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A Historical Study of Objectives in High School Elementary Bookkeeping Since 1930

Lester J. Olson

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A HISTORICAL STUDY OF OBJECTIVES IN HIGH SCHOOL
ELEMENTARY BOOKKEEPING SINCE 1930

by

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B. S. in Business Ed., Minot State College, 1960

An Independent Study
Submitted to the Faculty
of the
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for the Degree of
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This independent study submitted by Lester J. Olson in partial fulfillment of the requirements for the Degree of Master of Science in Business Education at the University of North Dakota is hereby approved by the Advisor under whom the work has been completed.

John L. Rowe
Chairman of Business Education Dept.

Roy Bloomquist
Advisor

Permission

Title A HISTORICAL STUDY OF OBJECTIVES IN HIGH SCHOOL

ELEMENTARY BOOKKEEPING SINCE 1930

Department Business Education

Degree Master of Science

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CHAPTER I

INTRODUCTION

The first public high school in the United States, established in 1824, offered bookkeeping in its curriculum. The bookkeeping course was considered a core subject in the business-training program, a position it held on a purely vocational basis.

From about 1880, bookkeeping instruction increased rapidly in the high school program. This occurred largely as a concession to popular demand rather than as an academic course sought after and developed by school administrators. The clerical virtues of bookkeeping were emphasized in their program and the student was constantly viewed as a prospective clerical worker.

From 1929 to the present time, many economic changes took place. With each economic change, there was a need to change or add new objectives in bookkeeping to meet or prepare the student for his future. As was stated by Seth Carkin:

Trends are like straws in the wind, which tend to indicate the direction from which the wind is blowing. When the wind changes, the straws will change their direction. So it is with trends in commercial education. A new set of business conditions, brought about by changing methods of economic organization and distribution and scientific discovery, requires corresponding changes in business education if business education is to meet the needs of business life.¹

¹Seth B. Carkin, "Trends in American Business Education," Curriculum Making in Business Education, Second Yearbook of the Eastern Commercial Teachers' Association, (New York: Eastern Commercial Teachers' Association, 1929), p. 1.

Statement of Problem

This study was an attempt to reveal the historical development of the objectives in elementary high school bookkeeping since 1930.

Purpose of the Study

The purpose of this study was to provide a history of general objectives in elementary high school bookkeeping. This study will provide a short history of the changes in objectives of teaching elementary high school bookkeeping. With this knowledge, business education teachers will be able to better understand the objectives of bookkeeping today and possibly have a better understanding of future trends.

Need for the Study

There has been a great increase in the number of students enrolled in bookkeeping since 1930 but in proportion to total students enrolled, a decrease. Tonne, Popham, and Freeman state that, "The bookkeeping program has not kept up with the occupational change."¹ The course still attempts to meet the problems of the old time bookkeeper, who has become outdated due to the growth of businesses and the use of automated machines. The take charge bookkeeper of today must have training in accounting on the college level to handle the complex accounting systems. It is predicted that the computer will play an important role in every individual's personal life in the near future. With this event approaching, the needs of students taking bookkeeping for personal use will change.

¹Herbert A. Tonne, Estelle L. Popham, and M. Herbert Freeman, Methods of Teaching Business Subjects (New York: Gregg Division, McGraw-Hill Book Company, Inc., 1965), pp. 292-93.

The objectives of bookkeeping on the high school level must change to cope with today's needs. If this is not done, bookkeeping on the secondary level may no longer be a part of the business curriculum in the near future. There is a need to study the history of objectives of elementary bookkeeping and its relationship to economic changes so that a bookkeeping teacher may intelligently establish objectives for today's course which will meet the needs of bookkeeping students.

Delimitations

The delimitations are as follows:

1. It is based only on elementary high school bookkeeping.
2. It is concerned only with objectives in bookkeeping.
3. The information used in this study will be limited to business education books and periodicals found in the Chester Fritz Library located at the University of North Dakota.
4. The data presented are from secondary sources published during the period 1930-1969.

Definitions

The following terms have been defined to aid the reader:

Elementary bookkeeping--The first year of bookkeeping on the secondary level in which the debit and the credit elements of each transaction are recorded. The student learns the complete bookkeeping cycle from journalizing to preparing a post-closing trial balance.

Objective--An end result which we seek to accomplish in teaching bookkeeping.

Personal-use objective--An outcome that results from teaching the student in procedures of bookkeeping which he may use in everyday-personal life.

Prevocational objective--An outcome from teaching elementary bookkeeping which will prepare a student for vocational bookkeeping.

Social-use objective--An outcome that results from teaching the student in procedures of bookkeeping which he may use in our society.

Vocational objective--Training of prospective bookkeepers and clerical workers.

CHAPTER II

PROCEDURES USED IN SECURING DATA

The procedures explained below were used to conduct a study of the literature relating to the objectives of elementary bookkeeping.

The Business Education Indexes,¹ published by the Delta Pi Epsilon Honorary Fraternity, were thoroughly investigated at the Chester Fritz Library, University of North Dakota, Grand Forks. All Business Education Indexes from 1940 through 1969 were examined. The card catalogue and monographs were also examined. In addition, the Education Index² was utilized for possible sources. Articles and books pertaining to objectives, aims, or trends in bookkeeping were investigated.

