

PRACTICES, CRITICISMS, AND DESIRED CHANGES  
IN THE BOOKKEEPING COURSE IN SMALL  
NORTH DAKOTA HIGH SCHOOLS

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Submitted in partial fulfillment of the requirements  
for the Master of Education degree  
Montana State College  
August, 1963

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## CHAPTER I

### INTRODUCTION

The high school course in bookkeeping generally involves the principles and methods of recording business transactions, the preparation of financial statements, and the interpretation of financial statements with considerable emphasis on the records of small businesses.

It is important for the bookkeeping teacher to clarify his own thinking to the extent that he has a point of view which gives relative importance to the aims and objectives of the course so that his teaching and organization of the materials will have emphatic, consistent direction.<sup>1</sup>

The alert and professionally-minded teacher is always eager to know if the job he is doing is measuring up to what other good teachers are doing under similar situations, and one does not often have the opportunity to see other teachers carry on their day-to-day instruction.<sup>2</sup> The results of bookkeeping instruction are not as easily measured as some other skill subjects. Therefore, it is still more difficult to be confident about one's own success and accomplishments.

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<sup>1</sup>House, Forrest W., "Factors Affecting Student Achievement in Beginning Bookkeeping in High School," Ohio State University, Doctoral Thesis, Columbus, 1951, p. 357.

<sup>2</sup>Forkner, Hamden L., "The Characteristics of Good Bookkeeping Teaching Practices," Monograph 62, South-Western Publishing Company, Chicago, April, 1945, p. 17.

### Statement of the Problem

The chief purpose of this study was to investigate the methods used in the teaching of bookkeeping in the small high schools in North Dakota. The investigation was primarily concerned with the following objectives:

1. To determine the aims and objectives of bookkeeping in the small high schools.
2. To reveal some of the methods presently being used in the instruction of bookkeeping.
3. To determine the criticisms that business teachers have in regard to the instructional materials available in bookkeeping.
4. To determine what desired changes were necessary in the instruction of bookkeeping to fulfill the needs of all the students in the bookkeeping classroom.

### Procedures

The following procedures were used to solve the problem:

1. A review of literature was made to determine the indicated aims and objectives of high school bookkeeping.
2. A questionnaire was administered to 100 commerce teachers to reveal some of the methods, criticisms, and desired changes in the elementary bookkeeping course.

### Limitations

It was necessary to place two limitations on this study. Because of the element of time, it was necessary to restrict the review of literature to the Montana State College Library. The survey of practices was limited to high schools in North Dakota with an enrollment of not less than 100 and not more than 200 students. The investigator's chief interest in the small high schools of his own state was the primary factor in limiting the survey to small high schools of North Dakota schools.

The current aims and objectives of bookkeeping were investigated through a review of literature. Results of this survey appear in Chapter 2.

## CHAPTER II

### REVIEW OF LITERATURE

The more complex society becomes, the more difficult it is to learn enough about it in order to live and work effectively in it. The bookkeeping teacher should continually evaluate his objectives and methods of instruction in accordance with what other business educators feel are important in meeting the needs of our complex society and to find a place for bookkeeping in meeting the needs of society. It was considered important to review aims and objectives, general principles, values in elementary bookkeeping, and to investigate the likely effects of automation.

#### Aims and Objectives of Bookkeeping

When bookkeeping was first introduced into the high school curriculum, it was generally regarded as vocational in nature.<sup>3</sup> The content of the courses and the methods of teaching were patterned after those of the private business school, where the emphasis was placed on the immediate vocational efficiency of the student.<sup>4</sup>

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<sup>3</sup>Nolan, C. A., and Hayden, Carlos K., Principles of Business Education, 2nd Edition, South-Western Publishing Company, Cincinnati, 1958, pp. 98-99.

<sup>4</sup>Tonne, Herbert A., Principles of Business Education, McGraw-Hill Book Company, New York, 3rd Edition, 1961, p. 284.

