

Many of the young men who come here for training are ignorant of even the simplest rules of arithmetic when they enter our College, and have to commence by learning the tables of Weights and Measures.

We turn none away who are anxious to improve themselves, and will always do all in our power to make their stay with us a source of life-long benefit to them.

The following Different Lines of Business are Represented in Our Course of Training.

General Store, Grain Dealing, General Produce Business, including Shipments : Grocery business : Dry Goods business : Commission business : simple consignments ; Banking business, dealing largely in Notes, Drafts, and Bills of Exchange, Money received on deposit, for which certificates are issued.

A General Store where the books are kept in Six Column Journal form, which is considered the most perfect system extant for a retail business.

Retail Boot and Shoe Business, in which the Cash Book and Sales Book are kept as Books of Original Entry, and the work posted directly from these to the Ledger.

Crockery Business, kept in the same form as the above, with the exception of the keeping of the Invoice Book as Original Entry.

Besides the above mentioned, we have two advanced theory sets. The first of these is a large MANUFACTURING BUSINESS, with nearly thirty pages of matter in day book, where a FOUNDRY, SMITH SHOP, MACHINE SHOP and STORE are all carried on under the one firm and set of books, books used being Day Book, Cash Book, Bill Book, Sales Book, Time Book, Journal, Workman's Ledger and General Ledger. The work of this set is most perfect and complete, and is admirably suited to the wants of any person interested in manufacturing.

The second of the advanced theory sets represents the books of a large firm importing direct from the English markets, and keeping the accounts in both sterling money and dollars and cents.

We have now in preparation two more sets, representing a business dealing largely in Notes, and the renewing of them, in which we will use the Day Book, Cash Book, Invoice Book, Sales Book, and Bill Book as original entry.

We have taken the trouble to compare a portion of the work as systematized in the last mentioned form, with the ordinary Double Entry Work carried through the Journal, and in several cases have found that it can be done with one-tenth of the work, thus removing the only objection that could ever be raised against double entry book-keeping, viz.: too much work connected with it.

D. McLACHLAN, Esq.,—Dear Sir: I have much pleasure in recommending your College to the public as being most thorough, practical and comprehensive in its work. Just what every young man should have, no matter what his future intentions are. I consider the time and money I spent in your institution one of the best investments of my life, and wish you every success in your laudable enterprise.
Yours, etc.,
JAS. VALENTINETTE, Traveller.