CONTENTS

I	AGE
Bookkeeping	5
General Principles	7
Record of Transactions, Set I	8
Day-Book or Sales-Book	9
Day-Book or Sales-Book, reasons for	9
Invoice-Book or Purchase-Book	10
Invoice-Book or Purchase-Book, remarks on	11
Journal	11
Journal, remarks on	11
Cash-Book	12
Cash-Book, remarks on	I 2
Bill Book	14
Bill-Book, remarks on	16
Stock or Inventory-Book	16
Stock or Inventory-Book, remarks on	16
Index to Ledger	17
Ledger (before closing)	19
Ledger (after closing)	24
Ledger, remarks on	30
Trial Balance	31
Time Book	32
Set II	34
Set III	35
Set IV	36
Set V	37
Sets VI, VII and VIII	39
Business forms	44
Commercial words and phrases	48
Business Maxims	5 7