Recently educators<sup>5</sup> have been saying that bookkeeping is general education rather than vocational education and that bookkeeping can also be justified on the grounds of preparation for college accounting courses.

Another group of business educators believes in the personal-use values of bookkeeping. The changing trend in objectives of bookkeeping has been pointed out by Baldwin in the following statement:

The idea that business subjects such as bookkeeping or shorthand might contain personal-use values was considered preposterous not too long ago. Possibly business educators are deceiving themselves by claiming vocational competency for bookkeeping students. It is of vital importance to note the results of follow-up studies in conjunction with the number of students who have taken the bookkeeping course and the number who are actually employed in such a capacity.<sup>6</sup>

Hanna<sup>7</sup> says that "Follow-up studies clearly point out that only a very small per cent of students who took bookkeeping in high school actually are employed in positions that are classified as bookkeeping." Additional evidence for needed emphasis on the personal aspect of bookkeeping has been pointed out by Benninger<sup>8</sup> who says, "Too many teachers of bookkeeping today have their noses so close to their textbooks that they are overlooking the important contribution they could be making to

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<sup>5</sup>Gratz, Jerre E., "Major Issues in Business Education," Monograph 106, South-Western Publishing Company, Cincinnati, 1962, p. 1.

<sup>6</sup>Baldwin, Leland P., "Teach for Understanding by Assisting," The Balance Sheet, November, 1956, p. 107.

<sup>7</sup>Hanna, J. Marshall, "Let's Face the Facts in Bookkeeping," Business Education World, September, 1951, p. 29.

<sup>8</sup>Benninger, L. J., "Bookkeeping and the Student's Personal Business Life," Business Education World, September, 1952, p. 16.

the student's personal, economic and business life."

There almost always is some disagreement about what the "primary" objective should be in teaching bookkeeping. In the past, bookkeeping was taught chiefly for vocational purposes. Numerous business educators, however, now advocate that the main objectives of bookkeeping be general education. They conceive of general education as being a program where social-economic competencies are developed in the education of secondary students. The content and approach must be such as to be meaningful and useful to all students regardless of their major fields of interest.

#### General Principles in Elementary Bookkeeping

The bookkeeping course should emphasize the general principles that govern the keeping of books in every kind of business. The learning of bookkeeping principles and procedures is an excellent method of acquiring an understanding of our economic system, based as it is on business transactions in a relatively free society, as pointed out by Olson and Douglas in the statement:

The exchange of goods and services by means of money, money substitutes, and credit of various types becomes so complex that it is very difficult to understand our economic system without some knowledge of bookkeeping principles with their emphasis on the classification and interpretation of financial and business facts.<sup>9</sup>

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<sup>9</sup>Olson, Milton, C., and Douglas, Lloyd V., "How Does the Principal Evaluate the Effectiveness of the Teaching of Bookkeeping," The Bulletin of the National Association of Secondary School Principals, 41:225, January, 1957.

It is very necessary that the bookkeeping teacher stress general principles in teaching bookkeeping in order for the student to be able to apply these principles in our economic system.

### Vocational Values of Elementary Bookkeeping

No one will deny that one of the objectives in bookkeeping is vocational training, and that it is a worthwhile objective. Although first-year bookkeeping has objectives other than vocational, this subject is still considered one which is vocational in nature according to Nolan.<sup>10</sup> Musselman and Hanna related some guidelines to be followed in order for the bookkeeping course to contribute fully to the vocational guidance of the student. They are:

1. To provide experiences to determine the student's interest in and aptitude for bookkeeping and accounting as an occupation.
2. To develop an understanding of the common business terms and forms.
3. To develop an understanding of fundamental principles, procedures, and forms in bookkeeping as applied to records for both service and trading types of business.
4. To emphasize and develop those personal traits which are desirable for successful occupational adjustment and living.<sup>11</sup>

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<sup>10</sup>Nolan, C. A., and Hayden, Carlos K., op. cit., p. 102.

