

J.S. DURCAN.

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Merchanks Gollege, Pittsburgh.

HO HALL PUBLIC.

THE cultivation of the art of Penmanship has always formed a prominent part of the Collegiate Course of Study in this Institution, and no pains nor expense have been spared, nor will be spared hereafter, to maintain this department of the College in its acknowledged position. None but the best Penmen and most experienced Teachers have been employed. Mr. J. S. DUNCAN, the gentleman in charge of this department, has been eminently successful as a Teacher of Penmanship for several years, in the Burlington and Wheeling branches of the College. Numbers of his pupils are now distinguishing themselves as teachers of his art; and, as will be seen from the following work, his performances with the pen, both plain and ornamental, have seldom been equaled.

Whenever we can call in the aid of the Printer and Engraver to diminish the physical labor of the Teacher, and thereby save his time for mental instruction, we contribute largely and effectively to the advancement of our Students. Entertaining this view in relation to the Writing department of this establishment, the following work was projected and executed at a heavy expense; our Teacher of Penmanship having always from eighty to one hundred and fifty Students, each of whom requires several copies written daily, and which must be frequently written hastily and loosely during the pressure of business, leaving him but little time for lecturing and teaching the more minute details of his art. By having copious exercises in his own handwriting, engraved and systematically arranged, the following obvious advantages will be derived by the Scholar:

1st. He has never to wait for an exercise. It is always ready, in his Preceptor's best and most carefully finished style.

2d. The copies being engraved exactly after his writing, his instruction will never conflict with the examples.

3d. The Scholar has the advantage of exercises in all kinds of business forms, the length of which precludes the possibility of writing out the requisite number of them for a large class.

4th. Students desirous of continuing their exercises after leaving the class, can be provided with complete sets of their Preceptor's copies, in relation to which they have already received his instructions.

We are encouraged to enter upon this enterprise by the continued increase of our business, not doubting but the heavy expenditures to which we are subjected in carrying out this new improvement, will be appreciated and liberally sustained by an enlightened and discriminating public.

P. DUFF, Publisher.

Montgomery, Memphis Minety Mine! Osiola, Chiotown, Q. Pittsburgh, Pitt. Quill Quasqueton, Remington Nordstown. Simonds, Saint, Thompson, Thirteen. United Unitarian Vain Virginia Va Wheeling Woodville, Konophon, Keniag. Joungstown Youths, Sames, Samesvill.

Fix months after date for value received pay Dix Mels Rober Multon & Mine dollars \$9 Received from digustus 13 Ringsley Egr. Son Pay Mels Mampton Wade & Co Eighty dollars. Our can's new system of rapide permanship? Visiting Cards elegantly written with the pen! Diplomas in degantly flourished German Text.



Altoona American! Poon Joot 1800 Commission Computations Dollars Duncan Omlington! Ourope, Howers, Fortune! Goodwin Georgia Munter Mutter Dwill. Opromise Johnstown Jennie \$18. King Mentrucky & La Louis Long, 1857. Martins Mercantile Minety Mine & Oli Otumura Pittsburgh Penna/39 \$.





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MERCHANTS' COLLEGE, PITTSBURGH, Oct. 15, 1858. }

Just Published by W. G. JOHNSTON & CO., Pittsburgh,

AND FOR SALE BY THE BOOKSELLERS GENERALLY,

DUNCAN'S NEW ENGRAVED SCHOOL COPY-BOOKS,

IN EIGHT NUMBERS, 24 PAGES EACH. PRICE, 121/2 CENTS.

With liberal discounts to Teachers and Booksellers who purchase in large quantities.

THESE books are printed upon fine linen demi paper in quarto form, and nearly one-fourth larger than any school copy-book in use. The directions to teachers and learners are clear and concise and printed upon the cover of each book. The exercises commence with the initial principles for children, and are graduated through the succeeding numbers up to number 8, containing half and full text-hands for heading the Merchant's Ledger, which is not found in any similar books in use, and without which no pupil can be considered as thoroughly instructed in penmanship.

