

COMPLETE BOOK-KEEPING IN FOUR LESSONS

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|---|-------------|
| Robertson, J., \$45,000 00 | |
| To Cash | \$45,000 00 |
| These figures are confirmed by taking the | |
| gross assets, which amount to..... | \$51,000 00 |
| and deducting the cash..... | \$10,000 00 |
| A/cs. p. 15,000 00 | 25,000 00 |
| | \$26,000 00 |
| Sale Price | 35,000 00 |
| | 9,000 00 |
| Profit on Sale | 20,000 00 |
| Capital Investment | 16,000 00 |
| Profit on Business | \$45,000 00 |
| | \$45,000 00 |

*A companion treatise, dealing with some higher phases of accounting, such as Partnership, Insolvency, Executorship and Earning Power of Capital, is nearing completion, and applications for copies from those contemplating the study of these subjects, are now being booked. The price is \$2.00, postpaid.