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AN ANALYSIS OF FIRST-YEAR BOOKKEEPING TEXTBOOKS

A Problem Submitted to the Graduate Division in Partial
Fulfillment of the Requirements for the Degree
of Master of Science

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By

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ABSTRACT

It is the purpose of the study to make a summarization of the material that is being taught in first-year bookkeeping, with a possible value to boards of education and school administrators in the selection of bookkeeping textbooks. The study should make available to the business teacher references for use in instructing bookkeeping classes.

Nine first-year bookkeeping texts were obtained from publishers. A list of possible points to be used for a proper analysis was made. The classification used in the analysis was as follows: the aims and objectives of each text; the method of approach; the order of presentation of topics; the amount of space devoted to each topic; the books of entry; the auxiliary books; the special column journals; the differences in laboratory materials; the business forms; the types of business organizations presented; pupil aids and illustrations; and the terminology used.

The analysis showed that no textbook presented the material in the same manner. There were two instances in which the texts agreed. One of these was in the aims and objectives of the text. The principle objective of each text was to present the fundamental principles of bookkeeping necessary to give the student a good foundation whether it is for advanced study, employment in a moderate-sized business, or for personal use. Another point in which they were in accord was in the presentation of business papers. Every text discussed and illustrated several forms.

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CHAPTER I

INTRODUCTION

Statement of the Problem

This problem is an analysis of first-year bookkeeping texts that are now being used as basic textbooks for the teaching of the elementary course in high school. Specifically, the problem is an analysis of the contents and organization found in nine first-year bookkeeping textbooks.¹

This investigation was undertaken with the conviction that bookkeeping is one of the most important business subjects in high school, and that every attempt should be made to discover the best available content for the basic textbook to be used.

¹J. C. Atticks, A First Course in Bookkeeping, (Chicago, 1939)

E. C. Bowman and A. L. Percy, Fundamentals of Bookkeeping and Business, (Chicago, 1934)

P. A. Carlson, H. L. Forkner, and A. L. Prickett, 20th Century Bookkeeping and Accounting, (Chicago, 1947)

C. B. Ellis, Elementary Bookkeeping, (Chicago, 1923)

F. H. Elwell, E. A. Zelliott, and H. I. Good, Business Record-Keeping, (Chicago, 1941)

M. H. Freeman, R. C. Goodfellow, and J. M. Hanna, Practical Bookkeeping for Secretaries and General Office Workers, (Chicago, 1943)

J. E. Kirk, G. E. Alleman, and I. Klein, Bookkeeping for Personal and Business Use, (Philadelphia, 1939)

D. W. Morton and R. E. Berry, Pathfinder Course in Applied Bookkeeping, (Los Angeles, 1943)

E. A. Zelliott and W. E. Leidner, Zelliott-Leidner Bookkeeping, (New York, 1947)

The writer first became interested in this study while in graduate school. Problems such as: what is the objective of the bookkeeping course; what method of approach should be used; and grade placement of the course; were brought up in class discussions. It is recognized that, there is no unanimity of opinion as to the objectives of first-year bookkeeping, what method of approach should be used, and the grade placement of the course. It was with these questions, the writer became interested in the aims and objectives, method of approach, content, and organization of first-year bookkeeping texts.

"The course in first-year bookkeeping is generally placed in the tenth or eleventh year of the secondary school, with classes meeting for five forty-five minute recitations a week throughout the year. The usual course content opens with an orientation unit which develops (a) the meaning of bookkeeping (b) relationship of bookkeeping to business (c) why books are kept and (d) the meaning of assets, liabilities, and capital."²

An attempt is made to summarize what is being taught in first-year bookkeeping courses, with a possible aid to boards of education and school administrators in the selection of bookkeeping textbooks. It may also be an aid to instructors of bookkeeping in improving instruction.

It is hoped that this study will be valuable in helping to overcome some of these difficulties.

²I. D. Satlow, "Courses of Study in Bookkeeping", The Changing Business Education Curriculum, American Business Education Yearbook, IV., (New York, 1947), p. 231.

Purpose of the Study

It is the purpose of the study to make a summarization of material being taught in first-year bookkeeping, with a possible value to boards of education and school administrators in the selection of bookkeeping textbooks.

The study should make available to the business teacher references for use in instructing bookkeeping classes. It is hoped that this study will prove valuable to the experienced and inexperienced teacher of bookkeeping in aiding and improving instruction.

Limitations of the Study

The study is limited to first-year bookkeeping textbooks found available by the researcher as listed on Page One. Since the majority of high schools offer only first-year bookkeeping no effort was made to analyze advanced textbooks.

Method of Procedure

A thesis topic was selected and a preliminary outline made, briefly summarizing the points to be considered in the study. These were discussed in a seminar class and after much constructive criticism, the group approved the plan. A list was then made of possible points to be used for a proper analysis.

Nine first-year bookkeeping texts were obtained from publishers. An effort was made to secure as many first-year texts as possible by contacting publishers and through the examination of reference materials.

The classification used in the analysis was as follows: the aims and objectives of each text; the method of approach; the order of presentation of topics; the amount of space devoted to each topic; the books of entry; the auxiliary books, the special column journals; the differences in laboratory materials; the business forms; the types of business organizations presented; the pupil aids and illustrations; and the terminology used.

Each text was analyzed according to the above classification. The analysis of the textbooks are shown in tabulated form. The methods of teaching bookkeeping are discussed in the next chapter.

CHAPTER II

METHODS OF TEACHING BOOKKEEPING

Aims and Objectives of Textbooks Used

It appears that the aims and objectives of bookkeeping are numerous. These aims and objectives have divided and subdivided until they have become almost endless. Some school systems list as many as sixty-three aims and objectives in their course of study of bookkeeping. According to I. David Satlow, the state of North Carolina lists the following objectives for the course of study in bookkeeping:³

1. To develop the ability to keep the personal bookkeeping records of the individual, family, farmer, and professional man.
2. To develop the ability to keep bookkeeping records for such small individual businesses as retail stores, farms, filling stations, tailors, beauty parlors, or lunch counters.
3. To develop the ability to keep bookkeeping records of the school, and any social, church, or civic organization to which a person may belong.
4. To give an understanding of and to develop the ability to use those business forms, papers, and vouchers that are related to financial records of small businesses, organizations, and individuals.
5. To train students to judge the condition of a business by interpreting simple financial reports.
6. To develop the essential traits of neatness, accuracy, and responsibility.
7. To discover whether a student has the necessary interest aptitude to pursue advanced bookkeeping.

Table I, found on Page Seven, lists seventeen aims and objectives which the authors of the nine textbooks evaluated

³. Ibid., p. 231.

for this study, stress. It shows the aims and objectives in which the texts are of accord and those in which they differ. The results show that the following objectives are stressed by most of the textbooks: (1) to assist those who intend to take advanced training in accounting; (2) personal values; (3) a study of the fundamental bookkeeping principles and procedures; (4) to assist the average citizen who is a member of a church, club, or lodge, who may become a record-keeping official for the organization; (5) to assist those who are to be employed as bookkeepers; and (6) to test the students knowledge of economic principles which underlie successful business management.

The principle difference in the aims and objectives seems to be whether the texts present the materials for vocational use or for personal use. Four books definitely state that they present the materials for vocational students. These books agreed that their principle aims are primarily to assist those students who intend to take advanced training in accounting and also to give the student a knowledge of economic principles which underlie successful business management. The texts emphasizing the personal side are agreed upon the social values of bookkeeping. They feel that the student will receive a sufficient amount of economic and business information that will be useful to him regardless of his ultimate vocation.