These books are engraved with great fidelity, after the author's handwriting, by WM. SCHUCHMAN, and are already introduced into most of the private schools and colleges and many of the public schools in the city. Of MR. DUNCAN's attainments as a penman, it is only necessary to state that he has just been awarded a first-premium Diploma and a \$10 piece of silver plate by the Missouri State Fair, and a first-premium Diploma by the Pennsylvania State Fair, for BEST ORNAMENTAL AND BUSINESS WRITING. These credentials are exhibited in the College office. There is therefore no undue assumption in stating that his style



SCHOOL EDITION, 120 pp. 75 cents. Postage, 10 cents.

DUFF'S STEAMBOAT BOOK-KEEPING. Price, \$1. Postage, 9 cents. Published by the author.

BLANKS for the School Edition, (Part I.) 63 cents; for the Merchant's Edition, \$1.25, of fine extra-size paper, with the author's printed directions for using them. Manufactured by R. C. ROOT, ANTHONY & Co., Stationers and Manufacturers of Merchants'

BLANKS for the study of Duff's Steamboat Book-Keeping, \$1. Made by W. S. HAVEN, Blank Book Manufacturer, Printer, Stereotyper and General Bookseller, Pittsburgh.

All the above blanks are ruled complete throughout to match the printed works, so that teachers will find no trouble in using them, and they can be ordered as above through any bookseller in the country.

From the following synopsis of the contents of Duff's System of Book-keeping, it will be seen that no work of the kind now before the public presents such a comprehensive mass of materials for the cultivation of the science; and the whole is so completely unfolded and elucidated with marginal explanatory notes throughout the work, that the most effective instruction is acquired with greater ease by learners, and with less trouble to teachers, than from any similar work in use.

Single Entry Ledger closed..... 17 New partner admitted..... 149 A consignment made on our account 74 Division of profits without a Profit and Loss account. 13 Journalizing from the auxiliaries...... 160 Collection of notes illustrated...... 76 How to re-open the Single Entry Ledger 17 Posting direct from the primary books 160 Purchase and sale of foreign bills...... 78 How to re-open the same by Double Entry 19 Private Ledger illustrated...... 171 Receiving money for investment on joint account 78 How to re-open the same in a new Ledger 19 A concise business balance sheet 173 Receiving accounts of sales from correspondent...... 80 DOUBLE ENTRY-individual books opened 28 Settling up partnership books..... 174 The same closed with a loss...... 35 Rates of commission and storage in Phila-} 188 to 192 Re-opened with new capital paid in...... 33 The same closed with a gain 35 A short rule for computing interest...... 198 Partnership settlements with special conditions...... 202 Buying and selling stocks 203 Drawing and selling foreign bills...... 90 Joint accounts...... 42 Indirect exchange..... 204 Rules for computing running time on notes...... 45 Effecting insurance...... 205 When one day's change in date makes four days } 46 Return of joint property unsold...... 94 and 96 Simple and compound Equations 206 and 207 Storage Equations...... 206 When four notes, dated on different days, all be-General average..... 209 Condensed rules for closing Ledger...... 99 Opening books with special conditions...... 210 Real estate closed with a loss...... 104 New form of Bill Books 49 Partnership settlements by Single Entry...... 212 Settling deranged Double Entry books 213 A new form of account current, with interest....... 114 Fire Insurance loss settled...... 64 A full set of business forms..... 118 Foreign Consignment received 66 PARTNERSHIP BOOKS..... 123 Part of the same re-consigned...... 67 Settlement of joint accounts...... 218 Six-column Day Book..... 124 New Books opened from set 1..... 69 Final examination 219 Rules for closing a partnership Ledger 128 New methods of transfer exhibited 70 Suspended list exhibited...... 132 An importation from London...... 74 New form of Bank Check Book 144

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Miles Banks respects to Miles Pryor and requests the loan of her Guitar.

