

INVOICE (SALES) BOOK.

7

In the memorandum of transactions given at page 5 there are three shipments of goods, for which there should be copied invoices, thus :—

Rising City, 10th January, 1885.

Messrs. PHILLIPS & Co.,
Newhaven.
Bought of SMITH & JACKSON.

(Details of goods and prices.)	: J. 14 :	\$600.
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Rising City, 12th January, 1885.

Messrs. RICHARDS & Co.,
Merton.
Bought of SMITH & JACKSON.

(Details.)	: J. 14 :	\$100.
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Rising City, 13th January, 1886.

Messrs. GRAYLOCK, FENNING & Co.,
Wallingham.
Bought of SMITH & JACKSON.

(Details.)	: J. 14 :	\$200.
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Which are entered in the Journal, and the folio (14) marked as shown.

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Invoice (Purchase) Book.

At the end of every month, or oftener, the invoices received, on the Suspense File (marks, page 5), are gone over, and all those which are certified correct are permanently filed in the above book, as shown below. The invoices are neatly folded, so that the name only is visible, and the blank space, made available by the last fold, used for the necessary memoranda.

In the memorandum of transactions there are three invoices, which would be filed thus :—

— January, 1885. —

Bought of B. THOMPSON & Co.

Debit Expense a/c—Led. fo. 17.	Date,	
Credit Thomson & Co. " 19.	4 Jan./85.	\$25 00

NOTE ON INVOICE PURCHASE BOOK.—If preferred, the invoices may be *journalized*, as in the case of "Sales," and they would then read thus:—

Expense a/c Dr.		Led. fo.			
To B. Thompson & Co. I. P. Bk.	\$25	00		\$25	00
Goods a/c Dr. to Sundries	1500	00			
Fletcher & Co. I. P. Bk.				1000	00
Rogers & Co. "				500	00