

ANFANG GUT. ALLES GUT.

Aktualisierungen

2



ANFANG GUT. ALLES GUT.

Eine Aktualisierung von »Pobeda nad solncem«

Sieg über die Sonne/Victory over the Sun (1913)

Eine Oper von *Alexeij Krutschenyh* in 2 Akten und 6 Bildern

Musik von *Michail Matjuschin*

Dekoration von *Kasimir Malewitsch*

Prolog von *Welimir Chlebnikov*

Textfassung 1913.

Erstaufführung 1913, Luna Park, St. Petersburg

Beteiligte:

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Peter Wächter *Brüssel*
Susanne M. Winterling *Berlin*
Stand Dezember 2010

INTRODUCTION

In April 2010 the first fanzine of »Beginning Good. All Good.« was published, recommencing with the attempt to actualise the Russian Futurist opera »Victory over the Sun« of 1913 – a project which had started in March 2008 with a small exhibition in form of a collection of artistic propositions of preliminaries at the Aktualisierungsraum in Hamburg. This attempt, taken up again by Eva Birkenstock, Nina Köller and Kerstin Stakemeier two years later, together with a group of around 35 invited artists, musicians, theoreticians and other producers, is projected to result in three fanzines, a concluding publication, a series of performances, lectures, workshops, and two exhibitions – one to be held throughout May 2011 at Basso in Berlin, and one at the KUB-Arena of the Kunsthaus Bregenz in July 2011 (other venues may follow). This second edition of our fanzine presents an extended and re-edited version of the first one: artists have reworked their contributions and replaced them by new material, as we did with our own introduction, which was effectively rewritten. So far not all artists participating in this project are represented in it, the group is still growing and a third and last edition is planned to be published in May 2011 parallel to the first exhibition at the Basso in Berlin.

Our actualization of the »Victory over the Sun« is not conceived as one self-enclosed entity, one work, one opera. Our

joined investigation of this pre-revolutionary Gesamtkunstwerk rather aligns a series of actualizations of the opera as a whole, as much as of its parts, its surroundings, its backgrounds and foregrounds, its media and contents. We investigate the question of what Russian Futurism had aimed for and how it was handed down in time: how, in effect can we re-discuss the »Victory over the Sun« in art as a contemporary proposition? The role of the three fanzines in this process is a collection of material, which we all assemble towards a joined actualization, towards ideas opening to a range of propositions in order to suggest how the sun might be conquered in 2010/2011, and how the Russian Futurism of the pre-revolutionary 1910s might be relocated in our very own time – which, far from being pre-revolutionary, seems to rather suggest that the sun might always shine, as long as the future is imagined to look just like the present.

With the actualisation of the Futurist »Victory over the Sun«, we are cherishing the thought of a possibly contemporary meaning in the historic tales of Russian Futurism's counteractions to Western Modernism, that tradition has still to be broken, where it renders art as a stale format of self-reflection and that those practices in art which look back or are turned back into and towards their pasts might actually be the only once who render art as a truly contemporary and 'futurist

cally' progressive format of action. We are debating our desire of a Futurism in our own time. »Beginning Good. All Good« looks back at Russian Futurism to step into a contemporary future of this past. For this, we are, in this second edition of the fanzine, yet again gathering historical information, documents, artistic re-combinations, associations and discussions, which try to approach a material, which is separated from our own times by almost one hundred years and by our own places by a whole continent. We are picking up what we can know to find out what we might want to aim for.

The futurist opera »Victory over the Sun« premiered in Petersburg in 1913 and aimed to »form a collective work on the basis of language painting and music«. This programmatic expression was coined by its authors, the poets Velimir Khlebnikov and Aleksei Kruchenykh, the composer and painter Mikhail Matiushin and the painter Kazimir Malevich, who wanted to construct an »antiharmonic« work, opposing the signature of their own time. This time was characterized as that of the Tsarist Russia, stuck, after the first large-scale revolutionary upheavals of 1905, between the economical and political need for an industrial modernization and the living tradition of peasant bondage. The intellectual classes in this society were quite aware of the structural changes Western societies

had undergone and what these changes had meant to the production of art within them. But the social basis of the Western avant-gardes, general education and a secularized patronage of the arts, located at the representational core of a capitalist nation state had little in common with their role or ambition within Tsarist Russia. While Italian Futurism at the same time affirmed a machine world, which rose as a countering figure of the humans scale, the human body and its organic being, culminating in their appraisal of the First World War as a poetic experience. Russian Futurism on the contrary proposed an idea of the future, which was formed only from a thorough deconstruction of the present and its prehistory. Futurism here was needed, the future was at stake and in danger, not only aesthetically but also politically, as the Tsarist society did crumble but violently raged against its contestants. Russian Futurism had decidedly countered Marinetti's Italian propositions, desiring a socialist revolution, (even) if not a Bolshevik one. It inherited the Russian Formalists strategies of deconstruction, reconstruction and alienation Victor Shklovsky's re-adaptation of Russia's literary traditions. Antiharmonic strategies aligned them with one another and made them the natural enemy of traditionalism as much as of immediate electrification. Still, artists were proposing themselves as futurist geniuses, as individuals of creation, not, as those who, like

Vladimir Tatlin or Varvara Stepanova, would grow out of the Futurist traditions, as collective workers of cultural productions. And thus, still, looking back at »Victory over the Sun« from today is not an all-embracing nostalgia of the past. »Victory over the Sun« was by no means an anticipation of the Russian revolution, which followed only four years later, it was a contested ground, an attempt to relocate Russian Futurism as an artistic practice within a changing time. »Beginning Good. All Good« does not at all aim for a nostalgic glorification of a yet unrealised pre-history. The dis-harmonies of the futurist original is still present but it was altered and reconfigured by time and place, as where its genres, theatrical performances, paintings, musical scores and instruments, formations and practices, the all changed their meaning since and still do so today. We want to find out what actualizations lie in front of us, if we reposition the »Victory over the Sun« today.