Mil Maylands Compliments to Mus Mis Captain Manling.

Hummingston Mordson & London Dr. B.

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New York! January 30th 1857. \$1515 75 Sists Sixty days after date for value received I Premise to pay to the order of Mr. J. S. Quncan Fifteen Hundred and Fifteen Dollars Foo William May New York January 24th 1857 \$ 500 00 Pay to the order of Meps," Warden & Bell Five hundred dollars for value received of To James Walker Esgr Jours Respectfully Merchant New York New York, January 15" 185%. Shi " Pay to the order of Mr. H Pryor One Hundred and Eight dollars in Merchandise out of your Store for Marchant New York " Jour Respectfully Merchant New York

Vew Jork! 30 h January 185%. date for value received please m Hundred and Titteen Dollars foo " Veceived from Me James later, his note at twenty days for six hundred dollars, which when paid, will be in full to date. New York 18 January 1857 \$2000 Received from Mr. Tho: Edwards Two thou sand dollars, which is endorsed upon his note? New York, Febry 12. 1857. 3 In Suff



New York January 30th 1854. \$300.00-On demand for value received, we or either of us promise. To pay to the order of P. Duff Five Hundred Collars. Min May Ja. Carter \$ 8000 Received from P. Ouf Eight Hundred dollars on account New York 31. March 1857 2 A Lenox New York January 16. 1837. Received from Mi Ja Carter Five Mundred and Sixty Dollars in full. DOuff. Ouff. \$6000 Due Mr. Mm. Way. Sixty Bollars for value received, which & promise to pay to his order on demand. Am Moods. New York 4. Qct. 1857.

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Hew Hork, £1000 Stg. 25 February 1857. Sixty days after sight of this our SECOND of Exchange First not paid , pay to the order of Mr. A. F. Howden. One Thousand por not Sterling for value received Morris Osgr. ondon

TESTIMONIALS

Juff's Book-keeping and Juncan's Venmanship.

OF

MESSRS. DUFF & DUNAN, Principals Merchants College Columbus, O.

Gentlemen-I have been a practical Double Entry Bookkeeper for several years, and have had considerable experience in teaching the science, and after a careful study of its application to every species of business, I have come to the following conclusions, viz. :

Ist. That Book-keeping can be taught more thoroughly, and in much less time, in a good school than in the counting room.

2d. That the superiority claimed for manuscript teaching is a humbug. It is unsupported by reason or experience.

3d. That *Duff's Book-keeping* is the best work on the science now before the public.

4th. That a student, with judicious instruction, can, in the use of this work, make twice the progress that he can make in the use of manuscripts, as they are usually taught—the qualifications of the instructors in both cases being equal. I have tried both, and therefore speak from experience.

The prominent merits of Duff's work consist of its completeness, variety, brevity and originality. It is complete in its explanation of minutiæ as well as the more important business matters which it professes to illustrate. It is brief, not being filled with useless repetitions of entries that are simple and easily learned. The exercises are interwoven with series of transactions, many of which are so difficult that an accomplished accountant may find himself blundering unless he has given them previous attention, and yet so clearly illustrated that the faithful student can, ever after, easily see through and disentangle the most intricate business affair. It is original, not in propounding a new theory of Book-keeping, but by introducing and elucidating many highly important practical subjects, that are not even hinted at by other authors.

MR. P. DUFF, Merchants College, Pittsburgh—Sir: I graduated in your College in a few weeks, and immediately afterward took charge of the books of this firm. My experience now fully satisfies me that the same amount of knowledge of accounts cannot be obtained from any other system of Book-keeping in much less than double the time required by yours. Your judiciously arranged course of exercises leaves out nothing essential, nor puts in any thing superfluous. The minute instructions interspersed through your book to guide the attentive student, disclose the secret of the rapid and successful progress of your students in their study. I shall always deem it a pleasure to bear testimony to the merits of your excellent institution.