<sup>11</sup>Mussleman, Vernon, Hanna, J. Marshal, Teaching Bookkeeping and Accounting, Gregg Publishing Company, New York, 1960, pp. 11-14.

Since bookkeeping has vocational value, it is important that it be offered as close to the time of its use as possible.<sup>12</sup> If offered in the eleventh grade, it should be followed by a related course in bookkeeping office practice or supervised work experience so that the learning can be applied and be fresh in the mind of the student when he graduates.

#### Personal-Use Values of Elementary Bookkeeping

For those students who are not preparing to earn their living as bookkeepers, the elementary course has personal uses that in many cases are even more important than the occupational uses. One of the more important of these is the keeping of records necessary to prepare income tax returns. Nolan and Hayden<sup>13</sup> have pointed out the necessity for knowledge about the preparation of income tax statements by saying, "To millions of Americans the period just preceding the deadline for returning income tax reports is a nightmare, but much of the worry connected with the preparing of returns is due to a lack of personal records."

Teachers often get so wrapped up in the theory of bookkeeping that they allocate little time to covering other aspects. The bookkeeping teacher should allocate the necessary time during the year to meet some of the personal use needs of the students. Soule has

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<sup>12</sup>Roman, John C., "The Business Curriculum," Monograph 100, South-Western Publishing Company, Cincinnati, June, 1960, p. 26.

<sup>13</sup>Nolan, C. A., Hayden, Carlos K., op. cit., p. 105.

pointed this out in the statement:

If the textbook does not have the necessary subject matter content, it is the teacher's responsibility to call upon other instructional materials. If the textbook does have adequate content, the year's instructional program must be planned so that the personal-use subject matter is covered. Publishers of bookkeeping textbooks have many supplementary materials available for personal-use bookkeeping. Students should have the opportunity to complete projects and practice sets that are designed to meet their specific interests and needs.<sup>14</sup>

The ability to keep personal records is always valuable. Tax information and facts about bank records play an important part in the life of an individual. Knowledge of consumer application is also important in the life of an individual, according to Hallstrom:

Knowledge about business enterprise learned in bookkeeping can be valuable to the individual who wishes to know his place in the present-day economy. The bookkeeping teacher should remember that the person who learns bookkeeping for vocational purposes also needs the personal and consumer knowledge available in the course in order to lead a successful, useful life. There is the danger of adhering too closely to the idea that students are in the course for either vocational or personal-use reasons. If the students who have indicated vocational interest seem to be weak in consumer applications then they, too, should have the opportunity to complete a family practice set.<sup>15</sup>

The subject matter in the beginning bookkeeping course has much to offer to many students. The teacher must be aware of this at all times and resist the temptation to become a slave to the textbook. He should

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<sup>14</sup>Soule, Robert G., "Bookkeeping, The Personal-Use Objectives," Journal of Business Education, 36: 197-98, February, 1961.

<sup>15</sup>Hallstrom, Ronald W., "Look at Your Bookkeeping Course Again," Journal of Business Education, 36: 242-44, March, 1961.

look upon bookkeeping as a useful tool both in vocational and in personal life. This has been clearly indicated by Soule<sup>16</sup> who said, "Every person, like every business, must earn a living and must manage to live on what he earns. Individuals and families, like businesses, do this best when they plan and budget wisely, keep helpful and necessary records, and follow good business practices."

How Automation in Bookkeeping  
Affects the Teaching of  
Elementary Bookkeeping

The business teacher will be confronted with continued influence of automation on bookkeeping. Therefore, it is the writer's opinion that it is necessary for the bookkeeping teacher to fully understand how these recent developments affect the bookkeeping course.

Some business teachers have had the wrong impression about automation as has been pointed out in a statement by Hallstrom:

Fewer things have aroused the interest of business teachers in recent years more than the appearance of new kinds of office equipment which appear to be "thinking" robots. Some teachers have envisioned the business office that runs with and from human hands, and other teachers have decided that business education in the high school is on the way out as electronic marvels take over.<sup>17</sup>

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<sup>16</sup>Soule, Robert G., op. cit., p. 198.

