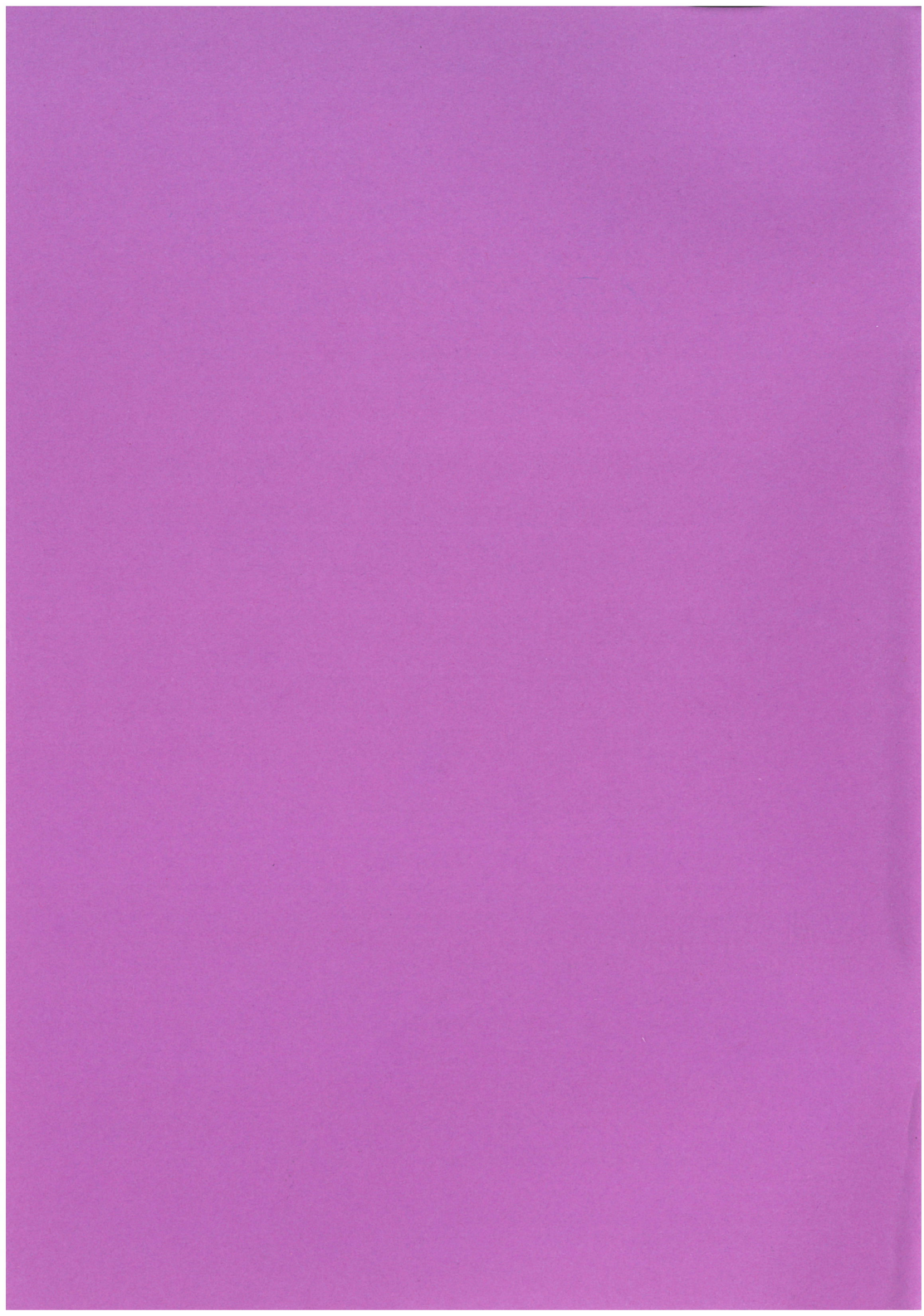




# EPIFLORA

**Volume 10 No.1**

**March 2001**





# EPIFLORA

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## **From the President**

Dear fellow epiphyte growers

As we come to the end of a hot dry summer the hoyas are managing a second flowering before closing down for the winter and the epiphyllums are benefitting from a prune and where necessary a re-pot. It's an ideal time of year to do this work as you can enjoy the pleasant temperatures and achieve a lot while the days are still long. I do hope that you have been able to water your plants sufficiently so that they have not become too de-hydrated.

