

141. Changing from S. E. to D. E.—Old Ledger or New Ledger.

When the *same* Ledger is to be used for the Double Entry as was used for the Single Entry, either of the foregoing methods may be employed. But when a *new* Ledger is to be used, then the second method must be employed, and without the checking; both Personal and Impersonal A/c's must be posted.

Set XI. Single Entry and Double Entry.

Special Features.—*Changing from Single Entry to Double Entry. Introduction of Retail Statements of Account, and Wholesale Monthly Statements.*

Instructions for Part I.—Single Entry.

(a) *Books to be used—Business Papers, Journal, Order Book or Counter Check Book, Cash Book, Bank Cheque Book, Bill Book, and Ledger.*

(b) *Business Papers:*

1. *Inward.*—Note on Dec. 10; Draft on Dec. 14.

2. *Outward.*—Drafts on Dec. 2, 9; Cheques on Dec. 4, 10, 11, 13, 14; Bank Draft on Dec. 4; Receipts on Dec. 5, 6, 13.

(c) *Make out business papers; make entries in the Journal, Order Book or Counter Check Book, Cash Book, Bank Cheque Book, and Bill Book; post to Ledger from the Journal and Order Book; take stock; make Financial Statements; close the Proprietor's A/c.*

NOTE.—Pages of the Journal may be used for the Order Book. If the Pupil wishes to use the Counter Check Book, he may use any forms provided for this purpose, or he may fold sheets of his work book, and rule like the Counter Checks in Section 132.

Directory:

Diamond, A., Norwood, Ont.
Dunster, W., 40 Stewart St.
Duncan, R., Hamilton, Ont.
Grant, R., 24 George St.
Grafton, B. & Co., Toronto, Ont.
Kennedy, C., Lakesfield, Ont.
Lamont, J., 27 Hunter St.
Lowry, E., Ashburnham, Ont.

Morrow, M., 82 Dublin St.
Pratt, F., Omamee, Ont.
Pringle, F. & Son, Montreal, Que.
Prang, Mrs. S., 30 Brock St.
Score, R. & Son, Kingston, Ont.
Smale, G. & Co., Montreal, Que.
All Others, Peterboro, Ont.

Ledger Lines for Parts I. and II.:

¹ A. Grierson (Cap. A/c) . . . H + 8	E. Lowry H + 4	Merchandise H + 7
A. Diamond H + 3	² Bills Payable H + 3	Cash H + 4
M. Morrow H + 4	Bills Receivable H + 3	Furniture and Fixtures . . H + 4
G. Smale & Co. H + 3	F. Pratt H + 3	³ F. Pringle & Son H + 2
¹ B. Grafton & Co. H + 6	R. Purvis H + 2	Merchandise Discount . . . H + 2
Mrs. S. Prang H + 4	Pupil (Cap. A/c) H + 4	Expense H + 5
R. Grant H + 4	⁴ C. Kennedy H + 3	Loss and Gain H + 6