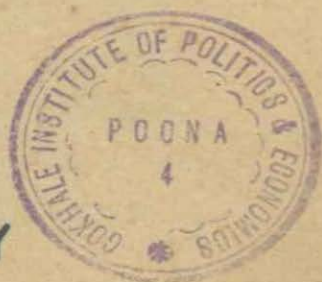


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by

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PREFACE

IT IS now somewhat more than ten years since the publication of the first edition of *Principles of Accounting*. Those familiar with the original edition will find that, in the present revision, the sequence of subjects has been considerably changed; the treatment of several subjects has been amplified; certain other subjects, many of which are now dealt with in the author's *Principles of Accounting, Introductory*, have been omitted, or the space devoted to them has been reduced; and all problems and questions have been allocated to the chapters to which they primarily pertain.

Grateful recognition is here given to those who have taught from the original edition and who responded to the author's request for suggestions as to this revision.

If the names of persons or companies in this book bear any similarity to those of actual persons or companies, the similarity is fortuitous.

H. A. FINNEY

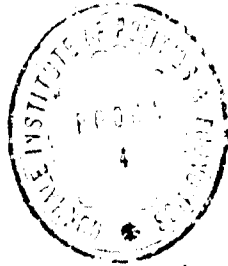


TABLE OF CONTENTS

CHAPTER	PAGE
31. PARTNERSHIPS Organization; Definitions; Articles of partnership; Division of profits; Closing the books; Bases of division of profits; Equal division; Arbitrary ratio; Capital ratio; Average capital ratio; Interest on capital; Object of interest on capital; Interest on partners' accounts; Salaries to partners; Salaries and drawings; Partners' interest and salaries in the profit and loss statement; Interest and/or salaries in excess of profits; Bonus to a partner; Statement of partners' capitals; Adjustment of profits of prior periods.	1
32. PARTNERSHIPS (Continued) Dissolution; Dissolution of a partnership; Causes of dissolution. Purpose of dissolution; Admission of a new partner; Admission follows dissolution; Purchase of an interest distinguished from investment; Purchase of an interest; Investment in a partnership; Outline of cases—investments in a partnership; Implied goodwill or bonus; First type of problems; Second type of problems; Vague problems.	19
33. PARTNERSHIPS (Continued) Retirement of a partner; Adjustment of asset values; Goodwill; Liability of retiring partner; Settlement with retiring partner; Death of a partner; Sale of a partnership business; Valued assets or lump sum; Valued assets; Lump-sum sale: At a loss; Lump-sum sale: At a profit; Transfer of liabilities; Division of profit or loss on sale; Incorporation of a partnership; Classification of cases; Basis of illustration; Partnership books retained; New corporation books: Stock distribution not shown; New corporation books: Stock distribution shown; Entries on the corporation's books.	33
34. PARTNERSHIPS (Continued) Liquidation; Realization; Recording liquidation; Order of distribution of cash; Distribution of loss or gain; Typical cases; Wrong methods.	51
35. PARTNERSHIPS (Concluded) Liquidation in installments; Rule for installment payments to partners; Wrong method; Payment of partners' loans in installment liquidation; Unpaid liabilities.	67
36. VENTURE ACCOUNTS Importance of venture accounts; Nature of ventures; Single and joint ventures; Single ventures; Joint ventures; Joint venture	83

36. VENTURE ACCOUNTS (*Cont.*)

accounting; First method of accounting; Illustration; Uncompleted ventures; Second method of accounting; Interest.

37. INSURANCE 97

Introduction; Fire insurance; General; The co-insurance clause; Contribution clause; Floater policies; Losses; Fire loss account; Carrying value of assets; Estimated values of inventories; Unexpired insurance; Desirable records; Life insurance; Business uses; Beneficiaries; Premiums, dividends, and cash and loan values; Accounting for net premiums and policy values; Cash values taken up at end of year; Loan values taken up at beginning of year; Advantage of taking up loan values; Closing the books during the policy year; Amortization of discount; Effect of dividends; Balance sheet values; Settlements; Workmen's compensation and employers' liability insurance; Nature of risk; Premiums; Accounting; Miscellaneous types of insurance; Use and occupancy; Explosion—riot and civil commotion; Sprinkler leakage; Boiler explosion; Fidelity bonds; Plate glass; Marine insurance; Public liability and property damage; Profit insurance; Insurance register; Form and purpose.

