

ness. The object is rather to promote the study of this important branch of practical education, by presenting, in cheap form, such a simple and concise system of keeping accounts, as will adequately meet the wants of the large majority of boys and girls in our public schools.

In the following pages, that the learner may acquire as thorough and practicable a knowledge of Book-keeping as possible, examples are first presented for his inspection, showing him how to record different kinds of transactions in the various books employed; he is then required to take similar transactions and write up the books according to the examples furnished. He will not, therefore, have the opportunity of copying the work from the text-book, but will be compelled to exercise his judgment as to the book in which the account should be entered, and the form in which it should be written.

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