

DOUBLE ENTRY.

61

(4.)

Dr.

EXPENSE.

Cr.

1887. Jan.	To 8 10.00	10	00	1887. Jan.	By profit and loss ..	10	00
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Cr.

42	22
42	22

Cr.

87	30
87	30

Dr.

PROFIT AND LOSS.

Cr.

1887. Jan. 8	To expense	10	00	1887. Jan. 8	By merchandise	66	76
"	" stock	57	68	"	interest	...	92
		67	68			67	68

Cr.

2	73
2	73

TRIAL BALANCE.

Page of Ledger.	ACCOUNTS	Dr. Amounts.		Cr. Amounts.	
1	Shop	800	00		
1	Merchandise	2,060	87	402	63
2	Cash	883	59	740	02
2	Bills Receivable	155	30	155	30
2	John Brown	126	97	50	00
3	Stock	110	50	2,639	58
3	Bills Payable	45	00	203	00
3	Duffus & Co	65	50	140	50
4	William Smith	42	22		
4	Frank Stephens	87	30	87	80
4	Interest	1	81	2	73
4	David Craig	9	64	9	64
4	Private Account	84	00		
5	Expense	10	00		
		4,432	70	4,432	70

Cr.

9	64
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Cr.

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