A bibliography was developed on 4 x 6 index cards which contained the name of the author, the title of the article, the source title, the date of the publication, and the page numbers of the located materials. If the material had value, it was summarized or quoted on the index cards.

Upon exhausting all sources of information contained in the Chester Fritz Library, the material gathered was placed in chronological order and then divided into the bookkeeping objectives of the 1930's, the 1940's the 1950's, and the 1960's.

¹Louis C. Nanassy, ed., Business Education Index (New York: Gregg Division, McGraw-Hill Book Company, Inc., 1940-1969).

²Isabel L. Towner, ed., Education Index (New York: H. W. Wilson Company, Volumes I-XIX, 1929-1969).

CHAPTER III

FINDINGS

Since the first bookkeeping course was offered as a part of the curriculum at Boston English High School in 1824 and up to the business depression of 1929, the one main objective of bookkeeping was solely of a vocational nature. The students were trained to fill a position as a bookkeeper or as a general office worker upon graduation from high school. They were not trained like bookkeepers of the present day; they were trained only to record transactions, not interpret them.

In the early 1900's, tax laws were passed; and, with business expanding, it became more imperative that bookkeepers be able to do more than just record transactions. As was stated by A. Hugh Sproul:

The course in bookkeeping has been built around one or the other of two main ideas. The first, and the one which was generally prevalent in the early history of the subject, is that bookkeeping is a study of the series of processes or operations by which business events are recorded; excellence in the subject when so defined means excellence in the technical handling of the records. A course constructed on this philosophy as a strong vocational flavor; . . .

A second central theme has more recently entered the field and has been widely recognized as dealing with aspects of the subject more fundamental than mere excellence in the technical processes. It regards bookkeeping as a most vital factor in understanding and managing business. It treats bookkeeping records not as mere information but as information which lays a foundation for constructive thinking and acting.¹

¹A. Hugh Sproul, "Bookkeeping and Accounting," Commercial Education in Secondary Schools (Boston: Ginn and Company, 1929), p. 55.

By 1920, surveys of office positions were beginning to challenge high school bookkeeping because of findings that the usual office positions held by boys and girls were more of a clerical nature than of a bookkeeping nature. Also, it was found that jobs requiring considerable use of bookkeeping were usually held by mature people. Immediately, there began a search by business education leaders to find some way of justifying the course. The depression of 1929 further deepened the trouble for bookkeeping as a high school subject.

The business depression, beginning in 1929, made it necessary to curtail the cost of education. There seemed to be no purpose in training bookkeepers and office workers when the supply of experienced office workers more than exceeded the demand.¹

Bookkeeping Objectives During the 1930's

From these reversals, business education leaders began pondering the idea of setting up social-business values as an objective to go along with the vocational objective in bookkeeping. Tonne stated, "If bookkeeping is typically to be justified in the high school at all, it must be justified in terms of its value, in general understanding of business and for the pupil as a consumer."² Many men began to agree with the same philosophy as Tonne and Copeland.

Since bookkeeping is among the four most popular high school commercial courses, there is a real opportunity on the part of commercial teachers to make this course of real value to the students enrolled in it. While a few of the students will profit by continued study in intensive vocational bookkeeping, the overwhelming majority of the students in first-year bookkeeping need a course that will be definitely functional in the lives

¹J. W. Baker, A History of Bookkeeping Instruction in the United States, Monograph 28 (Cincinnati: South-Western Publishing Company, 1940), p. 13.

²Herbert A. Tonne, "Trends in Business Occupations 1930 to 1940," Journal of Business Education, XIX (March, 1944), 12.

of those other than bookkeepers. Bookkeeping offers an excellent medium for developing an understanding of how business operates.

If bookkeeping were organized on a social-business basis and as a sequence to the elementary general business course (junior business training), it should rightfully continue in the core of all commercial curricula.¹

In the development of bookkeeping objectives during this time, the fact that they had to be justified on grounds other than vocational became evident. Consequently, personal-use and social-economic objectives were advocated and began to develop. The following objectives were established as a guideline for the bookkeeping course:

1. An appreciation of the value and necessity of business records and procedures, in relation to the past, the present, and the future.
2. The acquirement of habits and traits essential to success in business, but also desirable in all life activities of the individual.
3. The acquisition of a general understanding of business activity.
4. An understanding of social and economic relationships.
5. The learning of an elementary skill of value vocationally. This aim, however, should not be considered a major objective.²

With the above listed objectives, the vocationally-minded teachers could not seem to adjust to the idea of having social and personal-use objectives listed with the vocational objective as the outcome in the same class. Atkinson made this comment concerning the conflict that existed:

Let us do a little debunking and take away the mystery that surrounds this strange word "social." It merely means that in socializing our objectives in bookkeeping, we should place the course in a more prominent position in the educational scheme in training our pupils for general usefulness when they become citizens. The

¹Herbert A. Tonne and J. Dewberry Copeland, "The Next Step in the Balance Sheet Approach," Journal of Business Education, XIII (February, 1938), 20.

²Walter E. Leidner, "Objectives as a Guide to the Teacher in Course-of-Study Making in Bookkeeping," Curriculum Making in Business Education, Second Yearbook of the Eastern Commercial Teachers' Association (New York: Eastern Commercial Teachers' Association, 1929), pp. 227-228.

bookkeeping course should be taught with the greatest possible number of values that will carry over into life's activities. In other words, usefulness is the measuring stick in determining the effectiveness with which we carry out the objectives of the course. Social values denote useful values.