TABLE I

Aims and Objectives of Textbooks Used

Aims and Objectives	BOOKS								
	1	2	3	4	5	6	7	8	9
1. General business training	1								
2. Vocational values			1			1	1	1	
3. Personal values	1	1		1	1				1
4. Social values	1		1				1		
5. To assist the home owners as they operate a budget			1			1			
6. To assist the average citizen who is a member of a church, club, or lodge, who may become a record-keeping official for the organization.	1		1		1				1
7. To assist the average citizen who through a study of bookkeeping, gains a better understanding of business services and is therefore better qualified to use those services efficiently.	1	1					1		
8. To assist the citizens who make investments and are aided in their investments program by an understanding of bookkeeping methods and records.			1						
9. To assist citizens who need to understand the relationships of business to governmental problems of taxation and the problems of financial governmental subdivisions.			1		1			1	
10. To assist farmers, professional men, and proprietors of small businesses who keep their own records.			1		1				1

TABLE I (Continued)

Aims and Objectives of Textbooks Used

Aims and Objectives	BOOKS								
	1	2	3	4	5	6	7	8	9
11. To assist those who are to be employed as bookkeepers.			1			1	1	1	
12. To assist those who although bookkeepers, are engaged in business in such a way that future promotion is more likely if they have the knowledge of bookkeeping.			1			1			
13. To assist those who intend to take advanced training in accounting.			1		1	1	1	1	1
14. To test the students knowledge of economic principles which underlie successful business management.		1	1				1	1	
15. To test the students aptitudes, interest, and abilities in the commercial field.	1								
16. To perform daily bookkeeping activities of the average office.						1			
17. A study of the fundamental bookkeeping principles and procedures.	1	1			1				1

*Key to numbers under columns marked "books". The numbers at the left of the texts correspond to the numbers shown in the columns headed "books".

1. A First Course in Bookkeeping
2. Fundamentals of Bookkeeping and Business
- 3. 20th Century Bookkeeping and Accounting
4. Elementary Bookkeeping
- 5. Business Record-Keeping
- 6. Practical Bookkeeping for Secretaries and General Office Workers
7. Bookkeeping for Personal and Business Use
8. Pathfinder Course in Applied Bookkeeping
- 9. Zelliott-Leidner Bookkeeping

Almost all texts whether presented from the vocational or personal viewpoint agree that their texts will assist students who intend to take advanced training in accounting. They concur that the material presented will enable the student to receive a good foundation for advanced work. Some of the texts which give the personal side state that upon completion of the course, the student can gain sufficient bookkeeping knowledge to meet the problems of a moderate-size business.

From the analysis, it appears that the principle objective of each text is to present the fundamental principles of bookkeeping necessary to give the student a good foundation whether it be for advanced study, employment in a moderate-size business, or for personal use.

Methods of Approach Used by Textbooks

A method of approach is the way one begins to teach a first-year course in bookkeeping. It is determined by the way the bookkeeping course is begun. The method of approach is the first step leading to the presentation of the complete bookkeeping cycle. Table II shows the methods of approach used by each textbook. Of the methods of approach listed by Andruss⁴, and presented in the table, five were found used by the textbooks analyzed. Some of the texts clearly stated what approach was used in the preface and introduction, while others failed to mention it. After careful analysis of the textbooks, the approach used was determined.

⁴H. A. Andruss, "The Cycle of Instruction", Ways to Teach Bookkeeping and Accounting, (New York: South-Western Publishing Company, 1943), p. 118.

One textbook, Practical Bookkeeping for Secretaries and General Office Workers, used what it called a "you" approach. The "you" approach means the general office worker, as the material is presented from the general office worker's viewpoint. The material is presented in the early chapters for the general office routine. Later when double-entry bookkeeping is presented the equation approach is presented first. The approach used by this text may then be termed the "equation" approach. The "equation" approach is presented by the use of a formula, $A = L + P$, or assets equal liabilities plus proprietorship. The formula brings out how the assets, what is owned, are determined by the addition of the liabilities, what is owed, and the proprietorship, or actual worth of the business.

