

Course of Study.

The course of study is divided into three parts, as follows:

JUNIOR DEPARTMENT.

SENIOR DEPARTMENT.

BUSINESS PRACTICE DEPARTMENT.

And to understand the amount of work done in any one subject it is necessary to trace that subject through each of the three departments. By doing this carefully it will be found by comparison with other College Catalogues that there is not the equal of it in any College in Canada.

The following is an outline of the work in the

JUNIOR DEPARTMENT.

Book-keeping.—The use of the Day Book, Journal and Ledger.

Form and important points of correct Day Book entries.

Journalizing simple transactions.

A thorough knowledge of Dr. and Cr.

Classification of accounts.

Posting.

Making of Trial Balances.

Detection of errors in Trial Balances.

A knowledge of the different errors that *will not* affect a Trial Balance.

Also those classes of errors that *will* affect a Trial Balance.

Making of Balance Sheets; exhibiting Losses and Gains, and Assets and Liabilities.

A thorough understanding of *Proprietor's Capital Account*, and those of *Simple Partnerships*.

A knowledge of the showing of the following accounts: Cash, Merchandise, Interest, Discount, Expense, Bank, Bills Payable, Bills Receivable, Real Estate, Loss and Gain, and Personal Accounts.

How to treat Accounts of Goods sold on commission.

Indexing of Ledger.

BEEA

BE THY COUNTRY'S THY GOD'S AND TRUTH'S.