.....

Let us expand the bookkeeping course by teaching the principles just as logically and just as thoroughly as we have always taught them. In each new stage in the course, let us show the pupils that bookkeeping can be used not only for business purposes, but also for recording and managing one's personal affairs; household affairs; and the business transactions of institutions, societies, club, and political organizations. Here are the personal values.¹

During the latter part of the depression years (1934-1935) and the following years to 1940, the objectives of elementary bookkeeping followed closely to the concept that record-keeping in the modern society was viewed as a basic activity common to all social institutions, including business. By touching the student's everyday life, it was shown how recordkeeping had a vital bearing on the financial management of human lives and social groups. Forkner had this to say about broadening the objectives to meet the needs of the students:

Most of those engaged in the teaching of business subjects have come to agree that all business education is not and cannot be entirely for the purpose of training someone to hold a job. Most of those so engaged also agree that the various subjects classified as business education have drawn large numbers of boys and girls into the course who have no intention of using the knowledges as business workers but have taken them for other expected values. . . .

Probably the most generally accepted objectives of bookkeeping today would include the following: preparation of everyone to carry one's own personal business affairs effectively and intelligently; preparation of everyone who plans to continue his education beyond the high school in the field of business to do so more effectively because of a thorough background and understanding of business and economic relationships; preparation of everyone whose formal education will cease with the high school and whose

¹Earl W. Atkinson, "Is There any Conflict Between the Social Values and the Vocational Values of Bookkeeping?" Balance Sheet, XV (May, 1934), 388-89.

interest and intent is to secure an initial office or store job to the extent that he shall be able to enter the markets of labor and complete for an opportunity to work.¹

With the depression or "hard years" during the first half of the 1930's and Roosevelt's plan called the "Big Deal" in operation during the latter 1930's, the objectives in bookkeeping changed from one--vocational objective, to many objectives for the elementary bookkeeping course. The objectives that developed during this time are summed up by File:

1. To acquire practical information and knowledge concerning record-keeping and bookkeeping for oneself, the home, the club, the professional man, and the businessman.
2. To understand the significant elementary concepts and general principles of record-keeping and bookkeeping which provide means for a foundation for further work in the field.
3. To acquire through the solution of problems and short sets, skills and elements of scientific thinking in recording and summarizing business transactions, and in preparing and interpreting financial statements.
4. To develop desirable attitudes toward record-keeping and bookkeeping including accuracy, order, and system, an auditing viewpoint, and honesty toward records.
5. To acquire an abiding interest in written and systematic financial records extending beyond the course.
6. To gain a perspective of the nature and scope of record-keeping and bookkeeping: avocational and vocational fields, exploring pupils' interest, ability, and aptitudes for further study.²

Bookkeeping Objectives During the 1940's

Prior to World War II, personal-use objectives continued to grow in importance among knowledgeable men of bookkeeping. In an article, Good stated that:

¹Hamden L. Forkner, "Bookkeeping an Essential of Business Education," Business Education Digest, IV (March, 1940), 123.

²Clinton M. File, "Reorganizing the First Course in Bookkeeping," Journal of Business Education, XIV (March, 1939), 16.

Surveys reveal that only a small percentage of those who study bookkeeping secure employment where the major part of their time is devoted to actual bookkeeping work. The vocational objective for all pupils is therefore, no longer sound. . . .

The traditional aims in bookkeeping should be retained, but the application of the subject should be broadened to include records needed by the average individual in the management of his personal, professional, or business affairs.¹

He then listed the objectives for personal-use in bookkeeping:

1. The basic principles of double-entry bookkeeping should be developed thoroughly and logically by means of exercises drawn largely from simple business transactions which fall within the experience or comprehension of the pupils.
2. No well-balanced offering in bookkeeping can be built around personal transactions alone. Typical business transactions should be employed which will provide pupils with an understanding of business relationships.
3. Bookkeeping for personal use should lay a broad foundation for the study of other business subjects.
4. A study of business papers in both business and private transactions should receive prominent considerations.
5. Bookkeeping for personal use should serve as a foundation training for pupils who wish to study advanced bookkeeping and accounting.
6. Bookkeeping for personal use should acquaint pupils with the importance of proper records in the management of a home and in the handling of the business side of his private affairs.
7. A study of records for home management should be made, including some attention to budgetary control.
8. The range of private transactions is likely to be broad and records for personal use should not be limited to any standard set of activities.²

Lomax at about this same time listed the objectives for elementary bookkeeping which he considered to be important. They are as follows:

1. To provide basic background or general business education for all occupational experience--business, farming, professional, etc.--in which business transactions occur and of which recordkeeping must be kept and managerial interpretation there of made.
2. To furnish specific and technical training in recordkeeping of business transactions, including accompanying business papers and forms, made by the producer in occupational life, by the ultimate consumer in personal and family life, and by non-profit making social organizations of numerous kinds.

¹Harry I. Good, "Bookkeeping for Personal Use," Business Education for Tomorrow, Fourteenth Yearbook of the Eastern Commercial Teachers' Association, (Somerville, N. J.: Somerset Press, Inc., 1941), pp. 213-18

²Ibid.