> J. R. COMPTON, Book-keeper to Messrs. Shaffer, Bouck & Co. Now Book-keeper for the Niagara Bank, Lockport, N. Y.

P. DUFF, Esq., President Merchants College, Pittsburgh—Dear Sir: I have kept books ever since I left your Institution, and though I graduated in twenty-one days, I found no difficulty in applying your instruction to immediate practice. The fact is, your admirable system of accounts is so much of a self-instructor, that any student can acquire the science of Book-keeping in about half the time usually required to learn it from other systems. You are at all times at liberty to refer to me for the efficiency of your well organized Institution.

EM. WESTERVELT, Late Principal Teacher of Book-keeping, Granger College, Columbus, Ohio.

DUNCAN'S NEW ENGRAVED SCHOOL COPY BOOKS.-In the Butler Herald of Nov. 3d, 1858, we find the following:

"Messrs. Editors.—The rules of our Society restricting the award of premiums to our own county, we deem it due to Mr. J. S. Duncan, of Duff's College, Pittsburgh, the author and exhibitor of "Duncan's Gems" and "School Copy Books," to bear public testimony to the excellence of these works. We have seen no works of the kind, East or West, to compare with the former in beauty, elegance and utility, to all who desire to cultivate the ornamental and business branches of the art; and for superior extra size paper, beauty of style, and excellence of engraving, we unreservedly commend the Copy Books to all our schools. Their adoption will greatly lessen the labor of the teachers, and make better penmen of the pupils.

HENRY BUHL, President.

J. B. M'QUISTION, Sec'y."

Among the articles of our National Exhibition, the beautiful specimens of pen and ink drawing, and penmanship, exhibited by Mr. Duncan, of Duff's College, Pittsburgh, attracted much attention. Among the numerous specimens of plain and ornamental penmanship, Mr. D. might have repeated trusting to two pieces for the prize. But this circumstance by no means diminished the *eclat* of Mr. Duncan's triumph. His drawings exhibit an unsurpassable combination of bold and delicate strokes, evincing a command over the pen not easily described, and which obtained for him the highest commendation of the committee on fine arts.—*Richmond* (*Va.*) *Enquirer* Nov. 8d.

R. NEEL, JR., Merchant, Looneyville, N. Y.

EDITOR OF THE PITTSBURGH EVENING CHRONICLE-Sir: I am glad to see, in your last week's paper, that respectable teachers are denouncing the humbug of teaching Book-keeping from manuscripts. I am one of those who was induced by plausible representations to believe that this science could be easier learned without an author's printed instructions than with them, and entered one of those concerns which teach without printed books-they said from real transactions, &c. I was set to copy manuscripts, which I have since discovered to be real copies of Marsh's Book-keeping !! I am prepared to verify this at any time. I have also learned that other Western manuscript systems are copies wholly taken from Duff's Book-keeping -a system from which I have studied the science over again in this institution, and learned more from it in five weeks than I did before in five months, groping my way in darkness, with no assistance but a few cral directions from my teacher, who had often to consult the printed author before he could assist me. Now, that I have fairly tried both methods of study, I advise all persons desiring to learn book-keeping expeditiously and thoroughly, to go where they will have the assistance of a good printed work, and a teacher with experience in business. It is time this manuscript gammon was exploded, and that the public should have the direct benefit of the product of honest men's minds in place of the pirated work of mere pretenders.

W. F. RILEY.

DUFF's COLLEGE, Pittsburgh, December, 1858.

CINCINNATI, O., 26th Nov., 1858.

MR. P. DUFF-Sir: Some of the teachers of Book-keeping in this place use your system of Steam Boat Book-keeping, (in manuscript,) and have the assurance to call it *their own system*. And as for their teachers of writing, Mr. Duncan has pupils in his class equal if not superior, to the best of them.

