

Rule. Dr. Voyage to———in Company to Sundries for the whole charge, Cr. Goods in Company for their value, Cr. Cash for the charges.

Case 15. When I buy goods for company account with ready money, and ship them off, paying the charges of shipping ;

Rule. Dr. Voyage in company for the whole charge, Cr. Cash for the same sum.

Case 16. When I buy goods for company account on trust, and ship them off before they are entered in my Ledger, paying the charges of shipping ;

Rule. Dr. the Voyage to —— in Company to Sundries for the whole charges, Cr. the Seller for the prime cost, Cr Cash for the after-charges.

Case 17. When I receive goods from our factor for Company account in return for goods sent and sold, with charges paid by me at the receipt thereof ;

Rule. Dr. Goods received in Company to Sundries for their prime cost and charges, Cr Factor at———for Company account for the cost and charges, as per invoice, Cr. Cash for the charges paid at their receipt.

Case 18. When goods are sent from my factor in one place to our factor in another ;

Rule. Dr. Voyage to —— consigned to our factor, Cr, my Factor at———his Account Current.

Case 19. When goods are sent by our factor in one place to my factor in another place in return for goods sold for Company account ;

Rule. Dr. Voyage to———consigned to———my factor at———
Cr. our Factor at———,

Case 20. When goods are sold by our factor, as per his advice ;

Rule. Dr. Factor at———his Account Current, Cr. Voyage to———in Company.

Case 21. When I receive advice that my factor has afterwards made some abatements.

Rule. Dr. Voyage to———, Cr. Factor———his Account Current.

Case 22. When I receive money of my partner for his share of goods formerly bought ;

Rule. Dr. Cash, Cr. Partner's Account Current.

Case 23. When money is remitted to me by our factor for goods sold ;