3. To give remedial treatment, whenever necessary, of the pupil's command of certain essential tools of education in recordkeeping, as those of legible handwriting, concise written English, and accurate and rapid calculation.
4. To supply secondary school youth with occupational and educational guidance.
5. To insist that in the bookkeeping learning experiences the pupils themselves should develop desirable business attitudes, ideals, habits, and personal characteristics.¹

As the United States became involved in World War II, there was a great demand for trained people in bookkeeping and recordkeeping to take care of the increased paper work caused by the war. This demand placed a heavier than normal load on the teachers in schools to train people for the jobs. This placed the vocational objective at the top of the list. As stated by Hughes in this changing emphasis for war conditions: "(1) We must drop for the duration the emphasis on social and personal values for bookkeeping. (2) The emphasis on vocational bookkeeping should be increased"²

Yet on the other hand, there was also a need for the personal-use objectives according to Schwamm:

Many people are dealing for the first time with a definite, systematic personal economy. They must keep track of the number of points used in purchasing food and money spent--budgeting. They must use bookkeeping to keep track of war bond purchases, income taxes, etc."³

Even though the vocational objective of bookkeeping was given priority, the personal-use objectives were just as important in preparing people to manage and budget their personal and family affairs.

¹D. Paul Lomax, "Objectives of Bookkeeping," Business Education Digest, V (March, 1941), 94-95.

²Eugene H. Hughes, "New Emphasis in Bookkeeping and Accounting Training to Meet the War Emergency," The National Business Education Quarterly, XI (October, 1942), 28.

³Gurtave Schwamm, "Armistice on the Bookkeeping Front," Business Education World, XXIII (May, 1943), 546.

Zelliot believed in objectives that would contribute to the general and personal-use aims, and at the same time, serve the vocational student. He listed the following objectives for elementary bookkeeping:

1. General Education Values--Understanding of the relationships and functions of business and of the fundamental principles of operation and control that may be gained through a study of the analysis and recording of business transactions, and the preparation of business statements. Bookkeeping is important as one of the mediums through which the individual may gain a better understanding of the general character, scope, and significance of business and business activities.
2. Personal-Use Values--A study of bookkeeping should teach the individual how to plan budgets, how to keep and use appropriate records, and how to use the information gained in managing his own personal or family business affairs most effectively.
3. Background Values--The study of bookkeeping is also important as essential background or supplementary training for a wide variety of occupational work such as--stenographer-secretary, sales people, office machine operators, supervisory positions.
4. Minimum Recording Training--For many persons engaged in vocational fields other than the commercial, a knowledge of bookkeeping sufficient to enable them to keep and use records suitable for their particular needs is most essential.
5. Exploratory Value--To give students an opportunity to try out their interests and abilities through exercises in the simpler forms of recording work and thus determine whether or not it may be desirable for them to continue in the field on a vocational basis.
6. Vocational Value--Although it concerns the smaller group of students, the significance of bookkeeping and accounting as a definite vocational field must not be discounted.¹

Upon the completion of the war, Kennedy looking back on the past years commented, "there is a definite two way trend--vocational bookkeeping--specific training for the job and socialized or personal use bookkeeping--preparing the student for a useful civic life."²

¹Ernest A. Zelliot, "High School Bookkeeping Objectives," Journal of Business Education, XX (March, 1945), 13-14.

²Raymond J. Kennedy, "Why Teach Bookkeeping in High School?," Journal of Business Education, XXII (January, 1947), 19.

Satlow conducted an examination of most of the state syllabi and found that objectives stated in the Virginia course of study were typical of other states. The following objectives taken from the Virginia Syllabus by Satlow best exemplified the 1940's:

General Aims

1. To become familiar with the primary types of business organizations, their relations and their distinct services to society.
2. To acquire a better understanding of business activities and to become familiar with all commercial papers commonly used in business transactions.
3. To acquire an understanding and appreciation of the values and possibilities of bookkeeping for personal needs, for vocation preparation, or for preparation for further study.
4. To develop a clear and definite understanding of a knowledge of assets, liabilities, profits, and losses, so that business situations and changes may be correctly interpreted.
5. To teach pupils to keep neat and systematic records of assets, liabilities, and capital; and of changes in their value--that is, the construction, classification and interpretation of accounts.
6. To acquire a comprehensive vocabulary of bookkeeping and of business terminology.

Specific Aims

1. To compare the primary types of business organizations and to show the relationship of business ownership and organization to social and economic life.
2. To understand the function of commercial paper used in connection with buying and selling and the relationship of such instruments to the recording of changes in assets, liabilities, and capital.
3. To understand and appreciate how economic life is affected by buying and selling for cash and for credit.
4. To understand the principles of double entry bookkeeping.
5. To understand the necessity for adjustments, and the technique for making the adjustments due to inventories of merchandise, supplies, insurance, and depreciation.
6. To learn the steps followed in summarizing or closing the books at the end of the fiscal period, in order to ascertain the net profit or loss and to show the financial condition.
7. To understand the method of setting up reserve accounts for those assets which depreciate or show loss.
8. To understand the methods of recording the effects of transactions involving interest, discount, and negotiable instruments.

