

PREFATORY REMARKS

TO THE

SET FOR RETAIL BUSINESS.

THE success which my elementary course of Book-keeping has already met with, without any particular exertion having been used to push it into circulation, induces me to redeem my pledge that I would "hereafter publish other sets adapted to more extended business, and simplified for actual practice as much as necessary distinctness would allow."

The first set of Books which I now present to the notice of Teachers and the Public, being the second of the series, is an adaptation of Double Entry to Retail Business, and may, perhaps, be looked upon as a contraction rather than an expansion of what I have already printed. But I have long thought that the greater number of retail-storekeepers throughout the province submit to the uncertainty and inconvenience which the Single Entry system entails upon them, only from an undefined fear that to make use of Double Entry would be to enter upon something which

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