»Beginning Good. All Good«

– An Excursus to Actualization

Our perspective on »Victory over the Sun« is not that of historians, who want to secure their own present by allocating its justification, its values and presuppositions within a past, within a pre-history, which is

referred back to as a constant stabilizing force – quite on the contrary – in taking up Walter Benjamin's and Gilles Deleuze's concept of actualization, we are longing to characterize the histories we are engaging in as starting points of yet another present, yet another past and yet another gaze of history back at us.

In Benjamin's own writings this function becomes apparent in his introduction of the figure of actualization in the course of his critique of historicism: »It can be seen as the methodological endeavour of this project to demonstrate a historical materialism, which annihilates the idea of progress from itself. Its core concept is not progress but actualization.« Benjamin himself relentlessly takes up moments in history that remained unfulfilled, threads that were lost or ended abruptly, to contest their status as mere pre-histories of the present, suggesting their actualization, their realization. For Benjamin, actualization bears the chance to reassess the nineteenth century, the pre-histories contained in the architecture of the arcades, the early histories of photographic portraits or the feudalist remains in the everyday.

Benjamin's model of a history in actualization proposes for us a sense of time that punctures moments of significant actions and works out their historical particularities, that recognizes their

reappearances throughout history in their differences and parallels. Deleuze's reassertion of the principle of actualization thirty not even years later adds another element of historical thought central to our project to actualize the »Victory over the Sun«. In Deleuze's recovery of the Benjaminian concept of actualization, the historical dynamisms implied in Benjamin's Arcades Project are set into motion and result in an ongoing disintegration and reconfiguration within narrations of history. This challenges an understanding of history that perceives it as a series of detectable voluntary acts that are to be understood as instrumental. We cannot simply grasp the historical materials preserved of Russian Futurism today and pull them into the direction which we think of as progressive now – rather – the materials are in themselves already shifting and repeating themselves in time, we are encountering them in other forms, in their repetitions. They are no longer originals. In Deleuze's view, means and ends do not stand in a clearly defined relation to one another but rather are in a constant mode of deviation, shot through with social structures in which sense is produced but not given. Deleuze implies that the moments of actualization themselves are not simply voluntarily shifted by a historical subject and transposed from one historical moment to another, but instead themselves imply a discrete sense of temporality. Actualizations, so to speak, surface in the course of

repetition. Here the concept of actualization is taken as a model not so much of historiography but of historicity, a mode more than a method. For Deleuze, the present itself becomes the most contested temporality. It is shot through with past times and past temporalities: »It becomes clear, that the process of actualisation always contains an inner temporality, according to what is actualised, to what changes. Not only each type of social production has an extensive inner temporality, but its organised parts, too, imply specific rhythms.« Deleuze's sense of actualization is not one in which one temporality is sought in order to be actualized, as it is in Benjamin's attempts to recover past instances, threads, battles, expressions and materials. For Deleuze fulfilment is never fully reached, but never fully negated either. In one sense, Deleuze realizes Benjamin's idea of a »positive barbarism« he exchanges sets of historical values and conventions with their 'endless returns', their repetitions, in which, again and again, sense rises from non-sense. In Deleuze's construction, actualizations are repetitions in which involuntary recollections occur. Here, pasts are transversing into the present, actualized and actualizing at the same time. Benjamin, identifies discrete entities to be actualized, moments of lived realizations, fragments to be excavated from their present and transposed into ours. For Deleuze, such an authored teleology would imply a sense beyond its nonsensical

realization. Deleuze contests the existence of such detectable entities as Benjamin proposes them, subjects or objects, instead expanding a dynamism, actualizations in repetition, involuntary structures, leaping forward into the past as well as the future. For him actualizations have retrospectively already altered the temporalities and identities of the past, and the present cannot hold on to itself other than in accounting for the different temporalities and structures of multiple temporalities subsisting in it. »It is only the present that exists in time, it brings together the past and the future and contains them within itself. But it is only the past and the future together, which insist in time and divide the present ad infinitum. Not three consecutive dimensions but two concurrent readings of time.« Deleuze opens up the present as a blind-sighted field of temporalities, which gains sight only through the insistence of the past and future in it.

And again –

»Beginning Good. All Good

This fanzine presents one step ahead in our project of actualization, a short discussion of what actualization offers to us as a mode of thought, as a complication of history in front of our eyes and confronts it with the first central manifesto of Russian Futurism »The First All Russian Congress of Futurian Bards (The Futurist Poets)«, written by Aleksei Kruchenykh, Kazimir Malevich and Mikhail Matiushin in July 1913.

ARTISTIC CONTRIBUTIONS

- 13** Thomas Baldischwyler
- 21** Mareike Bernien und Kerstin Schroedinger
- 28** Nine Budde
- 32** Robert Burghardt
- 34** Fox Hysen and Susanne M. Winterling
- 38** Nicholas Matranga
- 40** Ruth May
- 44** Avigail Moss
- 48** Andreas Müller
- 50** Johannes Paul Raether
- 54** Jessica Sehart
- 60** Amy Sillman
- 64** Dimitry Vilensky
- 68** Peter Wächtler
- 74** Susanne M. Winterling



— Look
On Color
By Bill



— Look On Color
By Bill



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2. The second part of the document is a list of the names of the members of the committee.

3. The third part of the document is a list of the names of the members of the committee.

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BETWEEN TWO ECLIPSES



April 17, 1912

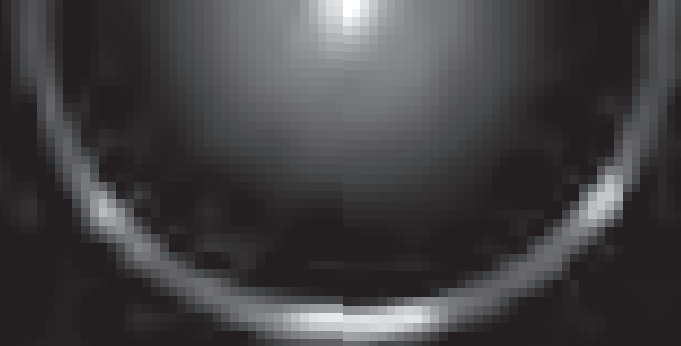




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Everyone has their light, and every star
has its own way of shining. Some are
bright and bold, some are soft and
gentle. But all of them are part of
the same universe, and all of them
are important. So be yourself, and
let your light shine. That's the
best way to make a difference.





August 21, 2017

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Eclipse of 1917

at Grand Rapids, Minnesota/Minnesota, 1917

Eclipse of 1918 in view from US and

its path across southern Canada, Alaska, Pacific Coast, 1918

from Grand Rapids, Minnesota, Great Lakes, 1918

Viewing from the east, Grand Rapids, 1917

Eclipse of 1919

at Grand Rapids, 1919

2001 - 1 hour eclipse, Grand Rapids, 2001

View from Grand Rapids, Minnesota, Great Lakes, 2001

Viewing from the east, Grand Rapids, 2001

Grand Rapids, Michigan/Minnesota, 2001

Grand Rapids, 2017

Eclipse of 2017

FINE







[The Angel's] eyes are staring, his mouth is open, his wings are spread. This is how one pictures the angel of history. His face is turned towards the past. Where we perceive a chain of events, he sees one single catastrophe which keeps piling wreckage upon wreckage and hurls it in front of his feet. The angel would like to stay, awaken the dead, and make whole what has been smashed. But a storm is blowing from Paradise; it has got caught in his wings with such violence that the angel can no longer close them. This storm irresistibly propels him into the future to which his back is turned, while the pile of debris before him grows skyward. This storm is what we call progress.

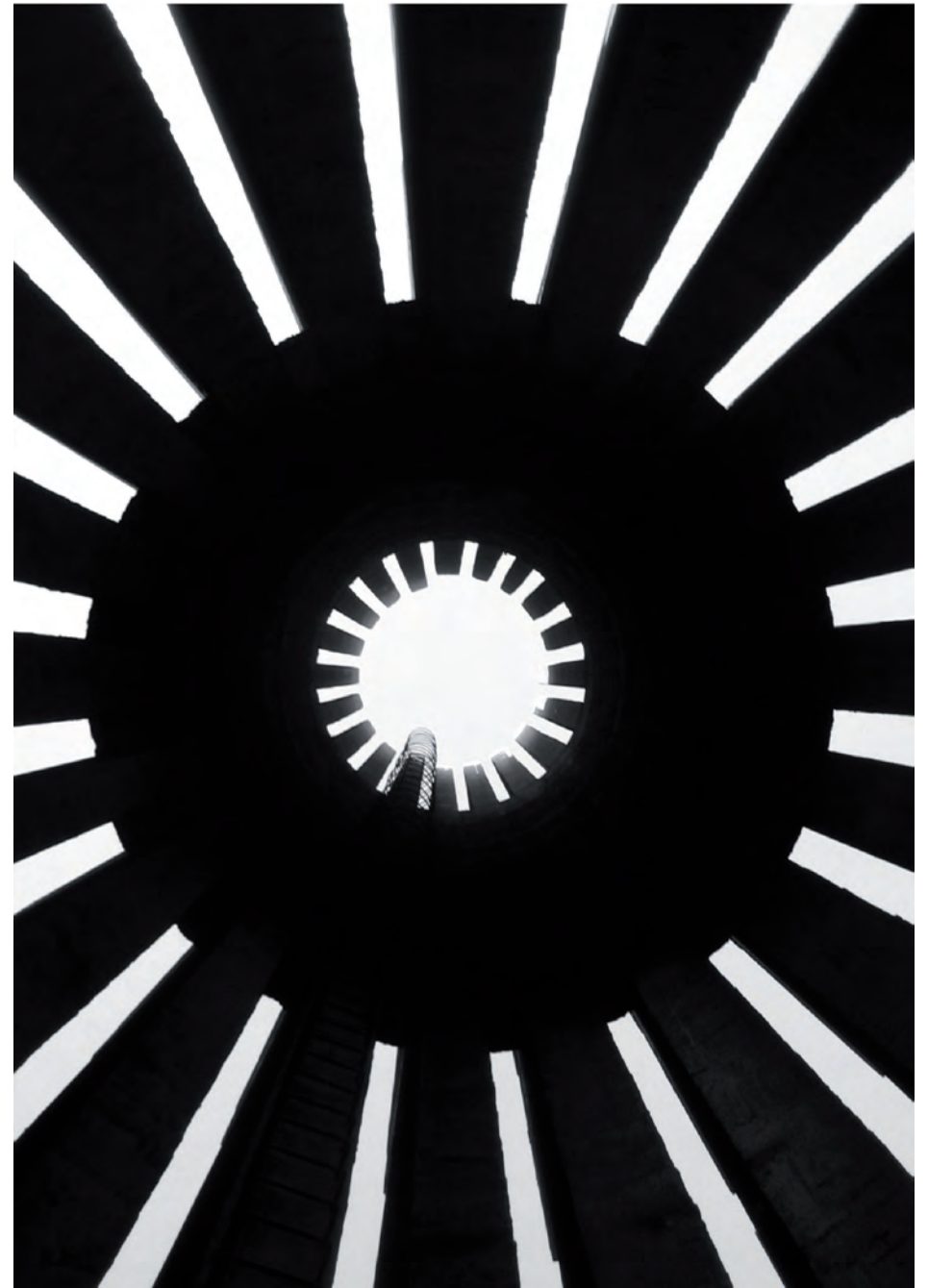
Walter Benjamin - 'Theses on the Philosophy of History', p. 249

The storm called progress (or sometimes otherwise called capitalism) has turned 20th century social housing into ruins, into booty for accumulation. Once symbols of progress themselves, they have become debris, symbols of social engineering and totalitarian urbanism.

I would like to bring those ruins into contrast with other ruins. Monuments of the revolution in former Yugoslavia, that has developed a very specific, abstract and idealistic memorial language - embracing the coming socialist society.

Images:

1. *Elephant and Castle Estate London. demolished in 2010*
2. *Painting: Ueberfall der reisenden Festungen der Zukunft auf die feindliche Stadt 1916*
3. *Monument, Kosmaj, Serbia*
4. *Monument, Kozara, Bosnia*



FH: We started out talking about the dark side of the moon as the way I experienced "Victory over the sun", which is not just a response to the opera itself but also to the scene surrounding the play and to the contextual history. Do you think this is a phenomenological response? The dark side of the moon invokes a certain violence, it is a dark force, reductive. Also, there are more creative possibilities here in the mind than if we compare it to the bright side of the moon easily recognizable.

SMW: the dark side of the moon is a response, a reaction, we are longing to the power of the sun but at the same time know about its failure and we imagine the part that is left out and ignored by "Victory over the Sun" in a dark reality and a glowing in its shadows like bio-fluorescent algae. Shadows as a reality seems to be a more carved out approach than their fussy wanna be accomplices in glamorous light which on their own could not just exist as such. The times changed... ohhh don't neglect the times in between they are under our skin we experienced them. Maybe this sounds like a crazy approach even to call it phenomenological but one could also say a victory over the sun is in the first place a hybris.

FH: We can think of the sun as an object, an object that is life giving, the sun also makes seeing other objects possible. (It's a relationship, one object validates another) But the on the dark side of the moon there are also objects...objects which exist despite the sun. „Victory over the sun“ is a real (as opposed to metaphorical) incarnation the dark side of the moon and of course there are objects that come out of this, one example being Malevich's black square.

SMW: Funny to me that I somehow named this document darkside of the victory and its actually dark side of the moon. I also imagine that the victory over the sun is a sad goal if taken as an image so the real interest is its actualization maybe as overcoming art as a commodity or egoshooter gamepace.

When you talk about it in that way I wanna object and say the dark side of the moon is one that has a necessity; the moon would not be as bright if it would not be surrounded by darkness that's why to me it's less a journey but a necessity as a cheesy example: looking at these guys lovers and wives the other places in their life where they draw energy from or found mirrors of reflection and opposition: it's our perspective that we never had these wives in the spotlight

Malevich's square draws more in a broader sense, an opener as well, so there is loads to talk about but first another image because it's related to practice and the mechanical, technical view these guys were promoting. If the camera lenses are the view onto the world we can try seeing from the inside and the lenses/shutter as an opening. It is the shape of the full moon at one point and everything around dark.

To really have the victory over the sun as a desire/goal seems also to render the 3D space flat again.

FH: The dark side of the moon as a kind of beacon, a reverse projection of light. It feels like what comes into my mind when I read your description of the inside of the camera, or for me, since I don't have much relationship to photography, it's more like the inside of my brain or my eye, more vicious and scary. What I'm talking about reminds me now of Kristeva's descriptions of the deject.

SMW: Somehow it might not be so interesting to narrow it to a certain structure...like this needs this...it is more interesting what dynamiques are at work given these powers and relations. The example with the shutter is appropriate to me not just because of the connection to photography but to the mechanical apparatus in general which the way I understood is a huge part in the opera and maybe seen as a metaphor rather a tool to imagination than a restriction maybe as you are a painter you could imagine from inside the paint bucket...no sorry I am kidding but it's a way of taking the enabler as part of the production...including it in. Maybe because the brain or my eye is not so scary to me.

Notes begin below:

Doing 1, Scene 1.

- Two Futurian strongmen rend the curtain.
- The First strongman slowly leaves.
- Nero and Caligula in one person appears. He has only a left arm, raised and bent at a right angle.
- He stands motionless in a noble pose, then sings. While he is singing the 2nd strongman leaves.
- The Traveller Through All Centuries in an airplane wheels-- he is wearing pieces of paper with the inscriptions Stone Age, Middle Ages, And so on... Nero into Space.
- Nero furtively casts glances through a lorgnette at the wheels of iron.
- He exits half-turned towards the audience.
- He takes off his boots and leaves.
- A Certain Person with Bad Intentions crawls in and listens.
- To the Audience.
- The Certain Person shoots, Traveller drives off and shouts.
- Certain Person falls down and covers himself with his rifle.
- A futurian machine gun appears and stops by the telegraph pole.
- Bully enters, rambles around and sings.
- The Certain Person attacks and silently shoots his rifle a few times.
- Runs away and comes back in a minute.
- The enemy drags himself away by the hair and crawls off on his knees.
- Shows a footballer's technique.

Scene 2.

- The enemy troops march in Turkish costumes-- one in every hundred is lame-- with lowered flags. --Some of them are very fat.
- One of the warriors steps forward and gives the Certain Person with Bad Intentions flowers-- he tramples them.
- Starts a fight with himself. Singers enter in sportsmen's costumes and strongmen. One of the sportsmen sings.

Scene 3

- The Funerarians enter. Their upper half is white with red, the lower is black.

Scene 4

- The sun Carriers enter-- they are so crammed that the sun is not visible.

Doing 2, Scene 5

- The "Mottled Eye" appears.
- He runs off as if watching the skull.
- The new enter from one side and the Cowards from another.
- Disturbed-- as he was sleeping-- the fat man enters.
- He hides it.
- Leaves.

Scene 6.

- He climbs up somewhere.
- The old resident Leaves.
- Looks at the section of the clock: the tower the sky the streets-- all the tops facing downwards as if in a mirror.
- Leaves.
- Fat Man from the window.
- Leaves through the top window.
- Noise of a propeller offstage. A young man enters running: frightened he sings a petty bourgeois song.
- The noise of a propeller is heard.
- Sportsmen walk marching parallel with the buildings.
- An extraordinary noise-- an airplane crashes-- a broken wing is visible on the stage.
- After the crash some rush over to the plane while other watchers say.





"revels:
forms all
directions:
comple-
ture!"



...and the ...
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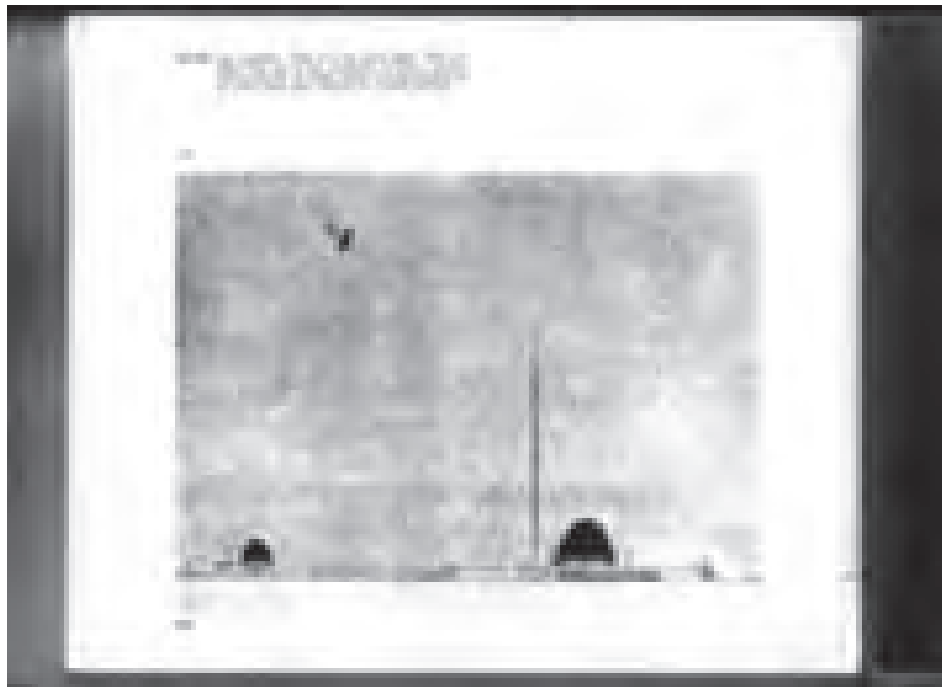


...the mystery
from the transparency
will fly to you...



...the space of
"transparency" will
fly into life...





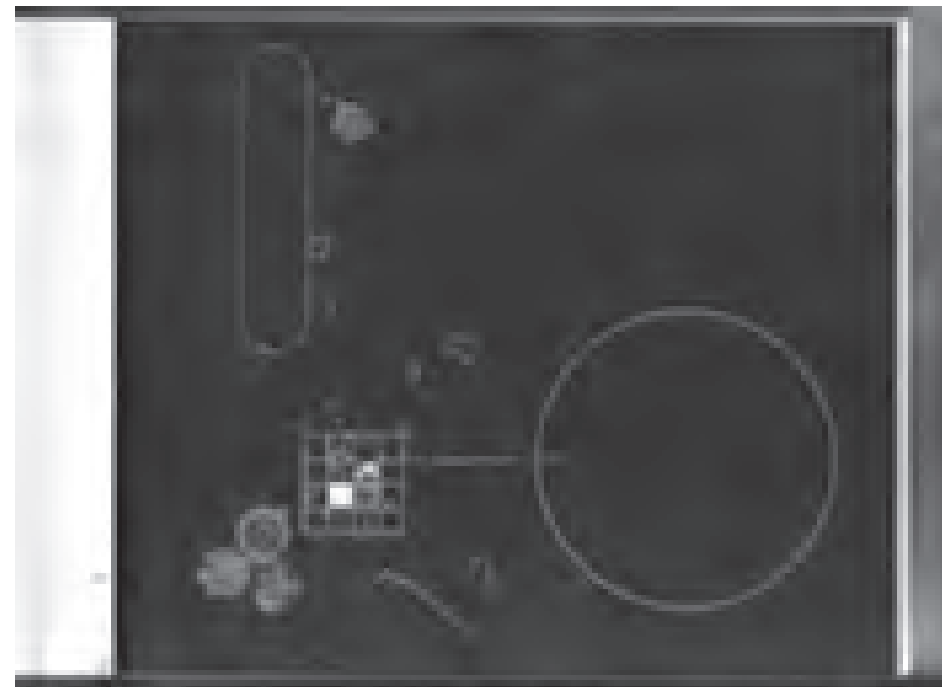
S. 274:

Sources of Illustrations

We have seen that although the Soviet architects of the twenties produced innumerable studies and proposals, the economic difficulties of the times made it impossible for them to complete more than a few of these.

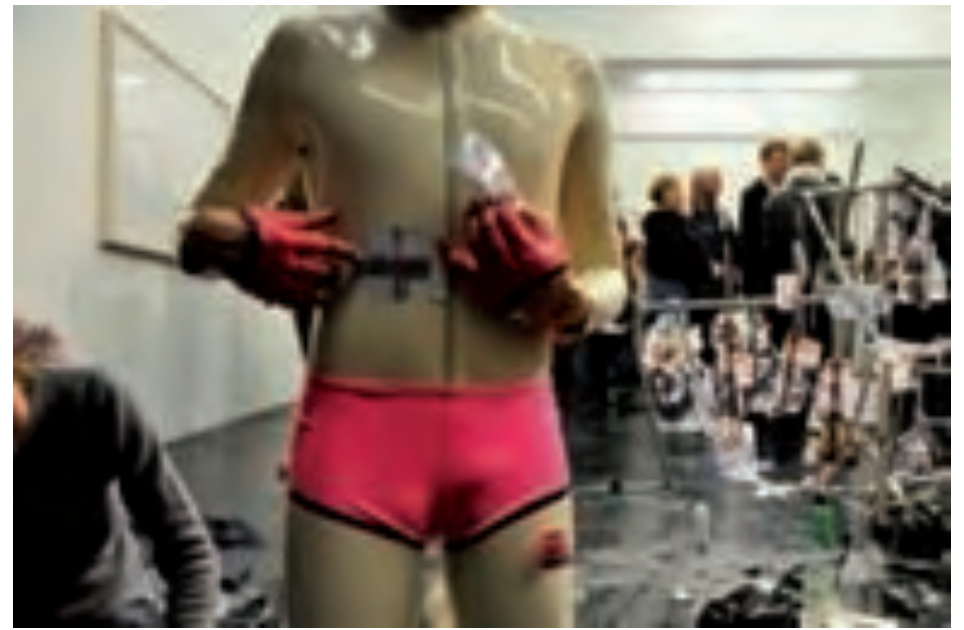
Time has passed. The buildings that were erected have suffered the effects of weather and war. Some have been demolished, others have been radically transformed. Photographs taken thirty years ago have frequently disappeared, like the originals of many drawings, including those of Ivan Leonidov that were destroyed during World War II in the fire that consumed his home.

For all these reasons it has more often than not been necessary to employ not photographs of the actual drawings, but reproductions of varying quality that appeared in contemporary Soviet architectural reviews: *Sovremennaya Arkhitektura*, *Stroitel'naya Promyshlennost*, *Sbornik M.A.O.*, etc. These purely technical considerations necessarily affected my choice, though I would have preferred to use the architectural quality of the work itself as my sole criterion.



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S. 124-125. Originalausgabe „Ville et Revolution“, Paris (Éditions Anthropos), 1967.





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http://www.jessesehrt.de/images/elMedidaDeTrabajadores.mp3
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In this issue:

THE DRAMATIC PERSONAGE OF
ALEKSEI KHUCHENTSAV 1918.
LIBRETTO FOR THE RUSSIAN
CUBO-FUTURIST OPERA,
"VICTORY OVER THE SUN"



WHER SHE CAUGHTER IN ONE



"SHE'S THE ONLY ONE WHO'S NOT A CAT!"

CERTAIN PEOPLE - DON INTENTIONS



THEY, I AM HELD / AND LEAVE NO TRAIL / BUT I CAN
SEE IN A MOMENT TO KNOW / I AM ALL THE
THINGS, I AM THE BEST, TO GET A MANDATORY.

THE AVIATOR



(SOME POINTS)

"I AM BLIND / ONLY THE WORLD AND A BIT
BETTER, AND ONE OF MY FEEL, TOO."

IT IS ESSENTIAL



IN ALL
CULTURAL FIELD

AS WELL AS IN ART



to reject all

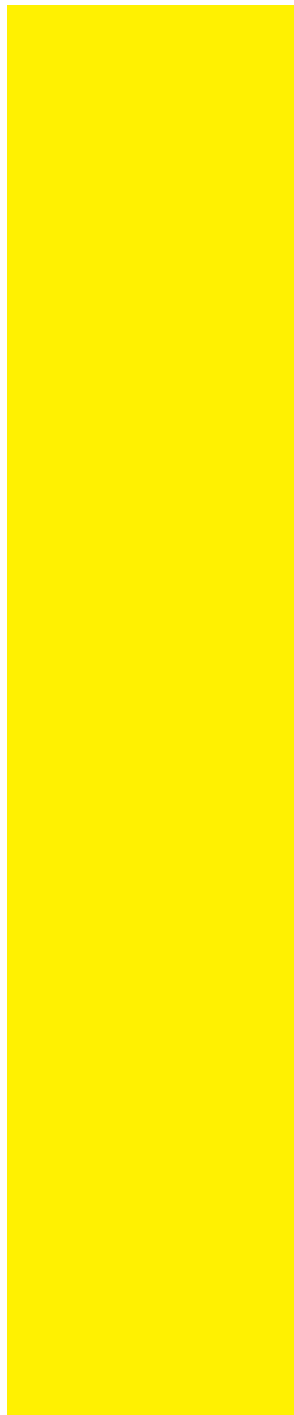
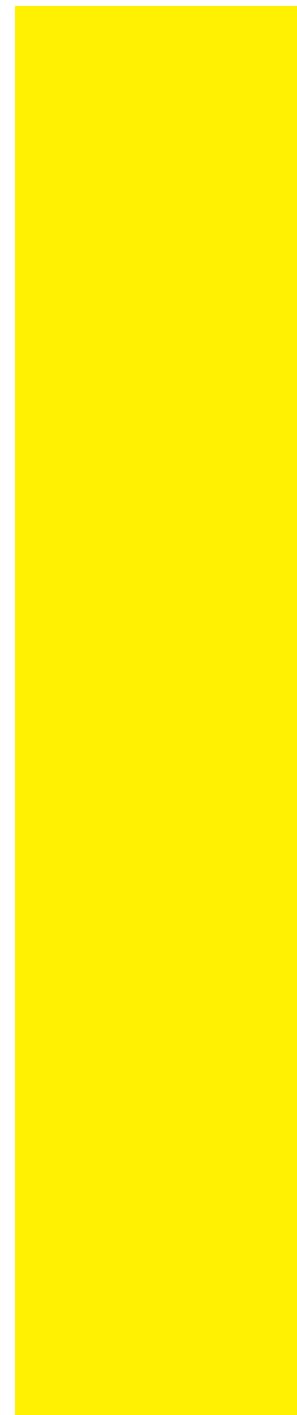
THE DEMOCRATIC ILLUSIONS

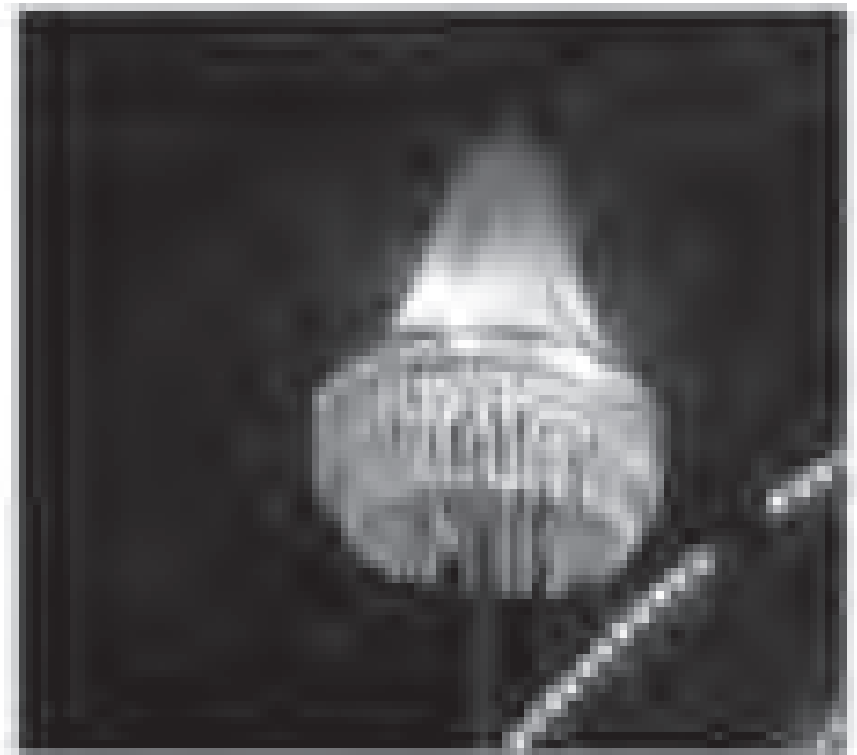


of the
bourgeoisie



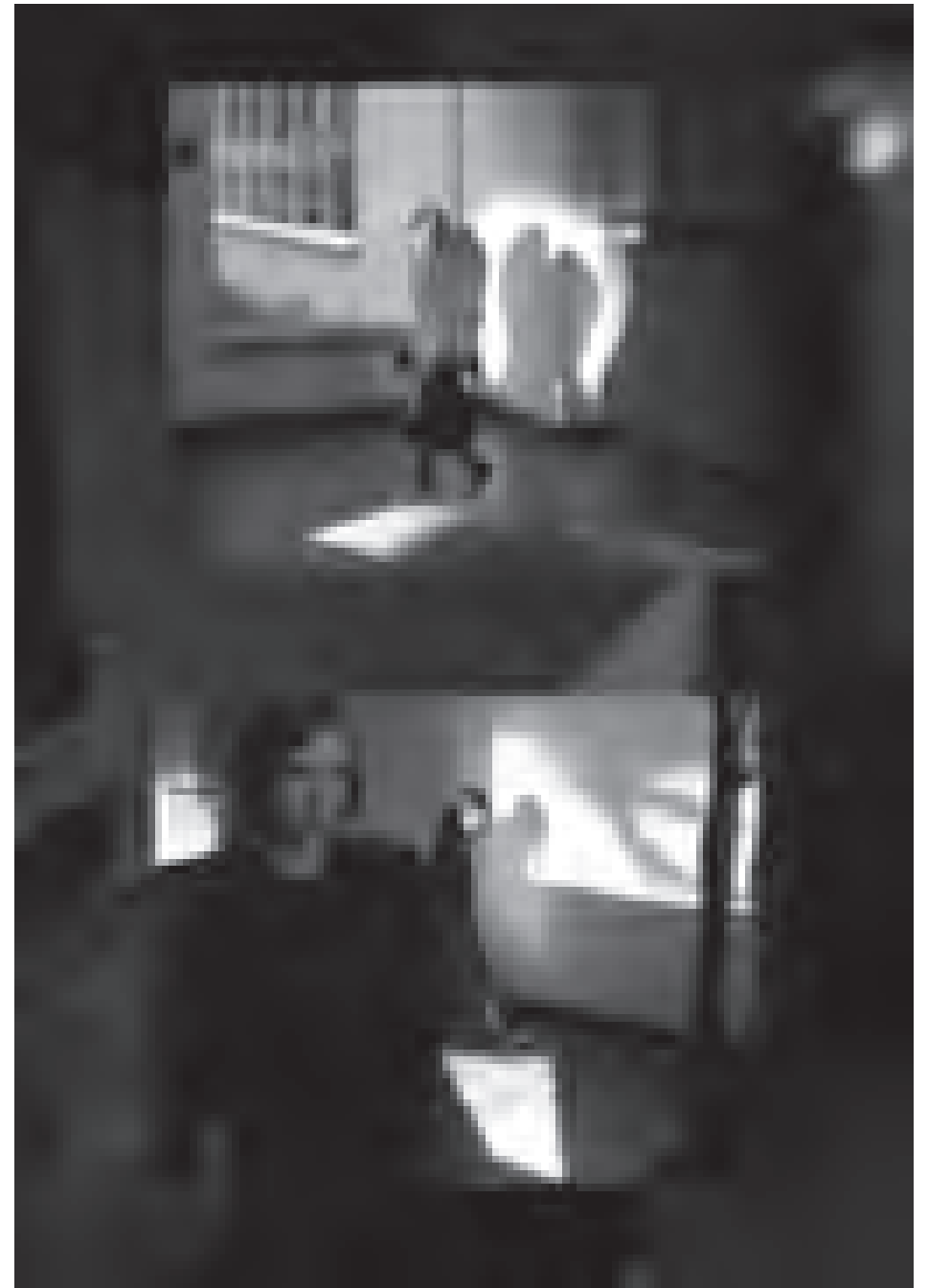






The average woman particularly favored Americanism's message of economic growth. She viewed Americanism's goal to do with a "Manner of production" because the usual way of life (American) was good for all. She was not too concerned to know. The conditions were better and better, and they were getting better, better, better. They would be good, American Americanism meant. And she would like this. She would like it very much. (The American woman's "Manner of production" 12 January 1942)

She would like the American Manner. A good American Manner is good for all. She would like to be a good American Manner. (The American woman's "Manner of production" 12 January 1942)



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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the success of any business and for the protection of the interests of all parties involved.

The second part of the document outlines the specific procedures to be followed in the event of a dispute or disagreement between the parties. It states that all disputes shall be resolved through arbitration, and that the arbitrator's decision shall be final and binding on all parties.

The third part of the document contains the signatures of the parties to the agreement, along with their respective titles and addresses. It also includes the date and place of execution of the agreement.

The fourth part of the document is a declaration by the parties that they have read and understood the terms and conditions of the agreement, and that they have entered into the agreement voluntarily and without any duress or coercion.

The fifth part of the document is a statement of the witnesses to the agreement, who have signed and dated the document in the presence of the parties.

The sixth part of the document is a statement of the notary public, who has witnessed the signing of the agreement and has issued this certificate of authentication.

The seventh part of the document is a statement of the date and place of execution of the agreement.

The eighth part of the document is a statement of the parties that they have agreed to the terms and conditions of the agreement, and that they have entered into the agreement voluntarily and without any duress or coercion.

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STRENGTH

Strength is the ability to exert force against resistance. It is a key component of physical fitness and is essential for many activities of daily living, sports, and occupational tasks. Strength training involves the use of external resistance to stimulate the muscles, leading to hypertrophy and increased force production. This process is primarily driven by mechanical tension and metabolic stress. Key factors influencing strength include muscle fiber type distribution, neuromuscular recruitment, and training volume. Regular strength training can lead to significant improvements in muscle mass and power output, which in turn enhances overall physical performance and metabolic health.

There are several methods used to measure strength, including one-repetition maximum (1RM) testing, isometric force measurements, and dynamic force measurements. Each method has its own advantages and limitations. For example, 1RM testing is highly specific but can be risky if performed incorrectly. Isometric testing is safe and easy to perform but may not fully represent dynamic strength. Dynamic testing, such as using a force plate, provides detailed information about force production over time but is more expensive and complex. Understanding these measurement techniques is crucial for accurately assessing and tracking strength gains over time.

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1. 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 ensures transparency and allows for easy verification of the data. The text also mentions that regular audits are necessary to identify any discrepancies or errors in the accounting process.

2. The second part of the document focuses on the classification of expenses. It provides a detailed list of categories, such as salaries, rent, utilities, and materials. Each category is defined with specific criteria to ensure consistency in reporting. The document also notes that certain expenses may be eligible for tax deductions, and it provides guidance on how to properly document these for tax purposes.

3. The third part of the document addresses the issue of budgeting. It explains how to create a realistic budget based on historical data and current market conditions. The text highlights the importance of monitoring the budget closely and making adjustments as needed to stay on track. It also discusses the role of budgeting in financial planning and decision-making.

4. The fourth 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 ensures transparency and allows for easy verification of the data. The text also mentions that regular audits are necessary to identify any discrepancies or errors in the accounting process.

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8. The eighth part of the document focuses on the classification of expenses. It provides a detailed list of categories, such as salaries, rent, utilities, and materials. Each category is defined with specific criteria to ensure consistency in reporting. The document also notes that certain expenses may be eligible for tax deductions, and it provides guidance on how to properly document these for tax purposes.

9. The ninth part of the document addresses the issue of budgeting. It explains how to create a realistic budget based on historical data and current market conditions. The text highlights the importance of monitoring the budget closely and making adjustments as needed to stay on track. It also discusses the role of budgeting in financial planning and decision-making.

10. The tenth 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 ensures transparency and allows for easy verification of the data. The text also mentions that regular audits are necessary to identify any discrepancies or errors in the accounting process.

11. The eleventh part of the document focuses on the classification of expenses. It provides a detailed list of categories, such as salaries, rent, utilities, and materials. Each category is defined with specific criteria to ensure consistency in reporting. The document also notes that certain expenses may be eligible for tax deductions, and it provides guidance on how to properly document these for tax purposes.

12. The twelfth part of the document addresses the issue of budgeting. It explains how to create a realistic budget based on historical data and current market conditions. The text highlights the importance of monitoring the budget closely and making adjustments as needed to stay on track. It also discusses the role of budgeting in financial planning and decision-making.

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COLLOPHON

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