

THE METHOD TO BE USED.

The design of this book, is not so much to show further development of Book-keeping as a science, but rather to simplify the method of teaching it, so that even very young pupils may be able to comprehend and apply its principles.

It is well known that this science is a most abstract one; and that the number of its calculations and length of its monotonous process, does not heighten the interest or pique the curiosity of pupils generally. Also the amount of cautious attention which it demands seems to tax their mental faculties so much, that the slightest neglect or indifference shown this subject by teachers, produces in them a most profound disgust for it in all its bearings. Hence the necessity of encouraging those undertaking its study and of rendering their task as light and as interesting as possible.

It may not be amiss here, to expose some of the many difficulties experienced in the teaching of this important subject, as also the means adopted in this book to obviate many of these.

The methods used in most books, treating this subject, are better adapted for the use of teachers and private students, than for the simultaneous training of a class of pupils for mercantile pursuits. The best method is that which exercises the mind most, according to its capacity. Now to expect that a class of youths, sent home to commit to memory, upon a slight explanation from their text books, can be expected on returning to have clear ideas of principles, obscured therein by long explanations, difficult applications, and tiresome references to formulas, is simply preposterous; even those who may have under-