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many different sets of books, thus rendering him familiar with the methods adopted by leading houses in different kinds of business. In connection with these sets, he obtains thorough knowledge of the following books:—THE DAY BOOK, JOURNAL, LEDGER, CASH BOOK, BILL BOOK, INVOICE BOOK, SALES BOOKS, ORDER BOOK, CASH JOURNAL, JOURNAL AND DAY BOOK COMBINED, and the SIX COLUMN JOURNAL; and also of all the books in use in the following kinds of business, viz.:—

BANKING.	SHIPPING.
MANUFACTURING.	JOINT STOCK COMPANIES.
COMMISSION.	BROKERAGE.
IMPORTING.	EXCHANGE.
FORWARDING.	FARMING, &c.

This branch of study is properly divided into two departments, *theoretical and practical*. The former has for its object the elucidation of the principles that underlie the structure of accounts; the latter is putting into practice these principles in the writing up of business books, and transacting the business upon each entry.

#### THEORETICAL BOOK-KEEPING DEPARTMENT.

We aim in this department to make the student thoroughly familiar with the principles of Book-keeping, forms of commercial paper, and the laws relating thereto, the nature of ordinary business documents, with forms and uses of books and mercantile terms. While in this department he will be required to complete about twenty sets of books. He is also instructed in Business Penmanship, Arithmetic, Dictation, Spelling, Correspondence and Commercial Law. *This department is under the management of a practical and experienced accountant.*

All work of the student in this department is required to be done in a careful and correct manner. Habits of neatness and accuracy formed here will be conducive of good results hereafter. Having *thoroughly mastered* the work up to this point, the student will have a good knowledge of *theoretical* Book-keeping. But something more is needed to give him confidence in his ability to take charge of and correctly manage a set of business books. And we may justly add that right here is where many schools fail in accomplishing their object, especially the Commercial Departments in Institutes and Literary Colleges, which have no facilities for *practically* applying the elementary knowledge that has been