

PREFACE

In presenting these sets in book-keeping and business practice to the consideration of his fellow teachers, the author does so feeling that they may help to fill a long-felt want in the teaching of Commercial work in the High School and Collegiate Institute.

They have been prepared with the special object of giving the pupils a practical acquaintance with the general principles of book-keeping, and, at the same time, to instil that feeling of self-reliance and self-confidence so essential to the student when he leaves the classroom and takes up practical office work.

This object is best attained by placing the sets in the hands of the pupils, thereby using the time and energy in class and individual instruction that was formerly spent in dictating similar work to the classes.