38. THE STATEMENT OF AFFAIRS 123

Liquidation accounting; Insolvency; Bankruptcy; Acts of bankruptcy; Compositions and extensions; Voluntary assignment; Receivership in equity; Creditors' representatives; Statement of affairs; Illustration; Liabilities having priority; Fully secured liabilities and pledged assets; Partially secured liabilities and pledged assets; Unsecured liabilities and free assets; Capital; Net free assets and deficiency to unsecured creditors; The Deficiency account; Illustration of special points; Reserves; Accrued interest; Liabilities secured by more than one asset; Unexpired insurance; Assets partly pledged and partly free; Deficit; Stock discount; Additional costs before realization; Accounts and notes payable; Loss to partners; Statement for credit purposes.

39. RECEIVER'S ACCOUNTS 145

Opening new books; Payment of prior liabilities; Recording operations; Closing the books; Periodical statements; Close of the receivership; Illustration; Basis of illustration; Working papers; Balance sheet; Profit and loss statement; Close of the receivership.

40. REALIZATION AND LIQUIDATION ACCOUNT 159

Purpose; Elements of the statement; Components of loss or gain; Trustee's cash account; Procedure in preparing statements; Reserves; Sales and purchases; Accruals; Discounts; Premium or discount on securities; Composition with creditors; Old and new accounts; Continued operations.

41. STATEMENT OF REALIZATION, LIQUIDATION, AND OPERATIONS 173

Purpose; First illustration; Second illustration; Third illustration.

TABLE OF CONTENTS

ix

CHAPTER	PAGE
42. HOME OFFICE AND BRANCH ACCOUNTING—COMBINED STATEMENTS	181
Agencies and branches; Agency accounts; Branch accounts; Combined statements; Fixed assets; Branch expenses on home office books; Reconciliation of reciprocal accounts; Interbranch transfers; Freight.	
43. PARENT COMPANY AND SUBSIDIARY ACCOUNTING—CONSOLIDATED BALANCE SHEETS AT DATE OF ACQUISITION.	195
Investments in branches and subsidiaries; Intercompany eliminations; Purposes of the consolidated balance sheet; Subsidiary surplus or deficit; Minority interest; Goodwill; Deduction from goodwill; Intercompany receivables and payables.	
44. PARENT AND SUBSIDIARY ACCOUNTING (Continued)—CONSOLIDATED BALANCE SHEETS SUBSEQUENT TO ACQUISITION	213
Parent's entries for subsidiary profits, losses, and dividends; Rule for eliminations; Outline and purposes of illustrations; First group of illustrations; Second group of illustrations; Working papers; Third group of illustrations; Consolidated balance sheets without working papers.	
45. PARENT AND SUBSIDIARY ACCOUNTING (Continued)—CONSOLIDATED BALANCE SHEET IF INVESTMENT IS CARRIED AT COST	231
Carrying investment at cost; Effect of the two methods on the investment accounts; Effect of the two methods on parent's surplus; Differences in account balances; Summary; Preparing the consolidated balance sheet.	
46. PARENT AND SUBSIDIARY ACCOUNTING (Continued)—INTERCOMPANY ACCOUNTS.	247
Intercompany notes discounted; Customers' notes transferred; Intercompany bond holdings; Premium or discount on intercompany bond holdings; Accrued interest; Declared dividends unpaid; Adjusting intercompany accounts; Illustration; Minority column in working papers.	
47. PARENT AND SUBSIDIARY ACCOUNTING (Continued)—MISCELLANEOUS TOPICS.	261
Minority interest—subsidiary deficit; Stock dividends; Holdings of no-par stock; Holdings of both common and preferred stock; Arbitrary entries in investment account; Book value at acquisition in excess of cost; Profits in inventories; Conflicting opinions concerning amount of reserve; Profits from sales before stock acquisition; Intercompany profits on construction; Illustration of working papers; Stock acquired from the subsidiary; When to consolidate; Investments carried at cost—alternative working paper procedure; Subsidiary's earnings available for parent's dividends.	

48. PURCHASES AND SALES OF SUBSIDIARY STOCK—
 MAJOR AND MINOR PARENT COMPANIES 289

 First illustration: Several purchases; Second illustration: Purchases and sales; Comments on entries for sales; Comment on stock purchase during year; Proof of goodwill shown in consolidated working papers; Effect of sales on computation of adjustment; Consolidated balance sheet working papers; Third illustration: Control through a minor parent company; Fourth illustration: Control through minor parent company and direct; Fifth illustration: Reciprocal stockholdings; Comments on computation of profits taken up by parent companies; Comments on the adjustments in the work sheet.

