SET VII

CANDY MANUFACTURING—COSTING

SPECIAL FEATURES.—The books and accounts incident to cost accounting in a factory having a uniform output.

INSTRUCTIONS

(*a*) BOOKS TO BE USED.—General: Purchase Book or Material Book, Sales Book, Cash Book, Bill Book, Journal, all as principal books; General Ledger, Purchase Ledger, Sales Ledger. Special: Material Ledger, Summary of Material Used, Summary of Goods Produced.

(*b*) The Purchase Book for this set will have a column for each kind of material used. The Sales Book will have a column for each department.

The Cash Book has the same special columns as in Set VI.

The special books will be ruled as in the illustrations given in the text.

(*c*) Either keep one Expense Account. Make out the Expense Analysis Sheet weekly from the Cash Book; or keep accounts in the Ledger for the necessary divisions of Expense Account.

(*d*) Keep accounts in the General Ledger for "Chocolate Manufacturing," "Bonbons Manufacturing," "Taffy Manufacturing."

DIRECTORY

Abbott, R., Toronto.
Beck, J., Woodstock.
Boyd, W. R., Belleville.
California Fruit Co., The, San Francisco.
Curtis, H., Stratford.
Davidson & Co., J., Toronto.
Gage, A. W., Toronto.
Goldie Milling Co., The, Montreal.
Gordon King & Co., Montreal.
Graham, R., Kingston.
Hayes, J., Guelph.
Morrison, G., Prescott.
McConnell, H., Berlin.
McDougall, J., & Co., Owen Sound.
Riddell, W. J., Toronto.
Rogers, E., Galt.
Rowe, R., Toronto.
Sanford Bros., Toronto.
Standard Refining Co., The, Montreal.
Stewart, B., Ottawa.
Turner Co., The Orris, Peterboro.
Walker, E., Collingwood.
Wilkinson Box Co., The, Toronto.
All others, Toronto.

LEDGER LINES

Sales Ledger, 4 pages, 4 accounts to the page; Purchase Ledger, 1 page, 4 accounts to the page; Material Ledger, 2 pages, 4 accounts to the page; General Ledger. Arrange the accounts in the following order: Asset Accounts; Liability Accounts, including Capital Stock; Manufacturing and related accounts; Expense and related accounts; other accounts. Allow ⅓ page for each and transfer when necessary.

MEMORANDA OF TRANSACTIONS

June 1. The directors of the Ontario Biscuit and Confectionery Company, Limited, have recommended that the manufacture of Biscuits be discontinued, and that the plant for the output of Confectionery be increased; also that the name of the Company be changed to the Ontario Confectionery Co., Limited. These recommendations have been approved by the shareholders, and application has been made for power to change the name, as recommended. This power has been granted.