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Correspondence: Arrangement of Current Assets

C. S. Rogers

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Correspondence

ARRANGEMENT OF CURRENT ASSETS

San Francisco, March 25, 1912.

To the Editor, Journal of Accountancy:

Sir: The author of the first article in THE JOURNAL for March seems to be somewhat disturbed because he says he has never heard of a "logical reason" for putting "cash" last under the sub-title "current assets" in a balance sheet. My reason for so doing is that I believe that the assets of the entire balance sheet should be listed in the order of their currency, beginning with the most fixed; and this order need not be changed simply because they are classified under the sub-headings, "fixed," "current," etc.

Yours very truly,
C. S. ROGERS.