

DOUBLE ENTRY—LEDGER. [SET 4.]

**11**  
P. C. Schuyler. Cr.

1878									
Sept.	1	To J. C. Bryant,	J	1104		1878	Sept.	20	By Bills Rec'ble, J 1104

**12**  
Charles Taylor. Cr.

1878									
Sept.	2	To Cash,	CB	300		1878	Sept.	1	By J. C. Bryant, J 500

**13**  
James W. Lusk. Cr.

1878									
Sept.	15 25	To Bills Payable, Mdse.,	J SB	400 1700		1878	Sept.	1	By J. C. Bryant, J 400

**14**  
Bills Payable. Cr.

1878									
Sept.	15	To Cash,	CB	1000		1878	Sept.	1 15	By J. R. Penn, J. W. Lusk, J J 1750 400

**15**  
Interest. Cr.

1878									
Sept.	15	To Cash,	CB	43 75		1878	Sept.	17 29	By Cash, " CB CB 34 25 14 50

SET 4.] DOUBLE ENTRY—LEDGER.

**16**  
Expense. Cr.

1878									
Sept.	30	To Cash,	CB	1746					

PRACTICAL EXERCISES.

[CONTINUATION OF SET 4.]

TRANSACTIONS.—FOURTH SERIES.

The following routine is a continuation of the business of Set 4, and the transactions should be entered in the proper books and posted in accordance with the plan and instructions of the set, using the same books, and producing at the close a general result of the whole business. As this set is by far the most practical in the treatise, its peculiar points should be thoroughly impressed upon the mind. The student should exercise much care in the symmetrical arrangement of the original books of entry. The accompanying initials will indicate the books to be written up, and their order.

- Oct. 1.—Bo't of Dunham & Brokaw, on %, Invoice of Mdse. amounting to \$6000, (J.). Sold James Johnson, Freeport, for Cash, 1 doz. Fancy Neckties, @ \$1 each; 12 doz. prs. Lisle Thread Stockings, @ \$3 per doz. (S. B., C. B.).
- 2.—Paid shop-hands, Cash, \$300 (C. B.)-----Received Cash for petty sales, \$119 (C. B.).
- 3.—Received Cash of J. H. Goldsmith, in full of %, \$900 (C. B.)-----Sold E. R. Felton, on %, 6 doz. French Yoke Shirts, @ \$18 per doz.; 10 doz. Knit Undershirts, @ \$7 per doz.; 8 doz. prs. Knit Drawers, @ \$8 per doz. (S. B.).
- 5.—Received Cash for petty sales, \$120 (C. B.)-----Sold Robert Harmer, Vandalia, for Cash, 15 Summer Coats, @ \$2; 20 Summer Vests, @ \$1.50; 6 doz. Cut-throat Collars, @ \$2 per doz. (C. B.).
- 7.—Paid Cash for repairing store, \$150 (C. B.)-----Received Cash for petty sales, \$94.83 (C. B.).
- 8.—Received Cash of J. T. Calkins, in full of %, \$725 (C. B.)-----Sold Jacob Horn, Milwaukee, on his note @ 60 ds., 50 Complete Uniforms, @ \$20 (S. B.)-----Received Cash for petty sales, \$110 (C. B.).
- 9.—Paid shop-hands, Cash, \$297 (C. B.)-----Sold J. W. Lusk, on %, 24 Ready-made Coats, @ \$5; 15 prs. Pants, @ \$3.75; 30 Vests, @ \$2; 1 Fine Overcoat, \$25 (S. B.).
- 10.—Received Cash for petty sales, \$119.50 (C. B.).
- 12.—Received Cash in full for P. C. Schuyler's note, \$1104 (C. B.).