

**THE ELEMENTS OF
PRACTICAL
BOOKKEEPING FOR
USE IN SCHOOLS**

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The Elements of Practical Bookkeeping for Use in Schools by T. E. Streeter

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T. E. STREETER

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The Elements of Practical
BOOKKEEPING

FOR USE IN SCHOOLS

BY

T. E. STREETER



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1896

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PREFACE

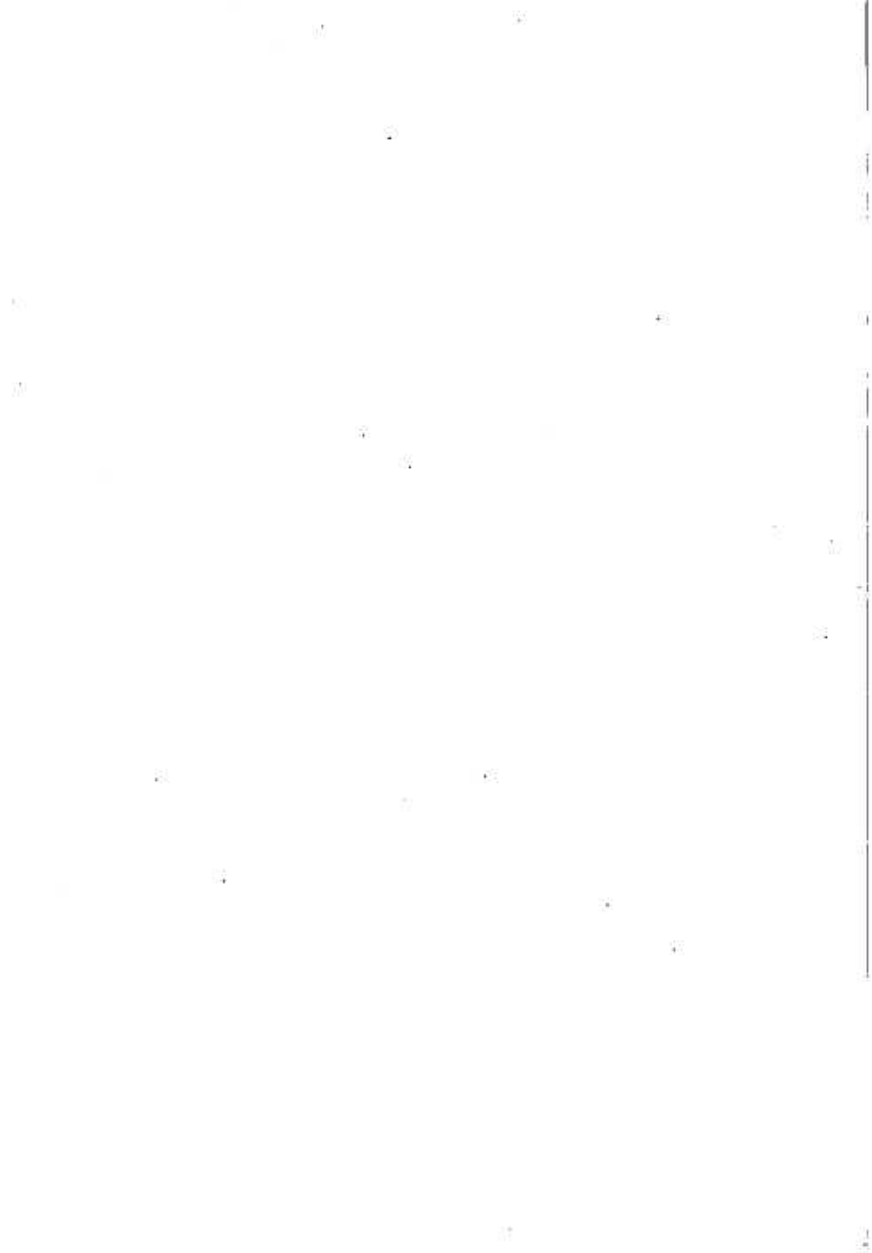
HAVING taught Bookkeeping to beginners for some time, and found great difficulty in obtaining a suitable text book on the subject, the author has drawn up a treatise on the lines which he has found most successful, especially with young pupils, and hopes that it will be of some assistance to other teachers of the subject, and also to those reading for the Society of Arts and other similar examinations.

The illustrations being all collected on diagrams inserted at each end of the book obviates the necessity of constantly referring to different pages, thereby greatly facilitating the study of the subject.

T. E. STREETER.

69 GRANVILLE PARK, S.E.

April 1896.





BOOKKEEPING.

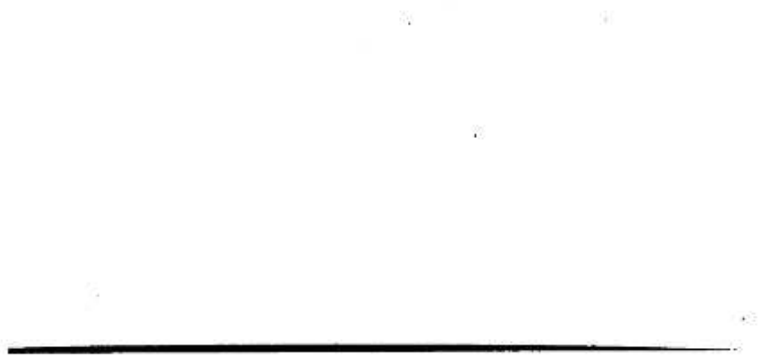
PART I.

ERRATA.

- Page 11, In fifth line from top of page, for £90 read £290
- Page 46, In Exercise III., bottom line, for £125 0 0 read £125 10 0
- Page 68, In Trial Balance for Cash, "Cr." column, read £1,343 9 0
- | | | | | | | |
|---|---|---|-------------------------------|------|-----------|------------|
| " | " | " | Rent, "Dr." | " | " | £120 0 0 |
| " | " | " | Totals | " | " | £6,197 2 0 |
| " | " | " | Profit and Loss A/c for Rent, | read | £120 0 0 | |
| " | " | " | Tea | " | £119 14 0 | |
- " The Profit and Loss Account will now show a net loss of £91 15 0, instead of a net profit of £28 5 0
- Page 69, In Balance Sheet for Capital A/c, read £1,688 5 0
- | | | | | | |
|---|---|---|--------|---|------------|
| " | " | " | Cash | " | £838 0 0 |
| " | " | " | Tea | " | £872 0 0 |
| " | " | " | Totals | " | £1,968 5 0 |

In the above example Jones would credit his Cash Account

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