

PART I.

SINGLE ENTRY.

---

INTRODUCTION.

IN getting at the true basis of a science, it is well, if possible, to follow the line of its history, and become familiar with the order and processes of its development. This is especially true of Book-keeping for although it is purely a branch of mathematics, and as such entitled to the favor and consideration of scientific men, yet at no period of its history has it ranked in the estimation of scholars, with the more complex and abstract sciences. It is lamentably true that men will grow enthusiastic over the solution of a problem in Euclid, or the effect of a combination of movements upon a chess-board, who are ignorant of the first principles of this the most beautiful and practical of sciences; and are content to pass through life, receiving and appropriating the reputation belonging to men of science and erudition, while they are consciously unable to decide the simplest question in partnership settlements, or to appreciate the theory of debits and credits which lie at the basis of Book-keeping.

It is difficult to account for these facts except upon the ground that Book-keeping is too practical a science, and has too much "the smell of the shop." Whatever the reasons may be, the fact is that not enough interest has been felt in the subject to trace its history, which, therefore, must be inferred rather than compiled.

The prime condition of life is *want*, and the plans and purposes of life aim at supplying want. This necessity begets