49. CONSOLIDATED BALANCE SHEET, SURPLUS STATEMENT, PROFIT AND LOSS STATEMENT, AND SUPPORTING STATEMENTS 331

 Working papers: General form; Outline of illustrations; First and second illustrations; First illustration; Second illustration; Third and fourth illustrations; Third illustration; Fourth illustration; Summary and comparison of the four illustrations; Working papers from trial balance; Company adjustments; First method of dealing with company adjustments; Second method of dealing with company adjustments; Stock purchases during the period.

50. CONSOLIDATED BALANCE SHEET, SURPLUS STATEMENT, PROFIT AND LOSS STATEMENT, AND SUPPORTING STATEMENTS (Concluded) 355

 Outline of illustrations; First and second illustrations; First illustration; Second illustration; Third and fourth illustrations; Third illustration; Fourth illustration; Reserve for intercompany profit in inventories; Alternative form of working papers.

51. CONSOLIDATIONS, MERGERS, AND FINANCING 383

 Purposes of combinations; Methods of combining; Interlocking directorates; Voting trusts; Parent companies; Consolidations and mergers; Net assets and net earnings; Payments for acquired companies; Basis of illustrations; Interests in net assets and net earnings; Illustrations; Payment in common stock only; Preferred and common stocks; Preferred stock should be fully participating; Use of stock without par value; Determining total preferred and common shares; Problem of a company with low earnings; The use of bonds; Cash and short-term obligations; Modifications; Balance sheets giving effect to financing; Propriety of "giving effect" statements.

52. FOREIGN EXCHANGE 407

 Scope of discussion; Foreign money—par rates; Conversions at par; Current rates; Triangular parity—arbitrage; Fluctuations in current rates; Intercountry debts and claims; Settlements by exchange of claims; Cable transfers; Bills of exchange; Letters of credit; How debts are paid; Relative desirability of methods;

TABLE OF CONTENTS

xi

CHAPTER

PAGE

<p>52. FOREIGN EXCHANGE (Cont.)</p> <p style="padding-left: 20px;">Discount on time drafts; Fluctuations in current exchange rates; Reciprocal nature of exchange rates; Gold or specie points; Off the gold standard; Futures; Conversions at current rates; Interest on foreign money; Bank's accounts with foreign correspondents.</p>	431
<p>53. FOREIGN EXCHANGE (Continued).</p> <p style="padding-left: 20px;">Foreign purchases; Foreign sales; Foreign branches; Illustration; Entries during the period; Branch closing and statements; Conversion of branch trial balance; Branch profit and loss statement; Branch balance sheet; Home office closing entries; Combined statements; Conversion of nominal accounts; Branch fixed assets.</p>	431
<p>54. FOREIGN EXCHANGE (Concluded).</p> <p style="padding-left: 20px;">Foreign sales agency; Foreign purchasing agency; Foreign manufacturing plant; The foreign subsidiary; Illustration; London Company trial balance and closing; Parent company's conversion; Parent company closing; Parent company's investment account; Consolidated statements.</p>	449
<p>55. ESTATES AND TRUSTS.</p> <p style="padding-left: 20px;">Distribution of an estate; Duties of the executor or the administrator; Accounting for assets; Accounting for liabilities; Accounting for legacies; Trusts; Accounting for income and expense; Principal and income; Questions of accrual; Questions of classification; Items applicable to principal; Items applicable to income; Doubtful items; Questions of impairment; Accounting for cash; Illustration of estate accounting; Alternative procedure.</p>	465
<p>56. ESTATES AND TRUSTS (Concluded).</p> <p style="padding-left: 20px;">Charge and discharge statements; Statement as to income; Statement as to principal; Cash account; Closing the books; Illustration continued; Statements; Closing the executor's books; Opening the trustee's books.</p>	485
<p>57. BUDGETS.</p> <p style="padding-left: 20px;">Nature of a budget; Length of the budget period; Chapter outline; Relation of expense and income to cash; Budgets of sales and collections from customers; Estimated future sales; Collections from customers; The production budget; Quantity to be produced; Material purchases budget; Estimated payments to material suppliers; The labor budget; The manufacturing expense budget; Budget of cost of goods to be sold; Estimates already made; Forecast of cost of sales; Selling and administrative expense budgets; Fixed and variable expenses; Selling expense budget; Administrative expenses; Additions to capital assets; Relation to cash and operating budgets; Financial budget; Bank loans and securities; Interest; Dividends; Federal income tax; Assembling the budgets; Working papers; Analysis of the budgets; Comparisons and ratios; Comparative balance sheet; Comparative profit and loss statement; Comparison of actual results with budget estimates; Classification of accounts.</p>	493

