

DOUBLE-ENTRY BOOKKEEPING

9

PURCHASE BOOK (FIG. 4)

Entry 1912			Invoice No.		
4	Feb. 2	M. Scott & Co. Invoice this date 2% 10 days, net 30 days	1		\$ 410 00
8	7	T. Swan & Bros. Invoice this date Net 30 days	2		95 05
14	15	D. Simpson & Co. Invoice this date Net 30 days	3		350 00
16	16	D. Simpson & Co. Invoice this date Net 30 days	4		411 35
27	26	T. Swan & Bros. Invoice this date 2% 10 days, net 30 days	5		240 20
					1506 60

ACCOUNTS RECEIVABLE LEDGER.

J. WEIR.

1912		Fol.		Dr. or Cr.		Bal.
Feb. 3		S.	\$ 240 00	Dr.	\$ 240 00	
9		S.	75 60	Dr.	315 60	
24		S.	240 00	Dr.	555 60	
19		C.		240 00	Dr.	315 60

S. WARREN.

1912		Fol.		Dr. or Cr.		Bal.
Feb. 5		S.	85 00	Dr.	85 00	
20		J.		4 50	Dr.	80 50
20		C.		80 50		