

Book-keeping For Joint Stock Companies

A TEXT BOOK For the use of Accountants,
Book-keepers, Business Men,
and Advanced Accountancy Students.

— BY —
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Vice-President of the Institute of Chartered
Accountants of Ontario.

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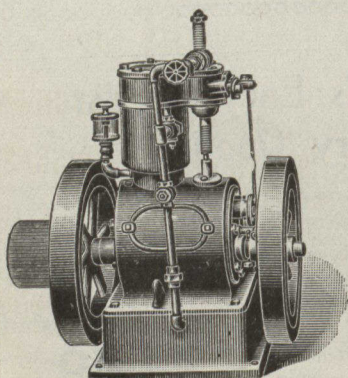
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Mr. R. P. PORTER, former Census Commissioner of the United States, has been visiting Europe for some months. He by no means agrees in the prevailing notion amongst "spread-eagle Yankees" that Great Britain is to be conquered industrially by the States. Mr. Porter lays stress on the several American industries now being established in England. The Westinghouse Company is building a plant there which will employ from 5,000 to 6,000 Englishmen, and the English branch of our linotype machine company will give work to about 3,000 subjects of the King. He tells the Commercial Advertiser that "the main point is that England, being a free-trade country, enjoys privileges in other countries from which we are debarred, and this makes the United Kingdom an excellent distributing point for our commodities."

THERE is petroleum in New Brunswick, and it looks as if a paying deposit has been found at St. Joseph, on the Memramcook river, fifteen miles from Moncton. The St. John Sun of last Friday said: "Oil was struck to-day at St. Joseph, in well No. 7, the yield being equal to any yet struck. Well No. 6 is not yet down far enough for oil. Four wells are now yielding, and the prospects are brighter than ever." The New Brunswick Petroleum Company was to have a meeting at Moncton on Tuesday last. It appears that the territory being worked is the same as was abandoned by operators from the United States some time ago. Can the Canuck succeed in this instance where the Yank failed, and gave up?

It is thirteen years since M. J. Crotie came from Bolton, where he had been fairly successful as a general store-keeper, to Toronto. He first opened a dry goods store on Yonge street; afterwards, in the fall of 1896, he removed to Queen street West, but never managed to secure a sufficiently encouraging trade, for he had heavy expenses with strong competition. On Tuesday last he suspended payment, and held consultation with creditors, but no conclusion was reached. He will probably owe about \$25,000.—Now that the season has closed, no one familiar with lake traffic here will be surprised to hear that the Toronto Navigation Co., Limited, in this city, had assigned. Last May they were incorporated, with an authorized capital of \$100,000. Of this sum, \$51,000, represented by two old boats, was paid up.

LAST May, the firm of Champion & Co. opened two stores in British Columbia, one in Pine City and the other in Discovery, near Atlin. Since they began business, trade conditions in both places have turned out unsatisfactory, and already they find it necessary to assign with heavy liabilities. It is thought that the estate will not pay more than one-third of its debts.—Another failure in British Columbia is that of Theo. Madison, dealer in men's furnishing goods, at Nelson, who has been sued several times, and now makes assignment. A meeting of his creditors will be held next Friday.—The Ranchers' Supply Co., at Innisfail, N.W.T., succeeded to the general store business of J. E. Fawdry, in August, 1900. Their general stock has been mortgaged for \$5,000 since they be-