<sup>17</sup>Hallstrom, Ronald W., op. cit., p. 244.

A true conception of automation's upgrading effect on bookkeeping was clearly indicated by Forkner, Swanson, and Thompson<sup>18</sup> when they said, "Fortunately, there are some teachers who are looking forward to a new and exciting era in which mechanization and automation of the office is serving to upgrade the office worker rather than to eliminate him."

According to Gratz,<sup>19</sup> "Most business education leaders believe that automation will increase the need and importance of teaching the fundamental principles and methods in bookkeeping." The importance of teaching these principles and methods was pointed out by Crabbe<sup>20</sup> who contends that, "Regardless of the extent to which automation is used, students will continue to need the understanding of bookkeeping principles and methods taught in a bookkeeping course in a secondary school." Emphasis in teaching bookkeeping principles was stressed by Carlson who pointed out in the statement:

As automation becomes more and more prevalent in the business office, a knowledge of bookkeeping and accounting will become more important than ever. Automation will merely involve the adoption of the work of the bookkeeping cycle to machine methods. The process may be modified somewhat, but the reasons for the processes will change very gradually and very slightly. Automatic office machines are really incapable of thinking for themselves without the aid of detailed programs. The entire bookkeeping and accounting cycle must therefore be programmed into the machine in a manner that will produce useful financial

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<sup>18</sup>Forkner, Hamden L., Swanson, Robert M., Thompson, Robert J., The Teaching of Bookkeeping, "Monograph 101, South-Western Publishing Company, Cincinnati, 1960, p. 44.

<sup>19</sup>Gratz, Jerre E., op. cit., p. 16.

<sup>20</sup>Ibid., p. 17. (Statement by Crabbe)

statements and supplementary reports.<sup>21</sup>

The need for manual bookkeeping is more vital now than it has been in the past, and the need will continue to grow as pointed out by Hines:

Businesses are getting larger. They must have more reports. The machines as a whole offer no threat to the need for bookkeepers. In view of rising prices and salaries it would seem that the only way to increase your reserves is to spend more carefully, saving on all legal corners, and keeping in mind, of course, the needs and desires of the family. Who needs bookkeeping? The machine accountant, the general businessman, the small business people, the club member, and last, but not least, the householder.<sup>22</sup>

The bookkeeping teacher must give increased attention to the development of the fundamental skills and principles in the bookkeeping classes in order to provide the minimum skills necessary in meeting the needs of the student in a society where increased emphasis on automation prevails.

#### Summary

There seems to be some disagreement among business educators regarding the objectives of elementary bookkeeping. However, there is evidence of a trend from stress on vocational objectives to increased emphasis of general principles of general education, and important personal-use values in the bookkeeping course.

The chief purpose of this study was to investigate the methods used in the teaching of bookkeeping in the small high schools in North Dakota, to determine the criticisms that the teacher had in regard to the

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<sup>22</sup>Hines, Chester V., "What is the Future of Manual Bookkeeping?" The Balance Sheet, Volume 42, Number 6, February, 1961, p. 288.

instructional materials available in bookkeeping, and to determine what desired changes were necessary in the instruction of bookkeeping to fulfill the needs of all the students in the bookkeeping classroom. The results of this survey are presented in Chapter 3.

CHAPTER III  
PRACTICES, CRITICISMS, AND DESIRED CHANGES  
IN THE BOOKKEEPING COURSE IN SMALL  
NORTH DAKOTA HIGH SCHOOLS

The chief objective after determining the general status of bookkeeping was to determine some practices, criticisms, and desired changes in the bookkeeping course in small North Dakota high schools. A questionnaire was used to determine this objective. The factors involved as a basis for selection of the questions used in the survey were as follows: (1) suggestions from discussions the writer had with other business teachers from North Dakota concerning problems relating to the instruction of bookkeeping, and (2) the writer's chief interest in surveying the opinions on specific problems by business teachers in the instruction of bookkeeping.

