General Instructions	47
Ledger	51
Closing the Ledger	54
Order of Closing	57
General Remarks	61
Economical Method	67
Changing Single Entry to Double	76
Changing Single Entry to Double Process of Changing	78
Practical Hints	81
Detecting errors in Trial Balance	83
Detecting errors in Trial Dalance	
Short Treaties on Commercial Law.	
	00
Technical Names of Bills	89
Exchange	90
Promissory Notes	94
Negotiable Paper	96
Diability connected with Negotiable Paper	101
Presentment, &c	105
Deads, Bonds, &c	108
Testimony of Accounts	111
Forms of Bilis, Notes, Draft, &c	113
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	
Exercises.	
Exercises in Journalizing	125
Exercises in Single Entry	133
Exercises in Double Entry	
EVARCISES IN LIGHTLA KINERY	145