9. To apply theoretical knowledge by working a practice set. (This set should cover transactions normally carried on by a single proprietor.)
10. To apply certain bookkeeping principles to the keeping of personal and family financial records.
11. To learn the importance of following instructions accurately and thoroughly.
12. To understand the nature of interest.
13. To demonstrate ability and fitness for further study in bookkeeping and accounting.¹

Bookkeeping Objectives During the 1950's

The objectives of elementary bookkeeping during the 1950's remained consistent with those of the 1940's; but, as business establishments grew in size and business activity increased, bookkeeping activities to some degree changed because of the vast amount of recordkeeping necessary and the use of more machines to help with the workload. Perry and Wanous stated, "There is a tremendous and growing demand in business for persons who have competency in bookkeeping, coupled with practical business experience."² Tonne emphasized, "Whatever phases of bookkeeping are taught for vocational purposes should be completely redirected toward making these students competent ledger clerks and competent bookkeeping-machine operators rather than old-time bookkeepers."³ One bookkeeper was not capable of handling the entire bookkeeping cycle unless he kept books for a small business. Many bookkeeping operations in medium and

¹I. David Satlow, "Courses of Study in Bookkeeping," The Changing Business Education Curriculum, Fourth Yearbook of the American Business Education, (Somerville, N. J.: Somerset Press, Inc., 1947), pp. 229-230.

²R. S. Perry and S. J. Wanous, "The Business Curriculum--What is its Future?," National Business Education Quarterly, XXVII (May, 1959), 43-49.

³Herbert A. Tonne, Principles of Business Education, (New York: Gregg Publishing Company, McGraw-Hill Book Company, Inc., 1961), p. 296.

large size business establishments were now being performed by other office workers. The recordkeeping was distributed among many people-- each one doing a small phase of the bookkeeping cycle.

With the increased necessity for keeping adequate records as a basis for taxation, the importance of general bookkeeping for an individual or family increased as well.

Swanson had this to say about the vocational and personal-use aims complementing each other:

The objectives may be either vocational or personal-use, and that there is plenty of convincing evidence that vocational and personal-use aims do go hand in hand, are not antagonistic or contradictory, but complementary. The purposes of the learner reign supreme.

It is fair to generalize and conclude that:

Bookkeeping has long been considered a vocational subject, but clearly there has been a tendency for the inclusion of personal-use values.

Bookkeeping should be taught so as to combine the occupational and the personal values, rather than stress either one separately.

If the course has the vocational objective as its chief and all-important aim, it fails to achieve all that it should.

Meaningful objectives for the high school bookkeeping course will grow out of the type of thinking that acknowledges that some of the pupils who enroll in and want to take the course will become farmers, professional men, and owners of small business; that others may find a need for defensible recordkeeping in connection with clubs, lodges, churches, and in the management of home and family affairs; and that interests of these individual pupils, as well as the ones who may possibly become bookkeepers, deserve our thoughtful consideration.¹

Satlow compiled the feelings of prominent men in bookkeeping concerning the objectives of bookkeeping and summarized them as follows:

(a) bookkeeping can no longer be justified on vocational grounds exclusively, (b) it can combine both vocational and personal-use

¹ Edwin A. Swanson, "Some Implications of Recent Research Related to High School Bookkeeping," National Business Education Quarterly, XXII (October, 1953), 33-34.

values, (c) if the occupational goal is the chief aim, the subject fails to achieve all it should, and (d) the vocational content should not be confined to double-entry records of a trading concern.¹

The broadening scope of bookkeeping objectives during the 1950's was illustrated by Tonne, Popham, and Freeman, in their list of general and specific aims for the course:

General Aims

1. To develop a better understanding of business activities and to familiarize students with papers and forms commonly used in business transactions.
2. To develop an understanding and appreciation of the values and possibilities of bookkeeping for personal needs, for vocational preparation, or for preparation for further study.
3. To develop a clear and definite understanding of assets, liabilities, and proprietorship, so that business situations and changes may be correctly interpreted.
4. To develop essential bookkeeping traits of accuracy, neatness, orderliness, thoroughness, and responsibility.
5. To provide a comprehensive vocabulary of business and of bookkeeping.
6. To teach the importance of following instructions accurately and thoroughly.

Specific Aims

1. To teach students to understand the principles of double-entry bookkeeping.
2. To teach the bookkeeping cycle in such a way that the students understand the entire process and the relation of each step to all the other steps.
3. To provide vocational training that will equip every business student with the practical "know how" and skills needed to perform the daily bookkeeping activities of the average business office.
4. To train all business students to become proficient in handling the daily recording and financial routine of the average business office.
5. To provide all business students with continuous review and drill in arithmetic, penmanship, and spelling, so that they will be proficient in the use of fundamentals when employed in business.
6. To acquaint all business students thoroughly with business practices and procedures.

¹I. David Satlow, "Current Thinking in Teaching Bookkeeping," Journal of Business Education, XXX (October, 1954), 23.

7. To provide an indispensable background of practical recording experience for those students who may wish to continue the study of advanced bookkeeping and accounting.
8. To provide every business student with additional vocational skills that will increase his opportunity for future occupational success and advancement.¹

This continuous expansion of objectives in bookkeeping over the years brought this comment from Boynton:

As the objectives of the whole education system expand and grow in number, so do those of the bookkeeping curriculum. Added to the major vocational aim of preparing bookkeepers are such other objectives as personal use, general educational information, and related vocational knowledges.²

Bookkeeping Objectives During the 1960's

The first half of the 1960's saw no change in the bookkeeping objectives. The objectives were broad in scope and determined on a basis that fit the individual student. Kessel stated that:

The body of knowledge called bookkeeping has no built-in instructional objectives--instructional objectives are determined on the basis of the use individuals may have for the information. Whatever purpose encourages an individual to study bookkeeping is the objective for that individual.³

He then listed the objectives for bookkeeping:

1. Preparation for entry bookkeeping positions such as general bookkeeping clerk, accounts receivable or payable clerk, ledger clerk, cashier, and others.
2. Background preparation in stenographic, clerical, and distributive programs.