The questionnaire was sent to 100 bookkeeping teachers in North Dakota high schools with an enrollment of 100 to 200 students. Because of the writer's interest, a limitation in enrollment was used as a basis for selecting business teachers to participate in this survey. Seventy-two of the 100 business teachers responded to the survey. It was felt that sufficient answers were received to give a reasonable comprehensive picture of the opinions of the respondents.

Topics Unnecessary in Bookkeeping Textbooks

Bookkeeping, like most school subjects, has seen continued additions in the course content without corresponding deletions. Teachers contacted in this survey were asked to express what topics they felt were unnecessary in the bookkeeping textbook. Ninety percent said that there was nothing in

the course which was not necessary. Only ten percent indicated a possibility of any elimination and they did not agree on what should be eliminated. The questionnaire results, as shown in Table 1, illustrate the percentage of teachers who were of the opinion that no subject matter could be eliminated and the percentage of teachers who felt some elimination was possible and the areas in which it was possible.

TABLE 1. PERCENT OF TEACHERS INDICATING THE IMPORTANCE OF THE PRESENT SUBJECT MATTER CONTENT AND PERCENT OF TEACHERS WHO INDICATED AREAS WHEREIN ELIMINATION WAS POSSIBLE.

| Subject Content                                        | Percent |
|--------------------------------------------------------|---------|
| No subject matter should be eliminated                 | 90      |
| Possible elimination could be effected in the area of: |         |
| a. Monthly reports                                     | 4       |
| b. Personal and family records                         | 3       |
| c. Business papers                                     | 3       |

Many of those who stated that no elimination of subject matter within the course content would be necessary favored more information on taxation, adjusting and closing entries, and preparation of financial statements.

#### Topics With Too Much Emphasis

Although the majority of the business teachers stated that no subject matter in the bookkeeping course was unnecessary, 44 percent did express areas in which the course content could be de-emphasized. Areas in

which de-emphasis was desirable included work at the end of the fiscal period, business papers, and details of record-keeping. This is pointed out in Table 2 which shows that 56 percent of the respondents considered that there was not too much emphasis placed on any topic, and 44 percent favored de-emphasizing topics at the close of the fiscal period, business papers, and details of record-keeping.

TABLE 2. PERCENT OF TEACHERS WHO INDICATED THAT THERE WAS NOT TOO MUCH EMPHASIS ON ANY TOPIC AND PERCENT OF TEACHERS WHO INDICATED THE AREAS WHERE THERE WAS TOO MUCH EMPHASIS

| Subject Content                           | Percent |
|-------------------------------------------|---------|
| Not too much emphasis on any topic        | 56      |
| Too much emphasis on:                     |         |
| a. Work at the close of the fiscal period | 18      |
| b. Business papers                        | 14      |
| c. Details of record-keeping              | 12      |

Some teachers indicated that since record-keeping is becoming a separate course in the business curriculum, emphasis on these topics should become a part of the record-keeping course, and, therefore, less emphasis needs to be placed on record-keeping topics in the bookkeeping course.

#### Topics Which Need Additional Emphasis

In evaluating the content of the bookkeeping course, 36 per cent of the teachers expressed a desire for additional emphasis on materials relating primarily to taxation. Twenty-five per cent stated that more

emphasis should be placed on records pertaining to the individual and family. The remainder indicated a desire for additional emphasis on records for clubs and organizations, and preparation and interpretation of financial statements. The data given in Table 3 illustrate the degree of required additional emphasis in taxation, records of the individual, the family, and organizations.

TABLE 3. PERCENT OF TEACHERS INDICATING AREAS WHERE ADDITIONAL EMPHASIS SHOULD BE PLACED.

| Subject Content                                    | Percent |
|----------------------------------------------------|---------|
| More emphasis on taxation                          | 36      |
| More emphasis on:                                  |         |
| a. Records pertaining to the individual and family | 25      |
| b. Interpretation of financial statements          | 17      |
| c. Records of organizations and clubs              | 14      |
| d. Preparation of financial statements             | 8       |

Supplementary comments on many of the questionnaires indicated that additional emphasis should be placed on procedures of paying and filing bills, checking invoices, and on posting and journalizing drills. Some teachers felt that additional problems in these areas would be desirable at the end of the chapters.

