and financial positions of the concern. Section of the Indian Companies Act requires a company to keep proper books of accounts with respect to the following: The books of accounts should be kept at the registered office of the company or at such a place in India where Board of Directors want and information in this regard is given to the Registrar of Companies. Section 4-A requires a company to keep books of accounts and relevant vouchers for 8 years previous to the current year. If the life of the company is less than 8 years, then it should keep these records for its entire life. Components of Published Accounts: The following are the components of published accounts: Annual Accounts and Balance Sheet: The annual accounts of a company consist of profit and loss account and a balance sheet. In case of non-trading concerns income and expenditure account is prepared instead of a profit and loss account. The balance sheet shows the financial position of the company on a particular date. All assets and liabilities are shown in a formal arrangement. The Board of Directors must have annual accounts of the company prepared and present them before the annual general meeting of the shareholders. The profit and loss account should be prepared for a period of nine months period to the date of the meeting if it is the first annual general meeting. The balance sheet and profit and loss account are presented for a financial year which should not exceed 15 months. The balance sheet of a company must give a true and fair view of the affairs of the company as at the end of a financial year. The balance sheet must be in the form prescribed in Part I of Schedule VI, or as near thereto as circumstances admit or in such other form as may be approved by the Central Government either generally or in any particular case. The Banking and Insurance companies have been exempted from these provisions because separate forms have been prescribed by the Acts of such companies. The accounts must be audited. Three copies of the balance sheet and profit and loss account have to be filed with Registrar of companies within 30 days from the date when the accounts were laid at the annual general meeting of the company. The copies must be certified by the Managing Director, Manager or Secretary. Profit and Loss Account: Section of the Companies Act requires that profit and loss account of a company must give a true and fair view of the profit or loss of the company for the financial year. Part II of Scheduled VI applies to income and expenditure accounts referred to in sub-section 2 of Section 10 of the Act, in the same way as it does to profit and loss account. Though the Act has not specified any form for profit and loss account but it must disclose clearly the result of working of the company during the period covered by the accounts. It shall disclose every material feature, including credits or receipts and debits or expenses in respect of non-recurring transactions or transactions of an exceptional nature. The profit and loss account shall set out various items in some convenient form and shall cover the following information: In case of a manufacturing company the value of raw materials consumed giving item wise break-up and indicating the quantity thereof. The opening and closing stock of goods produced giving break-up in respect of each class of goods and indicating the quantity thereof. The published profit and loss account should clearly give operational profit, income and expenditure on non-operational items, the amount set aside for known liabilities, amount provided for income-tax and other taxes, amount transferred to various reserves, etc. The items relating to previous year should also be shown separately. Board of Director Report: As per section there must be attached with every balance sheet a report by its Board of Directors. The report shall deal with the following: This report shall also include a statement showing the name of every employee of the company if he gets aggregate remuneration of Rs. The statement shall also indicate whether any such employee is a relative of any director or manager of the company, and if so the name of such a director.