

Transactions—Sup. Set I.

- Calgary, February 1, 19—. P. J. Melville opens up a Hardware Business at 217 Eighth Avenue East, with the following Assets: Cash, \$1350; Mdse., \$3175; Office Furniture, \$225; note against L. Manson, dated Jan. 4, 19—, at 1 month, for \$350; R. Grainger owes on account, \$155.
2. Leased Store No. 217 Eighth Avenue East, from R. Williams, at \$360 per year, and paid cash for 1 month in advance.
 3. Sold R. Grainger on a/c 500# (lbs.) Nails @ 3c.; 1 Lawn Mower @ \$6.50.
 5. Bought from S. Dixon on a/c, Mdse. as per Inv. 1, \$250.
 7. L. Manson paid his note, due to-day, in cash, \$350.
 9. Paid D. Bundy for painting signs, cash \$10.
 12. Sold J. Morgan on his note at 30 days, 10 kegs Wire Nails @ \$3.
 14. Gave S. Dixon on a/c, our note at 2 months, \$150.
 18. Sold R. Grainger for cash, 1 bbl. Coal Oil, 45 gals., @ 15c.
 21. Received from R. Grainger on a/c, his note at 15 days, \$150.
 25. Bought from S. Dixon for cash, Mdse. as per Inv. 2, \$158.
 28. R. Grainger paid cash in full of a/c, \$20.50. Paid Pupil's salary in cash, \$35.

INVENTORIES taken Feb. 28, 19—.

Asset Inventories:

Merchandise on hand	\$3636.25
Office Furniture on hand	215.00
Net Gain, \$20.50; Net Capital, \$5275.50.	

Sup. Set II.—D. E.—Hardware Business (Alternative with Set III., p. 44).

Instructions:

(a) *The same as for Set III.*(b) *Business Papers:*1. *Inward.*—Notes on Mar. 16, and 22; Receipts on Mar. 14, 23, and 24.2. *Outward.*—Notes on Mar. 1, 18, and 21; Receipts on Mar. 8 and 28.(c) *The same as for Set III.*

Transactions—Sup. Set II.

Calgary, March 1, 19—. P. J. Melville continues the Hardware Business at 217 Eighth Avenue East.

2. Bought the Store and Lot we now occupy, on our note at 20 days, for \$2500.
3. Sold R. Grainger on a/c, 2 doz. Spades @ \$15; 500# White Lead @ 5c.
4. Pupil has been made bookkeeper and his salary raised to \$50 per month.
6. Bought from S. Dixon on a/c, Mdse. as per Inv. 3, \$154.
8. R. Grainger paid cash on a/c, \$30.
9. P. J. Melville withdrew for private use, cash \$25.
11. R. Grainger paid his note due to-day, cash \$150.
13. Sold J. Morgan on a/c, 12 doz. door locks @ \$7.50.
14. Paid E. V. Knowlton for Office Books and Stationery, cash \$15.
16. Sold R. Grainger on his note at 1 month: 50 kegs Wire Nails @ \$2.90.
17. Received from J. Morgan cash \$30, in payment of his note due to-day.
18. Sent S. Dixon on a/c, our note at 30 days for \$75.
20. Sold R. Grainger on a/c, 6 doz. Steel Hammers @ \$9.
21. Bought from S. Dixon on our note at 60 days, Mdse. as per Inv. 4, \$210.
22. Received from J. Morgan on a/c, his note at 10 days for \$58.