### Organization of the Course

The division of the bookkeeping course into three sections of sole proprietorship, partnership, and corporation has been the traditional division. Bookkeeping and accounting principles are developed as these different types of business organizations are presented. Almost all of the respondents favored this type of organization. Only two teachers indicated that all fundamental principles of bookkeeping should be developed before presentation of the section on sole proprietorship is started.

### Objectives of Bookkeeping

Since there appeared to be some disagreement among those reporting in the literature regarding the objectives of the bookkeeping course, the approach that the respondents indicated on the questionnaire showed that the teachers also expressed some disagreement in the objectives of their classroom instruction in bookkeeping. Teachers were asked to rank their preference in objectives from a list prepared by the writer. This list included general business training, social, vocational, preparation for college, and preparation for advanced accounting. Twenty-eight of the 66 responses indicated that the primary objective in teaching bookkeeping was for general business training, and fourteen teachers selected vocational training as their primary objective. Twelve stated that social and personal-use was their first choice. Seven teachers indicated preparation for college and five indicated preparation for advanced accounting as their primary objective for teaching bookkeeping. To help interpret these choices, an arbitrary weighting was used as follows: First choice, 5

points; second choice, 4 points; third choice, 3 points; fourth choice, 2 points, and fifth choice, 1 point. By multiplying the first choice by 5, the second choice by 4, the third choice by 3, the fourth choice by 2, and the fifth choice by 1, a weighting was obtained. A tabulation of the responses in Table 4 illustrates that general business training was considered the first choice; vocational training, second choice; social and personal-use, third choice; preparation for college, fourth choice; and preparation for advanced accounting, fifth choice.

TABLE 4. HOW BUSINESS TEACHERS IN NORTH DAKOTA RANKED THE OBJECTIVES OF BOOKKEEPING.

| Objectives                          | First Choice | Second Choice | Third Choice | Fourth Choice | Fifth Choice | Weighted Total |
|-------------------------------------|--------------|---------------|--------------|---------------|--------------|----------------|
| General Business Training           | 140          | 48            | 51           | 12            | 2            | 253            |
| Vocational                          | 70           | 100           | 57           | 16            | 0            | 243            |
| Social and Personal                 | 60           | 36            | 36           | 16            | 18           | 166            |
| Preparation for College             | 25           | 48            | 36           | 40            | 14           | 163            |
| Preparation for Advanced Accounting | 35           | 48            | 18           | 32            | 22           | 155            |

Some teachers commented that the theory of bookkeeping should always have primary stress, with objectives to follow in accordance with individual interests and needs.

### Combining Vocational and Personal- Social Objectives

Business teachers were asked whether or not they believed that the first year bookkeeping course could be both vocational and personal-social. It was significant to note, as shown in Table 5, that 92 per cent expressed that the two could be combined. Three per cent stated that they could not effectively combine vocational and personal-social objectives. Three per cent indicated vocational only, and two per cent stated that the two objectives would require separate courses.

TABLE 5. PER CENT OF TEACHERS WHO STATED THAT THE VOCATIONAL AND PERSONAL-SOCIAL OBJECTIVES COULD BE COMBINED AND PER CENT OF TEACHERS WHO COULD NOT COMBINE THE TWO OBJECTIVES.

| Objectives                                                | Percent |
|-----------------------------------------------------------|---------|
| Should be both vocational, and personal-social            | 92      |
| Cannot effectively combine vocational and personal-social | 3       |
| The course should be vocational only                      | 2       |
| The courses should be taught separately                   | 2       |

One teacher expressed a desire to combine both objectives because the work in bookkeeping, although having vocational value, also pervades the activities and understanding of all citizens.

