

SUPERIOR COURSE IN

GENERAL LEDGER

BILLS PAYABLE.

1912		Folio	Debit	Credit	Dr. or Cr.	Balance
April 30		5		312 10	Cr.	312 10

FURNITURE AND FIXTURES.

April 30	Counters	5	100		Dr.	100 00
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EXPENSE.

April 30		5	85 00		Dr.	85 00
April 30	Profit & Loss Acct.			85 00		
			85 00	85 00		

THE STUDENT "PROPRIETOR"

April 1		5		2250 00	Cr.	2250 00
April 30	Profit and Loss			37 01		
	Present Worth		2287 01			
			2287 01	2287 01		
May 1	Present Worth			2287 01		

DELIVERY EQUIPMENT.

April 16	Horse and Wagon	5	175 00		Dr.	175 00
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THE STUDENT WITHDRAWAL ACCOUNT.

April 24		5	50 00		Dr.	50 00
April 30	Profit & Loss Acct.			50 00		
			50 00	50 00		

CASH.

April 30		5	697 16	636 14	Dr.	61 02
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