

The following is a comparison of the number of entries requisite in each system, both for first and all subsequent entries during the same attendance:—

**A. For every fresh entry—**

**B. For each subsequent entry—**

Entries to be made	... { Name Item Ledger }	= 3	... { Item Ledger }	= 2
References to be made	... { Loose Index Ledger }	= 2	... Ledger	= 1

In the A B C daybook each name stands for a month, and any items against a particular name may be made during that period without any repetition of name or address; whereas in the A 1 system, for every entry that is made the name at least must be repeated as often as an item is entered. In the A 1 virtually five books have to be kept—I purposely omit any mention of cash-book and expenses book, as these are absolutely necessary in every well-conducted practice, and no system can dispense with them—namely, day-book, index, ledger page, loose index, and alphabetical list of rendered accounts. In the A B C two only are necessary, namely, daybook and ledger. The prescription book, which includes notes of cases, is for dispensing purposes only, and has nothing whatever to do with the book-keeping. For every entry in this book perhaps a dozen might be made in the daybook, for it is simply a record of each fresh prescription, the nature of a disease, or the result of an analysis of urine which it may be deemed necessary to keep.

The loose index in the A 1 system no doubt acts as a daily list of patients; but the daybook in the A B C system is a list in itself and requires no special keeping. In making out an account in the A 1 system, in every case a reference must be made to another page, where the amount must be entered as a rendered account, and to pick up any previously rendered account that may exist; whereas in the A B C the whole account is before you, with a very few exceptions, where instalments are made, for which special pages at the end of the ledger are provided and referred to by number and page.

In one place Dr. Illingworth tells us that the posting in the A 1 system occupies about an hour every second day; in his letter to me he states the time occupied as being twenty minutes; however, the time, no doubt varies, and we may say roughly that his posting would occupy about the same time every second day as would be required for posting under the A B C system once a month. And this is partly where the saving of time and labour comes in under the A B C system.

The A 1 posting reminds me too vividly of the old dreadful days of posting; if ever anything in this world tended to make one's life miserable, it was the posting of old days. Account writing was another misery; here, again, in my opinion, the superiority of the A B C over the A 1 system is indisputable.

As regards referring quickly to an account, I maintain that this can be done more quickly in the A B C than in the A 1 system; for, if there is a reference to an account that has been paid, the former has slightly the advantage, for the name spaces are numbered from 1 to 10 on each page in the A B C ledger, so that, a certain account being marked <sup>297</sup><sub>9</sub>, we know at once that, page 297 being found, the account is the next one to the bottom. Dr. Illingworth's system of arrangement of names under the first two letters in the ledger might, perhaps, be adopted under the A B C system with advantage; but too much arrangement frequently entails extra trouble, even as much as we may be trying to save.

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#### BOOKS, ETC., RECEIVED

The Law relating to Medical Practitioners in England. By Joseph Craven, assisted by Theodore Coppock, M.A., LL.B. London: Shaw and Sons. 1890.

A Treatise on the Common Sole, prepared for the Marine Biological Association of the United Kingdom. By J. T. Cunningham, M.A., F.R.S.E. Plymouth: Published by the Association. 1890.

A Textbook of Practical Therapeutics. By Hobart A. Hare, M.D., B.Sc. Philadelphia: Lea Brothers and Co. 1890.

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