	PAGE
58. PUBLIC ACCOUNTS	519
Governments and institutions; Sources of assets; Funds; Classification of funds; The budget; Outline of illustration; General fund; Transactions; General ledger and subsidiary accounts; Closing the accounts; Special fund; Transactions; Closing entries; Stores fund; Transactions; Bond fund; Transactions; General ledger and subsidiary accounts; Closing the accounts; Sinking fund; Transactions; General ledger and subsidiary accounts; Closing entries; Special assessment fund; Transactions; General ledger and subsidiary accounts; Trust fund; Transactions; General ledger and subsidiary accounts; Property accounts; Transactions; General ledger and subsidiary accounts; Statements; Statement of realization of revenues; Statement of appropriations; Balance sheets; Revenues and receipts—expenditures and disbursements; The dual account system.	
59. BANK ACCOUNTING	557
General ledger accounts; Nature of the accounts.	
60. STOCK BROKERAGE	571
Broker's services to his customers; The stock exchange; Broker's balance sheet: Principal items; Broker's security position; Money and security records; Exchange settlements; Principal transactions; Illustrative transactions; Cash purchase; Margin purchase; Subsequent sale; Short sale; Subsequent purchase; Sale with failure to deliver; Sale with delayed delivery; Purchase with failure to receive; Purchase with delayed receipt; Stock borrowed; Stock loaned; Transactions settled direct; Bank loans; Stock out for transfer; Dividends receivable; Margin records; Interest charges to customers; Partners' trading accounts; Trading Securities account; Short Sales account; Syndicate Securities account; Summary of general ledger accounts; Balance sheet with security values.	
QUESTIONS AND PROBLEMS	601
INDEX	821

INDEX

INDEX

A

Acceptances, 562
 Acts of Bankruptcy, 124
 Administrator, 465
 Admission of partner, 21
 Agencies:
 accounts, 182
 defined, 181
 foreign, 449
 Appropriation encumbrances, 523
 Appropriations, 521
 Arbitrage, 412
 Articles of partnership, 1
 Assessment fund, 541
 Assignment to creditors, 125
 Average capital ratio, 6

B

Balance sheet:
 consolidated, 195
 financing purposes, 404
 Bank accounting, 557
 foreign exchange dealings, 428
 statements, 567
 Bankers' bills, 417
 Bankruptcy, 124
 Bills of exchange, 417
 Bond fund, 535
 Bonds, inter-company, 249
 Bonus to partners, 16, 25
 Box, 574
 Branches:
 accounts, 184
 agencies, contrasted, 181
 closing accounts, 186
 current account, 187
 defined, 181
 fixed assets, 192
 foreign, 417
 foreign, 432
 freight, 193
 statements, 186
 transfers between, 193
 Brokerage accounting (see Stock
 brokerage)

Broker's services to customers, 571
 Budgets, 493
 additions to capital assets, 505
 analysis, 515
 classification of accounts, 516
 collections, 497
 comparisons with actual, 516
 expense, 503
 financial, 505
 labor, 500
 length of period, 493
 manufacturing expense, 500
 material purchases, 498
 production, 498
 public accounts, 520
 sales, 495
 working papers, 507

C

Cash accounts, 161, 486
 Cash surrender value, 106
 Cestui que trust, 470
 Charge and discharge statement, 485
 Clean bill, 418
 Clearing house, 572
 Co-insurance, 98
 Composition with creditors, 125
 Consolidated balance sheet:
 at acquisition, 195
 deduction from goodwill, 207
 goodwill, 203
 inter-company accounts, 210
 inter-company bonds, 249
 premium or discount, 250
 inter-company notes discounted,
 247
 inter-company profits, 272
 investment carried at cost, 231, 280
 minority interest, 199
 subsidiary deficit, 261
 minor parent company, 304
 no-par stock, 265
 ownership required, 280
 preferred stock, 266

