

SENATE . . . . . No. 433

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By Mr. Bertonazzi (by request), a petition (accompanied by bill, Senate, No. 433) of Ross Rajotte for legislation to memorialize the Congress of the United States to protect the rights of unborn children, abused children and women. Federal Financial Assistance.

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*The Commonwealth of Massachusetts*

In the Year One Thousand Nine Hundred and Eighty-three.

AN ACT MEMORIALIZING CONGRESS TO PROTECT THE RIGHTS OF  
UNBORN CHILDREN, ABUSED CHILDREN AND WOMEN.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1 The Congress of the United States shall be memorialized to
- 2 amend the Civil Rights Act of 1964 to preserve, defend and
- 3 protect the right to life of unborn children, the right to decency
- 4 and a life without abuse for abused children, and equal rights
- 5 for women.

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 section also covers the proper handling of cash and the use of bank statements to verify entries. The text is somewhat faded but clearly outlines the basic principles of bookkeeping.

The second part of the document details the various methods used to calculate the cost of goods sold. It explains how to determine the beginning and ending inventory and how to use these figures to find the cost of goods available for sale. The text provides a step-by-step guide to ensure accuracy in these calculations.

### Cost of Goods Sold

The calculation of the cost of goods sold is a critical component of the income statement. It involves subtracting the ending inventory from the cost of goods available for sale. The document provides a clear formula and an example to illustrate the process. It also discusses the impact of inventory errors on the financial statements.

The final part of the document discusses the importance of reconciling the books. It explains how to compare the general ledger with the bank statements and how to identify and correct any discrepancies. This section is essential for ensuring the integrity of the accounting records and for preparing accurate financial statements.