

## PREFACE

Teachers have found that it is difficult to make a pupil understand the Journal until he becomes acquainted with the nature and disposition of the accounts in the Ledger. It has been sought to give him a *clear understanding of the Ledger accounts*, assured that, when he has attained this, every thing else will be comparatively easy. The language has been made as simple as possible, and far-fetched explanations of rules for journalizing have been carefully avoided. As journalizing is merely expressing in technical form which accounts, in any particular case, are to receive entries, and on which side, he is independent of set rules, if he understands these accounts; which we presume he does if he has properly studied the chapters on accounts, ending on page 30.

Sets containing a large number of entries—even although not difficult—have a tendency to discourage the pupil and prejudice him against the necessary work. The earlier sets, therefore, have been made short and simple, that he may more easily trace the connection between the corresponding entries in the various books, and arrive at the *ultimate result* without becoming fatigued and perplexed with the extent and difficulty of his task; while a sufficient number has been given to exercise him thoroughly in the opening and closing of books.

As other special features, the attention of the reader may be directed to the method given in Set III., Single Entry, of testing the correctness of the Ledger, and to a more complete explanation than usual, in the last two sets of Double Entry, of the management of Bills.

The teacher is earnestly recommended not to allow the pupil to pass the 30th page until he clearly understands the nature of the Ledger accounts. In working out the sets, the pupil should make all the calculations for himself whether given in the book or not, and he should draw out in proper form the various notes, etc., connected with the different sets. Legibility and neatness also should mark his work.