

DOUBLE-ENTRY BOOKKEEPING

13

M. SCOTT & CO.

1912		Fol.		Dr. or Cr.	Bal.
Feb.	2				
	12	P.	C.	410 00	410 00
			410 00	Cr.	

T. SWAN & BROS.

1912		Fol.		Dr. or Cr.	Bal.
Feb.	7				
	26	P.	P.	95 05	95 05
				240 20	335 25
				Cr.	

D. SIMPSON & CO.

1912		Fol.		Dr. or Cr.	Bal.
Feb.	15				
	16	P.	P.	350 00	350 00
				411 35	761 35
				Cr.	

GENERAL LEDGER.

ACCOUNTS PAYABLE.

1912		Fol.		Debit.	Credit.	1912	
Feb.	29						
	29	C.	J.	\$ 910 00	\$ 550 00	P.	1 Feb.
				1146 60	1506 60		29 Feb.
				2056 60	2056 60		
					1146 60	Balance	1 Mar.

ACCOUNTS RECEIVABLE.

1912		Fol.		Debit.	Credit.	1912	
Feb.	29						
		S.	J.	\$1130 97	4 50	C.	20 Feb.
					320 50		29 Feb.
					805 97	Balance	29 Feb.
				1130 97	1130 97		
Mar.	1	Balance		805 97			