

*Hints and Helps.*

## NOTES AND DRAFTS.

BY J. H. P.

I HAVE read with interest Mr. Johnson's articles which appeared in the EDUCATIONAL JOURNAL, and would like to state what seems to me a more simple method of treating the subject of renewals.

The purpose of the Ledger is to give an exact statement of the relation between the concern and the persons or things in any way connected with the business. Each account, therefore, must furnish a complete record, as to dates and amounts, of all transactions which will affect such relation as far as that particular account is concerned. It is not the aim of the Ledger to give itemized statements. For this, recourse must be had to the books of original entry. The Bill Book furnishes a complete record of all the bills received and issued, and is the book consulted for information about individual bills. The accounts in the Ledger are valuable to furnish results when a statement of the Assets and Liabilities is desired.

Let us take the most simple case; if not business-like, yet possible.

I renew for A. B. his note of \$100, due to-day. He gives me a new note for \$100.

In this no change has taken place in the relation of B. R. Account and no entry is necessary. The B. B. will give the necessary record.

Suppose the new note to be for \$103. Interest Account and B. Rec. Account have had their relations altered to the amount of \$3 and all the entry necessary is

Bills Rec. Dr.	\$3
To Interest	3
Had A. B. paid me \$50 cash and given me a new note for \$53, the entry would be	
Cash, Dr.	\$50
To Interest	3
" Bills Rec.	47

If a Cash Book is used no Journal entry would be necessary in the last.

If A. B.'s note had been discounted at the Bank and I pay it in order to get it for renewal, I would make the entry

B. Rec.	\$100
To Bank	100

But this does not include all the cases in which an endorser pays a note for a maker. If the note was protested for non-payment and returned to me, and I paid it and protest fee, \$1.25 in cash, my entry would be

A. B. Dr.	\$101.25
To Cash	101.25

This way of treating the renewal of notes requires less labor, produces the same results and does not "needlessly mystify a beginner."

## SINGULAR AND PLURAL SUBJECTS.

In determining the proper form for a verb, much depends upon the number of its subject. It is important, therefore, to know certainly whether the subject is singular or plural. One must often look beyond the mere form of a word to the character of the thought expressed by it.

*Illustrations:*

1. A *portion* of the wheat was saved.
  2. Nine *tenths* of the soil is bad.
- NOTE.—Here the subject is a partitive word followed by *of* and a noun or pronoun singular in meaning, and the verb is singular.
3. A *number* of the boys were disappointed.
  4. One *third* of the words are misspelled.
  5. A *half* of my pupils were ill.
- NOTE.—Each partitive word in these sentences is followed by *of* and a plural noun. The verb in such sentences should be plural.
6. *William*, as well as others, was present.
  7. The *King*, with all his hosts, has come.
- NOTE.—The number of a subject is not changed by joining it to another noun by means of *with*, *like*, *but*, *as well as*, etc.
8. *I*, and not they, am to blame.
- NOTE.—When there are two subjects, and one of them is preceded by a negative word, the other determines the form of the verb.
9. The *public* are invited.
  10. A great *variety* of plants grow here.

In determining the number of a relative pronoun, look at its antecedent, and be careful not to mistake an apparent antecedent for the true one.—*Popular Educator*.

## AVOID SUSPICION.

A lady teaching in New York said that suspicion on the part of a teacher was a common cause of badness in the pupil. "I remember," she said, "when I went to — street school that I was a good girl in every way. I found on my arrival a Sunday school friend, and naturally 'took' to her among a crowd of strangers. When we were called to the class-room I struggled to sit beside my friend and saw I had made a bad impression on the teacher. She set me down in her mind as a girl that needed watching. I was rather amused at first, but supposed that she would see the motives that actuated me, and trust me as implicitly as I was trusted at home. But she suspected me all the time. She was obliged to be absent for a few weeks, and when her successor came in a confab was held, and I know I was pointed out as one that needed watching. I felt indignant and treated the new-comer with coldness. She was a person of discernment, however, and often asked me to assist her. After a week she called me to her and said: 'I don't think you have been understood; I know of no one who tries harder to do right.' I burst into tears and told her of my treatment."

The teacher must disarm himself of suspicion at the outset and all the way along. He has no right to think and ought not to think the pupil comes there from any lower motives than he does himself. (And oftentimes the motives of the pupil are the nobler.) He should tell the pupils in a candid manner that he has to oversee them and watch them because it is his duty and not because he suspects them.

The pupil will read the teacher; he cannot escape. It is far better for him to treat his pupil in a cordial manner. Suppose he says in effect: "Scholars, I have no doubt but that you are in earnest in your efforts to do well here. I am going to try my best and I want you to try your best. You know how things should be done as well as I do, I have no doubt; my business will be to keep you on the track. You have visitors at home and know how to treat people politely; you must act as if you were 'in company' while here."

"I shall have to look around the room to see how things are going on, for that is my duty; but do not feel that I am trying to spy upon you, or that I am suspicious of you. I am not. If I think any one is wrong, I shall tell that person so and listen to his explanation. 'We are to live together here for several hours a day, and I want the time to pass pleasantly. We may just as well be happy while studying, as unhappy. Let every one help to make these the happiest hours of our lives."

"And, again, if in our intercourse any one thinks he is not dealt fairly with by me, I want him to come here and say so; I intend to deal justly with every one."

A talk like this should be given often enough to let the pupil's know that the teacher means to be "fair,"—and this in the pupils mind means a great deal. Sometimes one point can be expanded and sometimes another.

There are pupils in a school that are not "understood" by their teachers; they do things that are "odd," to say the least; they gradually arouse prejudice in the mind of a teacher. The teacher cannot point out any particular thing, but he feels repelled and rebuffed. Unless he is a wise man he will attempt a warfare on this pupil and the pupil will leave the school; if he stays in by the pressure of his family he will learn little.

A teacher in one of the city schools said; "I can get rid of a pupil without suspending him."

"How?" was the inquiry.

"I freeze him out."

"How is that?"

"Oh, I let him know from nine in the morning until three in the afternoon that I do not want him, that I hate him, and he stays away."

This is human nature, of course; we love those who love us. The teacher must, however, have a higher spirit. A gentleman who held very important positions and is highly esteemed in California, said: "I went to California because I was meanly

treated by my teacher in — school. He wanted to get rid of me. He hated me; he accused me of lying; he beat me. My father began to lose confidence in me. And I took myself off to California. After thirty years of absence I returned. I still felt the injustice that had been heaped on me. I heard the teacher was alive—an old man. I sought him out, and as soon as I spoke to him he said: 'I treated you badly; I have been sorry for it and hope you will forgive me.' That was worth coming to New York for."

Let the teacher look into himself carefully when he begins to watch a pupil. Let him call up that pupil and say to him: "I find I am watching you; is it necessary? Are you trying to play tricks? Play tricks if you must, but don't let me feel that I must watch you. It will make my life unpleasant."

In other words, let the teacher keep himself on the high plane the teacher should occupy; if he becomes a police officer he will do little character-forming.—*N. Y. School Journal*.

## THINGS FOR THE TEACHER TO REMEMBER.

A recitation without attention is waste of time and energy.

All teaching should be to develop the powers of doing by doing.

The sure way to make study delightful is to teach as if it were.

In written exercises, train pupils to correct one another's work.

Use slates and the blackboard in teaching reading from the beginning.

See that the school room has a steady supply of fresh air through the day.

Teach figures precisely as you teach words, by the simple law of association.

The teacher should ascertain the pupil's manner of working and habits of study.

During recess the windows should be opened, and the school-room thoroughly aired.

In teaching geography do not crowd the minds of the pupils with dry facts and names.

The teacher needs not only to awaken a love of books, but to guide in their selection.

Where one man inspires twenty in any other profession, the teacher inspires a thousand, or ought to.

The minds of pupils will grow towards improvement if we will but free the way before them.

Do not allow yourself to be hedged in by a wall of self-conceit so that you cannot look beyond yourself.

A school teacher who does not take a good school journal cannot keep up with the age in which he lives.

One lesson depends on another. Every unlearned lesson weakens the foundation on which the others rest.

A lesson in the first and second grades should not exceed a quarter of an hour in length under any circumstances.

Singing is one of the most valuable instruments in a skilful hand for keeping alive the tone and activity of the school.

Teachers must not forget that correct thinking must precede all attempts at talking, whether by young or old.

Your work as an instructor of boys and girls is an exceedingly noble one, and as a teacher you can and ought to be one of the best.

The greatest care should be taken to have pupils write figures and signs very distinctly, to arrange their work neatly, and never do one bit of work carelessly.

In teaching history, supplement the dry, condensed statements of the text book by anecdotes, incidents, stories, and biographical sketches of noted men, drawn from your memory or from good books.—*Intelligence*.

THIS is the most fearful characteristic of vice: its irresistible fascination—the ease with which it sweeps away resolution, and wins a man to forget his momentary outlook, his throb of penitence, in the embrace of indulgence.—*E. H. Chapin*.