Over the past couple of meetings it has been good to welcome new members and catch up with some of you that we have not seen for a while. The years programme has started off well with a wonderful visit to the gardens at Government House and the committee hope that the programme for the rest of the year provides you plenty of opportunities to learn and discuss your favourite plants.

Plans are well underway for the convention in November – 16-18<sup>th</sup>. I do hope that you are planning to come to this event. A two yearly feast which for several years now has been hosted by Auckland and Wellington alternatively. It is our turn this year.

We have two excellent speakers lined up, a number of interesting workshops, visits to collections and the whole week-end provides an opportunity to meet up with other epiphyte enthusiasts.

If you are planning to attend maybe you would like to take advantage of the savings scheme which Kaye Keighley is operating. Give Kaye a few dollars each meeting and she will record the amount and bank it and by November your registration fee will be either paid for or partly paid for depending how much you save each month.

Registration forms for the conference will be in the next *Epiflora* but in the meantime do put the dates in your diary.

Happy growing and kind regards

*Jane Griffith*

1<sup>st</sup> March 2001

## The Programme for 2001

*Meetings are at Johnsonville Union Church (Dr. Taylor Terrace) and start at 2.00 pm. Library books etc. are available at 1.30 pm.*

*Those on duty are responsible for preparing the room, assisting with tea and tidying the room at the end of the meeting. If for any reason you are unable to do your allocated duty please arrange for someone else to do it.*

<b>March 10th</b>	<b>“Other Genera”</b> <u>On Duty</u> : Nola Roser, Brian Read, Aynsley Taylor.
<b>April 14th</b>	<b>Epiphyllum and Epicactus Care and Culture</b> <u>On Duty</u> : Beryl McKellar, Kaye and Merv Keighley.
<b>May 12th</b>	<b>Schlumbergeras</b> <u>On Duty</u> : Mary Hardgrave, Penny Luckens, Andrew Flower.
<b>June 9th</b>	<b>Some uses of Epiphytes and their Relatives</b>
<b>July 14th</b>	<b>Mid-Winter Programme.</b>
<b>August 11th</b>	<b>Guest Speaker</b>
<b>September 8th</b>	<b>“The Forest Canopy”</b>
<b>October 13th</b>	<b>“Hoya Multiplication”</b>
<b>November 16th-18th</b>	<b>National Convention - in Wellington</b>
<b>December 8th</b>	<b>AGM and Christmas Function</b>

### **A Gardener's Prayer**

Oh Lord, grant that in some way it may rain every day - say from midnight to 3am. But you see it must be gentle and warm so it can soak in. Grant at the same time that it would not rain on campion, alyssum, helianthemum, lavender and others that You know in Your wisdom are drought-loving plants. I will write their names on a slip of paper if you like. And grant that the sun will shine all day long but not everywhere - not, for instance, on spiraea or on gentian, plantain lily and rhododendron, and not too much. That there be plenty of dew and little wind, enough worms, no slaters, slugs and snails, and mealy bugs, no mildew and that once a week thin liquid manure may fall from Heaven.

Amen.

### **The North Lawn..**

The photographs opposite, were taken at the February visit to Government House Gardens.

### **Government House Gardens**

*Our February Meeting took the form of a visit to the Government House Gardens. Jane Griffith reports on a fascinating visit...*

On Saturday 17<sup>th</sup> February a group of twenty visited the gardens of Government House. The weather was ideal being cloudy and a little cooler than the scorching days of the previous week.



## *Epiflora*

It was late last year that the committee received the letter from Government House inviting us to visit. This invitation was issued to all horticultural societies in the area and came from the present Governor General, Sir Michael Hardie-Boys. The Governor General is a keen gardener himself and during the time he and his wife have been in residence a great number of changes have occurred on the twenty five acre site.

The gardens today are maintained by four to five full-time contractors - a contrast to a couple of decades ago when over twenty gardeners were employed at Government House. Kerry, our guide for the afternoon, told us the history of the gardens and the alterations that have occurred over the years.

