

PLAN.

THE book is divided into two parts; Part I. is devoted to Single Entry, and Part II. to Double Entry. Each part has eight distinct series of transactions, comprising eight complete sets of books: four of which are written out in full—the other four given in the form of memoranda for the student to arrange after the models given.

In Part I., the *first* written set illustrates only the use of the main books, Day-Book and Ledger; the *second* set exhibits results; Set III. begins with a capital, representing a general merchandise business, shows the use of auxiliary books, and enforces the theory of loss and gain, by comparing the capital at beginning with that at closing. Set IV. represents a furniture business, introducing principal and auxiliary books.

In Part II., the *first* set is introductory, used to enforce the leading principles of the science; Set II. continues the business begun by Set I., enlarging the field and giving a wider scope of transactions—at the same time more fully presenting the theory and processes of Double Entry. This set is given in colors, as affording a better model for the student. Set III. contains the same material as the corresponding set in Part I., and is used principally to show the differences between Single and Double Entry. Set IV. is a practical set, using all the books of original entry as principal books—posting from them to the Ledger, and dispensing with the Journal, except for such entries as cannot properly appear in the other books. This set presents the economic methods of Double Entry.

The intermediate Examples for Practice and Practical Exercises explain themselves.

PART I.

SINGLE ENTRY.