

PENGUIN REFERENCE BOOKS



MICHAEL GREENER

The Penguin Dictionary of **COMMERCE**



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THE PENGUIN DICTIONARY
OF COMMERCE

MICHAEL GREENER was born in Barry, Glamorgan, in 1931. He was educated, *inter alia*, at Douai School and graduated in economics, law and accountancy at the University of Wales, Cardiff, in 1953. Articled with Deloitte, Plender, Griffiths - Chartered Accountants - he became an Associate Member of the Institute of Chartered Accountants in England and Wales in 1956, and a Fellow in 1966. He was personal assistant to the Secretary of the *Western Mail and Echo*, Cardiff, where he was mostly responsible for the re-organization of accounting systems (1957-60). He was then assistant lecturer, later lecturer, in accounting at the College of Commerce, Wednesbury, Staffordshire, until forced to resign due to ill-health in 1963. After a short period in the family retail business he devoted his energies to writing. He has published two books, *Between the Lines of the Balance Sheet* (1968), and *Problems for Discussion on Mercantile Law* (1968). Articles by him have appeared in professional journals throughout the world.

W. G.
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