

PREFACE.

We believe that the science of Accounts is, eminently, a *teachable science*; and that the most that is necessary is to bring its terms within the comprehension of the learner, and to place in the hands of the teacher an assistant which can be relied upon to do thorough work. In the preparation of these pages, we have had special reference to the wants of the profession; and in reviewing the labor, we have the assurance of our more deliberate judgment, that if the hints and instructions, here inculcated, are faithfully carried out, there can be no doubt as to the most favorable result.

Above all, have we aimed to make the work practical and expressive of the times; and while we have not deemed it unimportant that at the outset the broad principles of the science should be distinctly announced, and rightly enforced, we have studiously sought to make the transactions themselves do the chief work of interpretation.

We are fully aware that there may exist honest differences of opinion among teachers as to the best mode of conveying instruction; differences affecting, not the principles taught, but the method of teaching; and that, often, the statement of a vital proposition may afford such an open field for discussion, that among professional teachers, at least, such a thing as perfect harmony in all the diversified shades of reasoning is impossible. This is as it should be. A teacher who is worthy of the sacred profession he has chosen, must be endowed with powers that belong exclusively to himself. One cannot be a teacher and not a thinker; and one cannot think without forming decided opinions; and he who has an opinion, and dare not give it expression, is possessed of a degree of modesty which will be very apt to be mistaken for cowardice.

We would desire to call particular attention to one feature of the work, which, while it is unique, must commend itself at once to the faithful teacher. We allude to the plan of following each illustrated and explained set, by a series of "exercises for the learner," embracing all the principles of the preceding set, to which the student, unaided, must give form and expression. No better test of proficiency could be given, and teachers should be careful that no part of these exercises be omitted.

In its adaptation to the general wants of the tradesman, the farmer, and the merchant, we have sought to make the work acceptable to the various classes interested in the science. It cannot, of course, be expected that, in so limited a space, every shade and variety of transaction and form will be given; but we have done sufficiently, we think, to show the adaptation of Double Entry to every department of business.

In conclusion, we would say, that in the inception and prosecution of this work—and in this view it has been truly a "labor of love"—we have had constantly in mind, first, the wants of the young men of the country, who, yet unexperienced in the drudgery of commercial pursuits, are looking forward to, a "position in life," and ready to use with diligence, any honorable means promotive of the great end; next, of that other great class who have passed from the chrysalis state into the open world of active employment, but are yet careful to lay hold of whatever may promise the instrument of real advancement; and last, though by no means least, of that worthy army of self-sacrificing men and women, who, content with the humble lot and fortunes of the *trader*, seem to be living in a world of their own, but living for the good of others, and who are, perhaps, of all others, best qualified to judge of the faithfulness of our labors. Of the first of these three classes, we have worthy representatives under our special daily care; of the second, thousands have gone out from us, and are doing for themselves and their country in almost every city and hamlet in this broad union of states; while among the third class, we are proud to reckon many of the most endeared and respected of our personal friends. In the hands of such we are willing to trust our labors, feeling well assured that if, in criticising the work, they "nothing extenuate," they will be equally cautious to "set naught down in malice."

18 COOPER INSTITUTE, NEW YORK 1860

BRYANT, STRATTON & PACKARD.