

YOUNGER'S COUNTING-HOUSE GUIDE.

BOOK-KEEPING as a theoretical study, in the manner usually taught, is seldom either inviting or profitable. The student may be led mechanically through a series of set forms, and may think he has become a proficient in the science of keeping books, but a very brief experience in actual business life is sufficient to show how seriously he has over-estimated his acquirements.

To ensure some practical qualification to enter an office, with a fair prospect of mastering the details of the duties required, and becoming efficient therein, there should be a thorough understanding of the leading *principles* which underlie the proper record of all business transactions; so that those which arise may be dealt with promptly and correctly.

But even such a knowledge of principles, and a natural ability competent to apply them, are alone insufficient, unless accompanied by the careful cultivation of good business habits—steady application, system, accuracy, doing promptly and well all that is to be done.

And then, beyond all this, no true success can be properly looked for unless there is a character which is beyond suspicion—an unswerving integrity, and a conscientious performance of duty, which no consideration or temptation can influence. The old proverb, "Honesty is the best policy," is perhaps right enough, as far as it goes, but the principle should take a higher stand. Let it rather read, "Honesty is the true principle of action." Such a rule is good not as a *policy*, but *in itself* as an undeviating guiding principle.