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Reserves	756,580.13
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INTEREST

5½%

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BRANCHES: Toronto, Regina, Calgary,
Edmonton, Vancouver, Victoria; Edinburgh,
Scotland.

**A Few Practical
Accounting Questions**

How Many Can You Answer?

1. What is the self-balancing system of accounts?
2. What is a Deficiency Account?
3. What is the best method of treating petty cash?
4. What is the difference between fixed and current assets?
5. What is the difference between a balance sheet and a statement of assets and liabilities?
6. Is goodwill a fixed asset?
7. What are the advantages of a Departmental Trading Account?
8. Can you explain the difference between current and fixed liabilities?
9. Is a Depreciation Reserve a liability?
10. What are the two main objects of an accounting system?
11. What is Burden?
12. What is meant by Expense Inventory?
13. What is a contingent asset?
14. What is the relation between cost accounts and the general ledger?

If you cannot answer these questions with a full appreciation of the values involved, you cannot seriously consider yourself an accountant.

You Could Answer them if You Had Studied the Accounting
and Business Administration Courses of the

Cooper Institute of Accountancy, Winnipeg

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The Largest General Insurance Company in the World

Capital Fully Subscribed	\$ 14,750,000
Capital Paid Up	1,475,000
Life Fund and Special Trust Funds	73,045,450
Total Annual Income Exceeds	57,000,000
Total Funds Exceed	159,000,000
Total Fire Losses Paid	204,687,570
Deposit with Dominion Government	1,323,333

(As at 31st December, 1917)

Head Office Canadian Branch:

COMMERCIAL UNION BUILDING - MONTREAL

JAS. MCGREGOR, MANAGER

Toronto Office - 49 Wellington Street East

GEO. R. HARGRAFT, General Agent for Toronto and County of York