

PRACTICE MAKES PERFECT.

While THEORY is valuable for acquiring a knowledge of the principles of Business, it alone cannot be depended upon for learning the details of Mercantile transactions, or for gaining rapidity of execution. The expert Accountant must be familiar with all the technicalities of business, and also be able to work rapidly and correctly. Practice alone makes perfect, and this is made the basis of instruction at



College Building, 24 Post Street,
San Francisco.

The Student buys and sells Groceries, Produce, Hardware, Dry Goods, etc., for Cash, Notes, Drafts, Orders, or on Credit. He imports and exports Merchandise of all kinds; ships and receives consignments of goods to be sold on commission, or joint account; procures insurance; buys and sells Real Estate, Mining Stocks, Bank Stocks, etc.; corresponds with other business firms; makes his deposits, keeping a regular bank account; gives and receives checks, certificates of deposit, etc., and computes all the calculations connected with his transactions.

OUR BUSINESS COURSE

is especially adapted to the wants of young and middle-aged men, who wish to prepare for the active duties of life, whether as book-keepers, salesmen, merchants, bankers, professional men, or even farmers or mechanics.

THEORY AND PRACTICE

are combined in such a manner as to make each a powerful help to the other. We have consulted the wants of the great masses, and arranged our course accordingly. Theory and Practice, properly combined constitute the only course of business training that can be relied upon. By thoroughly mastering both branches, the Student is fitted to enter at once upon the duties of a Book-keeper or accountant, with skill and confidence.

SESSIONS CONTINUE DAY AND EVENING.

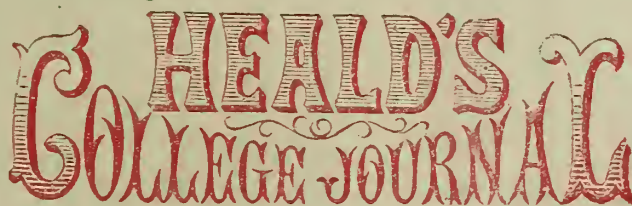
Clerks, Mechanics, and others, engaged during business hours, can secure a sound Mercantile education by attending evenings only. There are no class systems to keep the pupil back. Each can advance as rapidly as desired. No particular age or degree of advancement is required to enter the College. We have in operation a

PREPARATORY DEPARTMENT,

where all the branches of an ordinary English education are taught, for those who are too young, or not sufficiently advanced for the Business Course. Visitors are always welcome at the College. Scholarships for the full Business Course, good throughout the Association of thirty-six Colleges, with privilege of reviewing at pleasure, \$75.

The full Business Course comprises over Fifty Different Sets of Books, and forms one of the most Thorough and Comprehensive Courses of Instruction ever introduced into any Business College in the Country.

FURTHER INFORMATION.—Young men and young ladies should obtain full particulars regarding this useful Institute of Practical Education. Now is the time to get an education. Use the present, and you can trust in the future. Competent persons are wanted in all departments of industry. In order to learn all about this School, send for



HEALD'S COLLEGE JOURNAL

is issued monthly, by the College, and contains full particulars regarding the Course of Studies, expenses, etc.; also, a large amount of interesting reading. It can be obtained, free of charge, either at the College Office, 24 Post Street, or by addressing

E. P. HEALD,

President Business College,
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