

**BOOK-KEEPING PRIMER; A SERIES OF
FOURTEEN INTRODUCTORY LESSONS IN
BOOK-KEEPING, DESIGNED TO EXHIBIT
THE METHOD OF "PROVING THE BOOKS,"
BY MEANS OF SHORT RULES, CLEAR
EXPLANATIONS AND EASY EXERCISES**

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Book-Keeping Primer; A Series of Fourteen Introductory Lessons in Book-Keeping, Designed to Exhibit the Method of "Proving the Books," by Means of Short Rules, Clear Explanations and Easy Exercises by J. Thornton

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J. THORNTON

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"Book-keeping is the very Key of your position. The records of the Bankruptcy Court show how many colossal fortunes are wrecked, how many growing prospects are blasted, through ignorance of this vital part of commercial knowledge."
—GEORGE MOORE'S *address to the Commercial Travellers' Schools.* (Smiles's Life of G. Moore).

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AND EASY EXERCISES.

BY

J. THORNTON, M.C.P.



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AND SIMPKIN, MARSHALL AND CO.

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PREFACE.

Teachers and others, who miss in this book some things which they have been accustomed to consider essential parts of the study of Book-keeping, will be inclined to feel surprise at these apparent deficiencies.

It may not therefore be out of place to explain that the design of this little manual is to make the Theory of Book-keeping sufficiently plain for children to understand it; and in order to do this, it appeared to the Author much more sensible not to interweave therewith troublesome Arithmetical Exercises in Practice or Bills of Parcels.

It is better (as every good teacher knows) to teach one thing at a time. That this wholesome truth has not been recognised in most of our School-books on Book-keeping, will probably help to account for the contempt which practical

men usually have for the teaching of this science in our Schools.

It is sometimes argued that it is superfluous to attempt to teach Book-keeping, as "every man has his own system"! This is true, and yet not true. There is but one system of Book-keeping, properly so called. The old distinction between Single and Double Entry is mischievous, just because it leads to the supposition that there are two distinct "systems." If once the Principle of Book-keeping is grasped, it may be applied to the peculiar circumstances of *any* Trade or Profession; for as widely as business occupations differ, so diverse are the applications of the Principle. Now, if by "systems of Book-keeping" we mean the various applications of the one principle, of course the objection above stated holds good. For which "system" should we begin to teach? the Banker's? the Manufacturer's? the Merchant's? the Farmer's? the Professional man's? or the Tradesman's? It would be impossible to teach all! Their name is legion. It would be absurd to pick out one and teach that. They differ so widely from one another.

But the Principle is uniform—and therefore can be learnt by all. It is universally applicable—it is therefore *worth* learning by all.

It has been said that this book is written for children. Simple, (perhaps even childish) language and illustrations have been used, and repetition has been unhesitatingly employed wherever it has seemed that perspicuity might be gained thereby.

Nevertheless it may not be quite unreasonable to hope, that some of those, who have laid most of their School-books on the shelf, will be glad to meet with a clearer explanation of the principles of Book-keeping than any they have yet seen, and will find this little School-book of some service to them in spite of the simplicity of its style.

*College House, Braintree,
July 1878.*

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THE THREE ESSENTIALS.

to be In Book-keeping:

First. Learn to be CORRECT.

Then Learn to keep the Books NEAT and CLEAN.

Lastly: Learn to be QUICK.

"The Three Essentials."



1. Attend to the above in their proper *order*.
2. Do not consider yourself a "good Book-keeper" until you can remember and practice *all three* at once.