HINTS FOR TEACHING BOOK-KEEFING IN CLASSES.

The great difficulty in teaching Book-keeping, is to teach it in such a way that the learner may both understand and remember it—may not only understand it at the time, but remember it afterwards. This is difficult, because the operations required in Book-keeping are not separately complete in themselves, like those in Arithmetic or Geometry, but form a continuous chain. The continuity of this chain is necessary to connect the first step with the second, the second with the third, and so on to the conclusion.

That the continuity of the chain may be seen, the operation must commence with the first transaction in actual business, and go on step by step till the books are wound up in the Profit and Loss Sheet. But it is of no use to have this done by mere copying. Copying will never be recollected, and for this reason, that copying an Invoice Book of a set, then a Cash Book and Day Book, Journal and Ledger, is copying generalities, but not shewing how the details are connected; it is sketching the general outline of a picture, without testing the mind to fill up its parts. Again, to make the student work all the calculations throughout a set of books, is teaching him the application of Compound Multiplication and Addition to Bills of Parcels, but is not teaching him Book-keeping.

To teach Book-keeping minutely to classes of fifteen, twenty, or upwards, is very difficult, because to teach it fully every entry should be followed up singly till it finds its place in the Ledger; and no matter should be given to the learner which he can find already in print. But an