

stood them the previous day are liable to have very confused notions after referring to such text books.

The *main features* of this book are, that it throws all application and references to formulas totally on the teacher for blackboard explanation, but furnishes the pupil with the matter which is to be committed to memory, and exercises for application, intended for home work. Another is the close proximity of question to answer, greatly facilitating their comparison, while it is time saving to teacher in the asking of the task. Also the shortness of the questions and answers will prove encouraging to the pupils.

*Process of Teaching.*—After the first or second lesson, pupils should be practised to the *forms* of recording original entries, which is the work of but a few lessons, whereupon Journalizing should be introduced.

Here the teacher should take great pains in explaining the values of Dr. and Cr.; and even he should accept of no signification other than "*What costs the concern value*" is Dr., and "*What produces the concern value*" is Cr.; accept no oral expression unless the above signification is expressed; for it but too often happens that pupils, in applying these abbreviations, have not the proper value of the terms they indicate. The teacher himself should guard, as much as possible, against orally expressing the words Dr. and Cr. if pupils are to be thoroughly drilled into their proper application.

Supposing the pupils to journalise pretty well, we now come to what demands the most cautious attention—the Ledger. This book should be more especially illustrated on large blackboards; for this purpose a commercial class should have from 80 to 100 square feet of blackboard surface. The pupils should be obliged—under the direction and supervision of the teacher—to make out a set on the blackboard something in this way:—Suppose a boy to call the transactions from memorandum