TABLE II

Methods of Approach Used by Textbooks

Methods of Approach	BOOKS								
	1	2	3	4	5	6	7	8	9
Account	1			1					
Balance Sheet		1	1					1	
Equation						1			
Journal					1		1		
Ledger									
Profit and Loss									1
Trial Balance									

An explanation of the table is found on Page Eight

Zelliott-Leidner Bookkeeping started with the profit and loss but immediately followed it with a balance sheet. Therefore, this might be termed the "balance sheet" approach. The "profit and loss" approach is the presentation of the profit and loss statement to show the profit or loss for the period and also it's relation to the net worth of the business.

The textbooks which used the "balance sheet" approach presented the bookkeeping equation with the balance sheet. The balance sheet and equation approaches are closely related. The "balance sheet" approach shows the assets, liabilities, and proprietorship in statement form, whereas, the "equation" approach presents them by formula. The presentation of the balance sheet before the equation was the determining factor of what approach was actually used. Tonne has stated:⁵

"There are innumerable versions of the "balance sheet" approach. Some of them are mere modifications of the ledger approach. Some are attempts at taking the students through the business cycle starting at the very first session. Still others insist that the "balance sheet" approach is a procedure in which the effect on the balance sheet is understood in every transaction. This might be called the "equation" approach.

Other texts began with one method of approach and immediately introduced material so that the bookkeeping cycle could be introduced step by step.

The methods of approach found used in the textbooks analyzed were: the balance sheet, the journal, the account,

⁵H. A. Tonne, "Training for Bookkeeping", Principles of Business Education, (New York: The Gregg Publishing Company, 1947), p. 287.

the equation, and profit and loss. Of the approaches used three texts started with a balance sheet, three began with a journal, two texts used the account, one the profit and loss, and one the equation. The analysis and interpretation of data of the textbooks will be discussed in the next chapter.

CHAPTER III

ANALYSIS AND INTERPRETATION OF DATA

Order of Presentation of Topics

The textbooks differ greatly in order and development of topics. The topics were first analyzed and then combined where possible. Forty-eight important topics, leading to a sound foundation in bookkeeping, were used for the analysis. Table III shows the topics in alphabetical order, the numbers under each textbook show the order in which each topic appeared in that textbook. None of the texts included all the topics. From this table comparisons can be made, both as to development and order. Topics, such as depreciation, debit, credit, discounts, and social security, are repeated several times in some texts, but where the topic was fully explained and put into practical use that was the determining factor to show the order of presentation of the topic. Several topics -- the balance sheet, banking services, and personal budgets, are introduced much earlier in some texts than in others.

It is interesting to note that Elementary Bookkeeping, which is a full-year course, lists only twenty-six topics, while Applied Bookkeeping, a one-semester course, lists thirty-seven. Twentieth Century Bookkeeping and Accounting covers forty-five of the topics and Bookkeeping for Personal and Business Use lists forty-two. The Practical Bookkeeping

TABLE III
Order of Presentation of Topics

Topics	BOOKS								
	1	2	3	4	5	6	7	8	9
Accounts	1	6	6	1	8	4	10	3	4
Accounts payable	6	3	15	5	9	12	25	16	12
Accounts receivable	2	2	19	6	10	9	29	15	14
Accruals	34	29	39		36		30	35	32
Adjusting entries	25	28	24	17	14	32	27	36	33
Appointment book	35		45			7			39
Bad debts	33	33	32				31	37	34
Balance sheet	9	1	1	19	2	35	6	1	2
Banking services	28	21	21	25	18	1	2	19	20
Bookkeeping equation		4	2		13	28	7	2	3
Business forms	23	23	14	26	20	13	23	21	24
Cash journal	7	9	20	20	6	2	1	9	7
Cash register	8		34				9	28	10
Classification of accounts	19	31	25		16		14	25	31
Closing entries	22	14	11	15	15	37	20	13	18
Combined cash journal			43						22
Controlling accounts			16	24	35	30	36	14	38
Corporation			41		34		39		37
Credit	4	8	5	3	4	6	13	5	6
Debit	3	7	4	4	3	5	11	4	5
Deferred charges		32	23			38	21	6	
Depreciation	26	34	33	16	33	25	5	33	35
Discounts	29	25	28	12	28	16	22	22	28

TABLE III (Continued)
Order of Presentation of Topics

	BOOKS								
	1	2	3	4	5	6	7	8	9
General journal	17	11	3	13	5	22	19	10	15
Goodwill	10		42				40		
Graphs		27				27			
Income tax (Federal)			29		38	26	37		41
Indorsements	30	22		8	19	23	3	31	21
Interest	24	24	37	9	23	19	33	32	27
Ledger	5	10	7	14	7	8	12	7	8
Notes payable	12	16	36	10	22	21	35	30	16
Notes receivable	11	15	35	11	21	20	34	29	17
Note register		35	38		31	24			
Pay roll			31			17	41	27	
Partnership	36		40		32		38		30
Personal budget	21		44	6	1		4		23
Petty cash		36	26			3			
Profit and loss statement	27	5	10	18	12	34	8	8	1
Purchases journal	14	20	13	23	24	14	24	17	11
Purchases returns and allowances	13	18	18		26	15	15	23	26
Sales journal	16	19	17	21	25	10	28	18	13
Sales returns and allowances	15	17	27		27	11	16	24	25
Special column journals	32	26	12	22	29	29	26	20	29
Social security			30		37	18	41	26	40
Trial balance	18	12	8	7	11	31	17	11	9
Work sheet (six-column)	20	13	9					12	19

TABLE III (Continued)

Order of Presentation of Topics

	BOOKS								
	1	2	3	4	5	6	7	8	9
Work sheet (eight column)	31				17	33	18		
Work sheet (ten column)		30	22		30	36	32	34	36

An explanation of the table is found on Page Eight

for Secretaries and General Office Workers text is presented from the viewpoint of the general office worker's practical and daily recording activities, and not from the accountant's stand point. Likewise, in this latter textbook the fundamentals of bookkeeping are not presented until near the end of the course.

It is surprising to find two texts fail to mention the bookkeeping equation. Five topics -- the appointment book, combined cash journal, goodwill, petty cash, and graphs, were least mentioned. The introduction of the work sheet was another topic which the authors were not in accord. Five texts introduced the six-column work sheet while three started immediately with the eight-column one. One text used only the six and eight-column work sheets but omitted the ten-column. One text did not present the work sheet. Two texts presented the use of graphs to show that some business managers and proprietors require statistics in the form of

graphs from their accounting departments. These statistics are used for comparative purposes to show increases and decreases in assets, liabilities, and net profit. These same textbooks, likewise, illustrate various types of graphs that may be used.

Topics, as accruals, bad debts, ledger, debit, credit, accounts, business forms, and partnerships, were presented in much the same order in many of the textbooks. The balance sheet, banking services, discounts, adjusting entries, closing entries, and controlling accounts were topics which showed a wide distribution in their presentation.

None of the texts presented the topics in the same order. A few of the topics were presented at the same time in some of the textbooks, but they were either preceded or followed by different topics.