And then the tour ... firstly to the back garden - a beautiful semi-circular garden which increasingly is being planted in native trees and shrubs. The retention of some exotic plants provides colour. The lawn here, and in the front of the house was lush - a lushness possible because Government House grounds are exempt from Wellington City Council summer watering restrictions.

We then moved to the front of the house where there is an extensive lawn with flower beds on three sides. Care is taken to ensure that there are flowering plants somewhere in these beds each season of the year. It is this front lawn that is used for receptions and ceremonial events therefore it is important that it looks good throughout the year.

Much of the twenty-five acres of gardens are planted with trees - native and exotic - with walking tracks to allow visitors easy access.

The site of Government House was originally used as a mental institute or asylum as it was called in those days. We were shown remnants of some of the original asylum walls which are now classified by Historic Places.

Care is taken to ensure the gardens on either side of the entrance road to Government House look good and one of the steeper slopes is covered with a variety of conifers - both prostrate and low growing varieties.

Some of our party had visited Government House grounds on previous occasions but they, like the rest of us, were delighted to see the garden in all its splendour and to learn of the planning and hard work which goes into making the gardens a show-piece for thousands of visitors to Government House every year.





**CONVENTION 2001**  
**Wellington**  
November 16th to 18th

Guest Speakers  
Workshops  
Visits  
Meet Friends  
....and Much More

For Further Information - Contact:  
Kaye Kelghley, c/o PO Box 15024, MIRAMAR

## **The Convention.**

You would have been surprised if we had not mentioned it. We now have confirmed the availability of both our guest speakers. We are next going to finalise the list of workshops that will be offered and the selection of collections etc. that we will visit. This is your last chance to make suggestions for either of these. You will be getting full details (including registration forms) with the next issue of *Epiflora*. Meanwhile please make sure the dates - 16<sup>th</sup> to 18<sup>th</sup> November are on your calendars and in your diaries.

## **Aporophyllums and Aporocacti.**

*Herman Kortink* came to our October meeting to tell us about his recent work - and to show us a selection of his superb slides. Here he tells us more about his hybridising ....

As you may have read in Merv Keighley's article both epiphyllums and aporophyllums can produce large numbers of seeds. Germination, if correctly handled, is usually also very prolific. I personally have never been a "numbers grower" and if somebody asked the question today I could not tell you how many plants I have. I do not think this is important.

As aporophyllums have to conform to a certain form; and, according to some authors, have a certain parentage as well - a large number of 2 to 3 year old plants are culled. Some are culled for no other reason than stem form. In the end the number of plants potted up may be no more than 35 to 40 %.

As these plants develop, the weak growers and the plants that produce too many flat stems are also eliminated and only the vigorous growers with the desired stem form are retained. Naturally growing large numbers of seedlings need more space each year. It also takes more time and other resources to look after them. By their 6<sup>th</sup> or 7<sup>th</sup> year - when a percentage may be expected to flower - we may have as little as 25% of the original germinated seedlings left to grow to maturity and flower. A further selection is made if the flower is humdrum or is too similar to other hybrids.

Finding a place for the epiphyllum hybrids has been a problem as I have no space left inside. I grow a few hundred outside on the eastern side of the house, potted up and placed in trays. The trays sit on inverted 10 litre paint buckets. In winter they are placed hard up against the wall of the house so that they are protected from frost by the eaves. In summer they are put out in the open and get a fair amount of shade and some direct sun as well - to keep them healthy. Two large tree ferns give the necessary dappled light that these plants prefer. These plants flower at about the same time as their aporophyllum cousins in the glasshouses. I give most of these plants away before they get too big. A good percentage have flowered already and some are most interesting and certainly worth growing on.

Plants get watered when it rains; but if there has not been any rain for a while I use my sprinkler system to keep them well watered. Once in a while I fertilise them with phostrogen - using an 8 litre watering can.

All plants have numbers from which their parentage can be checked. November and December have produced a good number of "first" flowers on my aporophyllum hybrids.

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Slide sets have been made of these and detailed notes made of their stem form etc. for future programmes. The slides can also be invaluable when it comes to giving names to the best ones at some later date. I must admit I am a bit slack in this area. Keeping proper records is of great importance as any plant without a record of its parentage and development is practically useless.

