

FIFTH EDITION — REVISED AND ENLARGED

CANADIAN COMMERCIAL ARITHMETIC

COMPRISING

OVER 3,000 PROBLEMS AND EXAMPLES

WITH

CLEAR AND CONCISE RULES, EXPLANATIONS AND SOLUTIONS
NUMBERING OVER 300 ; NEARLY 50 PRINCIPAL TITLES AND
OVER 700 DISTINCT DEFINITIONS, WITH MORE
THAN 30 VALUABLE TABLES AND
30 ILLUSTRATIONS

ALSO NEW CHAPTER ON

THE METRIC SYSTEM OF MEASUREMENT

Now legal in Canada, from M.S. examined by

SIR HENRI JOLY, MINISTER OF INLAND REVENUE FOR CANADA

AND A CHAPTER ON

THE INSTITUTE OF CHARTERED ACCOUNTANTS

REVISED BY HARRY VIGEON, ESQ., F.C.A., SEC'Y TO THE INSTITUTE

WITH THEIR

EXAMINATION QUESTIONS IN MERCANTILE ARITHMETIC

MAKING THE MOST COMPLETE

TEXT BOOK AND READY-REFERENCE MANUAL FOR THE COMMERCIAL STUDENT, MERCHANT, ACCOUNTANT, LUMBERMAN, CONTRACTOR, ARTISAN AND FARMER.

COMPILED AND EDITED BY

CLARKE MOSES,
PUBLIC SCH. INSP., HALDIMAND CO.

R. C. CHESWRIGHT,
MATH. MASTER, SEAFORTH H.S.

TORONTO
COMMERCIAL PUBLISHING COMPANY
88 CHURCH STREET
1902