Space Devoted to Each Topic

The space allotment for the various topics in the bookkeeping textbooks is shown in Table IV. The numbers under the individual books columns, indicates the page allotment each textbook devoted to the various topics. In some instances where the content of a particular text was broken up or scattered throughout the book, each page was counted for the topic listed in the table. Fractional pages were not recorded until the sum of these fractional parts

TABLE IV

Space Devoted to Each Topic

Name of Topic	BOOKS								
	1	2	3	4	5	6	7	8	9
Accounts	3	7	8	3	5	3	4	2	4
Accounts payable	2	1	1	*1	1	1	2	1	1
Accounts receivable	1	1	1	*1	1	1	1	1	1
Accruals	1	2	6		5		3	2	3
Adjusting entries	2	4	8	1	2	3	9	3	3
Appointment book	*1		2			3			1
Bad debts		2	8				3	*1	2
Balance sheet	4	5	14	2	10	4	10	7	9
Banking services	12	10	8	9	21	8	10	8	16
Bookkeeping equation		2	2		2	5	1	*1	*1
Business forms (papers)	4	5	5	3	15	12	7	9	19
Cash journal	7	6	5	6	7	6	5	2	6
Cash register	*1		9				1	2	2
Classification of accts.	3	2	1		4		2	2	3
Closing entries	7	4	8	3	11	2	6	5	9
Combined cash journal			15						5
Controlling accounts			2	1	4	2	9	5	4
Corporation			7		7		5		5
Credit	2	2	3	1	1	2	3	1	2
Debit	2	2	2	1	1	2	1	1	1
Deferred charges <i>& Accruals</i>		*1	1			*1	2	2	
Depreciation	3	2	4	1	5	2	2	4	3

*Indicates not a full page devoted to that topic

TABLE IV (Continued)

Space Devoted to Each Topic

Name of Topic	BOOKS								
	1	2	3	4	5	6	7	8	9
Discounts	13	7	4	3	10	11	5	3	4
General journal	8	4	10	5	8	6	3	3	7
Goodwill	*1		*1				1		
Graphs		2				6			
Income tax (Federal)			3		7	2	10		2
Indorsements	1	1		*1	3	1	1	1	2
Interest	8	4	2	2	4	5	3	1	5
Ledger	9	10	19	5	14	6	22	4	8
Notes payable	3	1	1	2	2	3	2	3	3
Notes receivable	4	2	1	2	2	4	1	2	1
Note register		*1	2		2	2			
Partnership	2		5		6		6		3
Pay roll			4			2	3	2	
Personal budget	3		6	2	6		6		6
Petty cash		2	6			11			
Profit and loss statement	5	7	11	2	7	2	5	8	11
Purchases journal	1	4	4	1	4	2	4	1	4
Purchases returns and allow.	*1	*1	2		2	2	1	*1	1
Sales journal	1	2	3	1	3	2	3	1	3
Sales returns and allowances	*1	*1	2		2	2	1	*1	1
Special column journals	5	4	17	4	5	5	12	4	6
Social security			2		5	3	3	2	2

*Indicates not a full page devoted to that topic

See p. 19
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 in House

TABLE IV (Continued)
Space Devoted to Each Topic

Name of Topic	BOOKS								
	1	2	3	4	5	6	7	8	9
Trial balance	3	5	7	4	8	5	3	5	6
Work sheet (six-column)	3	3						2	8
Work sheet (eight-column)	3				6	4	5		
Work sheet (ten-column)		5	3		8	6	2	4	4

An explanation of the table is found on Page Eight

totaled a whole page. In cases where the space did not cover a whole page, it was so indicated in the table.

Only in a few instances was there a great difference in the space allotment of each topic. The topics showing the greatest variations were the balance sheet, discounts, interest, ledger, and special column journals. A great deal of space was devoted to the topic "banking services", varying from eight to twenty-one pages. The balance sheet, business forms, and ledger were other topics which received considerable space. Topics such as accounts payable, accounts receivable, credit, and debit were briefly discussed, but were in practical use throughout the texts.

The space allotment to the topics may not be a good criterion by which to judge the quality and value of bookkeeping textbooks, yet it does indicate to some extent the degree to which the author considered the topic of importance.

