CURRICULUM.

THE course of study affords the most ample facilities for the practical education of persons of both sexes and all ages, for the active duties of life. Our aim is to combine culture with information, hence the student is made to think, as well as to act, and in arranging our course of instruction we have endeavoured to vary it so widely as to include all classes of entries, from the simplest to the most complex. A careful perusal of the leading features in the different modes of book-keeping in the theoretical department, will give some idea what the student has accomplished when his theoretical work is completed, and how well he is qualified to enter upon the more responsible duties of the practical department.

The work of the student begins by keeping books in the Produce Business. The Dry-Goods Business is next in order. Then follows five different sets, each one more complex than the preceding.

After mastering the foregoing sets the student will be prepared for the more difficult work of keeping books illustrative of the principles and practice of shipping goods to be sold on Consignor's account and risk, in connection with a General-Merchandise Business.

Next in order is the work of a book-keeper in a Produce and Commission house. After being in business a short time the books are closed and a partner admitted. The business is then continued throughout Sets 9, 10 and 11, the latter by Single Entry, one partner having retired and withdrawn his capital. The accounts due the late partnership are paid to the remaining partner, who discharges all liabilities and closes the business.

The student next finds himself in a Banker's Office where there are two partners. The business of buying and selling Uncurrent Money, Gold and Stocks, discounting Notes, &c., has been unsuccessful. The partnership is dissolved, each partner retiring by drawing out his net capital. The old business of this firm is entered upon by new parties, and the student keeps their books.

A more difficult work is that of keeping books in a General Commission Business where there are two partners, and where each special partner is responsible for his own share. A Commission Sales Book is kept, from which an Account Sales is rendered to each of the parties interested. In this set, the Day Book and Journal are combined. In the following one, interest is allowed on partners' investments, and charged on all amounts withdrawn.

The peculiar features in the 17th and 18th sets are that although the student is in business alone he is constantly operating in grain etc. with outside parties, and the books are practically those of a joint stock company in which four or five special partners are concerned, also where the Consignee adds to what is sent by the Consignor. The manner of closing the Commission Sales Book with a balance unsold, is here shown. With the last nine sets the

CASH, BILL, AND COMMISSION SALES BOOKS

Are kept as auxiliaries. When these sets of books are completed and again thoroughly examined by the teacher, the student is required