

was far too cumbrous and troublesome for their needs. I have also long thought, that the working of common Double Entry might be materially contracted and thus made available for all their wants; while it was at the same time evident to me that, without a clear knowledge of the principles, as explained in my first Set, no student could be made to comprehend the contracted application which I now offer.

In this second Set I have endeavoured to shorten the process to such an extent, that the entries required in retail business may, in my opinion, be made with more ease by Double than by Single Entry. The means of simplification which I make use of are the additional columns in the Cash Book, the Index to the daily sales in the Day Book, and the monthly journalizing which, by carefully making use of these, can be done with ease and accuracy.

It is evident that the additional columns in the Cash Book may be diminished or multiplied according to the requirements of any variety of business. In town business, the column for small cash purchases may in general be dispensed with, while in some kinds of country business, it may be desirable to introduce one or even two additional money columns. It is the fashion at present, in publications on Book-keeping, especially in the United States, to crowd almost every book of a set with innumerable columns; but, from practical experience, I would earnestly recommend, that no multiplication of money columns be ever carried beyond what is absolutely necessary for attaining the object required. They do most certainly, as I hope that I shew in this Retail Set, often save a great deal of trouble, but yet, unless they be