(*a*) The growth of grain, fruit and cotton;

(*b*) Mining, lumbering, grazing, and manufacturing;

(*c*) Internal and foreign trade.

6. Name and give the dates of the various invasions of Britain, and mention the permanent results of these invasions with regard to (*a*) our language, and (*b*) our form of government.

7. Mention, and trace the results of, an important event in each of the following reigns:—(*a*) John, (*b*) Henry VIII, (*c*) Charles I.

8. Enumerate the principal inventions and discoveries that have contributed to develop the commercial and the industrial progress of Great Britain in modern times.

9. Define the position of the following places and connect them with important events and dates in English History:—Agincourt, Naseby, Utrecht, Plassey, Saratoga, Trafalgar, Fontainebleau.

10. Write a brief account of the war of 1812.

11. Under the following heads explain, as briefly and as clearly as you can, how the Dominion of Canada is governed: (*a*) The House of Commons, (*b*) The Senate, (*c*) The Governor-General, (*d*) The Provincial Legislatures, (*e*) The Sources of Revenue.

BOOK-KEEPING.

Examiners: { J. J. Tilley, C. Donovan, M.A.

NOTE.—Only six questions are to be answered, but of these the 4th, 5th, and 7th must be three.

1. (*a*) Mention the advantages that double entry possesses over single entry as a system of book-keeping.

(*b*) Explain how a set of single entry books may be changed to double entry.

2. Give the meaning of the following commercial terms: Blank credit, way bill, balance of trade, lien, tariff, trade discount, assignment, bill of lading.

3. (*a*) When are interest and discount debited? When credited?

(*b*) When will the excess in an account be placed on the debit side? When on the credit side?

(*c*) To what extent are the shareholders of a chartered bank liable in this country?

(*d*) Explain the meaning of *limited* in the following: "The Auxiliary Printing Company," (Limited.)

4. Give both A's and B's journal entries for the following transactions:

(*a*) A bought from B $800 worth of goods, giving in payment his note for three months, bearing interest at 8 per cent. per annum, for $500, and a check on the bank for the balance.

(*b*) B bought from A $600 worth of goods giving a sight draft on C, of Hamilton, for $400, cash $100, balance to remain on account.

(*c*) A has this day paid his note in favour of B, giving him $300 worth of goods and cash for the balance. Face of note $500. Discount allowed $20.

5 (*a*) A shipped to B, to be sold in joint account, 975 bbls. apples, invoiced at $1.80 per bbl. 450 bbls. were taken from his warehouse and the rest were bought from C and paid for by check on the bank. On sending the apples away he paid charges in cash $45.

(*b*) B on receiving the apples paid freight $120, and cartage $15 by check on the bank.

(*c*) B sold the whole assignment to D at $2.60 per bbl. and received in payment F's note in favour of D due in three months (discount at the rate of 8 per cent. per annum) for $300, and a check on the bank for the balance.

(*d*) B charged $40 for selling the apples, 2 cents per bbl. for storage, and $7.50 for insurance. He then rendered A the account sales and settled with him in full by a sight draft on K.

(*e*) A received the account sales and remittance.

(1) Give A's journal entries for (*a*) and (*e*).

(2) " B's " " " (*b*), (*c*) and (*d*).

6. J. M. Henry settled his account of $170 with McIvor & Co., giving them his note for $100, and $70 in cash. In his journal Henry made the following entry of the transaction: