

Because the true perfection of a practical occupation consists not only in knowing the actual performance of the occupation but also in its explanation, why the work is done in a particular way, and because the art of calculating is a practical occupation, it is clear that it is pertinent to concern oneself with its theory. There is also a second reason to inquire about the theory in this field. Namely, it is clear that this field contains many types of operations, and each type itself concerns so many different types of material that one could believe that they cannot all belong to the same subject. Therefore, it is only with the greatest difficulty that one can achieve understanding of the art of calculating, if one does not know the theory. With the knowledge of the theory, however, complete mastery is easy. One who knows it will understand how to apply it in the various cases which depend on the same foundation. If one is ignorant of the theory, one must learn each kind of calculation separately, even if two are really one and the same.<sup>12</sup>