

## PREFACE.

This treatise, based on an experience of twenty-nine years as Book-keeper, Accountant and Auditor, and also a practical experience in the teaching of Book-keeping, is intended to enable any person of ordinary intelligence to overcome the so-called mysteries of Book-keeping by Double Entry.

One Set of Books is quite sufficient to illustrate clearly the principles which underlie the system of Double Entry, and therefore no advantage would accrue from multiplying Sets of Books which must be based on the same principles. This, with the avoidance of unnecessary repetition, will it is hoped by presenting the matter concisely serve to impress these principles the more firmly on the learner's mind.

The reader will find it advisable to master the preliminary rules and explanations in which all necessary and practical points have been fully explained. Some of the explanations on minor points may perhaps appear unnecessary, but the author wishes to make this work sufficiently complete to assist those who may take up the subject without any previous experience.

MONTREAL, *Jan.*, 1879.