Let me conclude by saying that any society member interested in the epiphyllums produced as a side product of my aporophyllum breeding programme is welcome to give me a ring. You may pick up a number of these free of charge. Some of them have produced some really good flowers for a couple of years now.

### **The beautiful *Epicactus 'Ackermannii'***

*In the July 2000 edition of EPIG Wolfgang Wilborn wrote about "the beautiful Epicactus 'Ackermannii' which he has in his collection. He notes that this plant is very robust and flowers every now and then all year round with a main flowering season in summer. He believes that in the European climate easy to grow plants like this should be used for hybridising because many plants from California prove to be too difficult."*<sup>1</sup>

Enthused by the description of a large and richly flowering *Disocactus nelsonii* (Bockemuehl 1999) I would like to report today on a quite special '*Ackermannii*' hybrid. It can be compared with *Disocactus nelsonii* and has a number of advantages over it. I would like to say that I have never yet encountered a pure-bred plant. It would be my *Mitbringsel* for the "lonely island". Nobody knows today precisely which was the original *Epicactus 'Ackermannii'* (Farmer 1998). There is a multiplicity of '*Ackermannii*' hybrids, popularly known under the name of *Schusterkaktus*. These durable plants are spread widely in Central Europe, often owned by people who have no other cacti or epiphyllums. In order to find and grow as many different forms as possible, for many years on my vacation trips I have gone searching through a variety of regions

So in 1998 in Austria in the Montafon on my return journey from a meeting in Zurich, I discovered at a farm a large pot containing an '*Ackermannii*' hybrid. The plant was covered with innumerable buds. I talked with the old farmer's wife and offered her a cutting from the Zurich variety in exchange for a cutting of her plant. She declined my offer saying I would have no understanding of agriculture and cattle breeding. This pot was probably decades old

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<sup>1</sup>This article has been translated rather loosely from the original German - any errors or omissions are mine - ED

## *Epiflora*

and the original cutting long since disappeared. I remained persistent and continued to ask, although the plant did not have anything unusual apart from its many buds. I was shown the place where the plant was kept over winter in a frost-protected space with a tiny window. This farm was rather dark and the woman mentioned that no sun reached the house until March due to the height of the mountains. The plant was given liquid cow manure in the summer, otherwise nothing. Finally I got a small cutting and said a friendly good-bye.

This was a really beautiful example of the robustness of the 'Ackermannii' hybrids. I already had one such plant. I originally got it in 1971 but only to look after. Then the owner did not want it back and so the plant became part of my collection. It was the only *Epicactus* (we still called it *Phyllocactus* at that time) in my *Cactus* collection

That soon changed, since the new plant prospered well and over the years gave me many blooms and much pleasure. It originally consisted of seven shoots. In the first spring it flowered over and over and I was most pleased with it. In the following summer it grew strongly and in the period to Christmas I counted over 50 blooms! That aroused my interest in this sort of cactus. It was the start of my Epi craze. The growth of my plant is characterised by flat, sometimes three angled shoots, which grow 4-5 cm wide and up to 60 cm long. The growth is mainly upright. Its dark-carmine (DIN 6164 NR. 8L Heucherarot) blooms, which appear usually from May to August, are about 14 cm long and 13 cm broad. They do not smell. The winter bloom is a bright cinnobar (so-called field-poppy-red). The anthers and sepals are cream white. The stamens are reddish. The flower tube is strongly spined. The buds have similar characteristics to those of the 'German Empress'. The scales of the bloom tube and the outside petals are coloured for a long time before the bloom opens fully and extend so to a certain extent during the bloom time. The remarkable thing about my plant is that it is able, at the same time as having buds, to also have blooms and fruits and still grow. I have noticed no diseases. The plant-ripened fruits diameters vary from 1 cm to 5 cm depending on the *Epicactus* used as parent. It also turned out well as a pollen parent. Fruit resulting from crosses with this plant ripen much more quickly. It takes only three months from pollination to full ripeness of fruit. The predominant temperatures are under 20°C (at the end of August to the end of November).