¹Herbert A. Tonne, Estelle Popham, and M. Herbert Freeman, Methods of Teaching Business Subjects, (New York: Gregg Publishing Company, McGraw-Hill Book Company, Inc., 1957), pp. 216-17.

²Lewis D. Boynton, "The Accounting and Bookkeeping Curriculum Pattern," Curriculum Patterns in Business Education, Thirteenth Yearbook of the American Business Education Association, (Somerville, N. J.: Somerset Press, Inc., 1956), p. 206.

³Robert M. Kessel, "Bookkeeping Objectives in Perspective," Business Education Forum, XVII (December, 1962), 5.

3. Preparation for advanced study.
4. Personal use.
5. Related business and economic understanding.¹

Landrum believed that all of the objectives operated simultaneously--that it was not necessary to spend a separate block of time on the vocational aspect and another block of time on the personal-use aspects or to have separate classes as others had proposed. He concluded by listing the objectives for a bookkeeping course:

1. Bookkeeping for vocational and prevocational education, including bookkeeping as preparation for the operation of a small business.
2. Bookkeeping as general education and for personal use.
3. Bookkeeping as preparation for college.
4. Bookkeeping to help students decide whether or not they desire to continue with it in high school and in college. This is called the guidance objective.²

For the first time, someone clearly pointed out a guidance objective for bookkeeping.

Briggs, in discussing the personal-use values of bookkeeping and its different names or labels, had this to say:

It has always appeared to me that teachers who claim that bookkeeping students reach certain levels of skill and understanding in performing elementary bookkeeping tasks, develop desirable habits and attitudes, and at the same time acquire broad understandings that will contribute to the enrichment of their daily lives and their effectiveness as citizens. These are values deemed essential to the efficient functioning of the individual in the American business world which may be regarded as socio-economic concepts. Some teachers classify these understandings as the personal-use values in bookkeeping, while others seem satisfied with the general education label.³

Satlow, in an article, strongly felt that personal-use objectives should be part of the outcome of a bookkeeping course. He commented:

¹Ibid., 5.

²M. L. Landrum, "Objectives of the Bookkeeping Course," Business Education Forum, XIV (May, 1960), 26.

³Robert Briggs, "Non-Vocational Values and the Learning Situation in Bookkeeping," Balance Sheet, XXXXI (April, 1960), 348.

Even if they are not going to be bookkeepers, they are going to be human beings who will have to reason; who will have to keep records that are accurate, neat, systematic, and thorough; who will have to understand various business documents and reports. For this reason we are obliged to conclude, "not all will be bookkeepers, but all will need bookkeeping knowledge and skill."¹

Automation became more prevalent in the business office during the 1960's and with this automation came the fact that humans would need a good knowledge of the fundamental principles of bookkeeping. Machines could not think for themselves. They had to be programmed by human beings, and in order for human beings to program the machines to give the correct answers, they had to have an understanding of the fundamental principles of bookkeeping. Carlson stated that:

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 processes 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 statements and supplementary reports.²

Two years later Carlson in tracing the history of bookkeeping objectives had this to say:

Today, the value of the bookkeeping course for economic understanding and general education is clearly as significant as its vocational value.

.....

It should not be assumed that the vocational education values of the bookkeeping course in the secondary school have completely vanished. Salespeople, secretaries, and typists will continue to deal with bookkeeping activities as normal parts of their regular

¹I. David Satlow, "But Not All will be Bookkeepers!," Balance Sheet, XXXIV (January, 1963), 199 and 224.

²Arthur E. Carlson, "Automation and Bookkeeping," Business Education Forum, XVI (October, 1961), 34.

workloads for many years to come. Automation will not change this part of the bookkeeping and accounting picture, because the immediate record and the end-product report will still require human action. Bookkeeping and accounting knowledge will still be needed by salespeople, secretaries, and typists in preparing immediate records of business transactions and in evaluating end-product reports prepared automatically.

.....

Economics of curriculum construction seem to make necessary a secondary school bookkeeping course which provides general educational values, economic educational values, and vocational educational values in the same package.¹

As the recording systems of businesses became more complex and more business used the computer to keep up with the recording of transactions, a definite demand for individuals with training beyond the high school in accounting existed. Even though there was this demand for individuals with a strong accounting background, the personal-use objectives in bookkeeping did not decrease in importance. Henderson in studying bookkeeping objectives stated that:

While the enrollment in bookkeeping continues to decline proportionally, studies show that the proportion of students with such objectives as economic understanding and general education is gaining. The proportion of students intending to prepare for college study in accounting is also increasing, and the desirability for some college-level accounts for many bookkeeping positions in urban areas will likely increase the proportion of this group.²

He then listed the following objectives for the bookkeeping course:

1. Stress basic concepts and fundamentals.
2. Teach in a context of business.
3. Emphasize broader educational objectives.
4. Maintain realism and currency.³

¹Arthur E. Carlson, "Desired Outcomes for the Building of a Foundation for Advanced Study," New Perspective in Education for Business, First Yearbook of the National Business Education Association, (Washington, D. C.: National Business Education Association, 1963), pp. 228-29.

