

PAGES REQUIRED FOR THE SETS.

The following are, approximately, the number of pages of a Blank Book of about 28 lines to the page, which will be required for the various Sets. If the Pupil uses the second method of entering the Day Book explanations in connection with the Journal, as shown on page 30, March 25 to 29, then he will require only about two-thirds of the number of pages for the Journal, indicated below. He will himself determine, from his Work Book, the pages he will need for Inventories, Trial Balances, and Financial Statements. If desired, the Bill Book may be introduced in Set IV, or Set V. (See Section 85.) To suit local conditions, the Cash, Purchase, and Sales Journals may also be introduced at an earlier stage than that indicated in the text. (See Sections 96, 97, 107, 108, 109 and 110.)

SETS.	JOURNAL.	ORDER BOOK.	SALES JOURNAL.	PURCHASE JOURNAL.	CASH BOOK.	BILL BOOK.		LEDGER.
						Rec.	Pay.	
I.	3 pages							3 pages
II.	3 "							15 "
III.	5 "				2 bf. pp.			1 "
IV.	5 "				2 " "	5 lines	6 lines	3 "
V.	6 "				2 " "	6 "	4 "	4 "
VI.	7 "				2 pages	10 "	7 "	8 "
VII.	7 "							1 "
VIII.	7 "				2 "	5 "	4 "	6 "
IX.	5 "		2	1	2 "	7 "	6 "	6 "
X.	3 "	1 page			1 "	3 "	3 "	1 "
XI.	4 "	6 "		1	2 "	5 "	5 "	5 "