As a grafting scion my 'Ackermannii' is very suitable. The scion does not grow. The plant has been in a wooden tub lined with PVC foil (approx. 50 l), since 1975. It weighs about 60 kg and due to its size is difficult to move. So far it has not been repotted either. From the middle of May to the middle of October it is under large leaves and coniferous trees and receives the full midday sun from 11 to 2 o'clock. It is drenched regularly with bore water. This water is so corrosive that even copper tube discolours and after short time the leaves of oak, birch, maple and rhododendron become brown. At other times it is watered with rain water. It is fertilized during the summer time with diluted liquid cow and chicken manure with an appropriate addition of potash. Before frosts come (about the middle of October to the middle of November) I move the plant temporarily into a frost-protected greenhouse. After

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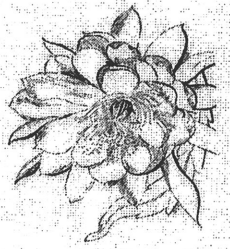
that the location is a windowless cellar with three hours of artificial light daily (HQL and WELL 70 Watts), there is a fan to circulate the air (16 Watts) which runs for six hours each day. From March to the middle of May it is then back in the unheated frost-protected greenhouse. The plant is not watered from the middle of September to the beginning of March. The average winter temperature is about 5-8°C. The cellar has a very high air humidity. Nevertheless no marks appear on the shoots as happens with other Epi hybrids.

Due to these outstanding characteristics I made this 'Ackermannii' the basic stock of my new hybrid breeding. Its past gives some clue of its robustness. Also the range of colours and bloom size are promising. It has similar flowers to 'Wowis Cora? Or like 'Professor Ebert, it is however more durable than many plants. If I think for example of the hybrid 'Clown', which I have grown for five years and which so far has not flowered despite its size, then I am of the view that for our Central European climate new paths must be taken for breeding. We should not use warmth-loving parent plants. Few growers have a winter garden or a greenhouse for tropical plants, let alone a suitable hibernation space. I would not want to say anything against the wonderful California breeding, but climatically here they are nevertheless often very delicate and generally require more fastidious care. The same applies to the elegant Peter EN hybrids in my experience. The old hybrids of Haage as well as the new ones from Helmut Paetzold are much more durable and more successful. In summary it can be said that this hybrid deserves to be used more widely. Since the plant flowers almost all year round, I cannot say whether in a year it shows 150 or 300 blooms, to the viewer. As well as this plant I have 14 other 'Ackermannii' cuttings, but none possesses the characteristics of my miracle plant. It would interest me whether other Epi friends possess a similar 'Ackermannii' hybrid.

### References:

Bockemühl, J.: *Disocactus nelsonii*. EPIG 11 (1999), S. 3-8

Vollmer, B., Bauer, R.: Fragekasten: Eine kritische Stellungnahme zu *Epicactus 'Ackermannii'*. EPIG 10 (1998), S. 65-67



## Now is the time.....

**Epiphyllums** - prune and repot if necessary

**Hoyas** - enjoy the flowers (and check for mealy bugs and other pests)

**Ceropegias** - likewise

**Schlumbergeras** - fertilise and water carefully

## Hoya Habitats.....

*This was the title of the talk Jane Griffith gave at our January meeting. This is what she said.... ..*

According to Paul Forster, David and Iris Liddle in an article published in *Asklepios* in December 1999 (Vol 78) the genus *Hoya* comprises over 300 species—about 200 of these are in cultivation and less than 40 are grown by garden enthusiasts.

So where would you go if you wanted to find hoyas in their natural habitat? The map on page 14 shows those parts of the world where you might go. Enthusiasts such as Dale Kloppenberg (editor of *Fraterna*) and Ted Green of Hawaii have travelled to the Philippines where they have discovered hoyas growing in jungle, along streams, mangrove swamps and in open areas. Here in the Philippines they found a number of sub-species of *incrassata*, also *tsangii*, *multiflora* (Shooting Star), *pubicalyx* and *cumingiana*. They have also visited Malaysia – the peninsular and the islands of Sabah and Sarawak but it was especially in Sabah that they found good specimens of *acuta*, *diversifolia*, *erythrina*, *lacunosa*, *micrantha* and *mutiflora*.

