

of an old one, with a readjustment of Capital, Partnership Settlements, and the opening and closing of books—the student entering into every detail is able to comprehend all the principles involved, and the exact methods employed for disposing of everything in the most systematic and approved form.

BUSINESS OFFICES.

The student next takes a position in one of the many offices with which the department is supplied, and is required to take charge of large sets of books, and keep them written up in a systematic and proper manner. This department is under the supervision of the Principal, and is intended to give a thorough knowledge of office work and routine of the counting room. The work is identically the same as is practiced in the best business houses at the present time. The student is held to strict accountability for neatness and accuracy. The style of work and proficiency in this department is taken into consideration in granting a diploma.

This is one of the most interesting and important parts of the business course, and receives particular attention in this College.

COMMISSION HOUSE.

Consignments of goods are received by this office for sale on commission, both from colleges in other cities as well as students in the department, and are handled exactly the same as in the leading commission houses. The duties of this office involve filling orders for all kinds of merchandise, selling goods on commission, rendering statements and account sales, writing business letters, filing papers, depositing money, purchasing exchange, etc., in addition to keeping a difficult set of books.

Every document used in this office, and every entry made, represents a *bona fide* transaction, as palpable an exchange of values as are the dealings in the commercial world.

TWO WHOLESALE HOUSES.

Owing to the increased attendance at the College this past year, and the demand for office instruction, we found it necessary to establish two wholesale offices, which have been supplied with a complete set of large office books, such as are used by the

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