

Book-Keeping in Common Schools.

Nothing which is taught in common schools is of secondary importance to book-keeping, yet nothing is more neglected.

The use and misuse of money have much to do with forming the habits of young people. Habits of method and accuracy invariably have a moral and restraining influence, and lie at the foundation of character and success. A person whose income exceeds his outlay is on the road to competency and wealth; but he whose outlay exceeds his income is on the road to poverty and wretchedness. A knowledge of the names, qualities and varieties of articles, the condition and changeableness of prices, a just appreciation and discrimination of values in addition to the use of proper forms and records of transactions, or knowledge of business principles and their application to practice is essential to a prudent adjustment of our expenditures to our income. This is all embraced in book-keeping, properly taught, and is indispensable to financial success in life.

It should be taught in all our common schools. It should be included in the branches on which teachers are examined in order to get certificates. Teachers who are incompetent to teach it should not receive certificates. I maintain this because early training is necessary to fixed and permanent habits, and promise of usefulness. "As the twig is bent so the tree is inclined." One of our leading educators and ablest writers on book-keeping, says: "A course of study which does not embrace the application of writing and arithmetic to business affairs is defective, and will, sooner or later, lead to disaster. The merchant has tried young men graduated from our schools, and found them unable to write a legible hand with accuracy; ignorant of the principles and practice of book-keeping; and his experience has been repeated with many of our best graduates. Their awkward penmanship and uncertain arithmetic applied to book-keeping—a subject which they do not understand—have placed them at great disadvantage, and the qualities, uses, and prices of articles bought and sold add to their confusion. They can solve difficult problems in mathematics, analyze sentences in grammar, etc., but the qualifications which constitute fit-

ness for business are undeveloped, and they must plod on under the weight of needless difficulties. The merchant cannot be master of his business unless he understands the principles and details of accounts. The truth is well established that more than ninety merchants in every hundred become bankrupt; that about half of the estates settled are found insolvent; and that the chief causes are neglected of an early business training, ignorance of the qualities and prices of goods, want of industry in the occupation chosen, and expensive habits of living." The wise proverb, "Train up a child in the way he should go, and when he is old he will not depart from it," is no less applicable to a correct financial training than to religious rectitude. This sacred maxim relates to a business education the same as any other training. There is no better preventive of extravagance nor stronger safeguard against it and consequent poverty with their attendant ills, than an early good business education.

No doubt the principal reason why this branch of education has been so entirely overlooked in our common schools, is because our text-books on book-keeping have not been sufficiently simplified and practical for popular use. I am glad that our best educators are waking up to this defect and consequent neglect in this branch of popular education. I, however, would not recommend the higher treatises on book-keeping for common school use, but only the primary. There are works now issued which contain the elements of the science in a simple and attractive form, besides being filled with practical applications of its principles to the affairs of every-day life, and with sound advice on financial subjects. —*Iowa Normal Monthly.*

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