

THE CANADA BUSINESS COLLEGE

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CLINTON, ONTARIO, CANADA.

CHATHAM, ONT.

*Business
DEPARTMENT*

Book-keeping by Mail.

THE six years' experience to our credit in Business College work, combined with our 30 years' experience required in coming in contact with business men in a business way, has surely enabled us to acquire ideas and introduce methods giving our students the benefit of results which our contemporaries of less experience could not be expected to give, unless we have been recent to our trust, and we hardly think that those who are familiar with the forward and progressive position which this institution has always taken will saddle us with this accusation.

When you take our course you profit by this experience. In this training by mail we can easily prepare the student so as to give him first class qualifications to fill any of the ordinary positions in a business office, or to take charge of the books of the smaller business houses. Should he complete our Mail Course, take our examinations successfully, and afterwards decide to complete our full course in Chatham so as to be prepared for graduation, he would be eligible for starting at such a point in our regular course as his examinations had made him competent for, rather than to begin at the beginning again.

Our General Course in Book-keeping—Inductive Set.

The records are all made from business papers and memoranda that come to the student as he progresses with his work. Every entry made calls for exactly the same detail regarding business papers handled that a book keeper must comply with in carrying on his work. He receives and makes the entries in his books from incoming papers that have all the reality and variety of form and handwriting of the business office, and he must issue all outgoing papers required by the different transactions.

Our Advanced Courses in Book-keeping.

The next set, in our regular series is the Wholesale and Retail Set. This set illustrates the business of a Partnership. In this set a Branch Store is opened with the proper accounts kept in the books of the main store. Many new accounts not included in the Inductive Set are introduced. Special columns are used in nearly all the books of original entry. The latest improved method of keeping the Merchandise Account with separate "Mdsr. Purchases" and "Mdsr. Sales" is introduced. Extensive supplementary drills in Opening Partnership Books, Partnership Settlements, Adjustment of Interest between Partners, and in fact every phase of Partnership accounting and book-keeping are given.

Jobbing and Commission Set.

This set presents an excellent drill in handling quantities of Mdsr. received from other houses to be sold on their account. Special books and accounts are used, the whole presenting a up-to-date object drill in Advanced Book-keeping. Extensive Supplementary Exercises in Joint Stock Book-keeping are added.

Manufacturing Set.

Our Manufacturing Set meets the needs of many young men who engage their services with manufacturing concerns. A good drill, such as this set provides, enables the student to make rapid progress in office work. Special features, such as Department Accounts, Pay Rolls, etc., make this Department of our Advanced Courses very practical.

**See Our Special Rates to Those Who Take
the Advanced Courses.**