THE YOUNG LADIES' GUIDE TO PRACTICAL ARITHMETIC AND BOOK-KEEPING, WITH FORMS OF INVOICES, RECEIPTS, BILLS, LETTERS, AND CARDS OF COMPLIMENT

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649519477

The Young Ladies' Guide to Practical Arithmetic and Book-Keeping, with Forms of Invoices, Receipts, Bills, Letters, and Cards of Compliment by G. Morrison

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G. MORRISON

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Trieste

MORRISON'S

YOUNG LADIES' GUIDE,

ETC. ETC.

THE

YOUNG LADIES' GUIDE

TO

PRACTICAL ARITHMETIC

AND

BOOK-KEEPING,

WITH

FORMS OF INVOICES, RECEIPTS, BILLS, LETTERS, AND CARDS OF COMPLIMENT.

ARRANGED ON A NEW AND IMPROVED PLAN.

BY G. MORRISON,

WRITING-MASTER AND ACCOUNTANT.

LONDON:

LONGMAN, BROWN, GREEN, AND LONGMANS.

1851.

PREFACE.

THE following little work contains, what, in the opinion of the writer, may be considered a complete course of Practical Arithmetic and Book-keeping for *Females.*

It will readily be admitted that there are no branches of education of more utility than figures and accounts; and that without a knowledge of these no business can be carried on or properly managed.

The present publication is intended to supply an obvious *desideratum* in academies and schools: teachers having long felt the want of a work *expressly written for females*, from which to instruct their female pupils, in place of being obliged, for that purpose, to use books designed exclusively for boys.

It is therefore hoped, that the present little work will enable those teachers who may be kind enough to patronise it, to carry forward their pupils with ease and satisfaction to themselves, as well as greatly to facilitate the progress of the learner.

In the Arithmetical Part, considerable pains have been taken in the selection of exercises applicable to business or domestic affairs, and in simplifying the rules, and illustrating them by examples and brief explanations. The *answers* are all given in the work, and are *annexed to the exercises and questions*, and no labour has been spared to attain neatness of arrangement, and, above all, to insure that accuracy, so desirable both to teacher and pupil, in every work which contains calculations.

When the pupil has acquired a general knowledge of Arithmetic, she ought to commence the set of Book-keeping. On this part of the work no less care and attention have been bestowed to render it both useful and instructive to the learner. After a concise but comprehensive definition of the principles and rules, a series of transactions, composed of materials peculiarly adapted to females, are introduced, which the pupil is to form into a Purchase and Sales Book and Cash Book, arranging, and posting, and balancing the same according to the rules given. Then follows an explanation on Balancing. The work concludes with additional forms of Invoices or Bills of Parcels, Receipts, Bills, Letters, and Cards of Compliment.

G. M.

Glasgow, 1851.

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THE

YOUNG LADIES' GUIDE

TO

ARITHMETIC.

INTRODUCTION.

ARITHMETICAL TABLES.

MULTIPLICATION TABLE.

Twice	3 Times	4 Times	5 Times	6 Times	7 Times
1 are 2	1 are 3	1 are 4	1 are 5	1 are 6	1 are 7
2 — 4	2 — 6	2 — 8	2 — 10	2 — 12	2 — 14
3 — 6	3 — 9	3 — 12	3 — 15	3 — 18	3 — 21
4 — 8	4 — 12	4 — 16	4 — 20	4 — 24	4 — 28
5 — 10	5 — 15	5 — 20	5 — 25	5 — 30	5 — 35
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10 — 20	10 — 30	10 — 40	10 — 50	10 — 60	10 — 70
11 — 22	11 — 33	11 — 44	11 — 55	11 — 66	11 — 77
12 — 24	12 — 36	12 — 48	12 — 60	12 — 72	12 — 84

8 Times	9 Times	10 Times	11 Times	12 Times
1 are 8	1 are 9	1 are 10	1 are 11	1 are 12
2 — 16	2 — 18	2 — 20	2 — 22	2 — 24
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