### Selection of Practice Sets to Supplement the Textbook

A variety of practice sets are selected in integrating what has been learned into a practical situation. Responses by business teachers indicated that a short set was favored to provide for this practical situation in the first semester. Figures in Table 6 reveal that 38 per cent preferred a short set for the first semester, 30 per cent preferred a set dealing with a single proprietorship, six per cent favored no practice set, and three per cent favored a personal and family set.

TABLE 6. PERCENT OF TEACHERS INDICATING THE TYPES OF PRACTICE SETS USED IN THE FIRST SEMESTER OF BOOKKEEPING.

| Types of Practice Sets         | Percent |
|--------------------------------|---------|
| Short set with business papers | 38      |
| Single proprietorship          | 30      |
| Short but complete cycle set   | 23      |
| None                           | 6       |
| Personal and family set        | 3       |

The popular practice set for the first semester was indicated by business teachers to be a set that would not require more than two weeks of time for completion.

Business teachers generally agreed that a longer set would be preferred for the second semester. According to the results of the questionnaire, a practice set with business papers would be the favorable selection to provide learning experiences for students in the second semester of

bookkeeping. Thirty-three per cent of the respondents favored a set with business papers for the second semester. Seventeen per cent favored a set dealing with a single proprietorship business, 14 per cent favored a set for a partnership, 12 per cent favored a set both for a partnership and a corporation, and 10 per cent favored a set dealing with personal and family transactions. Results of teacher responses are shown in Table 7.

TABLE 7. PERCENT OF TEACHERS INDICATING THE TYPES OF PRACTICE SETS USED IN THE SECOND SEMESTER.

| Types of Practice Sets                   | Percent |
|------------------------------------------|---------|
| Set with business papers                 | 33      |
| Single proprietorship                    | 17      |
| Partnership                              | 14      |
| Both Sole proprietorship and partnership | 12      |
| Both partnership and corporation         | 12      |
| Personal and family                      | 10      |

Additional comments by business teachers indicated the use of a farm set on a voluntary basis. Other teachers stated that their selection varied from year to year. They based their selection on the ability and interest of the class.

#### The Purposes and Use of Supplementary Materials and Exercises

There are many ways in which the teaching of bookkeeping can be made more meaningful by the use of supplementary materials. The majority

of the teachers indicated inclusion in the bookkeeping course of additional supplementary materials such as the integration of business law principles, taxes and social security, money and banking transactions, and use of records from local business firms.

Supplementary exercises in the appendix of all bookkeeping textbooks are available for use in the classroom. Teachers indicated that they used these exercises to stress difficult points in an assignment, for review and remedial purposes, and for superior students for extra credit. Bookkeeping teachers stated that they prepared their own supplementary exercises for review and testing purposes, and also used this type of exercise to stress difficult points in classroom discussions.

#### Indicated Trends in the Teaching of Bookkeeping

Specific trends are evident in the teaching of bookkeeping as pointed out by the business teachers who stated that a significant trend was to integrate more information in the course content on machine records. Many teachers indicated a trend whereby less theory and more practical application will be stressed. Some teachers felt that there was a return to more vocational emphasis, retaining emphasis, however, on personal and consumer objectives. A few teachers indicated a trend directed toward a little more personal emphasis in the first year instead of so much vocational emphasis.

A summary of the findings of the study, together with conclusions and recommendations, appears in Chapter 4.

## CHAPTER IV

## SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

This study was made to determine some methods used in the teaching of bookkeeping in the small high schools in North Dakota, to evaluate instructional materials available in bookkeeping, and to determine what desired changes were necessary in the instruction of bookkeeping to fulfill the needs of all the students in the bookkeeping classroom. Answers to the problem were sought through: (1) a review of literature to determine the aims and objectives of the bookkeeping course, and (2) a questionnaire sent to 100 North Dakota bookkeeping teachers in high schools with an enrollment of 100 to 200 students to determine methods, criticisms, and desired changes of the bookkeeping course in small North Dakota high schools.