- Consolidated balance sheet (*cont.*):
 purchases of subsidiary stock, 289, 350
 purposes of, 196
 reciprocal stockholdings, 319
 sales of subsidiary stock, 295
 stock acquired from subsidiary, 279
 stock dividends, 263
 subsequent to acquisition, 213
 subsidiary earnings available for parent's dividends, 282
 subsidiary surplus or deficit, 197
 working papers, 195, 256
- Consolidated profit and loss statement, 331
- Consolidated surplus statement, 331
- Consolidated working papers:
 from statements, 331
 from trial balances, 347, 376
- Consolidations, 385
 adjustments of earnings, 386
 payments for acquired companies, 388
 bonds, 401
 common stock, 389
 no-par stock, 395
 preferred and common stocks, 391
 valuation of assets, 386
- Conversion:
 foreign branch, 437, 446
 foreign exchange, 410
- Corpus, 467
- D
- Death of partner, 36
 Deduction from goodwill, 207
 Deficiency account, 132
 Delayed delivery, 586
 Delayed receipt, 588
 Del credere agent, 571
 Demonstrative legacy, 469
 Depreciation, estate, 477
 Descent laws, 465
 Dissolution of partnership, 19
 Distribution of estate, 465
 Dividends:
 accrual in estates, 474
 receivable, 591
 unclaimed, 592
- Division of partnership profits, 2
- Documentary bill, 418
- Dual account system, 553
- E
- Encumbrances, 523
- Estate accounting, 465
 accrual of income, 473
 assets, 466
 cash, 478
 classification of receipts and disbursements, 475
 closing books, 487
 corpus, 467
 distribution of assets, 465
 entries, 480
 impairment of principal, 477
 income and expense, 472
 inventory, 466
 legacies, 469
 liabilities, 468
 principal, 467
 principal and income distinguished, 472
 statements, 485
 trusts, 470
- Estimated revenues, 521
- Executor, 465
- F
- Failure to deliver, 585
 Failure to receive, 587
 Federal Reserve, 559
 Financing, balance sheet giving effect to, 404
 Fire insurance, 98
 Fire Loss account, 102
 Fixed and variable expenses, 503
 Fixed assets:
 branch, 192
 inter-company profits in, 275
- Floater policy, 101
- Foreign:
 bills of exchange, 417
 branches, 432
 correspondent, 428
 exchange:
 arbitrage, 412
 bank accounting, 428
 bills, 417
 cable transfers, 417
 conversions, 410
 current rates, 411
 fluctuations in rates, 422
 futures, 426
 gold points, 424
 gold standard, 424

- Foreign exchange (*cont.*):
 inter-country claims and settle-
 ments, 413, 419
 interest, 427
 letters of credit, 418
 par rates, 408
 triangular parity, 412
 factory, 451
 purchases, 431
 purchasing agency, 451
 sales, 432
 sales agency, 449
 subsidiary, 454
 Freight on branch shipments, 193
 Funds (Public accounts), 519
 assessment, 541
 bond, 535
 expendable, 520
 general, 522
 revenue, 520
 revolving, 520
 sinking, 538
 special, 530
 special assessment, 541
 stores, 533
 trust, 544
 working capital, 520
- G
- General fund, 522
 General legacies, 469
 Gold points, 424
 Gold standard, 424
 Goodwill:
 consolidated balance sheet, 203
 deduction from, 207
 partnership, 24
 Governmental accounting, 519
- H
- Holding company, 195
 Home office, 184
- I
- Impairment of estate, 477
 Income, estate, 472
 Incorporation of partnership, 44
 Insolvency, 123
 Insolvent partnership, 63
 Installments, liquidating partnership
 in, 67
 Institutions, 519
- Insurance:
 boiler explosion, 119
 co-insurance clause, 98
 contribution clause, 100
 employers' liability, 116
 fidelity bonds, 119
 fire, 98
 floater policy, 101
 life, 105
 cash and loan values, 106
 losses, 101
 marine, 120
 plate glass, 120
 profit, 121
 public liability, 120
 register, 121
 riot and civil commotion, 119
 sprinkler leakage, 119
 unexpired, 104
 use and occupancy, 118
 workmen's compensation, 116
 Inter-company bonds, 249
 Inter-company notes discounted, 247
 Inter-company profits:
 construction, 275
 inventories, 272
 Interest:
 estate accruals, 473
 partners' accounts, 9
 Interlocking directorates, 384
 Inventory:
 estate, 466
 estimated, 102
 gross profit method, 102
- J
- Joint stock company, 1
 Joint venture, 83
- L
- Legacies, 469
 Letters of credit, 418, 564
 Liabilities:
 estate, 468
 having priority, 127
 preferred, 129
 Life insurance, 105
 Life tenant, 470
 Liquidation accounting, 123
 Liquidation of partnership, 51
 in installments, 67
 Loan value, life insurance, 109
 Long, 575
 Long bills, 417