D. D. EVANS.

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New York 30 H June 1657. Dav Sii, Inclosed I hand you your account current balanced by \$162, in my favour due this day to which, if you find correct, please make your books conform. Without any of your favors To reply to espectfully yours Ost. erchan Philadelphia:



of this City While in London' he wishes to confer with you upon some business. the nature of which he will himself explain to you Recommending Mi Way. to your usual kind attention Annain Dear Sir Morris Osgr Merchanis Dondon! Very Respectfully yours J. Ouff



. An Morker April 1857. Mel I Constinen Sintemen Withave this day taken into Constnership My James faiter our confidential clerk. Mr. Carter has gained our esteem and confidence by many years active service and Leabous devotion to our businefs. By his admission as apartner we feel assured that his experience in our business will secure our new firm the continued confidence of our friends and the public. the new firm Wie Gemain Gentlement Respectfully yours Requesting your attention to the title and signature of Ouff Gordon! Signature of Bout Ouff Gordon Vo. Duff Gordon & Co.





You have been remarkably successful in divesting Double Entry Book-keeping of the mists that other writers have so long left hanging over it. Your "model method" of instruction encourages and interests the student as he advances. We adopt it in this institu-H. V. PERRIN, tion immediately.

Professor of Book-keeping and Penmanship, Fredonia Academy, N.Y.

Extract from a report of a special Committee of Merchants and Accountants, appointed by the Board of Managers of the American Institute, to examine this work :---

"No additional books, nor writing, are required by this method, but, on the contrary, less writing and posting, with the satisfaction of knowing that no true balance can be had from the ledger, so long as errors or omissions exist between it and any of the minor books: and, when errors exist, they can easily be detected.

"Your committee are so favorably impressed with the proposed improved method of Mr. Duff, that they unanimously concur in the opinion of its utility, and that the public would be benefited by adopting it."

I certify that the foregoing is a true copy of a Report of a Special Committee, made to, and adopted by the American Institute of the City of New York.

GURDON J. LEEDS, Recordiny Secretary.

Extract from the official report of a special Committee of Merchants of the Chamber of Commerce of the City of New York:

CHAMBER OF COMMERCE, New York, Feb. 6, 1849. At a regular meeting of the Chamber, held this day, the following report was presented, accepted, and a copy ordered to be transmitted to Mr. Duff. The committee to whom was referred the subject of Mr. Duff's work on Book-keeping, Report, That they have examined the work submitted to them, and deem the favorable opinions which have already been expressed by gentlemen of competent authority, and prefixed to its pages, well deserved, and in this case very properly bestowed. Respectfully submitted, CHARLES M. LEUPP, Merchant, (Signed,) LEOPOLD BIERWIRTH, do. ROBERT KELLY, President of the Board of Education. Extract from the Minutes. PROSPER M. WETMORE, Secretary.

DEAR SIR :-- I am pleased to say a few words favorable to your institution, in connection with my present position. Immediately after completing my studies with you I obtained a situation in this extensive Banking House, at once taking charge of their books, and I have every evidence that I give my employers perfect satisfaction.

I take great pleasure in recommending your institution to all who desire a thorough mercantile education.

J. W. DAVITT, Yours, &c. Book-keeper to Messrs. Kramer & Rahm, Bankers, Pittsburgh. Mr. P. DUFF, Pittsburgh

MR. P. DUFF, Merchants College, Pittsburgh-Dear Sir: My late competitor in the city was a student of one of the Cincinnati Colleges, and taught Book-keeping from manuscripts, which he said were all "real practical matter." He got but a small class here, and since he left several of his graduates studied Book-keeping over again in my class. I found a considerable part of their manuscripts made up from Duff's Book-keeping, with a trifling variation of names, &c. I have also had graduates of other manuscript-teaching Commercial Colleges study over again in my classes, who afterward assured me that they learned more of the real science of Book-keeping from Duff's system in a week, than they could in months of study from manuscripts. To any one who will take ten minutes to consider the matter, the delusion of the manuscript-teaching is self-evident.