In Thailand at least 32 described species of hoyas have been found including *acuta*, *carnosae*, *diversifolia*, *erythrina*, *kerrii*, *subquintuplinervis* (*Chiang Mai*), *lacunosa*, *micrantha*, *nummularioides*, *motoskei* (Snowball). Hoyas are found in most parts of Thailand – the peninsular, north and north east and the south west and in a range of localities from the seashore to the highland forests.

Java is the home of the very popular green flowered hoya *cinnamomifolia*, also *lacunosa*, *diversifolia* and *multiflora* plus many others. Hoyas are also found on other Indonesian islands especially Sumatra and Celebes.

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The vast country of India is also home to some hoyas especially in the foothills of the Himalayans where the temperatures are cool and mist may roll in. These are the hoyas that we are able to grow fairly easily in the Wellington region – *arnottiana*, *globulosa*, *linearis*, *polyneura* and *serpens*. *Pauciflora* grows in South West India and Sri Lanka in shady areas with high humidity, and *acuta* is found in the Ganges Delta where the humidity is also high.

China, especially in the south, is the home of *carnosa*, *compacta*, *fungii* and *multiflora* – all species that can be grown in the Wellington region.

New Guinea, where the temperatures are hot and the humidity high, is the home of *anulata*, *coronaria*, *kenejiana* and many other species which can only be grown successfully in the Wellington region when heat is applied in the winter. The same is true for *diptera*, (found in Vanuatu and Fiji), *vitiensis* (named after the island of Viti Levu in Fiji) and *samoensis* from Samoa.

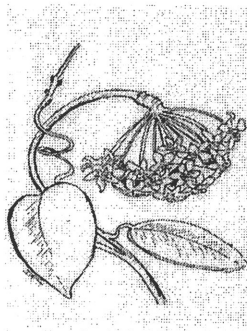
In Australia there are a number of sub-species of *australis* as well as *macgillivrayi* and *nicholsoniae*. All of the Australian hoyas are found in Queensland and one or two on the northern border of New South Wales – in other words above or close to the Tropic of Capricorn.

Such a whirlwind trip around the hoya habitats must necessarily skim over some fascinating information and also miss out some important places where one might discover hoyas. Two useful references which have recently been published will provide you with further information:

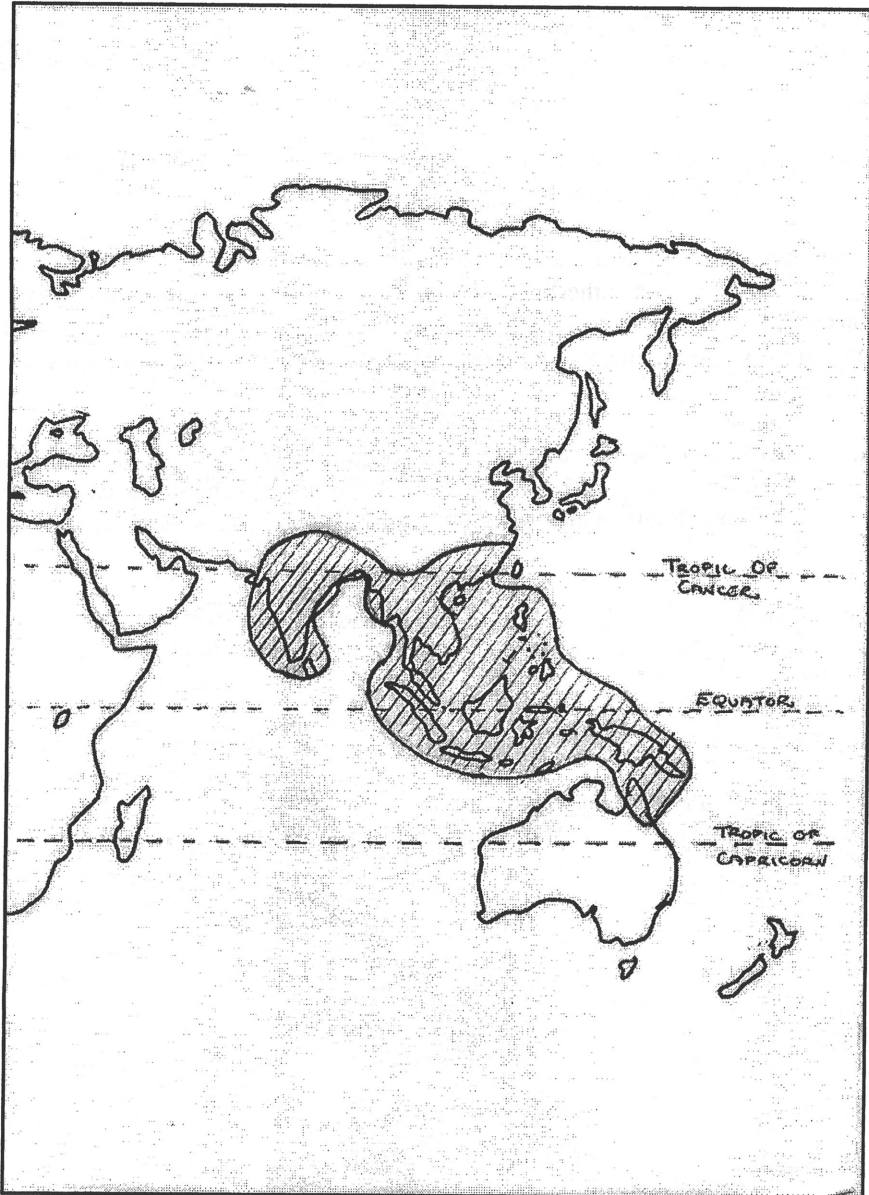
[Hoya Basics – a Beginner’s Guide to Growing and Caring for Hoyas](#) by Dale Kloppenburg and