²Braxton Henderson, "A Broader Base for Bookkeeping Instruction," Balance Sheet, XXXXVI (January, 1965), 196-98.

³Ibid.

Tonne, Popham, and Freeman, eight years later, stated the same objectives for bookkeeping as they did in 1957. That is that elementary bookkeeping objectives must be broad in scope to meet the needs of all students who enroll for the course. The general and specific aims are as follows:

General Aims

1. To develop a better understanding of business activities and to become familiar with papers and forms commonly used in business transactions.
2. To develop an understanding and appreciation of the values and possibilities of bookkeeping for personal needs, for vocational preparation, or for preparation for further study.
3. To develop a clear and definite understanding of assets, liabilities, and proprietorship, so that business situations and changes may be correctly interpreted.
4. To develop essential bookkeeping traits of accuracy, neatness, orderliness, thoroughness, and responsibility.
5. To acquire a comprehensive vocabulary of business and of bookkeeping.
6. To learn the importance of following instructions accurately and thoroughly.

Specific Aims

1. To learn the principles of double-entry bookkeeping.
2. To learn the bookkeeping cycle in such a way that there is understanding of the entire process and the relation of each step to all the other steps (an aim that may be limited to the more able students).
3. To provide vocational training that will equip every business student with the practical "know how" and skills needed to perform the daily bookkeeping activities of the average business office.
4. To enable all business students to become proficient in handling the daily recording and financial routine of the average business office.
5. To provide all business students with continuous review and drill in arithmetic, penmanship, and spelling, so that they will be proficient in the use of fundamentals when employed in business.
6. To acquaint all business students thoroughly with business practices and procedures.
7. To provide an indispensable background of practical recording experience for those students who may wish to continue the study of advanced bookkeeping and accounting.

8. To provide every business student with additional vocational skills that will increase his opportunities for future occupational success.¹

A prospective employee should be given an understanding of basic concepts and principles of bookkeeping due to the wide use of electronic computers in businesses today. Machines and electronic computers will constantly change due to technological improvements, but the principles of recording transactions through the use of machines and computers will not change. Boynton commented that:

In the current excitement of automated bookkeeping, teachers must not eliminate the study of principles to teach the operation of the tool. Tools go out of date each day and newer tools are ever appearing--but the principles remain the foundation of a basic and lasting understanding.²

Miller compiled the bookkeeping objectives of a variety of professional men in the field of bookkeeping and summarized them as follows:

1. Students should understand the basic principles of double-entry bookkeeping.
2. The vocational objectives should be broad rather than narrow. The stress should be on the general principles of bookkeeping which are basic to manual, mechanical, and electronic systems.
3. The training should lead to the development of skills and concepts which will be useful to the student regardless of specific bookkeeping job requirements.
4. The instruction in basic bookkeeping principles should provide office workers with skills and concepts useful in their understanding of the overall office activity.
5. Students should be aware of the impact of automation in their social and economic environments.
6. There should be acquaintanceship-level understandings of the basic tools utilized in modern data processing, such as unit record and computer equipment.
7. The instruction in bookkeeping should encompass skills, understandings, and concepts which can serve as a flexible base for choosing a career in business and as a basis for effective performance of ultimate business activities.

¹Herbert A. Tonne, Estelle Popham, and M. Herbert Freeman, Methods of Teaching Business Subjects, (New York: Gregg Division, McGraw-Hill Book Company, Inc., 1965), pp. 296-97.

²Lewis D. Boynton, "Manual Bookkeeping in an Era of Automation," Balance Sheet, XXXXVI (September, 1964), 4.

8. For students who will ultimately choose a non-business career, the instruction in bookkeeping should provide skills, concepts, and understandings useful in their personal, social, and economic activities.¹

Pearl Risser in writing about the objectives of elementary bookkeeping today compared to those of a few years ago stated:

Time was when our goal for bookkeeping was to transplant specific skills from the business office to the classroom and back again via a well-trained performer of these skills. Now, however, the specifics have become so varied, so elusive, and often so inconsequential to the total business scene that we have opened our eyes to a new purpose. Now the emphasis must be on understanding the procedure, its relation to the system, and especially the reason for each. The system may be new or old, but there will be many fundamentals common to both. It is this body of fundamentals that is forming the basis of today's bookkeeping course.²

She then listed those aims necessary in the bookkeeping course today. They are as follows:

1. Develop an understanding of basic double-entry bookkeeping, related clerical activities, and elementary business statements.
2. Stress analysis of bookkeeping transactions and interpretation of business situations.
3. Impart an understanding of bookkeeping concepts and business terminology.
4. Instill proper work habits and attitudes such as the ability to follow instructions, legible handwriting, accuracy, and pride in accomplishment.
5. Recognize the relationship of bookkeeping to modern data processing techniques.
6. Appreciate the impact of automation in our social and economic environments.
7. Relate basic principles of accounting to varying management functions.
8. Encourage students to explore their interest in and aptitude for the fields of accounting or data processing.

¹Morris Miller, "Trends in Objectives and Content of the First-Year Course in Bookkeeping," Developing Vocational Competency in Bookkeeping and Accounting, Fortieth Yearbook of the Eastern Business Teachers' Association, (Somerville, N. J.: Somerset Press, Inc., 1967), pp. 53-54.

