

9. (a) Divide into root-word, prefix and suffix, stating the meaning of each part : invincible, allegiance, conjecture, incendiary, synonymous, promissory, exquisite, bigamist, attainable, executive.

(b) Give English words of classic origin corresponding to : happen, watchful, softened, evildoer, fatherly, fellowship, endless, written after, talkative, watery.

## BOOK-KEEPING.

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NOTE.—Only six questions are to be taken, viz., the two questions in group A, any two from group B, and any two from group C.

## A.

1. Give Day Book Entries requiring the following Journal Entries :

(a) J. Rundle,	Dr.	\$180
Interest and Discount	"	10
To Bills Receivable	- - -	\$190
(b) Shipment Co.,	Dr.	\$400
To Mdse.	- - -	260
" Cash	- - -	140
(c) Bills Payable,	Dr.	\$240
Interest and Discount	"	12
To Bills Payable	- - -	252

2. (a) *A* shipped to *B*, for sale on joint account, 1,000 bbls. of flour at \$2.50 per bbl., paying shipping expenses \$175 in cash.

(b) *B* on receipt of the flour paid \$15 drayage by check on the Dominion Bank.

(c) *B* sold the flour to King at \$3.65 per bbl., receiving in payment King's Sight Draft on Jones for \$1,500; McHugh's acceptance due in 10 days for \$1,000; an order on *C* for \$500; balance to remain on account.

(d) *B* charged  $2\frac{1}{2}$  cents per bbl. storage,  $\frac{1}{2}$  per cent. on invoice for insurance, and 2 per cent. commission for selling. He then rendered *A* an Account Sales, remitting draft on Dominion Bank due at sight.

(e) *A* received the Account Sales and Draft.

(1) Give the Partners' Journal Entry.

(2) Make out the Account Sales.

## B.

3. (a) Distinguish between a Trial Balance and a Balance Sheet.

(b) If the Trial Balance is satisfactory, is it safe to assume that the books are correct? Give reasons for your answer.

(c) Give rules for detecting errors in the Trial Balance.

4. Name and briefly describe the books that are admitted as evidence in Courts of Justice, and state the facts that must be proved to entitle them to be received as evidence.

5. James Wilson's account on our Ledger stands as follows :

## DEBIT SIDE.

March 1st, 1889.	Mdse, at 3 mos.	\$375
May 10th	" " at 4 mos.	600

## CREDIT SIDE.

May 20th, 1889.	Cash	- -	\$200
June 10th,	"	- -	120

Show by equation when the balance of this account will be due. Give work in full.

## C.

6. *A* bought some goods from *B* amounting to \$540, and gave in payment a check on the Dominion Bank for \$100; an order on G. Brown for \$80; H. Smith's note in *A*'s favour, dated May 24th, 1889, having 3 months to run, without interest, for \$90; and his own note at 30 days, with interest at 8 per cent. per annum, payable at the Dominion Bank, for the balance.

(a) Give both *A*'s and *B*'s Journal Entry.

(b) Write the two notes, making the first note negotiable by endorsement, and the second (drawn June 1st, 1889) negotiable without endorsement.

7. *A* shipped to *B*, on *B*'s order and for *B*'s account, goods invoiced at \$800. *A* took one-half of the goods from his store, and the other half from goods which he had received from *C* to be sold on *C*'s account and risk. On sending the goods away, *A* paid freight, etc., \$25 by check; and *B*, on receipt of the goods, paid cartage \$16 cash.

(a) Give both *A*'s and *B*'s Journal Entry.

(b) Write the necessary correspondence between *A* and *B* in connection with the above transaction.

8. A merchant wishing to close his books finds that his Trial Balance shows the follow-