

**MACMILLAN'S COMMERCIAL
SERIES. COMPREHENSIVE
BOOKKEEPING: A FIRST BOOK**

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Macmillan's Commercial Series. Comprehensive Bookkeeping: A First Book by Artemas M. Bogle

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MACMILLAN'S COMMERCIAL SERIES

COMPREHENSIVE BOOKKEEPING

A FIRST BOOK

BY

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PREFACE

THIS work is the result of several years' experience in teaching bookkeeping and other branches of mathematics in public and private schools and in normal institutes. The task that the author set for himself was to furnish a book that would be comprehensive and definite, and at the same time flexible and adaptable, — one, in brief, that would give a general knowledge of the subject and also lend itself to the varying conditions under which it might be used.

The aim of this text-book is to ground the student in the general principles and processes of accounts and to acquaint him with the simpler forms used in commercial bookkeeping. There are given also some suggestions for practical private accounts for those who have no need of a complete set of books. It is the aim also to put into the hands of the experienced teacher a quantity of material in such form that it can be used much in his own way. The directions given throughout the text are to be treated by such a teacher as suggestions merely. On the other hand, the directions and explanations are given in sufficient detail, it is thought, to enable the inexperienced teacher of bookkeeping or the unaided learner to use the work successfully.

The subject is gradually developed, the number of new points introduced at each stage being limited. Also provision has been made for drills on all points, so that each may be mastered as it is introduced. A number of the sets appear in two divisions, designated A and B. The A sets may be

used for drill in class or may be written up as a preparation for the B sets. The material for the B sets is more concrete, and in them the computations must be made by the student. They thus provide material for heavier work. The A sets and those which are designated without letters may be used alone for a continuous course, or the B sets may be used in a similar manner. The A sets will be found especially serviceable for those cases in which it is desired to obtain a general knowledge of bookkeeping with the least expenditure of time.

Each set is divided into several exercises, and each of these may be used independently, or any number of exercises in the same set may be grouped together. This makes it possible to have short sets or longer ones as desired, and the work may close with any exercise of a set. This arrangement will enable a teacher to vary the work somewhat with successive classes.

Again, the division of the sets into exercises makes it possible to adapt the work to the ability of the student. If he has mastered the new points of a set at the end of any exercise, he can close his work at that exercise just as well as at the last exercise of the set, and thus pass at once to the next set. Some teachers may desire to give special work in some particular book, as the cash-book or the sales book. For such work the student may select from the sets the records of the kind of transaction desired and arrange them for practice. Indeed, in some cases it is better for the student to write a large number of transactions in only one book at a time until that book is thoroughly understood. To younger persons, especially those in rural schools and the grammar grades, it may be better even to give practice in writing up separate accounts, as with cash or merchandise, before writing up complete sets. Further suggestions for such work will be found

on page 119. It is advised that all students do some work of the kind there explained, even though it may be necessary to omit other portions of the text. The special character of the different exercises and sets is shown by the table on page 138.

It is not always best to have all the members of a class write the same exercises. When combining two or more exercises into a single one, some students may write 1 and 2, others 2 and 3, and others 3 and 4. With mature students it may not be necessary to give work from each set. When this plan is being followed, work may be given to some from Sets IV, VI, and VIII, for instance, and to others from Sets V, VII, and IX. If it is desired to have the students do still more independent work, each may make up a particular price list for himself by adding a certain sum to each of the prices given. Or each student may make up a price list without any reference to the prices given in the set.

Most of the exercises in this book have been prepared primarily for work in double entry, but a large part of them will be found equally well adapted for work in single entry. Hence, no special exercises have been prepared for this purpose, except those that are given to illustrate the method of changing from single entry to double entry. If a shorter and easier course is desired than that afforded by using all this text, pages 95 to 109 may be omitted.

The author wishes to acknowledge his indebtedness to those who have aided him, among whom are: Mr. M. S. Cronk, Principal of Towanda (Pennsylvania) Business College, for material help on the original manuscript; Mr. George E. Rose, Superintendent of Schools, Rosedale, Kansas, for helpful suggestions regarding definitions and the teaching of the subject; Mr. W. W. Douglass of the English department of the Kansas City, Kansas, High School, for valuable hints while the manuscript was undergoing its final revision; Mr. J. E. Sterrett,

Philadelphia, a certified public accountant of large experience, for his suggestions from the point of view of the business world; Mr. Edward M. Williams of the Morris High School, New York City, for reading the manuscript before publication and for suggested improvements; Mr. Durand W. Springer of the Ann Arbor, Michigan, High School, for further improvements to the book while it was in proof; and especially Dr. Cheesman A. Herrick for his advice and suggestions, which had not a little to do with the final shaping of the work.

The pen work, from which the excellent reproductions have been made, was by Mr. E. C. Mills of Rochester, New York.

A. M. B.

KANSAS CITY, KANSAS,
June 1, 1905.