

*Modern Business Arithmetic, Complete Course.* By H. A. FINNEY and J. C. BROWN. New York, Holt, 1917.

THE book under review is a modern up-to-date text on the arithmetic of modern business, intended primarily for use as a text in commercial schools and business colleges.

The book has a number of features of interest to the mathematician as well as to the teacher of elementary mathematics. On the purely arithmetical side the most important feature is the emphasis placed on drill in correct methods of computation as essential to the acquirement of facility and accuracy, which means efficiency, in practical work. Numerous exercises, both oral and written, to be completed within a certain time limit, are given for the purpose of developing speed. Various checks, such as casting out the nines, and also special short methods are given, and the pupil is taught to check his results at every step. This aspect of the work is especially important in grade work, as most children rely on an answer book or verification by the teacher for the proof of their work, and have no confidence in their own work or means of determining its correctness. This lack of initiative and self-confidence constitutes a serious defect in our present training in arithmetic which the methods adopted in this book would assist materially in correcting.

On its applied side, the work, although comprised in less than 500 pages, is a veritable compendium of modern business practice, and will prove a valuable reference book for teachers of seventh and eighth grade arithmetic. Ruled forms and tabulated business statistics are freely used, in order to put the pupil in touch with the actual demands of the business world.

The first fourteen chapters, covering 152 pages, are devoted to the fundamental processes of arithmetic, including percentage, and the use of graphs for presenting business statistics. Numerous exercises are included, many of which are purely arithmetical, while others are stated in the form of problems met in business practice.

The remainder of the book is devoted to technical commercial applications. Chapters 15-23, covering 79 pages, relate to trading activities, including such topics as profit and loss, recording sales, paying for goods, collecting bills and taking inventory.