



**RÉPERTOIRE  
DES BAPTÊMES, MARIAGES ET SÉPULTURES**

**PAROISSE DE  
STE-SÉRAPHINE  
STE-SÉRAPHINE, QC**

**Baptêmes (1914-1940)  
Mariages (1914-1970)  
Sépultures (1914-1940)**

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### **Directives de lecture**

#### **Baptêmes**

##### **Nom**

prénom                      date de naissance      date de baptême                      parents                      parrain marraine

#### **Mariages**

On retrouve 2 répertoires de mariage. Le premier est trié par ordre alphabétique des époux et des épouses, dans le second, le trie s'effectue par ordre alphabétique des épouses et des époux.

##### **Nom de l'époux**

Prénom de l'époux                      Date de Mariage                      Nom et prénom de l'épouse  
Prénom du père, Mère, Ex-Conjoint                      Prénom du père, Mère, Ex-Conjoint

#### **Sépultures**

##### **Nom**

prénom                      date de décès                      date de sépulture                      parents                      Conjoint

Ont collaboré à la réalisation de ce répertoire :

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- Saisie de données : Jean-Paul Lainesse et une équipe de bénévoles de la Société d'Histoire et de Généalogie de Victoriaville, à qui nous exprimons notre plus vive gratitude

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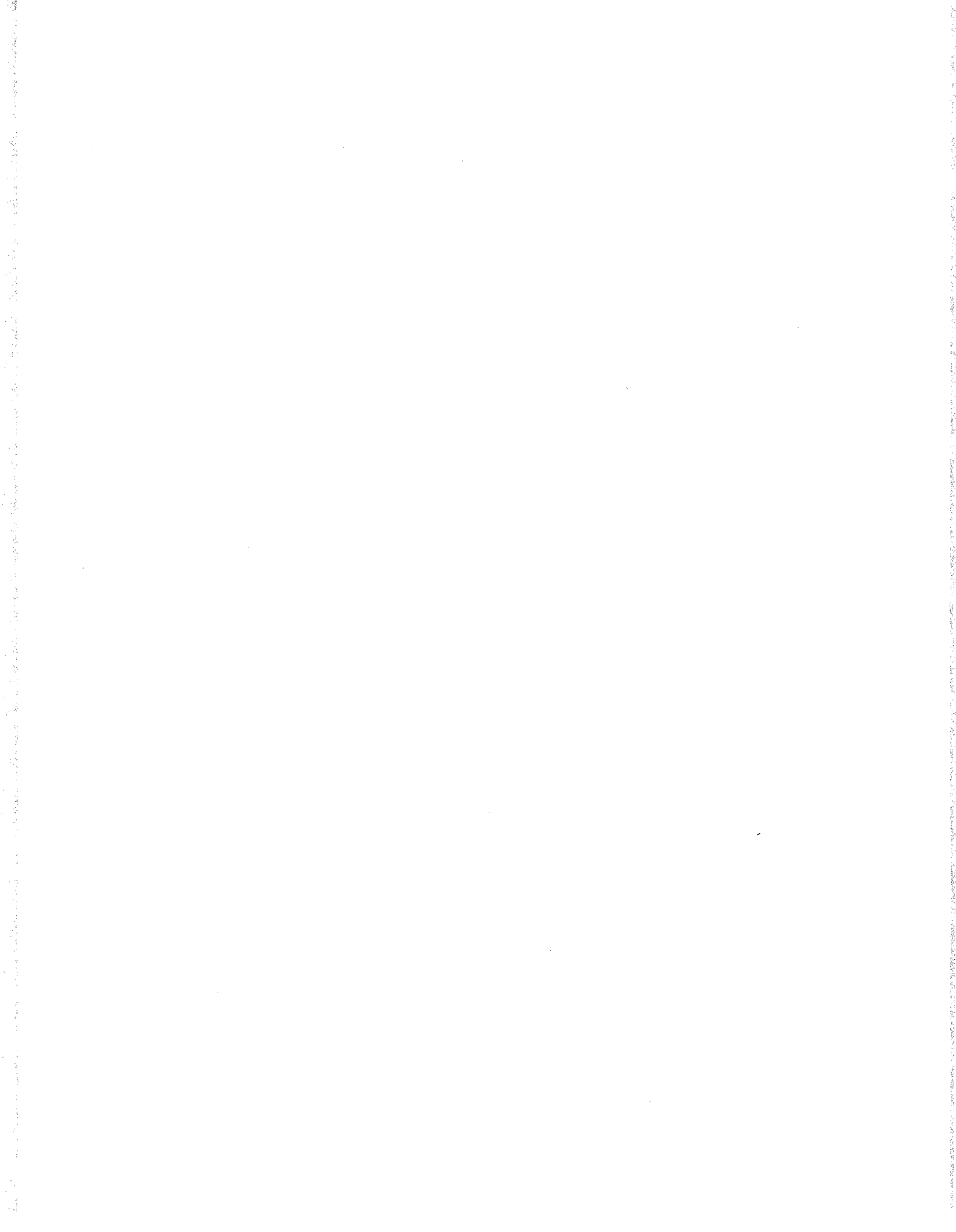
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**Répertoire des Baptêmes**

**Paroisse de  
Ste-Séraphine**

**Ste-Séraphine**

**1914-1940**

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 breakdown of the accounting process. It starts with the identification of the accounting cycle, which consists of eight steps: identifying the accounting cycle, analyzing and journalizing the transactions, posting to the ledger, preparing a trial balance, adjusting the accounts, preparing financial statements, and closing the books. Each step is explained in detail, with examples and practical advice.

The third part of the document focuses on the preparation of financial statements. It covers the balance sheet, the income statement, and the statement of cash flows. It explains how these statements are derived from the accounting records and how they provide a comprehensive view of the company's financial health.

The fourth part of the document discusses the importance of internal controls. It explains how internal controls help to prevent errors and fraud, and how they ensure the accuracy and reliability of the financial information. It provides examples of internal controls and discusses how they should be implemented.

The fifth part of the document covers the topic of depreciation. It explains the different methods of depreciation, such as the straight-line method, the declining balance method, and the sum-of-the-years-digits method. It also discusses the importance of depreciation in determining the true cost of an asset and its impact on the company's financial statements.

The sixth part of the document discusses the importance of budgeting. It explains how a budget helps to plan the company's future operations and provides a benchmark for performance. It provides examples of budgets and discusses how they should be used.

The seventh part of the document covers the topic of cost accounting. It explains how cost accounting helps to determine the cost of goods sold and the cost of services. It discusses the different types of costs, such as direct costs and indirect costs, and how they should be allocated.

The eighth part of the document discusses the importance of tax accounting. It explains how tax accounting differs from financial accounting and how it affects the company's financial statements. It provides examples of tax accounting entries and discusses how they should be prepared.

The ninth part of the document covers the topic of auditing. It explains the role of an auditor and how an audit is conducted. It discusses the different types of audits, such as internal audits and external audits, and how they help to ensure the accuracy and reliability of the financial information.

The tenth part of the document discusses the importance of financial reporting. It explains how financial reporting provides a clear and concise summary of the company's financial performance. It discusses the different types of financial reports, such as the annual report and the quarterly report, and how they should be prepared.