

**ELEMENTARY MORAL
LESSONS, FOR SCHOOLS
AND FAMILIES**

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Elementary Moral Lessons, for Schools and Families by M. F. Cowdery

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ELEMENTARY

MORAL LESSONS,

FOR

SCHOOLS AND FAMILIES.

BY

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The Good alone are Great.

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PREFACE.

In the preparation of a series of volumes on Moral Instruction for the use of classes in schools, the following positions are assumed:

First—That an important department of education—that which relates to social duties and moral obligations—is at present, to a large extent, neglected.

Second—That, in conducting the work of moral culture, important principles and precepts need illustration and exemplification by real and supposed instances of conformity to them, or departure from them, as well as, *and as much as*, propositions in mathematics, or the other sciences?

It would be quite an uninteresting, if not a repulsive exercise, for the teacher to assure and *re-assure* his pupils that the “product of the means would always equal the product of the extremes” in a proportion, and then leave them to grope their way through the application of the principle without further illustration or aid from the skill and resources of the teacher, or from the storehouse of human wisdom.

Is it any more rational to teach, or rather, *to tell* a child, that “virtue leads to happiness,” or that “sincerity and truth form the basis of every virtue,” and then leave him to ascertain the *truth* of these propositions by bitter

experience, and perhaps, a life of disappointment, humiliation and sorrow, instead of presenting to his intellect and to his sensibilities, during all the early years of his life, such rich, varied, living exemplifications of specific virtues, as shall lead him to love, and aid him to practice, the same virtues?

Third—Reason and experience unite in demanding that moral culture for the child, the youth or the adult, should receive a portion of time and attention EVERY DAY. It would be quite appropriate, also, to add, that this labor should stand *first* in the order of importance, that the highest skill of the teacher should be expended here, and that parents, school authorities and society, should unite in demanding of every teacher both personal moral worth, and the ability to promote the growth of the moral nature of others, as a pre-requisite to all other qualities and attainments in his profession as a teacher.

Fourth—It is assumed and thoroughly believed, that moral culture, to such an extent as to enlist the sympathies, form the early sentiments, and, in a great degree to control the motives and conduct, is *entirely practicable* in a regular course of Common School instruction. The objections which are supposed to exist to the introduction of this subject to all classes of pupils, have little or no foundation in reality. The difficulty is in the want of proper love for the subject, or the requisite skill, or the necessary prudence, or the *proper aids* in this work, on the part of the teacher. It is claimed that a *text book*, and preparation of lessons, and a regular recitation hour,

are as necessary here as in arithmetic. *Any instruction* given upon important subjects, should be regular and systematic.

The present volume is intended to aid teachers in a *general presentation* of those common virtues and duties which require very early attention. It is also intended as an introduction to a more full discussion and a more close practical application of right principles to motives and conduct, in two subsequent volumes.

It is recommended that, in addition to the regular preparation of each lesson by the pupil, that the narratives should be occasionally read by the class, or, what is often quite as well, that some pupil, or pupils, be selected to give from memory, the principle incidents of each of the narratives introduced. The sympathies thereby awakened, and the general impression made, will often, in this way, be considerably increased.

It will, of course, be presumed, that the thoughtful teacher will present other questions than such as may be found in the book, and, thereby, more completely adapt instruction to the wants and capacities of his or her pupils.

It would be highly gratifying to the author to be able to give proper credits for all the narratives introduced in the present volume, but as they have been selected from a great variety of sources, and from several years of reading and experience, and, in many cases, where the *original* source could not be well ascertained, the credits are, for the most, part omitted.

SANDUSKY, OHIO,
November 12, 1855. }

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for ensuring the integrity of the financial system and for providing a clear audit trail.

2. The second part of the document outlines the specific procedures that must be followed when recording transactions. This includes the use of standardized forms and the requirement that all entries be supported by appropriate documentation.

3. The third part of the document addresses the issue of data security. It highlights the need to implement robust security measures to protect sensitive financial information from unauthorized access and loss.

4. The fourth part of the document discusses the role of internal controls in preventing errors and fraud. It stresses that a strong internal control system is essential for the reliability of the financial statements.

5. The fifth part of the document provides guidance on the reporting requirements for financial transactions. It details the frequency and content of reports that must be submitted to the relevant authorities.

6. The sixth part of the document covers the topic of reconciliation. It explains how regular reconciliation of accounts is necessary to identify and correct discrepancies in a timely manner.

7. The seventh part of the document discusses the importance of training and education for staff involved in financial record-keeping. It notes that ongoing training is essential to ensure that staff are up-to-date with the latest regulations and best practices.

8. The eighth part of the document addresses the issue of transparency. It emphasizes that financial transactions should be recorded in a clear and accessible manner to facilitate oversight and accountability.

9. The ninth part of the document discusses the role of technology in financial record-keeping. It highlights the benefits of using modern accounting software to streamline processes and reduce the risk of human error.

10. The tenth part of the document provides a summary of the key points discussed and offers final recommendations for ensuring the highest standards of financial record-keeping.

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