

**KEY TO NOTLEY'S  
COMMERCIAL AND  
SCHOOL BOOK-KEEPING**

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Key to Notley's Commercial and School Book-Keeping by A. F. Notley

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**A. F. NOTLEY**

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TO  
NOTLEY'S COMMERCIAL  
AND  
SCHOOL BOOK - KEEPING.

BY  
A. F. NOTLEY.

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AND DERBY.  
1885.

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1808. c. 7\*



# KEY TO NOTLEY'S COMMERCIAL AND SCHOOL BOOK-KEEPING.

## SINGLE ENTRY, CARD No. 1.

*The transactions of James Price.*

### DAY BOOK.

*January, 1883.*

Jan.	1	1/	Sold to Thomas Smith, 5, James Street:—					
		2/	5 lbs. fine Black Tea . . . . .	3/8	1	17	6	
		3/	6 " fine Gunpowder Tea . . . . .	5/-		10		
		4/	10 " Lump Sugar . . . . .	6 1/2d.		6	5	
								2 18 11
"	6	1/	Mrs. E. Foster, Richmond:—					
		2/	13 lbs. Currants . . . . .	6 1/2d.		8	6	
		3/	6 " Moist Sugar . . . . .	6d.		2	6	
		4/	4 " Mocha Coffee . . . . .	1/10		7	4	
								18 4
"	7	1/	J. C. Bligh, Twickenham:—					
		2/	1 Silk Umbrella . . . . .	21/-	1	1		
		3/	3 pairs Kid Gloves . . . . .	4/3		12	9	
		4/	1 dozen Cambric Handkerchiefs	18/-		18		
								2 5 9
"	10	1/	Wm. Stuart, Kingston:—					
		2/	4 pairs Cotton Hose . . . . .	10d.		8	4	
		3/	6 Flannel Vests . . . . .	7/6		5		
								2 8 4
"	12	1/	Mrs. Graham, Richmond:—					
		2/	8 lbs. Jamaica Coffee . . . . .	1/8		8	4	
		3/	8 " Leaf Sugar . . . . .	6d.		3		
		4/	6 " Candles . . . . .	6d.		2	1	
								18 5
"	15	1/	Thomas Smith, 5 James Street:—					
		2/	7 lbs. Best Turkish Tobacco . . . . .	1/8		10	6	
		3/	1 box Finest Havana Cigars . . . . .	70/-		18		
								4 6
			Total of Goods sold					18 17 8



## CASH BOOK.

Dr.		Cash.			Cr.		
		Ledger Folio.	Dis- count.	Cash.	Ledger Folio.	Dis- count.	Cash.
1883.							
Jan.	8	To Thos. Smith, James Street	1	2 12 11			
"	10	" Mrs. Foster, Richmond	1	16 4			
"	14	" J. C. Bligh, Twickenham	1	2 5 9			
"	17	" Wm. Stuart, Kingston	1	2 8 4			
				8 3 6			

## LEDGER.

Dr.		Thomas Smith, 5, James Street.			Cr.	
		Day Book Folio.			Cash Book Folio.	
1883.						
Jan.	1	To Goods -	1	2 12 11	1883.	
"	16	" " -	1	4 0 0	Jan.	8
				6 12 5	"	15
					By Cash -	1
					" Balance	1
						2 12 11
						4 0 0
						6 12 5
"	15	To Balance -		4 0 0		

Dr.		Mrs. E. Foster, Richmond.			Cr.	
1883.						
Jan.	8	To Goods -	1	16 4	1883.	
					Jan.	10
					By Cash -	1
						16 4

Dr.		J. C. Bligh, Twickenham.			Cr.	
1883.						
Jan.	7	To Goods -	1	2 5 9	1883.	
					Jan.	14
					By Cash -	1
						2 5 9

KEY TO CARD I.—SINGLE ENTRY.

3

Dr.		<i>Wm. Stuart, Kingston.</i>				Cr.	
1883. Jan. 10	To Goods - -	1	2	84	1883. Jan. 17	By Cash - -	1 2 84

Dr.		<i>Mrs. Graham, Richmond.</i>				Cr.	
1883. Jan. 12	To Goods - -	1	13	6			

*Accounts owing, 30th January, 1883.*

Thomas Smith -	4	8					
Mrs. Graham -	13	6					
	4	13 11					

## KEY TO CARD No. 2.

*The transactions of James Price.—Continued.*

## DAY BOOK.

*February, 1883.*

Feb.	1	2 ✓	Thomas Smith, 5, James Street :—						
			3 pairs Lace Boots . . . . .	30/-	3				
			1 pair Top Boots . . . . .	55/-	2	15			
			1 " Dress Boots . . . . .	30/-	1	10			7 6
"	5	2 ✓	J. Jerrard, Soho Street :—						
			4 qrs. Oats . . . . .	26/-	5	4			
			1 " Beans . . . . .	13 6		13 6			
			3 cwt. Dog Biscuits . . . . .	20/-	2				
			1 load Straw . . . . .	50/-	2	10			10 7 6
"	6	2 ✓	Mrs. Foster, Richmond :—						
			6 lbs. Wax Candles . . . . .	2/-		12			
			10 " Souchong Tea . . . . .	2 6	1	5			
			12 " Loaf Sugar . . . . .	6 4		6 4			
			7 " Jamaica Coffee . . . . .	1 8		11 8			2 15 2
"	15	2 ✓	J. Thompson, Barbican :—						
			2 dozen St. Julien . . . . .	30/-	3				
			3 " Sherry . . . . .	36/-	5	8			
			Cases . . . . .			5			8 13
"	18	2 ✓	Mrs. Sanger, Richmond :—						
			6 gals. Mineral Oil . . . . .	1 9		10 6			
			10 lbs. Wax Candles . . . . .	2/-	1				
			1 doz. Engraved Glass Globes . . . . .	3/-		18			2 8 6
"	20	2 ✓	J. Knight, Richmond :—						
			1 dozen Scotch Whiskey . . . . .	40/-	2				
			1 " Irish . . . . .	40/-	2				
			1 " Gin . . . . .	32/-	1	12			5 12
			Total of Goods sold . . . . .						87 1 2