

II.

5. What is a Blotter ?
6. How are transactions entered in the Blotter or Day Book ?
7. How should entries be worded ?
8. Where is the name, surname and place of residence of persons written ? Where are the dates, and amounts due and received written ?
9. What is the Journal ?
10. Are entries made in the same form in the Journal as in the Blotter ?
11. Why is it necessary to simplify the entries of the Blotter when transferred to the Journal ?
12. Is it necessary to add up each page of the Blotter and Journal ?
13. When an account is transferred from the Blotter to the Journal, what are the means employed to indicate the folio from which it has been taken, and the folio to which it has been carried ?
14. What is the Ledger ?
15. How do the entries in the Ledger differ from those in the Journal and Blotter ?
16. Are the entries carried to the Ledger daily, weekly or monthly ?
17. On what side of the Ledger would you enter amounts due, and on what side would you enter amounts received ?
18. How could you find the folio of the Journal from which an account had been posted ?
19. How would you render a detailed account from the Books ?

III.

20. What is an Index and why is it used ?
 21. What is a Bill Book ?
 22. Is it very useful to the merchant ?
 23. What is a Sales Book ?
 24. What entries does it contain ?
 25. Is an Invoice Book required, and what is its use ?
 26. What is a Cash Book ?
 27. What transactions are entered in the Cash Book ?
 28. How can a merchant inquire into the State of his affairs ?
 29. What is an Inventory ?
 30. What knowledge may be obtained with the assistance of an Inventory ?
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