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After the Darkest
Hour of the Night
Comes the Day



Certainly Nature has been indiscriminate in her adjustment of the vital elements of life: in matters of Birth, peeress and peasant labour alike; in Death, pontiff and pauper pass on equal footing into the shadows. Place and Power, too, are not of fickle fulfilment. It's the world-old law of compensation,—of cause and effect. Place and Power are for those who make Place and Power the pivotal points of their aims,—and **STICK!**

“And, This Too Shall Pass”—the seething struggle, the sinister stagnation in the affairs of business men. It’s been a hard pull, and many an industrious, painstaking, and previously successful businessman is to-day hanging on just by his eyelids, awaiting with abated breath the promised better times.

Yet this war, far-reaching as it has been in its grim results, has punted the prestige of the United States heavenward. Only yesterday that which was “exclusive” was “Made in England;” that which was ingenious and scientific was “Made in Germany;” that which was ultra-artistic was “Made in France;” while, to-day, we are the recognized happy producers of the brand “Made in America”—the Brand Inimitable! Our industries have shown that ours is no papier-maché self-sufficiency. “Made in U. S. A.” shall in the future be the slogan emblazoned all over the world.

Men famous in high finance, well schooled in the economics of our land and that of others, predict that after the war is over our United States shall know the greatest prosperity it has ever known. And at the rate John and Bill are knocking each other’s teeth out over there, the surcease must be soon.

After the darkest hour of the night—comes the day. The whirr of the wheels of industry shall echo all over the land, and we

shall know the prosperity which is ours by the right of well-directed effort. As ye sow, so shall ye reap; and surely we have sown the seeds of an ebullient harvest.

It is logical that it should be so. In the rehabilitation of embattled Europe we shall take no small part. The untilled and devastated fields shall yield no grain, the dormant mills no fabrics, and yet the multitudinous millions must be fed and clothed. America's overflowing coffers then shall supply the need. The "U. S. A." shall be the mecca of commerce, and we must make ready for the Big Business that is coming our way.

Now, just where are you coming in? Every industry will soon be working in day and night shifts. What does it mean? It means that the young businessman who has prepared himself for the big opportunity is going to get his chance—the chance of his life, to **BECOME!**

What have you done towards fitting yourself as a leader? Nothing? Well, do you expect to lead? If you do, you shall need something more than a swivel-chair dependability. The routine-regulars are legion; but there is a lamentable lapse of leaders! True that "the leader of the Orchestra is always a man who has played second fiddle;" but do you wish to play second fiddle all your life? Evolve. Aspire. Pick a profitable pursuit, and follow it to the finish. Decide upon what you want to do,

and then do it—better than it has ever been done before,—with more technic, more finesse,—more resultfulness.

“Before you mount, look to the girth,” is an old Proverb. So also, before you prepare for a profession, be sure that there is sufficient latitude for your proffered effort, and a reasonable surety of returns. A man may sometimes be compelled in emergency to “stretch his legs according to the length of his coverlet;” but, in your life work, make sure it offers you a full-length berth.

People now-a-days have made such Weston-strides in the science of health and right living,—they have become so adept in the admixture of fresh air, work and play, that there is less and less demand for the physician, the preacher, and the prince of peace-at-law. It’s the day of the businessman. In the organized business world of to-day every man with initiative and well-directed study can get to where he wants to be—in some permanent, paying, praiseworthy, position. Where do you stand? Are you satisfied?

If you feel the need of further enlightenment, I shall be glad to give you the benefit of my advice.

THEO. KOEHLER,

Certified Public Accountant.

For nearly 20 years the Conductor of the
N. Y. SCHOOL OF ACCOUNTS

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- (b) Problems: These embrace over a hundred Problems selected from those propounded by the State Examiners from the first Accountancy Examination to the last, accompanied by solutions worked out personally by Mr. Koehler in collaboration with several well known practitioners, giving proper technical expression to the presentation of the same from the standpoint of practicability and modern usage, rather than theoretically, together with explanations, comments, etc., any and all of which are open to the student's perusal and study, and comparison with his own results.
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What do they mean to you?

- ¶ This is the first and therefore the oldest accountancy school established in the City.
- ¶ It has run an uninterrupted course for nearly *Twenty Years.*
- ¶ It had its inception in a sound, sane, conservative curriculum, which has grown and expanded year by year to maintain an up-to-the-minute "*Hundred-Point*" Efficiency.
- ¶ It was conceived and inaugurated by Theo. Koehler, C. P. A., conceded to be New York's foremost "constructive" accountant, and has continued for twenty years under his sole personal control.
- ¶ The heads of many other accountancy schools in this City got their "Arms Manual" right here in this workshop. Mr. Koehler taught them "First Principles," and how to use them. A man must feel pretty sure of his ground to go in for teaching in the maelstrom of this City's competition. Follow the Leader!
- ¶ This School has turned out an unusual number of *Five-and-Ten-Thousand-Dollar-Men.* In fact, when Big Business wants a Big Man, they talk to Koehler about it.
- ¶ To many, perhaps, the really big man is the exception—well, the efficient workers whom we have turned out are legion,—and they're all still on the climb. We have few "Blanks," for the simple reason that only the man with the "get there" spirit sticks longer than a week. You've got to work to belong. It's a work course for the worker. None others need apply.

- ¶ Of the actual practitioners right here in New York to-day, maintaining offices with their own individual "shingles" on the door, more were "broke-to-the-bit" in this School, than in any other educational source in this City.
- ¶ This School does not inflate a man with Theories. He gets puncture-proof practice instead, he serves an intelligent apprenticeship under personal, elbow-to-elbow, supervision and direction.
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- ¶ These facts are only a few of the first pick from the top of the basket,—if you are interested in more points concerning the school, say the word, and I shall be glad to send them.
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- ¶ Are you the chief Bookkeeper or the Assistant; or are you an Entry Clerk, Credit Clerk, Cost Clerk, Bank Clerk, or Man-in-the-blue-jumper? If you are any of these, drop a postal now, while it's fresh in your mind, and ask for an "Essay on Efficiency and How to Attain It"—there's a message in it to you individually,—it may mean a career to you—who knows?

THEODORA DAUB, C. P. A.,

Registrar, N. Y. S. A.

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