

## SINGLE ENTRY.

7.

om the Day Book to the is placed opposite the This shows that the ac- its place in the Ledger. dger in connection with a the Day Book. This unt or the page of the and it may be placed in may be placed above a beneath. The different e Ledger are illustrated 's account. In the first en; in the second, the only.

Cr.

By	1	6	25
"	2	2	25
"	2	72	75

Cr.

16th	18th	20th		
0.25	2.25	72.75	81	25

Cr.

1	2	2		
3.25	2.25	72.75	81	25

of each year, after the t sides of each account qual, the sum is placed line is ruled beneath.

19. If the two sides are unequal, they are first balanced by entering a sufficient sum for the purpose on the side of the less, and writing the words *To Balance* or *By Balance*, according as the entry is on the debit or the credit side. The account is then closed as before, and the amount added in balancing is afterwards entered below the closing line on the opposite side. Thus, if the amount was added to the debit side with the words *To Balance*, it is brought down on the credit side after the words *By Balance*; if it was added to the credit side with the words *By Balance*, it is brought down on the debit side after the words *To Balance*. The amount of balance thus entered opens a new account. In balancing an account, the words *To Balance* and *By Balance* should be written in a different hand, or with ink of a different color from the rest.

20. Below are the Index and the Ledger corresponding to Thomas White's Day Book, given on the preceding pages. The accounts are balanced and closed. The Ledger is supposed to comprise three pages.

## INDEX.

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