

**A SIMPLE METHOD OF KEEPING
BOOKS, BY DOUBLE-ENTRY,
WITHOUT THE FORMULA OR
TROUBLE OF THE JOURNAL**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649705047

A Simple Method of Keeping Books, by Double-Entry, Without the Formula or Trouble of the Journal by George N. Comer

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Cover @ 2017

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GEORGE N. COMER

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RECOMMENDATIONS.

From the Principal of the Hopkins' School, Cambridge.

26TH JANUARY, 1847.

DEAR SIR,

It gives me much pleasure to know that the demand for your excellent work on Book-keeping has been such as to require another edition.

I have given instruction in Book-keeping for many years, and have availed myself of a variety of textbooks, but none have ever given me such satisfaction as yours. You have been signally successful in making plain to the comprehension of the pupil every difficult principle of the science. To those teachers who, like myself, are obliged to give instruction in many different branches, it will prove a great acquisition. The most ordinary capacity, with a few words of explanation from the teacher, cannot fail to understand it. I have at present a class using it as a textbook, and although I know of nothing in the class to rank it in capacity above other classes which I have had, yet their progress in a knowledge of the principles is beyond comparison greater than I have ever witnessed before.

I have no doubt that when known, it will be generally adopted as a textbook.

With best wishes for your success,

I remain your obt. servt.

E. B. WHITMAN.

GEO. N. COMER, Esq.

The subscribers have adopted Mr. Comer's method of keeping books, in their respective establishments, and consider it a most excellent and labor-saving system.

J. BAKER & SONS, No. 8 Water Street, Boston.
DOMET & SEWALL, Liberty Square, "
PARKER, LYMAN, & CO., Milk Street, "
R. W. NEWTON, No. 32 Pearl Street, "
WM. C. LORD, Kilby Street, "

WALTHAM, JAN. 9, 1847.

DEAR SIR,

After a careful inspection of your work on Book-keeping, and after having made use of it in my school, I am happy to say I consider it decidedly preferable to any work of the kind with which I am acquainted.

Very truly yours,

MR. COMER.

DANIEL FRENCH.

Mr. George N. Comer has kept the books of our firm, doing a business of upwards of fifty thousand dollars per annum, by yearly contract, for three years past, upon the plan recommended in this work, with perfect accuracy and satisfaction.

THOS. L. RAYNER & CO.

BOSTON, MARCH 2, 1846.

From Professor Tatlock, Williams' College, Mass.

26TH JANUARY, 1847.

DEAR SIR,

I have examined your work on Book-keeping, and am much pleased with it. I think the merchants and their book-keepers ought to give you a pension for teaching them how to dispense with half the labor of keeping their books.

I am glad that you have made the subject so simple and so plain. It has been usually treated with so much mysticism that it looked, to a novice, very much like the hocus pocus of the conjurer. I think it decidedly superior to any other work on the subject with which I am acquainted, and trust that every young man who intends to devote himself to the honorable and responsible duties of a book-keeper will profit by your treatise on the subject.

Yours truly,
JOHN TATLOCK.

G. N. COMER, Esq.

Mr. George N. Comer has kept my books, by yearly contract, upon the principle recommended in his work, for upwards of two years, with the most entire satisfaction.

BOSTON, MARCH 3, 1846.

L. B. BROOKS,
57 Washington Street.

BOSTON, MAY, 1846.

MR. GEORGE N. COMER,

DEAR SIR,—I have examined the work on Book-keeping, compiled and arranged by yourself, and it gives me pleasure to inform you of the high opinion I entertain of it.

The evident uselessness of the *Journal*, so universally used, and so justly disclaimed in your work, constitutes, in my estimation, one of the principal features of its excellence. And while the arrangement is concise, avoiding every prolonged and unnecessary detail, it is at the same time so complete in its definitions and explanations as to convey a clear and perfect idea of the matter contained.

I trust it will receive all the notice which so valuable a work may justly claim.

Very truly,
WM. M. WALLACE,
Book-keeper at Charles Stoddard & J. S. Levering's, Milk Street.

BOSTON, JAN. 23, 1847.

DEAR SIR,

I have just heard that a new issue of your popular work on Book-keeping is called for. If—besides this much-admired and well-condensed treatise—any desired other evidence of your mastery of the important art of a simple method of Double Entry, adapted to all varieties of business, it is quite sufficient to point such to the numerous practical accountants—graduates from your teaching—who are holding places of responsibility in our city, and elsewhere.

I trust that your labors may become even more extensively appreciated, and remain,

Mr. G. N. COMER.

Truly yours, &c.,
CHAS. A. ELLIOT.

Having taken lessons of Mr. George N. Comer, Accountant, No. 17 State Street, I think his method of teaching and system of Book-keeping the best I have ever seen.

BOSTON, MARCH, 1846.

JOHN P. ROGERS,
Book-keeper for Wm. T. Eustis & Co., Pearl Street.

OPINIONS OF THE PRESS.

"The value of this book consists in its clearness, the ease with which the principles and practice of the art may be learned from it by the new-beginner, and the adaptation of its method to the most extensive wholesale, or the smallest retail business. The volume should be in the store of every business man."—*Boston Courier*.

"One of the most simple and intelligible treatises on Book-keeping that we have ever seen. It is the first publication, we believe, which omits the useless 'journal,' though that book has been thrown aside in many of our mercantile houses for years past."—*Boston Post*.

"A work of extraordinary merit, and for which we predict an immense popularity. The whole matter is here divested of the ambiguity and superfluity of detail which have characterized works of this nature, and is explained in such an easy, concise, and intelligible manner, as cannot fail to be understood, and prove a valuable acquisition to the school-room and the counting-house."—*Boston Daily Transcript*.

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"We have no doubt that the system introduced by Mr. Comer will meet with very general favor and support from the business public."—*Boston Daily Journal*.

"A concise, complete, and labor-saving system."—*Boston Cultivator*.

"A useful and valuable work."—*Boston Times*.

"One of the most lucid and concise works on Book-keeping that has ever been issued from the press."—*Boston Daily Mail*.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is essential for ensuring transparency and accountability in the organization's operations.

2. The second part of the document outlines the various methods and tools used to collect and analyze data. It highlights the need for consistent data collection procedures and the use of advanced analytical techniques to derive meaningful insights from the data.

3. The third part of the document focuses on the role of technology in data management and analysis. It discusses how modern software solutions can streamline data collection, storage, and processing, thereby improving efficiency and accuracy.

4. The fourth part of the document addresses the challenges associated with data management, such as data quality, security, and privacy. It provides strategies to mitigate these risks and ensure that the data remains reliable and secure throughout its lifecycle.

5. The fifth part of the document concludes by summarizing the key findings and recommendations. It stresses the importance of ongoing monitoring and evaluation to ensure that the data management processes remain effective and aligned with the organization's goals.

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THE MOST EXTENSIVE WHOLESALE, OR THE
SMALLEST RETAIL BUSINESS.

TO WHICH IS ADDED
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OF MAKING COMMERCIAL CALCULATIONS.

BY
GEORGE N. COMER,
ACCOUNTANT.

SECOND EDITION.

BOSTON:
WILLIAM D. TICKNOR AND CO.

M DCCC XLVII.

Edue T 6438.47.300

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MERCHANTS
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