Books of Entry

Books of entry are commonly divided into two classes, books of original entry and books of final entry. Two common books of original entry are the general journal and the cash journal. They are called books of original entry because transactions are first entered in them, chronologically as they occur. The ledger is a book of final entry, because in it all debits and credits relating to the same account named are brought together, thus providing grouping of debits and credits by accounts. No attempt is made to limit this section to books of original entry and books of final entry, but to include all books of entry listed by each text. An attempt is made to show how many books of entry each textbook introduces and also a comparison to show the extent to which each text goes into the subject matter of recording transactions.

Table V shows the books of entry listed by the textbooks analyzed. The cash book, cash journal, columnar cash journal, general journal, ledger, purchases journal, and sales journal were listed by all texts. The columnar cash book was listed by all texts except one, while the general ledger was presented by seven of the texts. Two books of entry, the columnar sales book and the voucher register, were listed only once, and each by a different textbook. The columnar sales book has the same columns as a sales journal, with additional columns showing the distribution of the sales by departments. The voucher register is used for all classes of purchases, such

TABLE V

Books of Entry Used by Textbooks

Books of Entry	BOOKS								
	1	2	3	4	5	6	7	8	9
Cash book	1	1	1	1	1	1	1	1	1
Cash journal	1	1	1	1	1	1	1	1	1
Columnar cash book	1	1	1	1	1	1	1		1
Columnar cash journal	1	1	1	1	1	1	1	1	1
Columnar general journal			1				1		
Columnar sales book				1					
General journal	1	1	1	1	1	1	1	1	1
General ledger			1	1	1	1	1	1	1
Ledger	1	1	1	1	1	1	1	1	1
Note journal	1						1		
Purchases journal	1	1	1	1	1	1	1	1	1
Purchases returns journal						1	1		
Sales journal	1	1	1	1	1	1	1	1	1
Sales returns journal						1	1		
Voucher register		1							

An explanation of the table is found on Page Eight

as supplies, raw materials, and labor, as in the manufacturing business, and when properly supported by vouchers to prove the transactions. It is ruled with special columns, one column for each departmental purchase.

There were fifteen different books of entry listed by the texts. However, none of the textbooks included all fifteen books. The highest number listed was thirteen by one textbook while the lowest was seven.

Table VI shows the amount of space allotted to each book

TABLE VI
Space Devoted to Books of Entry

Books of Entry	BOOKS								
	1	2	3	4	5	6	7	8	9
Cash book	5	3	5	3	4	4	6	2	3
Cash journal	7	6	5	6	7	6	5	2	6
Columnar cash book	2	1	2	1	2	2	5		2
Columnar cash journal	3	3	12	3	3	3	6	4	4
Columnar general journal			3				1		
Columnar sales book				1					
General journal	8	4	10	5	8	6	3	3	7
General ledger			7	2	1	3	3	6	2
Ledger	9	10	19	5	14	6	22	4	8
Note journal	1						3		
Purchases journal	1	4	4	1	4	2	4	1	4
Purchases returns journal						1	3		
Sales journal	1	2	3	1	3	2	3	1	3
Sales returns journal						1	2		
Voucher register		2							

An explanation of the table is found on Page Eight

of entry. The numbers in the table represent the amount of space in terms of pages. There was no uniformity as to the amount of space devoted to each book of entry. The cash journal, which was presented by all texts, received seven pages represented the largest amount, while one textbook gave it only two represented the least. Other texts devoted various amounts ranging between two and seven pages. The ledger, another book listed by all texts, occupied twenty-two pages in one text, representing the greatest amount, while another used only four.

Auxiliary Books

An auxiliary book is a book used to contain details of transactions relieving the principal books from much explanatory matter. Table VII shows the auxiliary books found in the textbooks analyzed. Twenty-two auxiliary books were found. The largest number found in any text was eleven while two texts presented only two each.

