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BY  
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## PREFACE

THE fine art of keeping, with perfect accuracy and complete success, the books of a modern business firm is an accomplishment worthy of a sustained and arduous effort to acquire. It makes demands on the knowledge, intelligence and general mental capacity of the learner. The book-keeper who makes an entry into one book, or a transfer from one book to another, needs to know why he does so and what bearing his performance of the task will have on the ultimate Trading and Profit and Loss Accounts and Balance Sheet in which the transactions will one day be summarized. He needs an analytic mind. His work cannot safely be allowed to degenerate into mere unintelligent routine. It can never be performed automatically.

This book endeavours to train the student to use an intelligent reasoning in learning book-keeping and in putting into practice his learning. Examples are numerous, and illustrations of actual accounts and forms in use will, no doubt, add considerably to the value of the text matter.

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