²Pearl M. Risser, "A New Role for High School Bookkeeping," Business Education Forum, XXVI (December, 1969), 19-21.

9. Develop skills and concepts which will be useful to the student, regardless, of specific job requirements.
10. Inculcate qualities of honesty, responsibility, and cooperation toward both employer and co-workers.¹

She concluded that:

. . . only when a student has gained understanding of the relationship between systematic, logical recordkeeping and management decision making has he truly learned the purpose of bookkeeping. This understanding is bookkeeping's new and important function.²

¹Ibid., 19-21.

²Ibid.

CHAPTER IV

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

This study was a review of the development of objectives in elementary high school bookkeeping from 1930 to 1969 as found in the professional literature located in the Chester Fritz Library, University of North Dakota. The study was divided into four areas of time; (1) Bookkeeping Objectives During the 1930's (2) Bookkeeping Objectives During the 1940's (3) Bookkeeping Objectives During the 1950's (4) Bookkeeping Objectives During the 1960's

SUMMARY

Since the first bookkeeping course was offered as a part of the curriculum at Boston English High School from 1824 to about 1929, the one main objective of elementary bookkeeping was vocational--preparing students to fill a position as a bookkeeper or as a general office worker. In 1929, the business depression made it necessary to curtail the cost of education. There was no need to train bookkeepers and office workers because supply of experienced office workers exceeded the demand.

Bookkeeping Objectives During the 1930's

In order for business educators to retain bookkeeping in the school curriculum, it was necessary to establish new objectives. The new aims added to the vocational objective were personal-use, social-use, and

pre-vocational objectives. When the depression ended and business activity increased during the latter part of the 1930's the personal-use, social use, and pre-vocational objectives remained along with the vocational objective. The reason that these objectives remained was due to a large number of students enrolled in the course who had no intention of using the knowledges as business workers.

Bookkeeping Objectives During the 1940's

World War II brought about an increase in demand for trained bookkeepers and office workers. The vocational objective was stressed by some writers to meet this demand and, at the same time, the personal-use objectives were stressed by others. There was a need for individuals at home to be able to budget their money because of rationing. It was also necessary to keep accurate records of income and expenses for income tax purposes. Many other writers stressed both objectives plus others to meet the needs of all students. Those objectives commonly listed for the course were as follows: General education values, personal-use values, background values, social values, exploratory values, and vocational values.

Bookkeeping Objectives During the 1950's

The bookkeeping objectives continued to expand in the 1950's to take care of the needs of all students who enrolled in bookkeeping. The majority of the writers favored a combination of objectives embracing the general educational, social-use, personal-use, vocational, and college preparatory values all in one course, proving the apparent trend in the direction of the past few decades. A need had to be found, if it did not exist, to accommodate all students.

Bookkeeping Objectives During the 1960's

Bookkeeping objectives during the 1960's remained constant with those of the 1950's; but with the wide use of the computer today, it has become more important for the student in bookkeeping to have a good foundation in the principles of bookkeeping for vocational use and for personal use. It is more important for a person to be able to understand, interpret, and analyze records, not just record them. He must know the reason why something is done not just how it is done. The following list of objectives are the combined efforts of many men in the bookkeeping field today. They are as follows:

1. Students should understand the basic principles of double-entry bookkeeping.
2. The vocational objectives should be broad rather than narrow.
3. The training should lead to the development of skills and concepts which will be useful to the student regardless of specific bookkeeping job requirements.
4. The instruction in basic bookkeeping principles should provide office workers with skills and concepts useful in their understanding of the overall office activity.
5. Students should be aware of the impact of automation in their social and economic environments.
6. There should be acquaintanceship-level understandings of the basic tools utilized in modern data processing.
7. The instruction in bookkeeping should encompass skills, understandings, and concepts which can serve as a flexible base for choosing a career in business and as a basis for effective performance of ultimate business activities.
8. For students who will ultimately choose a non-business career, the instruction in bookkeeping should provide skills, concepts, and understandings useful in their personal, social and economic activities.

CONCLUSIONS

The conclusions of this study are as follows:

1. There has been little change in the variety and kinds of objectives claimed for bookkeeping since 1930.

2. When bookkeeping jobs and office jobs have decreased, the consensus has shifted to emphasize the personal-use and social-use objectives; when job opportunities have increased, the consensus has returned to emphasize the vocational objective along with the nonvocational objectives.
3. Because financial recording functions may now be performed by many employees, bookkeeping authorities consider a knowledge of these functions to be of value to all business students.
4. With the computer taking over much of the hand labor and calculating work, it is important that bookkeeping students know the principles of bookkeeping thoroughly in order to plan input and interpret output.
5. The pre-vocational objective in bookkeeping will become more important as data processing becomes part of the course.
6. Desirable job preparation in high school bookkeeping has reverted to its original objective--to train for clerical positions.

RECOMMENDATIONS

This study was an analysis of professional business education literature concerning the objectives of elementary high school bookkeeping. On the basis of the acquired information, the following recommendations are made:

1. That bookkeeping teachers become aware of implications of modernized bookkeeping trends to ascertain specific objectives in bookkeeping.
2. That further study be made to determine future needs of employment for high school-trained clerical workers to aid in the establishment of up-to-date bookkeeping objectives.
3. That further study be made to determine the needs of students who wish to continue their education at post-secondary schools in accounting and data processing.

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