[The World of Hoyas – a pictorial guide](#) also by Dale Kloppenburg

Both of these books were published in 1999 – the former being available to members through our library.



## Location of Hoya Habitats





## **Subscriptions for the year 2001 are now overdue.**

The society's subscription year runs from January to December. Subscriptions for 2001 are now overdue. Please send your subscription to the treasurer - accompanied by the renewal form included with this issue - or bring it to the next meeting.

### **Advertise in *Epiflora***

Rates are:

whole page	- \$10
Half page	- \$5
Quarter page	- \$3

Contact the Editor for further details

## **Odd Cuttings and Seeds**

### **Plant a garden...**

First plant four rows of peas – promptness, preparation, purity, perseverance.

Next plant three rows of squash – squash gossip, squash unfair criticism, and squash indifference.

Then plant five rows of lettuce – let us be faithful to duty, let us be loyal and unselfish, let us be true to our obligations, let us obey rules and regulations, let us help one another.

No garden is complete without turnips – turn up for meetings, turn up with a smile, turn up with new ideas, turn up with determination to make everything count for something good and worthwhile.



## *Epiflora*

### **Invisible writing on labels...**

*Non-fade pens do*

*Water-resistant ink isn't  
permanent ink isn't*

You know the problem. We have all experienced this - we find the label on a special plant and it is entirely blank. What is to be done about it ... we will assume that you have not also written the name on the tip of the label - where, under the soil, it will be safe from fading. You could throw the now anonymous plant away - or is there a way to read the invisible.. Well here are a few suggestions from a variety of people to get you going (no guarantees offered) - have you any more?

- look at the label under a bank teller's ultra-violet light
- put the label in the freezer - and then study it when you get it out
- shade the surface of the label gently with a pencil.

### **Euphorbia epiphylloides...**

Did you know that there is a euphorbia named after its presumed similarity to the species *Epiphyllum* ?

It is *Euphorbia epiphylloides* S.Kurz, first described in 1870.

It is a tree type, generally between 6 – 12m tall, and is propagated by seed or cuttings. It is an Indian species, distributed in several localities along rocky coasts of the Andaman Islands, Bay of Bengal. There have been no recent sightings and therefore it may be extinct in habitat.

- from The Euphorbia Journal, vol 8.

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### **Hoya 479** - photo by R Griffith

This hoyia is described as having 5 cm leaves on a neat vine. It has globe-shaped pale yellow flowers with white corona and a red-eye. The plant has many umbels and is a repeat flowerer. It is categorised as "intermediate" which means it must not be subjected to temperatures below 5°Celsius. Has anyone any more information on this plant?