## Summary

The review of literature showed that there almost always is some disagreement about what the "primary" objectives should be in teaching bookkeeping. There is evidence of a trend from stress on vocational objectives to increased emphasis of general principles of bookkeeping for general education values, and important personal-use values in the bookkeeping course.

The survey by questionnaire revealed that the majority of small North Dakota high school bookkeeping teachers expressed satisfaction with the content of the bookkeeping texts. However, business teachers expressed that additional emphasis should be placed on areas of taxation, individual and family records, interpretation and preparation of financial statements,

and records of clubs and organizations. Many teachers indicated that too much emphasis was being placed on the work at the end of the fiscal period. The business teachers ranked the objectives in the following order of importance: general business training, social and personal use, preparation for college, and preparation for advanced accounting.

The majority of small North Dakota high school bookkeeping teachers favor the division of the bookkeeping course into three sections: sole proprietorship, partnership, and corporation.

To supplement the coursework in bookkeeping, the majority of the business teachers include in the course additional materials such as integration of business law principles, taxes and social security, money and banking transactions, and the use of records from local business firms.

The importance of teaching machine record keeping was indicated by business teachers to be a specific trend in the bookkeeping course.

### Conclusions

As a result of the study the following conclusions were drawn:

1. There is definite disagreement about what the objectives should be in teaching bookkeeping.
2. Regardless of the objectives in mind, the content and approach must be such as to be meaningful and useful to all students regardless of their major fields of interest.
3. Social-economic and vocational competencies can be developed in the education of bookkeeping students.

### Recommendations

It is recommended that business teachers stress teaching the general principles of bookkeeping for general education rather than specific methods in attaining specific objectives.

It is also recommended that a detailed course of study be prepared for the bookkeeping course in North Dakota which would include: (a) general objectives to be attained, (2) suggestions on appropriate teaching techniques for attaining these general objectives, and (3) provisions for adjustment within this course of study which could be made in order to meet the needs and interests of all the students in the bookkeeping classroom.

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## APPENDIX

### Questionnaire

#### Survey on Teaching Elementary Bookkeeping in Secondary Schools

Instructions: Please indicate in a simple statement your ideas or opinions on the following questions in the instruction of elementary bookkeeping.

1. What topics do you consider unnecessary in present-day bookkeeping?
2. On what topics is there too much emphasis in present-day bookkeeping textbooks?
3. Indicate topics which you feel need additional emphasis in the book-keeping course?
4. In a one-year course in bookkeeping, which of the following units do you prefer (check your choice):
  1. Presentation of business organization, sole proprietorship, partnership, and corporation in one chapter after the fundamental principles of bookkeeping have been developed. \_\_\_\_\_
  2. The division of the course into three sections, such as sole proprietorship, partnership, and corporation. \_\_\_\_\_
  3. The presentation of types of business organization and records before very many bookkeeping and accounting principles have been developed. \_\_\_\_\_
5. In what order do you rank the following objectives of bookkeeping? (Indicate by numbers 1, 2, 3, and etc.)
 

|                                        |       |
|----------------------------------------|-------|
| a. Social                              | _____ |
| b. Vocational                          | _____ |
| c. Preparation for college             | _____ |
| d. General business training           | _____ |
| e. Preparation for advanced accounting | _____ |
| f. Others (list)                       | _____ |
6. Do you believe that the first-year bookkeeping course can be both (a) vocational and (b) personal and social?
7. If you include additional supplementary materials in the bookkeeping course, what do you introduce?
8. What types or kinds of practice sets do you believe should be used in (a) First semester (b) Second semester?
9. To what extent do you use supplementary exercises given in the appendix of the textbook?

10. To what extent do you find it necessary to use supplementary exercises prepared by you?
11. Indicate any specific trends which you think are evident in the teaching of bookkeeping?

Additional comments or criticisms in the teaching of bookkeeping: