

ac hīe hæfdon gefrūnen, þæt hīe ær tō fela micles  
 695 in þām wīn-sele wæl-dēað fornam,  
 Denigea lēode. Ac him Dryhten forgeaf  
 wīg-spēda gewiofu, \*Wedera leōdum Fol. 146<sup>a</sup>.  
 frōfor ond fultum, þæt hīe fēond heora  
 ðurh ānes cræft ealle ofercōmon,  
 700 selfes mihtum; sōð is gecyþed,  
 þæt mihtig God manna cynnes  
 wēold wīde-ferhð. Cōm on wanre niht  
 scrīðan sceadu-genga. Scēotend swāefon,  
 þā þæt horn-reced healdan scoldon,  
 705 ealle būton ānum. þæt wæs yldum cūþ,  
 þæt hīe ne mōste, þā metod nolde,  
 se syn-scaþa under sceadu bregdan;  
 ac hē wæccende wrāþum on andan  
 bād bolgen-mōd beadwa geþinges.

## XI.

710 Ðā cōm of mōre under mist-hleoþum  
 Grendel gongan, Godes yrre bær;  
 mynte se mǣn-scaða manna cynnes  
 sumne besyrwan in sele þām hēan.  
 Wōd under wolcnum, tō þæs þe hē wīn-reced,  
 715 gold-sele gumena, gearwost wisse,  
 fættum fāhne; ne wæs þæt forma sīð,  
 þæt hē Hrōþgāres hām gesōhte.  
 Næfre hē on aldor-dagum ær \*ne siþðan Fol. 146<sup>b</sup>.  
 heardran hæle, heal-ðegnas fand.

702. Thorkelin 'ride'; "now nothing left but part of the perpendicular stroke of the first letter."



100

CHAPTER 10

The first part of the chapter 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 not only helps in tracking expenses but also ensures compliance with tax regulations. The text provides a detailed explanation of how to properly categorize expenses and the consequences of failing to do so. It also touches upon the importance of regular audits to identify any discrepancies or errors in the accounting process.

The second part of the chapter focuses on the various methods used to calculate depreciation. It compares different techniques such as straight-line, declining balance, and sum-of-the-years-digits. Each method is explained with its respective formula and the situations in which it is most applicable. The chapter also discusses the impact of depreciation on a company's financial statements and its overall profitability.

The final section of the chapter deals with the treatment of capital assets. It explains how to determine the cost basis of an asset and how to calculate its gain or loss upon disposal. It also covers the rules regarding the recapture of depreciation and the treatment of gifts and inheritances. The text concludes with a summary of the key points discussed throughout the chapter and provides some practical advice for managing capital assets effectively.

10.1

The first section of this chapter introduces the concept of depreciation and its role in accounting. It explains that depreciation is a systematic method of allocating the cost of a tangible asset over its useful life. This process is essential for matching the expense of the asset with the revenue it generates over time. The text also discusses the importance of choosing the right depreciation method based on the nature of the asset and the company's financial goals.

The second section of this chapter provides a detailed look at the straight-line method of depreciation. It shows how to calculate the annual depreciation expense by dividing the total cost of the asset by its useful life. This method is simple and easy to understand, making it a popular choice for many businesses. The text also discusses the advantages and disadvantages of this method and how it affects the company's financial statements.

The third section of this chapter discusses the declining balance method. This method allows for a higher depreciation expense in the early years of an asset's life, which can be beneficial for tax purposes. The text explains how to calculate the depreciation expense using this method and provides examples to illustrate the process. It also discusses the implications of using this method on the company's financial performance.

The final section of this chapter covers the sum-of-the-years-digits method. This method is used to allocate a larger portion of the asset's cost to the earlier years of its life. The text explains how to calculate the depreciation expense using this method and provides examples to illustrate the process. It also discusses the advantages and disadvantages of this method and how it affects the company's financial statements.



- 720 Cōm þā tō recede rinc sīðian  
 drēamum bedæled; duru sōna onarn,  
 fȳr-bendum fæst, syþðan hē hire folmum [hr]ān;  
 onbræd þā bealo-hȳdig, ðā [hē ge]bolgen wæs,  
 recedes mūþan. Raþe æfter þon
- 725 on fāgne flōr fēond treddode,  
 ēode yrre-mōd; him of ēagum stōd  
 ligge gelīcost lēoht unfæger.  
 Geseah hē in recede rinca manige,  
 swefan sibbe-gedriht samod ætgædere,
- 730 mago-rinca hēap. þā his mōd āhlōg;  
 mynte þæt hē gedælde, ær þon dæg cwōme,  
 atol āglæca, ānra gehwylces  
 lif wið lice, þā him ālumpen wæs  
 wist-fylle wēn. Ne wæs þæt wyrd þā gēn,
- 735 þæt hē mā mōste manna cynnes  
 ðicgean ofer þā niht. þrȳð-swȳð behēold  
 mæg Higelāces, hū se mǎn-scaða  
 under fār-gripum gefaran wolde.  
 Ne þæt se āglæca yldan þōhte,
- 740 ac hē ge\*fēng hraðe forman sīðe Fol. 131<sup>a</sup>.  
 slāpendne rinc, slāt unwearnum,  
 bāt bān-locan, blōd ēdrum dranc,  
 syn-snædum swealh; sōna hæfde  
 unlyfigendes eal gefeormod,

722. MS. defective at edge. Zupitza's transliteration of the facsimile of the MS. has '[gehr]an.' There is room for two letters before *hrān*, but there is no evidence for *ge-*. On the contrary, whilst *hrīnan* usually governs the dat., *gehrīnan* more commonly takes the accus. (*pace* Grein).

723. MS. faded at edge. Kemble, Grein-Wülcker, and Heyne '[hē] ābolgen.' Zupitza says: "Now *bolgen* is still distinct, and before it I think I see traces of two letters of which the first seems to have been *g*; but what preceded this is entirely faded."



the first of these was the discovery of the  
 gold mine at Potosi in 1545. This  
 discovery led to a great increase in the  
 wealth of Spain and the power of the  
 Spanish monarchy. The second was the  
 discovery of the silver mine at Zacatecas  
 in 1563. This also led to a great  
 increase in the wealth of Spain and  
 the power of the Spanish monarchy.  
 The third was the discovery of the  
 silver mine at Guanajuato in 1763.  
 This also led to a great increase in  
 the wealth of Spain and the power of  
 the Spanish monarchy. The fourth was  
 the discovery of the silver mine at  
 Taxco in 1763. This also led to a  
 great increase in the wealth of Spain  
 and the power of the Spanish monarchy.  
 The fifth was the discovery of the  
 silver mine at Huancabamba in 1763.  
 This also led to a great increase in  
 the wealth of Spain and the power of  
 the Spanish monarchy.

The sixth was the discovery of the  
 silver mine at Copalimela in 1763.  
 This also led to a great increase in  
 the wealth of Spain and the power of  
 the Spanish monarchy. The seventh was  
 the discovery of the silver mine at  
 Huancabamba in 1763. This also led  
 to a great increase in the wealth of  
 Spain and the power of the Spanish  
 monarchy. The eighth was the  
 discovery of the silver mine at  
 Huancabamba in 1763. This also led  
 to a great increase in the wealth of  
 Spain and the power of the Spanish  
 monarchy.



- 745 fēt ond folma. Forð nēar ætstōp,  
 nam þā mid handa hige-þihtigne  
 rinc on ræste; ræhte ongēan  
 fēond mid folme; hē onfēng hraþe  
 inwit-þancum ond wið earm gesæt.
- 750 Sōna þæt onfunde fyrena hyrde,  
 þæt hē ne mētte middan-geardes,  
 eorþan sceatta, on elran men  
 mund-gripe māran; hē on mōde wearð  
 forht, on ferhðe; nō þȳ ær fram meahte.
- 755 Hyge wæs him hin-fūs, wolde on heolster flēon,  
 sēcan dēofla gedræg; ne wæs his drohtoð þær,  
 swylce hē on ealder-dagum ær gemētte.  
 Gemunde þā se gōda mæg Higelāces  
 æfen-spræce, up-lang āstōd
- 760 ond him fæste wiðfēng; fingras burston;  
 eoten wæs ūt-weard; eorl furþur stōp.  
 Mynte se mæra, \*hwær hē meahte swā, Fol. 131<sup>b</sup>.  
 wīdre gewindan ond on weg þanon  
 flēon on fen-hopu; wiste his fingra geweald
- 765 on grames grāpum. þæt (hē) wæs gēocor sið,  
 þæt se hearm-scaþa tō Heorute ātēah.  
 Dryht-sele dynede; Denum eallum wearð,  
 ceaster-būendum, cēnra gehwylcum,  
 eorlum ealu-scerwen. Yrre wæron begen
- 770 rēþe rēn-weardas. Reced hlynsode;

752. Many editors normalise to 'scēata.' See Sievers § 230.

762. MS. defective at corner. Ettmüller, Wülcker, Heyne 'þær.' Zupitza's transliteration 'hwær,' as if there were no doubt as to the reading, but his foot-note runs: "hwær (hw with another ink, and crossed out in pencil) B, ...ær A; now only the lower part of r left."

765. MS. 'þæt he wæs.' Grein suggested the accepted emendation—the omission of hē.



100

The first part of the document discusses the importance of maintaining accurate records of all transactions. It is essential to ensure that every entry is properly documented and verified. This process helps in identifying any discrepancies or errors early on, allowing for prompt correction and ensuring the integrity of the financial data.

Furthermore, the document emphasizes the need for transparency and accountability. All stakeholders should have access to the relevant information, and any changes or updates should be clearly communicated. This approach fosters trust and ensures that everyone is working with the most current and accurate data available.

In addition, the document outlines the various methods used to collect and analyze data. These methods include direct observation, interviews, and the use of specialized software tools. Each method has its own strengths and limitations, and it is important to choose the most appropriate one for the specific context and objectives of the study.

The document also addresses the challenges associated with data collection and analysis. These challenges include limited resources, time constraints, and the potential for bias or error. To overcome these challenges, it is recommended to develop a clear plan, allocate resources effectively, and use a variety of methods to cross-verify the data.

Finally, the document concludes by highlighting the importance of regular communication and collaboration. By working together, the team can ensure that the data collection and analysis process is smooth and efficient, leading to more accurate and reliable results.



- þā wæs wundor micel, þæt se wīn-sele  
 wiðhæfde heaþo-dēorum, þæt hē on hrūsan ne fēol,  
 fæger fold-bold; ac hē þæs fæste wæs  
 innan ond ūtan īren-bendum
- 775 searo-þoncum besmiþod. þær fram sylle ābēag  
 medu-benc monig, mīne gefræge,  
 golde geregnad, þær þā gramān wunnon;  
 þæs ne wēndon ær witan Scyldinga,  
 þæt hit ā mid gemete manna ænig,
- 780 betlic ond bān-fāg, tōbrecañ meahthe,  
 listum tōlūcan, nymþe līges fæþm  
 swulge on swaþule. Swēg \*ūp āstāg Fol. 147<sup>a</sup>.  
 nīwe geneahhe; Norð-Denum stōd  
 atelic egesa, ānra gehwylcum,
- 785 þāra þe of wealle wōp gehyrdon,  
 gryre-lēoð galan godes ondsacan,  
 sige-lēasne sang, sār wānigean  
 helle hæfton. Hēold hine fæste,  
 sē þe manna wæs mægene strengest
- 790 on þāem dæge þysses līfes.

## XII.

Nolde eorla hlēo ænige þinga  
 þone cwealm-cuman cwicne forlætan,  
 ne his līf-dagas lēoda ænigum

780. MS. 'hetlic'; Grundtvig 'betlic.' Cf. l. 1925.

788. Zupitza and others 'helle-hæfton,' but nothing is gained by making them a compound. For *-an* of the weak declension, *-on* is not uncommon.

Almost all editors insert 'tō' before 'fæste.'







- nytte tealde. þær genehost brægd  
 795 eorl Bēowulfes ealde lāfe,  
 wolde frēa-drihtnes feorh ealgian,  
 mæres þeodnes, ðær hie meah-ton swā.  
 Hie þæt ne wiston, þā hie gewin drugon,  
 heard-hicgende hilde-mecgas,  
 800 ond on healfa gehwone hēawan þōhton,  
 sāwle sēcan: þone syn-scaðan  
 ænig ofer eorþan irenna cyst,  
 gūð-billa nān, grētan nolde;  
 ac hē sige-wæpnum \*forsworen hæfde, Fol. 147<sup>b</sup>.  
 805 ecga gehwylcre. Scolde his aldor-gedāl  
 on ðæm dæge þysses lifes  
 earmlic wurðan, ond se ellor-gāst  
 on fēonda geweald feor siðian.  
 Ðā þæt onfunde, sē þe fela æror  
 810 mōdes myrðe manna cynne  
 fyrene gefremede, hē fāg wið God,  
 þæt him se līc-homa læstan nolde,  
 ac hine se mōdega mæg Hygelāces  
 hæfde be honda; wæs gehwæper oðrum  
 815 lifigende lāð. Līc-sār gebād  
 atol æglāca; him on eaxle wearð  
 syn-dolh sweotol; seonowe onsprungon,  
 burston bān-locan. Bēowulfe wearð  
 gūð-hrēð gyfeþe; scolde Grendel þonan  
 820 feorh-sēoc flēon under fen-hleoðu,

811. Kemble first inserted 'wæs' after 'hē.' Heyne has: '(he *wæs* fāg wið god),' which appears to me a distinct enfeeblement of the MS. reading. *Fāg* comes at the beginning of a line in the MS., and Heyne says it cannot be settled whether or not *wæs* stood before it. This is very misleading. "There was no room for *wæs* before *fag*" (Zupitza), as a glance at the facsimile suffices to show.



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.

In the second section, the author outlines the various methods used to collect and analyze the data. This includes both manual data entry and the use of specialized software tools. The goal is to ensure that the data is both accurate and easy to interpret.

The third section provides a detailed breakdown of the results. It shows that there is a significant correlation between the variables being studied. This finding is supported by statistical analysis and is consistent with previous research in the field.

Finally, the document concludes with a series of recommendations for future research. It suggests that further studies should be conducted to explore the underlying causes of the observed trends. This will help to develop more effective strategies for addressing the issues at hand.



- sēcean wyn-lēas wīc; wiste þē geornor,  
 þæt his aldres wæs ende gegongen,  
 dōgera dæg-rīm. Denum eallum wearð  
 æfter þām wæl-ræse willa gelumpen.  
 825 Hæfde þā gefælsod, sē þe ær feorran cōm,  
 snotor ond swyð-ferhð sele Hrōðgāres,  
 genered wið \*nīðe; niht-weorce gefeh, Fol. 148<sup>a</sup>.  
 ellen-mærþum. Hæfde East-Denum  
 Gēat-mecga lēod gilp gelæsted,  
 830 swylce oncyþðe ealle gebētte,  
 inwid-sorge, þe hīe ær drugon  
 ond for þrēa-nyðum þolian scoldon,  
 torn unlytel. þæt wæs tācen sweotol,  
 syþðan hilde-dēor hond ālegde,  
 835 earm ond eaxle (þær wæs eal geador  
 Grendles grāpe) under gēapne hr[ōf].

## XIII.

- Ðā wæs on morgen, mīne gefræge,  
 ymb þā gif-healle gūð-rinc monig;  
 fērdon folc-togan feorran ond nēan  
 840 geond wīd-wegas wundor scēawian,  
 lāþes lāstas. Nō his līf-gedāl  
 sārlic þūhte secga ænegum,  
 þāra þe tīr-lēases trode scēawode,  
 hū hē wērig-mōd on weg þanon,  
 845 nīða ofercumen on nicera mere,  
 fæge ond geflymed, feorh-lāstas bær.

836. MS. defective at edge. Cf. l. 926.



History

18

The first part of the history of the United States is the period of discovery and exploration. This period is marked by the arrival of Christopher Columbus in 1492 and the subsequent voyages of other explorers such as John Cabot and Amerigo Vesputi. The second part of the history is the period of settlement and the founding of the colonies. This period is marked by the arrival of the first English settlers in 1607 and the subsequent growth of the colonies. The third part of the history is the period of the American Revolution and the founding of the United States. This period is marked by the Declaration of Independence in 1776 and the signing of the Constitution in 1787. The fourth part of the history is the period of the early republic and the expansion of the United States. This period is marked by the War of 1812 and the acquisition of new territories. The fifth part of the history is the period of the mid-19th century and the Civil War. This period is marked by the discovery of gold in California and the outbreak of the Civil War in 1861. The sixth part of the history is the period of the late 19th century and the Gilded Age. This period is marked by the industrial revolution and the rise of big business. The seventh part of the history is the period of the early 20th century and the Progressive Era. This period is marked by the reform movements and the rise of the Progressive Party. The eighth part of the history is the period of the 1920s and the Roaring Twenties. This period is marked by the economic boom and the cultural changes. The ninth part of the history is the period of the 1930s and the Great Depression. This period is marked by the economic crisis and the New Deal. The tenth part of the history is the period of the 1940s and the World War II. This period is marked by the global conflict and the end of the war. The eleventh part of the history is the period of the 1950s and the Cold War. This period is marked by the nuclear arms race and the Korean War. The twelfth part of the history is the period of the 1960s and the Vietnam War. This period is marked by the social movements and the war. The thirteenth part of the history is the period of the 1970s and the Watergate scandal. This period is marked by the economic stagflation and the scandal. The fourteenth part of the history is the period of the 1980s and the Reagan Revolution. This period is marked by the economic boom and the conservative resurgence. The fifteenth part of the history is the period of the 1990s and the Clinton era. This period is marked by the end of the Cold War and the economic recovery. The sixteenth part of the history is the period of the 2000s and the Bush era. This period is marked by the 9/11 attacks and the Iraq War. The seventeenth part of the history is the period of the 2010s and the Obama era. This period is marked by the economic recovery and the Affordable Care Act. The eighteenth part of the history is the period of the 2020s and the Biden era. This period is marked by the COVID-19 pandemic and the 2020 election.

Conclusion

The history of the United States is a long and complex one, marked by many significant events and changes. From the discovery of the continent to the present day, the United States has grown from a small colony to a global superpower. The history of the United States is a story of exploration, settlement, revolution, and progress. It is a story of the American dream and the pursuit of freedom and justice for all. The history of the United States is a story that continues to shape the world today.



- Ðær wæs on blōde brim weallende,  
 atol y̅ða geswing eal gemenged  
 hāton heolfre, \*heoro-drēore, wēol; Fol. 148<sup>b</sup>.  
 850 dēað-fæge dēog, siððan drēama lēas  
 in fen-freoðo feorh ālegde,  
 hāþene sāwle; þær him hel onfēng.  
 þanon eft gewiton eald-gesiðas,  
 swylce geong manig of gomen-wāþe,  
 855 fram mere mōdige mēarum rīdan,  
 beornas on blancum. Ðær wæs Bēowulfes  
 mārðo mæned; monig oft gecwæð,  
 þætte sūð ne norð be sām twēonum  
 ofer eormen-grund oþer nāenig  
 860 under swegles begong sēlra nāere  
 rond-hæbbendra, rīces wyrðra.  
 Ne hīe hūru wine-drihten wiht ne lōgon,  
 glædne Hrōðgār, ac þæt wæs gōd cyning.  
 Hwīlum heaþo-rōfe hlēapan lēton,  
 865 on geflit faran, fealwe mēaras,  
 ðær him fold-wegas fægere þūhton,  
 cystum cūðe. Hwīlum cyninges þegn,  
 guma gilp-hlæden, gidda gemyndig,  
 sē ðe eal-fela eald-gesegena  
 870 worn gemunde, word oþer fand  
 sōðe gebunden. Secg eft ongan  
 sið Bēowulfes snyttrum \*styrian, Fol. 149<sup>a</sup>.  
 ond on spēd wrecan spel gerāde,  
 wordum wrixlan; wel-hwylc gecwæð,

849. MS. 'hat on heolfre,' and so Wülcker. Grein 'hātan' = hāton in the text. The reading in the text is much easier than that of the MS., and l. 1423 turns the probability in its favour.

870—1. Rieger and Bugge put 'word...gebunden' in a parenthesis.



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- 99. The ninety-eighth part of the book
- 100. The ninety-ninth part of the book
- 101. The hundredth part of the book



- 875 þæt hē fram Sigemunde[s] secgan hȳrde  
 ellen-dǣdum, uncūþes fela,  
 Wælsinges gewin, wīde sīðas,  
 þāra þe gumena bearn gearwe ne wiston,  
 fǣhðe ond fyrena, būton Fitela mid hine,  
 880 þonne hē swulces hwæt secgan wolde  
 ēam his nefan, swā hīe ā wæron  
 æt nīða gehwām nȳd-gesteallan;  
 hæfdon eal-fela eotena cynnes  
 sweordum gesǣged. Sigemunde gesprong  
 885 æfter dēað-dæge dōm unlytel,  
 syþðan wīges heard wurm ācwealde,  
 hordes hȳrde; hē under hārne stān,  
 æþelinges bearn, āna genēðde  
 frēcne dǣde; ne wæs him Fitela mid;  
 890 hwæþre him gesǣlde, ðæt þæt swurd þurhwōd  
 wrætlicne wurm, þæt hit on wealle ætstōd,  
 dryhtlic īren; draca morðre swealt.  
 Hæfde āglæca elne gegongen,  
 þæt hē bēah-hordes brūcan mōste  
 895 selfes dōme; \*sǣ-bāt gehlēod, Fol. 149<sup>b</sup>.  
 bær on bearm scipes beorhte frætwa  
 Wælses eafera; wurm hāt gemealt.  
 Sē wæs wreccena wīde mǣrost  
 ofer wer-þēode, wīgendra hlēo,  
 900 ellen-dǣdum; hē þæs ær onðāh.

875. MS. 'Sigemunde.' Grein's emendation 'Sigemundes' is good in itself, and is the more probable in that the next word begins with s.

880. Heyne normalises to 'swylces.'

895. Many editors normalise to 'gehlōd.' Sievers § 392, N. 3.

897. Earle adopts Scherer's emendation 'hāt[e],' with heat.

900. Cosijn's emendation 'āron ðāh,' with honours throve, is adopted by Heyne and by Earle. For āron = ārum cf. *scypon* l. 1154, and *hēaf-*



Topic

1. The first part of the document discusses the importance of maintaining accurate records in a business setting. It highlights how proper record-keeping can help in identifying trends, making informed decisions, and ensuring compliance with various regulations. The text emphasizes that records should be organized, up-to-date, and easily accessible to all relevant personnel.

2. In the second section, the author explores the challenges associated with data management in the digital age. With the rapid growth of digital data, businesses face significant challenges in terms of storage, security, and accessibility. The text suggests implementing robust data management strategies, such as cloud storage solutions and regular data backups, to mitigate these risks.

3. The third part of the document focuses on the role of technology in enhancing business operations. It discusses how various software applications and tools can streamline processes, improve productivity, and reduce costs. The author provides examples of different types of software, such as CRM systems and project management tools, and explains how they can be effectively integrated into a business's workflow.

4. The final section of the document addresses the importance of continuous learning and professional development in the business world. It argues that in a rapidly changing environment, employees must stay updated with the latest industry trends and technologies. The text encourages businesses to invest in training and development programs for their employees to ensure they have the skills and knowledge needed to succeed in the long run.



- Siððan Heremōdes hild sweðrode,  
*eafoð* ond ellen; hē mid eotenum wearð  
 on fēonda geweald forð forlācen,  
 snūde forsended. Hine sorh-wylmas  
 905 lemede tō lange; hē his lēodum wearð,  
 eallum *æþelingum*, tō aldor-ceare.  
 Swylce oft bemearn ærran mælum  
 swið-ferhþes sið snotor ceorl monig,  
 sē þe him bealwa tō bōte gelyfde,  
 910 þæt þæt ðeodnes bearn geþeon scolde,  
 fæder æþelum onfōn, folc gehealdan,  
 hord ond hlēo-burh, hæleþa rice,  
 ēðel Scyldinga. Hē þær eallum wearð,  
 mæg Higelāces manna cynne,  
 915 frēondum gefægra; hine fyren onwōd.  
 Hwīlum flitende .fealwe stræte  
 mēarum mæton. Ðā wæs morgen-lēoht  
 scofen ond scyndeð. \*Eode scealc monig Fol. 150<sup>a</sup>.  
 swið-hicgende tō sele þām hēan  
 920 searo-wundor sēon; swylce self cyning  
 of brýd-būre, bēah-horda weard,  
 tryddode tīr-fæst getrume micle,  
 cystum gecyþed, ond his cwēn mid him  
 medo-stīg gemæt mægþa hōse.

*don* l. 1242, and for the phrase cf. *weorð-myndum þāh* l. 8. Nevertheless I cannot bring myself to abandon the clear reading of the MS., which makes at least as good sense as many another passage.

902. MS. 'earfoð,' retained by Wülcker; cf. l. 534. On the other hand, see ll. 602, 2349.

906. MS. 'æþellingum.'

911. There appears to be no sufficient reason for making a compound, *fæder-æþelum*, here, as the editors do. Cf. ll. 21, 1479.

915. Some editors mark the close of this episode by a space between this line and the next. There is nothing more than a dot in the MS., not a fresh line, nor even a capital to *hwīlum*.







## XIV.

- 925 Hrōðgār maþelode; hē tō healle gēong,  
 stōd on stapole, geseah stēapne hrōf  
 golde fāhne ond Grendles hond:  
 “Ðisse ansýne Al-wealdan þanc  
 lungre gelimpe. Fela ic lāþes gebād,  
 930 grynna æt Grendle; ā mæg God wyrcean  
 wunder æfter wundre, wuldres Hyrde.  
 Ðæt wæs unġeara, þæt ic ænigra mē  
 wēana ne wēnde tō wīdan fēore  
 bōte gebīdan, þonne blōde fāh,  
 935 hūsa sēlest heoro-drēorig stōd;  
 wēa wīd-scofen wītena gehwylcne,  
 ðāra þe ne wēndon, þæt hīe wīde-ferhð  
 lēoda land-geweorc lāþum beweredon  
 \*scuccum ond scinum. Nū scealc hafað Fol. 150<sup>b</sup>.  
 940 þurh Drihtnes miht dæd gefremede,  
 ðe wē ealle ær ne meahton  
 snyttrum besyrwan. Hwæt! þæt secgan mæg  
 efne swā hwylc mægþa, swā ðone magan cende  
 æfter gum-cynnum, gyf hēo gyt lyfað,  
 945 þæt hyre eald Metod ēste wære  
 bearn-gebyrdo. Nū ic, Bēowulf, þec,  
 secg betsta, mē for sunu wylle  
 frēogan on ferhþe; heald forð tela  
 nīwe sibbe. Ne bið þē [n]ænigra gād  
 950 worolde wilna, þe ic geweald hæbbe.  
 Ful oft ic for læssan lēan teohhode,

945. Heyne 'eald-metod.' See note on l. 1776.

949. MS. 'ænigre.'



The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be clearly documented, including the date, amount, and purpose of the transaction. This ensures transparency and allows for easy reconciliation of accounts.

In addition, it is noted that regular audits are essential to identify any discrepancies or errors early on. By conducting these checks frequently, potential issues can be resolved before they become significant problems. This proactive approach helps in maintaining the integrity of the financial data.

Furthermore, the document highlights the need for clear communication between all parties involved. Regular meetings and reports should be provided to keep everyone informed about the current financial status and any upcoming obligations. This fosters a collaborative environment where everyone is working towards the same goals.

Finally, it is stressed that staying up-to-date with the latest financial regulations and tax laws is crucial. The financial landscape is constantly evolving, and being aware of these changes can help in making informed decisions and ensuring full compliance with all applicable laws.



- hord-weorþunge, hnāhran rince,  
 sāmran æt sæcce. • þū þē self hafast  
 dædum gefremed, þæt þīn [dōm] lyfað  
 955 āwa tō aldre. Al-walda þec  
 gōde forgyldē, swā hē nū gyt dyde!"  
 Bēowulf maþelode, bearn Ec[g]þēowes:  
 "Wē þæt ellen-weorc ēstum miclum,  
 feohtan fremedon, frēcne genēðdon  
 960 eafōð uncūþes; ūþe ic swīþor,  
 þæt ðū hine selfne gesēon mōste,  
 fēond on frætewum fyl-wērigne.  
 Ic hine hrædlīce \*heardan clammum Fol. 151<sup>a</sup>.  
 on wæl-bedde wrīþan þōhte,  
 965 þæt hē for *mund-gripe* mīnum scolde  
 licgean līf-bysig, būtan his līc swice;  
 ic hine ne mihte, þā Metod nolde,  
 ganges getwāeman; nō ic him þæs georne ætfealh,  
 feorh-genīðlan; wæs tō fore-mihtig  
 970 fēond on fēþe. Hwæþere hē his folme forlēt  
 tō līf-wraþe lāst weardian,  
 earm ond eaxle; nō þær ænige swā þeah  
 fēa-sceaft guma frōfre gebohte;  
 nō þy leng leofað lāð-getēona  
 975 synnum geswenced; ac hyne sār hafað  
 in *nȳd-gripe* nearwe befongen,  
 balwon bendum; ðær ābīdan sceal  
 maga māne fāh miclan dōmes,

954. Kemble's emendation. No gap in MS.

963. MS. 'him.'

965. MS. 'hand gripe.' Kemble's emendation is required for the sake of the alliteration.

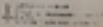
976. MS. 'mid gripe'; Thorpe 'nīð-gripe'; Bugge 'nȳd-gripe.'



# THEORY

The theory of the present work is based on the following assumptions:

1. The material is isotropic and homogeneous.
2. The deformation is small.
3. The temperature is constant.
4. The material is elastic.
5. The material is linear.
6. The material is stress-strain linear.
7. The material is stress-strain linear.
8. The material is stress-strain linear.
9. The material is stress-strain linear.
10. The material is stress-strain linear.





## BEOWULF.

- hū him scīr Metod scrīfan wille."  
 980 Ðā wæs swīgra secg sunu Ec[g]lāfes  
 on gylp-sprāce gūð-geweorca,  
 siþðan æþelingas eorles cræfte  
 ofer hēanne hrōf hand scēawedon,  
 fēondes fingras, foran æghwylc;  
 985 wæs steda nægla gehwylc stýle gelīcost,  
 hāþenes hand-sporu, \*hilde-rinces Fol. 151<sup>b</sup>.  
 egl unhēoru; æghwylc gecwæð,  
 þæt him heardra nān hrīnan wolde  
 īren ær-gōd, þæt ðæs āhlācan  
 990 blōdige beadu-folme onberan wolde.

## XV.

- Ðā wæs hāten hreþe Heort innan-weard  
 folmum gefrætwod; fela þāra wæs  
 wera ond wīfa, þe þæt wīn-reced,  
 gest-sele, gyredon. Gold-fāg scinon  
 995 web æfter wāgum, wundor-sīona fela  
 secga gehwylcum, þāra þe on swylc starað.  
 Wæs þæt beorhte bold tōbrocen swīðe,  
 eal inne-weard īren-bendum fæst,

984—5. Suggestions too numerous to mention have been made for the emendation of these lines. Heyne adopts a fresh one with each new edition. Sievers considers the second half of l. 984 metrically deficient, and proposes:

fēondes fingras: foran æghwylc wæs  
 stiðra nægla stýle gelīcost.

986. MS. 'hilde hilde rinces,' the first *hilde* being the last word on the page, the second the first word overleaf. In such cases italics in the text seem needless. For *hand-sporu* see Sievers § 279.



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.

Additionally, it is noted that regular audits are essential to identify any discrepancies or errors early on. By conducting these checks frequently, the organization can prevent small mistakes from escalating into larger financial issues.

The second section focuses on the role of technology in streamlining financial processes. Modern accounting software can significantly reduce the time spent on manual data entry and calculation. It also provides real-time insights into the company's financial health, enabling management to make informed decisions quickly.

Finally, the document stresses the need for strong internal controls. These controls should be designed to minimize the risk of fraud and ensure that all financial activities are conducted in accordance with established policies and procedures.

In conclusion, effective financial management is crucial for the long-term success of any business. By implementing robust record-keeping practices, leveraging technology, and enforcing strict internal controls, organizations can ensure the accuracy and integrity of their financial data.

It is recommended that all staff members receive training on these best practices to ensure consistent application across the organization. Regular communication and reporting are also key to maintaining a healthy financial environment.

The following table provides a summary of the key points discussed in this document. It serves as a quick reference for all stakeholders involved in the financial management process.

Area	Key Action Item
Record Keeping	Ensure all transactions are supported by receipts/invoices.
Audits	Conduct regular audits to identify and correct errors.
Technology	Utilize modern accounting software for efficiency.
Internal Controls	Implement and enforce strong internal controls to prevent fraud.



## BEOWULF.

42

- heorras tōhlidene; hrōf āna genæs  
 1000 ealles ansund, þā se āglāca  
 fyren-dædum fāg on flēam gewand,  
 aldres orwēna. Nō þæt yðe byð  
 tō beflēonne, fremme sē þe wille;  
 ac gesacan sceal sāwl-berendra,  
 1005 nýde genýdde, niþða bearna,  
 grund-būendra, gearwe stōwe,  
 þær his līc-homa leger-bedde fæst  
 swefþ æfter symle. þā wæs sæl ond mæl,  
 þæt tō healle \*gang Healfdenes sunu; Fol. 152<sup>a</sup>.  
 1010 wolde self cyning symbel þicgan.  
 Ne gefrægen ic þā mægþe māran weorode  
 ymb hyra sinc-gyfan sēl gebæran.  
 Bugon þā tō bence blæd-āgende,  
 fylle gefægon; fægere geþægon  
 1015 medo-ful manig māgas þāra,

1000. MS. 'þe.'

1002—5. These lines, as given in Holder's edition, show the principal emendations that have been suggested:

Nō þæt yðe byð  
 tō beflēonne (fremme sē þe wille!),  
 ac gesēcan sceal sāwl-berendra [gehwā],  
 nýde genýded niþða bearna.

1013. Thorkelin A 'blæd agande,' B 'blædagande.' The MS. now has only *blæd* left, and *de* on the next line.1014—5. Bugge proposed to put these two lines in parentheses, because of "the difficulty of finding an antecedent for *þāra*." Heyne (5th edition) and Earle adopt the suggestion. This can only be on the principle—of two difficulties choose the greater. What a master of the parenthesis-style the "scop" must have been, to keep his hearers waiting for the subject of *bugon*, past two other finite verbs with a different subject, until four lines lower down! And what is to hinder the antecedent of *þāra* being implied in *blæd-āgende*, in speaking of a court



CHAPTER 10

1. The first part of the chapter discusses the importance of maintaining accurate records of all transactions. This is essential for the proper management of the business and for the preparation of financial statements.

2. The second part of the chapter discusses the various methods of recording transactions. These include the double-entry system, which is the most widely used method, and the single-entry system, which is simpler but less accurate.

3. The third part of the chapter discusses the importance of reconciling the books. This involves comparing the records of the business with the records of the bank and other external parties to ensure that they are in agreement.

4. The fourth part of the chapter discusses the importance of maintaining a clear and concise record of all transactions. This is essential for the proper management of the business and for the preparation of financial statements.

5. The fifth part of the chapter discusses the importance of maintaining a clear and concise record of all transactions. This is essential for the proper management of the business and for the preparation of financial statements.

EXERCISES

1. The first exercise involves recording a series of transactions in a ledger. The transactions are as follows:

- 1. Cash received from sales, £100
- 2. Cash paid for purchases, £50
- 3. Cash received from sales, £200
- 4. Cash paid for purchases, £100
- 5. Cash received from sales, £150
- 6. Cash paid for purchases, £75

2. The second exercise involves recording a series of transactions in a ledger. The transactions are as follows:

- 1. Cash received from sales, £120
- 2. Cash paid for purchases, £60
- 3. Cash received from sales, £180
- 4. Cash paid for purchases, £90
- 5. Cash received from sales, £140
- 6. Cash paid for purchases, £70



- swið-hicgende, on sele þām hēan,  
 Hrōðgār ond Hrōþulf. Heorot innan wæs  
 frēondum āfyllod; nalles fācen-stafas  
 þēod-Scyldingas þenden fremedon.
- 1020 Forgeaf þā Bēowulfe *beorn* Healfdenes  
 segen gyldenne sigores tō lēane,  
 hroden hilde-cumbor, helm ond byrnan;  
 mære māðpum-sweord manige gesāwon  
 beforan beorn beran. Bēowulf geþah
- 1025 ful on flette. Nō hē þære feoh-gyfte  
 for scotenum scamigan ðorfte;  
 ne gefrægn ic frēondlicor fēower mādmas  
 golde gegyrede gum-manna fela  
 in ealo-bence oðrum gesellan.
- 1030 Ymb þæs helmes hrōf hēafod-beorge  
 wīrum bewunden wala ūtan hēold,  
 þæt him fēla \*lāfe frēcne ne meahton Fol. 152<sup>b</sup>.

where everyone was doubtless related to everyone else, as in a Scotch clan?

1020. MS. 'brand.'

1026. MS. 'scotenum'; Grein 2 'scoterum'; Wülcker 'scēotendum,' for which cf. ll. 703, 1154. Heyne quotes *oxenum*, *nefenum*, as examples of similar weak dat. pls.

1030—1. The MS. has 'heafod beorge wirum be wunden walan utan heold.' Ettmüller 'wala,' adopted by Grein. If we leave the MS. reading unaltered, there is a choice of difficulties. Either we must take *walan* as subject and *hēafod-beorge* as object, with a striking violation of grammatical concord in the verb *hēold*; or we must (with Heyne and Socin) take *hēafod-beorge* as a weak fem. noun in the nom. and *walan* as object, with considerable loss to the sense. The nom. pl. *scūr-beorge* ("Ruin" 5) also tells against the latter view, which has no support from analogy.

1032. Thorkelin 'laf' (now gone in the MS.). On account of this reading, Bugge ("Beiträge" xii. 92) supports Thorpe's emendation *meahte*, confirming it by the form *scūr-heard* in the next line, and by a reference to Sievers: "der erste halbvers ist nach den untersuchungen



1947

The first part of the report deals with the general situation in the country. It is noted that the economy is still in a state of depression, and that the government has taken various measures to stabilize the situation. The report also discusses the progress of the reconstruction program, and the need for further reforms.

The second part of the report deals with the financial situation. It is noted that the government has a large budget deficit, and that the debt has increased significantly. The report also discusses the need for financial reforms, and the importance of maintaining a sound financial system.

The third part of the report deals with the social situation. It is noted that the population is still suffering from poverty and unemployment. The report also discusses the need for social reforms, and the importance of providing basic services to the people.

The fourth part of the report deals with the political situation. It is noted that the government is still a coalition government, and that there is a need for political reforms. The report also discusses the importance of maintaining a democratic system, and the need for a strong and stable government.

The fifth part of the report deals with the international situation. It is noted that the country is still a member of the United Nations, and that it is important to maintain good relations with other countries. The report also discusses the need for international cooperation, and the importance of participating in international organizations.

The sixth part of the report deals with the conclusion. It is noted that the country is still in a state of transition, and that there is a need for further reforms. The report also discusses the importance of maintaining a strong and stable government, and the need for a democratic system.



- scūrheard sceþðan, þonne scyld-freca  
ongēan gramum gangan scolde.
- 1035 Heht ðā eorla hlēo eahta mēaras  
fæted-hlēore on flet tēon,  
in under eoderas; þāra ānum stōd  
sadol searwum fāh, since gewurþad;  
þæt wæs hilde-setl hēah-cyninges,
- 1040 ðonne sweorda gelāc sunu Healfdenes  
efnan wolde; nāfre on ōre læg  
wīd-cūþes wīg, ðonne walu fēollon.  
Ond ðā Bēowulfe bēga gehwæþres  
eodor Ingwina onweald getēah,
- 1045 wicga ond wāpna; hēt hine wel brūcan.  
Swā manlice mære þēoden,  
hord-weard hāleþa, heaþo-rāesas geald  
mēarum ond mādum, swā hȳ nāfre man lyhð,  
sē þe secgan wile sōð æfter rihte.

## , XVI.

- 1050 Ðā gyt æghwylcum eorla drihten,  
þāra þe mid Bēowulfe brim-lāde tēah,  
on þære medu-bence māþðum gesealde,  
yr\*fe-lāfe; ond þone āenne heht Fol. 153<sup>a</sup>.  
golde forgyldan, þone ðe Grendel āer
- 1055 māne ācwealde, swā hē hyra mā wolde,

Sievers' ("Beiträge" x. 455) metrisch unrichtig." It is a curious commentary on this last reason, that Sievers himself quotes the line, with the form *lāfe*, among the examples of his type A ("Beit." x. 273).

1051. MS. 'leade.'



11

CHAPTER I

The first part of the book is devoted to a general introduction to the subject. It discusses the importance of the study and the scope of the work. The author then proceeds to a detailed examination of the various aspects of the problem, including a discussion of the methods used and the results obtained. The book is written in a clear and concise style, and is suitable for both students and researchers in the field.

The second part of the book is devoted to a detailed examination of the various aspects of the problem. It discusses the importance of the study and the scope of the work. The author then proceeds to a detailed examination of the various aspects of the problem, including a discussion of the methods used and the results obtained. The book is written in a clear and concise style, and is suitable for both students and researchers in the field.

CHAPTER II

The second part of the book is devoted to a detailed examination of the various aspects of the problem. It discusses the importance of the study and the scope of the work. The author then proceeds to a detailed examination of the various aspects of the problem, including a discussion of the methods used and the results obtained. The book is written in a clear and concise style, and is suitable for both students and researchers in the field.

The third part of the book is devoted to a detailed examination of the various aspects of the problem. It discusses the importance of the study and the scope of the work. The author then proceeds to a detailed examination of the various aspects of the problem, including a discussion of the methods used and the results obtained. The book is written in a clear and concise style, and is suitable for both students and researchers in the field.