

EXAMPLES FOR PRACTICE IN SINGLE AND DOUBLE ENTRY.

GENERAL DIRECTIONS.

Blank Books both for Single and Double Entry, designed to accompany this work, are prepared in adaptation to the examples in Chapter III. In using these blanks observe the following:—

SINGLE ENTRY.

The first seventeen pages are for the Day Book; the next four for the Cash Book; the next two for the Bill Book; the next page for the Ledger Index; and the remaining pages for the Ledger.

Write the general statement of the business on the first page of the Day Book; enter the old accounts on the second page; and proceed with new accounts on the third page.

The number of lines required for the different letters in the Ledger Index are —

Three for B, one for C, one for D, one for E, one for F, one for G, one for H, one for M, four for P, three for W. Leave one or two lines more for each letter than the required number.

DOUBLE ENTRY.

The first eighteen pages are for the Day Book; the nineteenth page is a blank; the next four pages are for the Cash Book; the next two for the Bill Book; the next twenty for the Journal; the next page is for the Ledger Index; and the remaining pages are for the Ledger.

Write the general statement of the business on the first page, and proceed with new business on the second page.