

**MACMILLAN'S
COMMERCIAL SERIES.
EVERYDAY BOOKKEEPING**

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Macmillan's Commercial Series. Everyday Bookkeeping by Artemas M. Bogle

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ARTEMAS M. BOGLE

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EDITED BY CHEESMAN A. HERRICK

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PRESIDENT OF GIBBARD COLLEGE, FORMERLY DIRECTOR OF SCHOOL
OF COMMERCE, PHILADELPHIA CENTRAL HIGH SCHOOL

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EVERYDAY BOOKKEEPING

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PREFACE

EVERYDAY BOOKKEEPING presents an easy method of keeping accounts. It was prepared for the instruction of those who may desire to keep some record but who do not find the methods used in commercial bookkeeping suited to their needs. Each kind of account is treated separately, and the treatment is made elementary enough for a child to understand as soon as the matter treated comes within his or her experience. Not only is each topic treated separately, but each treatment is, in the main, independent of the others. This makes it possible to take up the chapters in any order, and those who wish instruction on a particular point can get that without having to study everything up to that point. The book may thus serve as a handbook on the topics treated.

There are taken up also those forms of commercial paper, such as notes, checks, and receipts, for which nearly every one has some use. The business statement is also treated. Following this there are a few exercises in which an account is to be written with each item. This gives a review and it also illustrates the principle of double entry bookkeeping. There are also given suggested forms of books with special columns. These are often convenient for accounts of limited range. Special column books are also treated, as they are extensively used in some lines of business.

Some portions of this book can be taught to pupils who are quite young by giving them an occasional lesson on

some topic, as the cash account, and letting it cover a considerable period.

One who masters the contents of this book will have gained information about common business forms, will have a simple method of keeping accounts, will have learned the principles of debiting and crediting, and will have laid a foundation for the study of commercial bookkeeping.

This book is published in the hope that it will contribute in some degree to the forming of more systematic business habits by those in the schools who are soon to be engaged in the activities of life.

A. M. B.

MARCH 1, 1917.

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