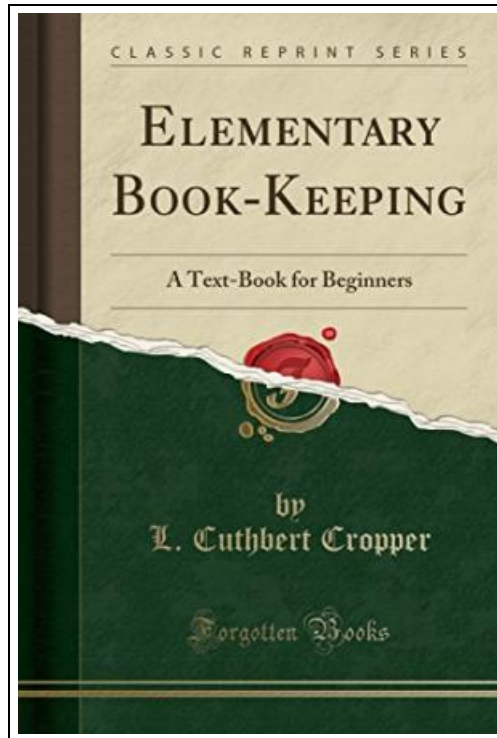


## Elementary Book-Keeping: A Text-Book for Beginners (Classic Reprint)



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Forgotten Books. Paperback. Condition: New. This item is printed on demand. 318 pages. Dimensions: 9.0in. x 6.0in. x 0.7in. Excerpt from *Elementary Book-Keeping: A Text-Book for Beginners* In a former work, *Book-keeping and Accounts*, written for students of the Intermediate and Advanced grades, the author remarked that there is now no lack of competent teaching of Book-keeping on practical and modern lines for students of these grades. It is a matter of regret that the same commendation cannot be accorded to the teaching, as a whole, in the Elementary grades. Much of the Elementary examination work of the present day shows that methods and phraseology long since obsolete in the commercial world are still widely taught. This defect probably explains the humiliating fact that many business men, when engaging lads for counting-house work, express a preference for such as have not been taught Book-keeping at school. A scrutiny of some of the textbooks still widely used sufficiently proves that this preference is not an altogether unfounded prejudice. For, in many of these books, the student is instructed in the use of Waste Books, Balance Accounts, and Goods Accounts, and is taught to journalise every item, including Cash - methods which had been discarded in the commercial world before the author commenced his professional experience more than twenty years ago! The author recognises that some of these methods permit the theory of Book-keeping to be presented in an apparently simple way, easy to teach by text-book and in class, when compared with the direct introduction of the beginner to modern counting-house usages. About the Publisher Forgotten Books publishes hundreds of thousands of rare and classic books. Find more at [www.forgottenbooks.com](http://www.forgottenbooks.com) This book is a reproduction of an important historical work. Forgotten Books uses state-of-the-art technology to digitally reconstruct the work, preserving the original format...



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