

Dr.

Jas. Arnold.

Cr.

18—					18—				
Jan	1	To Mdse.....	1	1528 00	Jan	3	By Cash.....	1	1451 60
Feb	18	" Do	6	100 70	"	"	" Disct.....	1	76 40
Mar	4	" Do	8	2 60	Mar	20	" 3 Bills.....	1	1523 70
"	18	" Do	10	1340 40					
"	"	" Do † Mar. 4, Under-		80 00					
		posted							
				3051 70					3051 70

* Posted incorrectly to show the way of rectifying the error.

† The error of Mar. 4th is rectified by making this entry as soon as the error is discovered.

Jno. Turner.

18—					18—				
Jan	2	To Goods	1	102 50	Jan	5	By Cash	1	97 37
Mar	14	" Do	9	1004 50	"	"	" Disct.....	1	5 13
"	26	" Do	11	214 00	Mar	31	" Balance		1218 50
				1321 00					1321 00
Apr	1	To Balance		1218 50					

J. Pringle.

18—					18—				
Jan	3	To Goods	1	888 00	Jan	4	By Cash	1	843 60
"	12	" Do	2	2082 50	"	"	" Disct.....	1	44 40
Mar	14	" Do	9	226 47	Feb	1	" Cash	3	1978 37
					"	1	" Disct.....	3	104 13
		To folio.....	4	3196 97			To folio.....	4	2970 50

J. Edwards.

18—					18—				
Jan	5	To Goods.....	1	23 75	Jan	9	By Cash	1	13 06
					"	"	" Disct.....	1	0 69
					"	"	" Goods, J. 5, over-		10 00
							posted		
		This is posted \$10.00							
		too much; the error							
		is rectified by mak-							
		ing an entry on the							
		Cr. side as soon as							
		mistake is found.							
				23 75					23 75