

PREFACE.

An introduction to each of the two series is prepared for the reader or pupil, which should be carefully read over several times before looking into the Books, or rather before attempting to open a set for practice.

As it is of the utmost importance that every person should keep a book or books of some kind, in which to record their transactions, they are first introduced to a method of keeping House or Domestic Accounts, which in itself although simple, will be a good initiative, and may lead to practicable economy and be productive of good results. Next, a few examples for a Tradesman or Manufacturer are arranged, which will suffice to illustrate how such entries are or can be made, and in addition is a regular Set of Books by *Single Entry*. In Double Entry an entire Set of Books and numerous illustrations are given by themselves, which it is hoped will answer all the purposes of elucidating the beauties of that system.

In order to render general assistance on many important calculations, a number of Rules or Tables have been appended to this work, a reference to which will be interesting and profitable.

THOMAS R. JOHNSON.

Montreal, December, 1863.