

**ELEMENTS OF LOGICK; OR A
SUMMARY OF THE GENERAL
PRINCIPLES AND DIFFERENT
MODES OF REASONING**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649537051

Elements of Logick; Or A Summary of the General Principles and Different Modes of Reasoning
by Levi Hedge

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—
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—

STEREOTYPE EDITION.



Boston:
PUBLISHED BY HILLIARD, GRAY & CO.
.....
1835.

PREFACE

TO THE FIRST EDITION.

Most of the treatises of Logick in common use have been formed on the model of the ancient systems, and are encumbered with many scholastick subtilties and unimportant distinctions. The instructions, which they furnish on the subject of ratiocination, consist of very little more than a description of the syllogism, and a few general principles of demonstrative reasoning. They contain no elements nor rules to assist us in reasoning on subjects of probability, or on the ordinary events of human life. The manner, in which these books are written, is ill adapted to the comprehension of young minds. In explaining the operations of reasoning, many technical terms and arbitrary forms are employed, of which the tendency is rather to embarrass and perplex, than to instruct the learner.

Though much has been written, of late years, on the powers and operations of the mind, yet there have been but few attempts to form a system of Logick for the use of those, who are commencing the study. Collard has improved the syllogism, by simplifying its principles, and divesting it of its ancient trappings of modes and figures. Condillac has proved the importance of the method of induction, by pointing out the manner, in

which Nature teaches us to analyze the objects, which she presents to our observation. In "An Essay on the Elements, Principles, and different Modes of Reasoning," by Richard Kirwan, LL. D. all the subjects, which properly fall within the precincts of Logick, are amply discussed. But this work is too minute and prolix to be used as a text book in seminaries of education. Every person, who is much conversant with this department of knowledge, must have perceived the want of a treatise of Logick, more elementary, and better accommodated to the present improved state of the philosophy of the mind, than any of those, which are now in use.

The professed object of Logick is to furnish rules for the direction of the understanding in its various inquiries after knowledge. It should, therefore, teach the principles of every species of reasoning, which we have occasion to make use of, both in the pursuits of science, and in the ordinary transactions of life. Demonstrative reasoning can be employed only about general truths, and such relations as are in their nature immutable. It is of little use in regulating our judgments and conclusions concerning events, which are irregular in their occurrence, and which depend on contingent circumstances. To reason on subjects of this kind, it is necessary to understand the nature of moral evidence, and the grounds of probability. It is by moral evidence alone, that we reason on historical facts, and the casual occurrences of life. It is also this evidence, which influences our conclusions on the important and interesting subjects of government, morals, and religion.

Under these impressions, the writer of this compend has pursued the following plan. After passing through the customary distinctions of terms and propositions, he has given a brief account of moral evidence, and pointed out the circumstances, which distinguish it from demonstrative. A concise view is then given of the different forms of reasoning, with the principles, on which they respectively proceed.

The books, which have been principally consulted in forming this summary, and in which the greatest part of the following principles may be found, are Watts' Logick, Locke's Essay on the Understanding, Reid's Essays on the Intellectual Powers, Stewart's Elements of the Philosophy of the Mind, Beattie's Essay on Truth, Tatham's Chart and Scale of Truth, Collard's Essentials of Logick, Kirwan's Logick, Campbell's Philosophy of Rhetorick, Gambier's Introduction to Moral Evidence, Belsham's Compendium of Logick, and Scott's Elements of Intellectual Philosophy.

Where passages have been borrowed entire, credit is given in the usual way. At the close of the several chapters may be found the names of those authors, from whom particular assistance has been derived.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses, income, and any other financial activities.

The second part of the document provides a detailed breakdown of the accounting process. It starts with the identification of the accounting period, followed by the collection and classification of data. The next steps involve the recording of transactions in the journal, the posting of these transactions to the ledger, and the preparation of financial statements.

The third part of the document focuses on the analysis and interpretation of the financial statements. It explains how to use the balance sheet, income statement, and cash flow statement to assess the financial health of the organization. It also discusses the importance of comparing the current period's performance with the previous period and with industry benchmarks.

The fourth part of the document discusses the role of the accountant in the organization. It highlights the need for the accountant to be not only a technical expert but also a strategic advisor. This involves understanding the business operations and providing insights that can help management make better decisions.

The fifth part of the document addresses the challenges of accounting in a dynamic business environment. It discusses the impact of technological changes, such as the use of accounting software and data analytics, and the need for continuous learning and adaptation.

The sixth part of the document provides a summary of the key points discussed in the document. It reiterates the importance of accuracy, transparency, and strategic thinking in accounting. It also offers some final thoughts on the future of the profession and the role of the accountant in the 21st century.

PREFACE

TO THE THIRD EDITION.

THE present edition of the Elements of Logick is printed in a smaller type than either of the preceding, in order that the copies may be afforded at a reduced price. The author has carefully revised the work, and has enlarged it by the addition of a few pages, containing some general principles and rules respecting controversy, and also a system of rules for the interpretation of written documents. These have been collected with care from authors of high reputation, and, it is hoped, will not be thought an unsuitable appendage to a system of logick. In a few places, slight alterations have been made in the language and in the arrangement; and some notes have been inserted at the end of the book, which were not in the preceding editions.

Harvard College, Nov. 1821.

