

ITIES.

a certain sense, careful observer, s are not equally may become in- ver pay; the re- In estimating the hether the books ed on their pages s presumed to be e apparent when representative ac- es. For instance, take his note forandise, and debit es, we, of course unt, which adds d, and the result aving an impor- iness. But sup- ent that the \$300 ate product, and ous. But there t value of which of it, or *nothing*. affairs? Should, Loss and Gain. in and represent ing of this class dger, but to neu- titious liabilities ccount is "Sus- our Ledger, and tual *gains*, the lit "Suspense" f these are after- y easy to restore n. This method s all doubtful ac- atter case would amount may as if a resource, it riate title. But iting of accounts If Mr. A, for in- ire to see his ac- be awkward to rthless we had to change our