Respectfully yours,

L. H. DALHOFF, Principal Merchants College, Burlington, Iowa.

MR. P. DUFF, Merchants College, Pittsburgh-Dear Sir: Without any previous knowledge of Book-keeping, a few weeks in your excellent school enabled me to take charge of the complicated books of this extensive firm. I have now kept them for nearly three years with complete success; and it is due to your admirable system of Bookkeeping, and your method of teaching, to say that this complete qualification for taking charge of such books as I am keeping, cannot be obtained from any system I have ever seen, in so short a time as I was in your institution.

THE ANGEL BINDING SATAN .- Beautiful Specimens of Penmanship at Duff's College, Pittsburgh .- On Saturday we called in at this old established and popular College, and our attention was attracted by a large and splendid picture drawn by the artist pen of John S. Duncan, Professor of Penmanship in that College. The design is a magnificent one. Subject, "The Angel Binding Satan," taken from the 20th chapter of Revelations, first and second verses.

The picture is four feet by five feet, and is magnificently portrayed, all having been done with a steel pen. The portrait of the Angel binding in triumph the Prince of Darkness, and his terrible expression, are life-like, and in their execution required great powers both in conception and execution. All lovers of the beautiful and grand should call and see this triumph of Penmanship, which fully proves that Mr. Duncan is full master of his most difficult art .- Commercial Journal.

OFFICE OF THE PITTSBURGH, FT. WAYNE & CHICAGO R. R. CO.,) Pittsburgh, Sept. 1, 1857.

DEAR SIR :- Although I can hardly imagine that any thing I can say will add to your already world-wide reputation as a teacher of Book-keeping, yet it may be proper and but justice to say, that with no other previous education than what I obtained in a country school, your course of teaching in Book-keeping was such as to qualify me for keeping books for an extensive house on Wood street, and finally in this department of the Railroad Company, where I have kept them successfully for the last two years.

J. K. SMITH, Yours, &c. Book-keeper Treasurer's Department, Pittsburgh, Fort Wayne and Chicago Railroad Company. Mr. P. DUFF, Merchants College.

EDWIN REEDER,

Book-keeper to the Waterbury and Detroit Copper Co., Detroit, Mich

SPLENDID DIPLOMA .- We have just seen the three splendid Diplomas awarded to Duff's College by the late United States Fair, at Richmond, Va., to Duff's System of Book-keeping, Duncan's Gems of Engraved Penmanship, and a special diploma for Duncan's Pen and Ink Writing. These are the first diplomas from the National Fair that we have yet seen in the city, and reflect the highest credit on the institution to which they were awarded. The honor conferred upon Mr. Duncan is well deserved, and very properly bestowed, and places him at the head of his profession .- Pittsburgh Evening Chronicle.

From a long and intimate acquaintance with "Duff's College," I take the liberty of stating a few words in its favor,-what I consider an acknowledgment of the thorough course of business training which I received in your valuable academy; the test of which is now several years experience in keeping and adjusting books of the most extensive and intricate character, resulting, as I am led to believe, to the mutual satisfaction of all parties concerned; and this with no other knowledge of the science of accounts than that imparted by you theoretically, yet your theory was so easily applied to actual practice as to make the transition almost imperceptible. I speak from experience.

Very respectfully, yours,

SIMON JOHNSTON, of B. L. Fahnestock & Co., Druggists, Pittsburgh. To P. DUFF, Esq., Pittsburgh.

MR. DUFF's treatise on Steamers' accounts is in every respect superior to any system I have seen.

W. V. DIEHL, (Signed,) Clerk of the Steamship Great Western, Lake Erie.



Sold by all respectable. Booksellers throughout the Country.



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