

**THE STUDENT'S GUIDE  
THROUGH THE THEORETICAL  
DEPARTMENT OF EASTMAN  
NATIONAL BUSINESS COLLEGE**

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The Student's Guide Through the Theoretical Department of Eastman National Business College  
by Eastman National Business College

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**EASTMAN NATIONAL BUSINESS COLLEGE**

**THE STUDENT'S GUIDE  
THROUGH THE THEORETICAL  
DEPARTMENT OF EASTMAN  
NATIONAL BUSINESS COLLEGE**



THE  
STUDENT'S GUIDE  
THROUGH THE  
**Theoretical Department**  
OF  
EASTMAN NATIONAL BUSINESS COLLEGE.

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# BOOK-KEEPING

FOR THE

THEORETICAL DEPARTMENT

OF

Eastman National Business College.

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THE SCIENCE SIMPLIFIED.

## PRACTICAL EDUCATION.

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IN this day and age, amid the light of the Nineteenth Century, it is beginning to be understood that a man to *succeed*, become eminent or a leader in his business or profession, must be practically educated. The good sense that is now pervading the minds of the American people on this subject, is evinced by the unprecedented patronage this College is enjoying from every section of the country, from Maine to California.

This Institution is not simply a school for the Merchant, but the Course is so arranged as to be of incalculable advantage to all classes of the community—the Farmer as well as the Merchant, the Lawyer as well as the Banker. The SCIENCE OF ACCOUNTS, which should enter largely into every man's education, and be taught in every male and female school, forms an important and interesting part of the course of study here.

This great system of Business Training, combining THEORY and PRACTICE, by means of certain Counting Room, Banking and Office Arrangements and Operations, which has contributed to such an extent in giving this College its wide-spread reputation, has now been secured to me by law, as *Author, Discoverer, and Proprietor*, through *Letters Patent of the United States*, bearing date September Sixth, One Thousand Eight Hundred and Sixty-four; and no other School or College is permitted to use it, or any part of it.

With the issuing of this Patent, there commences not only a new and important era in the history of this Business College, but in the educational interests of the whole country. It acknowledges improvement and advancement in a matter of far



more interest and importance to the world than any other, and encourages invention in that direction. The attention of the masses has long been directed to this College, and they have approved and applauded its energy in introducing and developing practical instruction. During the past year no Educational Institution in the land has kept pace with it in advancement, numbers, and popularity; and from this date its influence upon the nation will be more potent, from the fact of its being the only Commercial or Mercantile College, or Business School in the World, conducted on *Practical Philosophical principles*.

H. G. EASTMAN, LL.D.

## TO THE STUDENT.

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You are about to enter upon the most interesting and useful course of *Educational Training* that has ever been offered to the student of any age or country. Thousands have occupied these desks before you, and, with that fixed determination to *excel* that makes every thing possible, and which must now inspire you, have come out of their educational battle with the laurels that always crown victors, bearing on their *parchments* the record of "good and faithful students." As such they went out into the busy, bustling world to *succeed*, and to-day the cities, villages, and Departments of Government, all over the land, are feeling the power of their strong arms and cultivated brains, and not a few of them are numbered among our leading Bankers, Financiers, Merchants, Government Agents, and Business Men of every calling. These have gone before you as most worthy examples. Let their success and eminence inspire you with increased energy.

As you commence these studies, remember that they are worthy of your best energies, for nothing can be of more use to you than a thorough knowledge of the *Science of Accounts* and *Penmanship*. A good understanding of the principles laid down in the course here, and skill and energy in applying them in real business, will surely gain you influence and lucrative, honorable employment. This knowledge, with *Diligence*, *Perseverance*, *Fidelity*, and *Uncompromising Integrity*, will be your most valuable capital.

In this, the THEORETICAL DEPARTMENT, you will lay the foundation for your more extended and practical course of study in *Actual Business*. Cultivate here a legible, elegant, rapid style of Penmanship. Give this branch the attention its importance demands. A good, expeditious handwriting is one of the strongest elements of promotion and success, and carries with it an indisputable reference. If possible, join the extra class in Pen-

manship the day you enter the College, and if you are a poor writer, a few weeks in the Pen Drawing Department, after you finish Theory, or when you have completed the whole course, will be of incalculable advantage to you.

Make yourself familiar with the most concise and business-like forms of expression in recording your transactions, and in your correspondence.

Spell all words correctly. Pay the strictest attention to punctuality, neatness, accuracy, and order.

You will here learn the principles of Book-Keeping, and you may experience some little difficulties at first, but remember this Institution knows no such word as *fail*, and to become discouraged or grow faint-hearted is to acknowledge defeat. Unless you are possessed of some little *pluck* and *perseverance*, you can never be but *half a man*; and, depend it, if you fail to master the studies you came here to pursue, you are not worth your bringing up. It will require but a few days for you to become master of your situation, and from that time forward you will rejoice at the progress you are making, and that you are permitted to enjoy the advantages that surround you. Now is the time, (and not till now,) that you can give your friends at home an impartial opinion of the School, for even now you but just begin to understand its merits; and the more you know of it, the stronger will be the indorsement that you will give it.