

## TO THE PUPIL.

As you begin this study, let it be your fixed the least from the greatest ; then compare with determination to excel. A good knowledge of the accounts, and, if correct, make the balancing the principles of Book-keeping, and skill to apply entries, and close the accounts in the same the them in ei business, win passport to respectable and lucrative situations. Such acquirements, with diligence, perseverance fidelity, and an uncompromising integrity, will be fidelity, and an uncomprom
your most valuable capital.
Be careful to spell all your words correctly ; mistakes here will awaken suspicions that you are careless in other respects.
Cultivate a legible and elegant style of penmanship. This work is prepared with special reference to this, as every thing which you are required to copy furnishes a specimen for your Make yourself familiar with the
Make yourself familiar with the most concise, perspicuous, and business-like forms of ex pression in recording all your transactions.
Do every thing with the same attention to accuracy, neatness, and order, as would be important in actual business. It is only in this way that you will be sure to form correct business habits.
Figures that are to be added should be placed accurately, as units under units, tens under tens, hundreds under hundreds, \&cc. Let the units in the dollar column be placed near the line separating the dollars from the cents ; and, where so much depends on figures as in Book-keeping, too much pains cannot be taken in making them nea and perfectly plain.
In drawing the balancing lines, always use a ruler, and exercise some taste in doing it meatly.

> FARMER'S FORM.

After becoming familiar with the instructions given in the book for this form, you may pro ceed to copy the accounts into your blank book, leaving the balancing entries until you have balances down, and continue the accounts in the added the Dr. and Cr. columns, and subtracted same Ledger.






















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DOUBLE ENTRY
After becoming familiar with the instructions given on pages 165-171, and tracing through the examples on the five following pages, you may copy the Day-Book; then lay aside the printed book, and on a sheet of waste paper journalize the Day-Book entries, according to the instructions journal, to see if you have journalized correctly If you have, then copy it into your Journal, and if you to the Ledger inden pook, and make out your Trial Balance and Bal ance Sheet as directed on pages 228-229

RETAILER'S FORM.
After becoming familiar with the instructions on page 239-241, you may copy the Day-Book for the month of January; then lay aside the printed book, and journalize the same as the "Merchant's Form," Single Entry, Next rule forms for the Merchandise-Book, Monthly Cash-Book, BankBook, Bill-Book, and Expense-Book, and copy these books ; then post to the Ledger, according to the instructions above referred to. After posting January, you may arrange the memorandum for February and March in the Day-Book, and journalize and post to the Ledger the same as the month of January, and make out your Trial Balance and Balance Sheet as directed on this page.

BALANCE SHEET.
1st. Write "Balance Sheet" at the top of a page in the Ledger.
2d. Take an inventory of all property unsold, and make the accounts representing the property Cr. "By Balance" for the value of what remainsunsold: then place the name of the account, and the sold : then place the name of the account, and the 3d. Ascertain what accounts show a gain or loss on the business, and balance these accounts "To" or "By Profit and Loss" for the difference then turn to the "Profit and Loss" account and enter the title of the account, and the amo, and a gain, on the Cr. side, or, if a loss, on the Dr side of said account.

4th. Balance Private account and Profit and Loss "To" or "By Stock." If the Profit and Loss account shows a gain, carry it to the Cr. side; if a loss, to the Dr. side of the Stock account 5th. Balance all other accounts, except Stock "To" or "By Balance." If the Dr. side is the largest, make the account Cr. "By Balance" for the difference, and enter the name of the account, and the amount, on the Dr. side of the Balance Sheet ; or if the Cr. side is the largest, make it Dr. "To Balance" for the difference, and enter the name of the account and the amount, on the Gr side of the Balance Sheet. Cr. side of the Balance shee
" for the "By Balbancing iscorrectly performed he halancenf this ccount will exactly balance the Balance Sheet.

## TRIAL BALANCE

The Trial Balance is taken to ascertain whether he Journal entries have been correctly transferred to the Ledger, and may be made as follows:1st. Rule a sheet of paper with double money colmns, and head it "Trial Balance," with Dr. over the left, and Cr. over the right hand money columns. 2d. Write the names of the Ledger accounts in the open space at the left, and, after adding the two sides of each account, place the amount of the Dr. side in the Dr. column, and the Crr. side to the Cr. column, opposite the name thus written. 3d. Add the Dr. and Cr. columns of the Trial Balance, and if they foot alike, the books are supposed to be correctly posted.

## PASS-BOOK

Every person who opens an account at a store should have a small book called a Pass-Book; and whenever they have occasion to go or send to the store for any thing, this book should be taken along, and the merchant or his clerk required to enter every article purchased, with the date, price, \&c. If this plan was generally pursued, we should not so often hear of merchants or their clerks selling goods for one price, and charging another; or charging goods never had, \&e.


