

## (22) BOOK-KEEPING.

The theory and practice of book-keeping by double entry; the descriptions, rulings, and uses of the various books of account, including the common types of ledger ruling and of columnar cash book; reconciliation of bank pass-book with cash book; entering, posting, and balancing; the trial balance, and the preparation of trading and profit and loss accounts and balance-sheets for sole traders; bad debts; reserves for bad and doubtful debts and for discounts; depreciation (excluding the various methods of providing therefor); balance day adjustments for outstanding income and expenditure and for amounts paid and received in advance; bills of exchange; their acceptance, negotiation, payment, and dishonouring; promissory-notes; subdivision of the ledger and self-balancing ledgers; commercial terms and abbreviations in everyday use; the office routine and common documents connected with the transactions recorded in the various books of account; correspondence and the office routine connected therewith.

## (23) SHORTHAND AND TYPING.

A.—*Shorthand* ( $1\frac{3}{4}$  Hours).

Transcribing into shorthand, fully vocalized, a short printed passage as a test of accuracy and neatness of shorthand outline. (A twenty minutes' paper.) Writing in shorthand a passage dictated at a rate not exceeding ninety words a minute for a period of five minutes and subsequent transcription of the same. The transcription may be either written in ordinary longhand (in ink) or typed, at the candidate's discretion. In the former case one hour, in the latter thirty minutes, will be allowed for transcription. Candidates must supply their own machines and arrange for them to be brought to the examination-room beforehand. Spelling, punctuation, the use of correct English, and the neatness and general appearance of the work will be taken into account in marking papers.

Any system of shorthand may be used, but the system to be employed must be stated on the entry form for the examination.

B.—*Typing* ( $1\frac{1}{2}$  Hours).

The Typewriter and its Parts: A knowledge of the names and purposes of important parts—tabulators, paper side-guides, line-space lever, gauge, variable line-space lever, back spacer, shift-key and shift-lock, &c.; cleaning and care of the typewriter; the keyboard—special signs and characters, uses of shift-key and key-lock, use of tabular stops.

Typing: Setting out attractively and typing accurately simple block and paragraph matter; arrangement of business letters; tabulation of statements, returns, market reports, &c.; transcription of simple business letters from manuscript draft with carbon, folding, envelopes, preparing for mail; typing of telegrams, cablegrams, invoices, statements.

A speed test (*not* dictation) at a rate not exceeding forty words a minute for ten minutes. The use of erasers is permitted.

Candidates must supply their own machines and arrange for them to be brought to the examination-room.

## (24) NEEDLEWORK.

The nature, suitability, and hygienic value of materials; consideration of cost and wearing values; suitable colours and appropriate style of clothes.

The use, care, and cleaning of the sewing-machine.

Making of simple drafts from pupils' own measurements without reference to charts or other mechanical devices; use and adaptation of commercial patterns.

Making-up of articles for household and personal use; the various stitches and processes used in dressmaking; application of ornamental stitching to garments and household articles.

The care of clothes; removal of stains; pressing; mending and repairing garments, household linen, and furnishings. The adaptation of adult garments for children's wear.

(N.B.—The paper will include exercises in practical work—candidates must bring to the examination the requisite outfit, such as thimble, scissors, needles, &c. The candidate will be required to forward before the date of the examination a certificate in the prescribed form that she has carried out satisfactorily a course of practical work based on the above syllabus, and has during the two years preceding the examination made in a satisfactory manner at least four of the following garments: Nightdress, pyjamas, dressing-gown, cooking uniform and cap, school uniform, a simple frock.)