

prominence should have been given to the work done by her in Egypt during the last 25 or 30 years. He confesses that he is not the historian of the Empire, but that he has endeavored to collect some of the material for the historian that is to come. We congratulate him on his success and recommend the teachers of history in our schools to secure a copy for their work. The book should be found in the library of our schools for reference. The pupils will enjoy it.

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Book-keeping by Joint Stock Companies. A practical and comprehensive treatise on the organization forms and bookkeeping entries required to meet the varying conditions of Joint Stock Companies of all kinds, together with an analysis of the Dominion and Ontario Acts governing such corporations, by David Hoskins, Chartered Accountant, Principal of British American Business College, Toronto, Ontario. Published by the Federated Business Colleges of Ontario, Limited, Toronto. Price \$1.50.

The author of this work has, avoided the error into which most writers of bookkeeping texts have fallen, namely that of arranging the matter in such a way as to necessitate a large amount of mechanical work being performed before any practical benefits can be obtained; on the contrary, his explanations are so clear and concise and so excellently indexed that the busiest of men can obtain full information on any of the many technical points of Joint Stock Company bookkeeping or

law in a surprisingly short time. The whole subject has been treated in a thoroughly practical and business-like manner and shows a masterful grasp of the entire range of company accounting. The chapters dealing with the conversion of business concerns into limited companies and the amalgamation of companies are particularly good, while the many illustrations of financial statements used by the leading Canadian mercantile and manufacturing institutions cannot fail to be of great value both to the business man and the accountancy student.

The work, written as it is in a clear, terse style, and being the outgrowth of a demand from business men and candidates preparing for the examinations of the institutes of chartered accountants in Ontario and other Provinces, will doubtless meet with much favor and command a large sale among those who have to do with the accounts of joint stock companies. Mr. Hoskins is to be congratulated on his important addition to accountancy literature.

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Books received: Laurie's Kindergarten Manual, also Laurie's Infant Education and Descriptive notes.

American History Leaflets, Colonial and Constitutional, edited by A. Bushnell Hart and Edward Channing of Harvard University, 10 cents each. A useful aid for scientific study of history. A. Lovell and Co., New York.