

McIvor & Co., <i>Dr.</i>	\$170
To bills receivable	\$100
" cash	70
Make the cross entry necessary to correct this.	
7. Give day book entries requiring the following journal entries:	
(a) John Carson, <i>Dr.</i>	\$800
To bank	\$600
" cash	200

(b) Bank, <i>Dr.</i>	\$1000
To bills receivable	\$600
" John Carson	400
(c) John Carson, <i>Dr.</i>	\$700
Bills payable	300
To bills receivable	\$700
" Interest	50
" Cash	250

8. Post the entries in No. 7.

CONTEMPORARY LITERATURE.

THE September *Wide Awake* is a good number, in which the current serials, the verse, and all the other departments are well represented. Articles on "The Ramona Industrial School," "Summer Lanes," and "Daniel Defoe," are excellent reading for young people, among whom the magazine is a favourite.

THE issues of the *London Illustrated News* for September are exceedingly interesting. Many illustrations are given of the great Glasgow Exhibition, and special sketches of the Queen's visit. Two engravings of beautiful pictures may be specially mentioned, entitled "Birthday Congratulations," and "It May be for Years." But the pictures are by no means all of this paper—the articles and fiction and the biographical sketches must not be forgotten.

THE *Overland Monthly* for September begins its fall work with vigour. The number opens with an illustrated article on the United States Soldiers' Home at Santa Monica, by Edward F. Adams. The industrial article of the number is a short but pithy and practical paper on orange culture, by Mr. Adolphe Flamant, of Napa. The Grand Canon of the Colorado, one of Nature's chiefest wonderlands, is described by Mr. J. G. Lemmon, botanist of the State Board of Forestry. Serials, short stories, poems, editorials, and reviews make up a valuable number.

"THE Relation of the Sexes to Government," is discussed by Prof. E. D. Cope, in the leading article of the October *Popular*

Science Monthly. Under the title "Ethics and Economics," Mr. Robert Matthews gives a thoughtful view of the social outlook, maintaining that the doctrine of individualism, which has just been having its day, involves too much selfishness, and that each member of society must, in future, pay attention to his duties, as well as insist on his rights. "Spiders and Their Ways," by Emile Blanchard, a French naturalist; and "Man in Relation to the Lower Animals," by Prof. Edwin Emerson, are also important articles.

Scribner's Magazine for September contains articles on a wide range of popular subjects by the Hon. Hugh McCulloch, ex-Secretary of the Treasury; General Horace Porter, W. H. Mallock, author of "Is Life Worth Living?" H. C. Bunner, author of "The Midge;" Robert Louis Stevenson, Will H. Low, Henry James, Thomas Wentworth Higginson, and other writers of distinction in prose and verse. This number is enriched with more than one hundred illustrations. "The Modern Greeks," by Thos. D. Seymour, pictures the personal and social traits of the people, and is a companion piece to the same author's "Life and Travel in Modern Greece," in the June number. F. D. Millet and Kenyon Cox furnish illustrations.

THE new number of the *Eclectic Magazine* now before us is noticeable among the magazines of the month for its variety and interest. Emile de Laveleye opens with a discussion of "The Future of Religion;" Henri Rochefort discusses the Boulangerist