

APPENDIX.

COPIES OF A/CS. MERCANTILE TERMS, &c.

ABBREVIATIONS—

n/c	Account.	d/d.	Days after date.
Cr.	Creditor.	d/s.	Days after sight
Dr.	Debtor.	m/d.	Months after date.
D ^o . Ditto.	The same.	o/a.	On account of.
E.E.	Errors excepted.	o/o.	Per cent.
I.O.U.	I owe you.	@	At.
Inst.	Instant.	℥	Per.
Prox.	Next month.	n/r.	Bill of Lading.
Ult.	Last month.	L/c.	Letter of Credit.

ACCOUNT.—A statement showing the amount due by one to another for Goods, Cash, &c. And are kept under their several titles in the Ledger, from which they are copied.

EXAMPLE

Of an Account from a Wholesale Ledger:

Messrs. Johnson & Co.,
Albany.

To H. B. Claflin & Co.,
New York.

18— Feb.	4	To Mdse.....	1200 00		
	11	"	1350 00		
	25	"	1500 00	4050 00	
	30	By Cash		2025 00	
		Balance.....			2025 00

In rendering this a/c it is not necessary to give particulars as Invoices were sent by post.