M

Margin, 581
 Margin records, 592
 Marine insurance, 120
 Memorandum Capital account, 162
 Mergers, 385
 Minority interest, 199
 Municipal accounting, 519
 subsidiary deficit, 261

N

Nostro accounts, 428

O

Offset, right of, 56

P

Parent and subsidiary accounting, 195
 Partially secured liabilities, 131
 Partner:
 admission of, 21
 bonus to, 16, 25
 death of, 36
 retirement of, 33
 retiring, liability of, 35
 trading accounts, 595
 Partnership:
 articles, 1
 bankruptcy, 20
 bonus, 16, 25
 closing books, 2
 definition, 1
 dissolution, 19
 division of profits, 2
 drawings and salaries, 12
 goodwill, 24, 34
 incorporation, 44
 insolvent, 63
 installment liquidation, 67
 interest on capital, 9
 investment in, 23
 limited, 1
 liquidation, 51
 organization, 1
 profits:
 division of, 2
 estates, 474
 prior periods, 18
 sale of business, 43
 salaries and drawings, 12
 sale of, 39

Position book, 576
 Preferred creditors, 127
 Preferred liabilities, 129
 Priority of liabilities, 127
 Profit insurance, 121
 Property accounts, 546
 Proprietary accounts, 553
 Public accounts, 519
 balance sheets, 549
 classification of funds, 519
 closing, 530
 dual account system, 553
 general ledger and subsidiary accounts, 526
 statements, 548
 Public benefit, 542

R

Rates of exchange, 408
 Realization and liquidation account, 159
 continued operations, 167
 Realization, liquidation, and operations statement, 173
 Receiver's accounts, 145
 Receivership in equity, 126
 Receiver's statements, 155
 Reciprocals, 196
 Remainderman, 471
 Rents, estate, 474
 Reserve for encumbrances, 523
 Reserves:
 exchange, 444
 in statement of affairs, 133
 inter-company profits, 273, 376
 Residuary legacies, 469
 Revolving funds, 520

S

Salaries, partners', 12
 Securities, accounting for:
 entries, 577
 position, 574
 records, 574
 Short, 575
 Short bills, 417
 Short sale, 583
 Sinking fund, 538
 Special assessment fund, 541
 Special fund, 538
 Specie points, 424
 Specific legacies, 469

- Statements:
 affairs, 126
 appropriations, 548
 partners' capitals, 17
 realization, liquidation and operations, 173
 realization of revenues, 548
 Stock allotment in merger, 388
 Stock borrowed, 588
 Stock brokerage accounting, 571
 balance sheet with security values, 599
 cash purchase, 579
 dividends receivable, 591
 margin purchase, 581
 margin records, 592
 money and security records, 574
 short sale, 583
 summary of accounts, 596
 Stock dividends:
 estate, 476
 inter-company, 263
 Stock exchange, 572
 settlements, 576
 Stock loaned, 590
 Stores fund, 533
 Subsidiaries:
 consolidated balance sheet, 195
 earnings available for parent dividends, 282
 foreign, 454
 Supplementary charges and credits, 159
 Syndicate Securities account, 595
- Trading Securities account, 595
 Transfer, 591
 Triangular parity, 412
 Trust fund, 544
 Trusts:
 estates, 470
 voting, 384
- U
- Unappropriated surplus, 522
 Unclaimed dividends, 592
 Unencumbered balance, 541
 Unexpired insurance, 104
 Unsecured liabilities, 131
 Use and occupancy insurance, 118
- V
- Ventures:
 accounts, 83
 joint, 84
 uncompleted, 93
 Vostro accounts, 428
 Voting trusts, 384
- W
- Warrants, 524
 Workmens' compensation insurance, 116