## **A New Epiphyllum Booklet.**

A note in the most recent issue of "*The Epiphyllon*" states that a number of members of the Epiphytic Cactaceae-Asclepiadaceae Society of Australia have collaborated to produce a 16 page booklet "*Growing Epiphyllums for Enjoyment In Coastal New South Wales*" It contains a great deal of useful information on propagating and raising Epiphyllums and gives a bit of their history as well. Copies of the booklet are available from the secretary of the society, Ted Clapson. (51 Murrandah Avenue, Camden 2570). The cost is \$A4 for the monochrome version and \$A5 for the version containing some colour plates. Add postage if ordering by mail..

## **Back Numbers of "Epiflora" .....**

The first edition of *Epiflora* appeared in March 1992. We have limited stocks of back-numbers for most issues from Volume 2 - issue number 1 (March 1993) onwards. Prices are 50c per copy plus postage if applicable - contact the Editor ..

## **Book Review - "Hoya Basics".**

*Virginia Stead reviews a book that has just arrived in our library - Hoya Basics by Dale Kloppenburg..*

This 44-page book is meant as a companion to "The World of Hoyas - A Pictorial Guide"

Dale Kloppenburg has studied and collected hoya species in their native habitats since World War II so can be regarded as an expert on the subject.

This book covers Propagation by Stem Cuttings, Leaves and Seeds; Fertilizers and Fertility; Pots and Potting. Also goes into Diseases and Pests.

Dale teaches us all about the plants including the Leaves, Stems and Inflorescence. There are also some coloured pictures of some of our favourite hoya flowers.

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The book even covers the complex subject of grafting Hoyas and has pages of lists of "Which Hoya Species are Found Where".

With all these subjects covered it is obvious that this is a book that should be read from cover to cover by everyone who is even slightly interested in Hoyas.

## **Future Publication Dates..**

**EPIFLORA is published quarterly by the Wellington Epiphyllum and Hoya Society.**

Comments and contributions are most welcome.

*The society aims to encourage discussion and debate; opinions expressed are those of the authors and do not necessarily represent those of the society. It is the policy of the society to publish corrections of fact but not to comment on matters of opinion expressed in other publications All material in Epiflora may be reprinted by non-profit organisations provided that proper credit is given to WEHS, Epiflora and the author.*

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*Closing dates for contributions:*

*Winter 2001 edition - 12th May 2001*

*Spring 2001 edition - 11th August 2001*

*Summer 2001 edition - 10th November 2001*

## **Subscriptions:**

*Subscriptions are due on 1st of January and are:*

Members - \$12.00  
(overseas members \$NZ16.00 or \$US12.00)

Additional Associate Members - \$4.00

## **Society web address:**

*Find us on the web at : [www.anwyl.com/epihoya](http://www.anwyl.com/epihoya)*



The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity.

The second part of the document provides a detailed explanation of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is described in detail, with examples provided to illustrate the concepts.

The third part of the document discusses the various types of accounts used in accounting. It explains the difference between assets, liabilities, and equity accounts, and how they are classified. It also discusses the importance of understanding the normal balances for each type of account.

The fourth part of the document discusses the process of adjusting entries. It explains why adjusting entries are necessary and how they are prepared. It provides examples of common adjusting entries, such as depreciation, amortization, and accruals.

The fifth part of the document discusses the preparation of financial statements. It explains how the adjusted trial balance is used to prepare the income statement, balance sheet, and statement of owner's equity. It also discusses the importance of reviewing the financial statements for accuracy and consistency.

The sixth part of the document discusses the closing process. It explains how the temporary accounts (revenues, expenses, and owner's drawings) are closed to the permanent accounts (retained earnings and owner's equity). It provides a step-by-step guide to the closing process.

The seventh part of the document discusses the importance of internal controls. It explains how internal controls can help prevent errors and fraud, and how they can be designed to ensure the accuracy and reliability of the financial information.

The eighth part of the document discusses the role of the accountant. It explains the various responsibilities of an accountant, including recording transactions, preparing financial statements, and providing financial advice to management.

The ninth part of the document discusses the importance of ethics in accounting. It explains how accountants should adhere to a code of ethics and how they should handle conflicts of interest.

The tenth part of the document discusses the future of accounting. It discusses the impact of technology on the profession and the need for accountants to stay current in their knowledge and skills.