OPINIONS OF THE PRESS.

employed. The same business is recorded in a double entry set, and a balance sheet made up showing the net gains and losses, net stock, assets and liabilities—in fact, the whole business, at a glance. Besides the usual definitions of commercial terms and examples of mercantile forms of all kinds, there are Exchange Tables for converting Sterling funds, United States currency at any state of the gold market, and Nova Scotia money into Cauadian currency. The rule by which this latter process is effected is original, and the simplest yet discovered.

From the St John " Daily News."

PRACTICAL BOOK-KEEPING.—We have seen the advance sheets of a new work on Book-keeping now in course of publication by Messrs A. H. Eaton and J. C. P. Frazee, of the Commercial Colleges of this city and Halifax, which is worthy the notice of all teachers and heads of families from the fact that it is eminently practical, and unlike the majority of books which profess to teach the art of Book-keeping, yet only fill the mind of the student with a mass of material that can seldom be put to use, it presents in a plain, methodical, yet simple form, all the intricates and windings of monetary and business transactions and entries, from the rough Blotter to the Trial Balance Sheet, thoroughly illustrating every point, and enabling the dullest to completely master the art of keeping a full set of books. The work is being got out in a convenient form, and the mechanical part compares favourably with similar works from the houses of the great publishing centres. It is in every way just the book that has long been needed, and its excellence will, we feel assured, soon gain for it a wide circulation.

From the St John "Freeman."

EATON & FRAZEE'S BOOK-KEEPING.—The design of this work seems to be to elucidate the principles of double entry, and to exhibit the art as it is actually practised by the most experienced and intelligent accountants. Single entry is first introduced, and contains all the different kinds of forms and explanations generally met with in business. The books are then closed and changed to double entry; the same business is still continued. The principles of double entry are thoroughly and practically explained, so that it would be almost impossible for any one to study the work without being greatly benefitted in the science of accounts. A balance-sheet, showing the results of the double entry set, is certainly one of the best that has yet been introduced. Several examples in both Sterling and American Exchange are given. One of the easiest and most novel plans for converting Nova Scotia into Dominion currency is given. A book of this kind is very much needed, and we bespeak for it a wide circulation. The paper upon which the book is printed is of excellent quality, and the printing is well executed.

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