

Dr.

Goods, General a/c.

Cr.

18—			Credit.	Cash		18—		Credit	Cash	
Jan 31	To Pur		5721 50	103 40	5824 90	Jan 31	By S's	963 45	228 35	1191 80
Feb 28	"		2260 05	137 20	2397 25	Feb 28	"	2843 53	107 35	5010 88
Mar 31	"		5641 40	66 80	5708 20	Mar 31	"	3456 35	93 60	3549 95
			13562 95	307 40				7263 33	489 30	
	"	To Profit, car. to P.&L.	14	1214 83*			"	By Goods u sold as		
								Stock-book....	59	7332 55*
					15085 18*					15085 18*
Apr 1	"	Goods Unsold.....		7332 55*						

Goods on Commission.

18—					18—				
Jan 6	To Rec. from J. Wilson	1	29 40		Jan 5	By Sales, J. Edwards..	1	13 75	
Feb 17	"	3	103 90		Feb 18	" " J. Arnold.....	6	100 79	
Mar 4	"	4	345 90		Mar 4	"	8	82 60	
" 31	" Profit, car. f'm P&L	14	77 05*		31	" Goods unsold as			
						Stock-book.....	59	359 20*	
			556 25*					559 25*	
Apr 1	" Goods on Hand.....		359 20*						

Paper.

18—					18—				
Jan 1	To amt. bt. fr J. Watson	1	2064 00		Jan 1	By Sales, J. Arnold.....	1	1528 00	
Jan 16	"	2	1533 00		Jan 16	" " A. Gregory...	2	780 00	
Mar 31	" Profit, car. to P.&L.	14	903 50*		Feb 18	" " J. Arnold	6	852 10	
					Mar 18	"	10	1340 40	
			4500 50*					4500 50	

* The asterisks beside the figures on this and following pages, show the sums that are to be left out in adding up the columns for the Trial Balance (page 73), as they are supposed at the time of making the Balance not to be as yet entered in the Ledger.