INDEX

PAGE

Accounts for a Manufacturing Business.. 116
Accounts Receivable 27
Accounts Payable.. 27
Accounts Receivable Account 79
Accounts Payable Account.. 79
Account Sales, Form of .. 147
Adjustment of Interest on Capital.. 80
Allotment Book 108
Analysis Sheet
  Expense .. 60
  Department Purchases 90
Analysis Summary, Expense 60, 61
Appropriation of Profits 114, 121
Bad Debt 63
  " " Reserve for 63
Balance Sheet 59, 121
Bank Account in the Cash Book 24, 85, 86
Bill Book as Prime Book 39
Billing 51
Branch Store Accounts 87
Branch Store Controlling Account 88
Cash Book—
  Bank Account in 24, 86
  " Overdraft 25
  Columns: Accounts Receivable 24, 86
  " Payable 54, 86
  " " Cash Discount 54, 86
Closing the Books by Journal Entry
C. O. D. Sales
Commission Sales Account
Controlling Accounts in General Ledger
Consignment Account
Consignment Ledger
Cost Accounting
Cost Per Pound of Candies Manufactured
Customers' Ledger
Departmental Accounts 6
Department Analysis Sheet 9
Dividend Book 110
Dividends 113
Division of Profits Between Partners 91
Drafts, Form with Statement Attached
  " Use of
Exercises
  Accounts Payable Account
  Accounts Receivable Account
  Adjustment of Interest on Capital
  Analysis of Merchandise Account
  Bill Book as Prime Book
  Bill
  Bill Book Account
  Cash 26, 54
  Closing
  C.O.D. 40
  Dividends 110
  Drafts 36
  Financial Statements 20, 62, 5, 106
  Loss and Gain Account
  Opening Joint Stock Company Books
  Partnership Settlements
  Payments 53
Expense Analysis Sheet 60
  " " Summary 60, 61
Financial Statements
  Single Entry 8
  Double " 7
  For Manufacturing Business 120
  Remarks Upon 9, 57

PAGE

Forwarding Accounts
  Merchandise Account 15
  Personal Account 14
Forwarding Cash Book with Special Columns 15
General Expenses 135
Goods Manufactured Summary 134
Goodwill 63
Instalment List 108
  " Receipt 109
Invoice of Shipment 147
  " Sales 52
Joint Stock Company Accounts 107
Journal Entry to Close the Books 106
Ledger, Closing by Journal Entry 106
  " Three Columns 28
Ledger Account, Substitute for 28
Manufacturing Account 120
Material 131
Material Account in the Ledger 120
Material Journal 132
Material Ledger 133
Material Summary 133
Merchandise Account and Stock Book 108
Merchandise Account
  Analysis 16
  Closing 7
  " 16
Merchandise 64
  " " 64
  Books 110
  Trial Balance 41
Stock Company Books 111
Partnership Accounts, Closing
Partnership Reorganized as a Joint Stock Company 112
Partnership Settlements 82
Payments 52
Pay Roll 117
Plant Accounts
Profit and Loss Accounts 19, 58,
Profits, Division of
Purchase Book or Purchase Register 27,
Purchase Ledger
Raw Material
Receiving Book 148
Reserve for Bad Debts 63
Sales Book for Commission Business 149
Sales Ledger 27
Salesman's Travelling Expenses 65
Salesman's Weekly Expense Sheet 65
Self-Balancing Ledger 79
Shipment Account 150
Shipping and Commission Business 147
Single Entry and Double Entry 5
Statement of Losses and Gains 18
Stock Certificate 109
Summary of Capital Account 19, 59
Time Book 117
Time Cards 118
Tools 119
Trading Account 19, 58, 117, 120, 121
Transfer Book 110
Transfer of Stock 110, 113
Wages 117, 134
Winding Up a Business 51
Workshop Expenses 134