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TRIAL BALANCES AFTER CLOSING DECEMBER 31, 1917
NATIONAL RUBBER COMPANY

OSHKOSH PLANT		Dr.	Cr.
Advances on Construction Contract	\$50,000.00		
Accrued Taxes		\$45,000.00	
Accounts Payable		750,000.00	
Buildings	600,000.00		
Capital Stock, Michigan Rubber Co.	5,000.00		
Cash	55,000.00		
Depreciation Reserve..		190,000.00	
Land	35,000.00		
Liberty Loan Bonds..	50,000.00		
Insurance Prepaid	12,000.00		
Interest Prepaid	17,500.00		
Machinery and Equipment	350,000.00		
Michigan Rubber Company	1,060,000.00	200,000.00	
Notes Payable			2,231,500.00
National Rubber Co. (Chicago)			
Raw Material	1,000,000.00		
Work in Progress.....	198,000.00		
Finished Goods	1,232,000.00		
Profit and Loss (1917)			1,248,000.00
	<u>\$4,664,500.00</u>	<u>\$4,664,500.00</u>	

Profit & Loss Account

	Dr.	Cr.
Sales		\$6,750,000.00
Purchase Discount		59,000.00
Travel	\$2,500.00	
Salaries	6,000.00	
Clerical	8,000.00	
Miscellaneous	7,000.00	
Interest	31,000.00	
Manufacturing Cost of Goods Sold	5,466,500.00	
State Income Tax.....	40,000.00	
Profit	1,248,000.00	
	<u>\$6,809,000.00</u>	<u>\$6,809,000.00</u>

THE MICHIGAN RUBBER CO.

OSHKOSH		Dr.	Cr.
Accounts Receivable ..	775,000.00		
Advances to Employees	1,000.00		
Accounts Payable		\$1,800.00	
Notes Receivable	290,000.00		
Cash	4,550.00		
National Rubber Co., Oshkosh		1,060,000.00	
Capital Stock		5,000.00	
Surplus		3,750.00	
	<u>\$1,070,550.00</u>	<u>\$1,070,550.00</u>	

Profit & Loss Account

	Dr.	Cr.
Sales Invoiced		\$7,500,000.00
Sales Salaries	\$40,000.00	
Advertising	40,000.00	

Trade Discount	380,000.00	
Freight Allowance....	112,500.00	
Purchases	6,750,000.00	
Credits for Defective Tires	510,000.00	
Charges for Mileage Used on Defective Tires		300,000.00
Recovered from Factory on Guarantee..		60,000.00
Clerical	22,800.00	
Telephone and Telegraph	950.00	
Profit	3,750.00	
	<u>\$7,860,000.00</u>	<u>\$7,860,000.00</u>

Additions to the Library, July, 1919

Bankers Trust Company. Our public debt; an historical sketch with a description of United States securities, by Harvey E. Fisk. New York, Bankers Trust Company, 1919. 126 p.

Carter John P. In the cave of Aladdin; a little narrative of the safe deposit vault. New York, James A. Jenkins, 1911. 275 p.

Irving National Bank. Foreign trade thought of 1919. New York, Irving National Bank, 1919. 86 p.

National Board of Fire Underwriters. Proceedings of the fifty-second annual meeting of the National Board of Fire Underwriters, held in New York, May 23, 1918. 167 p.

National Foreign Trade Council. Official report of the Sixth National Foreign Trade Convention held at the Congress Hotel, Chicago, Illinois, April 24, 25, 26, 1919. New York, National Foreign Trade Council, 1919. 650 p.

United States. Department of Agriculture. Cotton warehousing; benefits of an adequate system, with a discussion of the receipt under the United States Warehouse Act; by Roy L. Newton and James M. Workman. Washington, Government Printing Office, 1919. 36 p.

Index

Page

Accountants, Some Facts about.....	44
Attributes of a Semi-Senior.....	42
Audit Reports, The Preparation of.....	10, 18
Audit Working Papers.....	53, 59
Characteristics of the In-charge Accountant..	50
Depreciation Problem.....	5
Efficiency Rating.....	23
Foreign Exchange.....	20
Goodwill	49
Honorary Degrees	58
Instructions	2
Interest Collected but Not Earned.....	37
Mechanical Devices.....	12
"Moving Forward".....	25
New Orleans Office.....	14
Personnel Rating.....	57
Pittsburgh Dinner Meeting.....	22
Problems	63
"Professional Ideals".....	1, 33
Qualities Essential in an Assistant.....	27
Reminiscences.....	41
"Sensing the Needs of the Client".....	9
Syndicate Problem.....	30, 34
"Team Work".....	17
Trust Company Auditing.....	6, 14