GENERAL JOURNAL (FIG. 2)

Entry							
1	Feb.	1	Cash, in bank			$2000	00
			Merchandise, stock on hand (cost)			1450	00
			Furniture and Fixtures			350	00
			Accounts Payable				
			G. Grand $400.00			$550	00
			F. Jarvis 100.00				
			K. Smith 50.00				
			S. Wood, Net Investment			3250	00
			Investment as per statement of condition this date:—				
20		20	Sales	4	50		
			J. Warren (Accounts Receivable)			4	50
			Overcharge on goods bought Feb. 5.				

SALES BOOK (FIG. 3)

Entry	1912			Order No.		
5	Feb.	3	J. Weir 3% 15 days, net 60 days	1	$ 240	00
6		5	S. Warren Net 15 days	2	85	00
9		9	J. Weir Net 30 days	3	75	60
10		10	E. Parker Net 30 days	4	171	30
12		14	E. Parker Net 30 days	5	97	20
17		16	R. Potter Net 30 days	6	45	75
22		21	L. Taylor 2% 10 days, net 30 days	7	176	12
25		24	J. Weir Net 30 days	8	240	00
					$1130	97