The accounts receivable ledger and accounts payable ledger were presented most. One auxiliary book presented was termed the blotter. It is similar to an appointment book, except that it is used to record only certain kinds of things that happen. For example, certain records of a police department are made in a book of this kind. Several other auxiliary books were mentioned only once. Some books,

TABLE VII
Auxiliary Books Used

Auxiliary Books	BOOKS								
	1	2	3	4	5	6	7	8	9
Accounts payable ledger			1	1		1	1	1	
Accounts receivable ledger			1	1	1	1	1	1	1
Appointment book	1		1			1			1
Blotter	1								
Business budget			1				1		
Case docket			1			1			
Cash count sheet					1				
Check record					1	1			1
Check register		1							
Church pledge book							1		
Daily cash proof sheet					1		1		
Daily charge sheet					1	1	1		
Insurance policy register					1	1			
Individual earnings record						1	1		
Members' dues ledger							1		
Membership record book			1		1		1		1
Memorandum book			1		1				
Monthly budget			1						
Note register		1	1		1	1			
Patients record card					1		1		1
Petty cash book		1	1			1			
Receipt book					1		1		

An explanation of the table is found on Page Eight

actually serving the same purpose were listed by different names. For example, a book which is called the appointment book by one text; is called the day book in another; while others used both names. In such cases, these books were listed under one name, the name given it being determined by the number of times it is most used in the textbooks.

A determining factor as to why some of the texts presented more auxiliary books than others was found to be in the number of different types of business firms the textbook presented. An example of this would be that of a dentist. Some of the auxiliary books used by the dentist in his practice are the appointment book, receipt book, and patient record card. Other organizations, such as churches and social groups, also use several auxiliary books. The auxiliary books which these organizations use include the membership record book, memorandum book, and receipt book. The textbooks which include material for keeping books for organizations of this nature will undoubtedly present more auxiliary books.

Special Column Journals

This section presents the different columns used in the cash journal, sales journal, purchases journal, and the general journal. When added money columns are provided they are known as "special" journals or "columnar" journals.

Table VIII shows the various accounts or columns used in

TABLE VIII

Special Columns Used in Cash Journal

Names of Special Columns	BOOKS								
	1	2	3	4	5	6	7	8	9
Accounts payable			1	1		1	1	1	
Accounts receivable			1	1	1	1	1	1	
Cash credited	1	1	1	1	1	1	1	1	1
Cash debited	1	1	1	1	1	1	1	1	1
Discount on purchases	1	1	1	1	1	1	1	1	1
Discount on sales	1	1	1	1	1	1	1	1	1
Donations						1			
Employees income tax			1						
Expense			1	1		1		1	1
Fees for services									1
General ledger (credit)	1	1	1	1	1	1	1	1	1
General ledger (debit)	1	1	1	1	1	1	1	1	1
Interest expense	1						1		
Laundry									1
Net payments	1	1	1	1	1	1	1	1	
Net receipts	1	1	1	1	1	1	1	1	
Rent									1
Repairs									1
Sales			1					1	
Social security tax			1						
Sundry		1							
Supplied						1			

An explanation of the table is found on Page Eight

the cash journal. All texts presented at least a three-column cash journal. Seven textbooks introduced the four-column cash journal and one text presented a seven-column one.

The columns of the three-column cash journal were uniform in all texts. It consisted of the cash receipts and cash disbursements books. The columns of the cash receipts journal consist of the net cash, merchandise discount on sales, and the general ledger credit. The cash disbursements journal contained the net cash, merchandise discount on purchases, and general ledger debit columns. In the four-column cash journal the cash receipts journal consisted of the general ledger credit, accounts receivable credit, discount on sales, and net cash debit columns. The cash disbursements journal consisted of the general ledger debit, accounts payable debit, discount on purchases, and net cash credit columns. The seven-column cash journal illustrated in one of the texts was used for pay roll purposes as well as other business transactions. In addition to the columns mentioned in the four-column cash journal, it included salary expense, employees income tax, and social security tax columns.

In Table IX the special columns used in the general journal are shown. Two textbooks presented special columns in their general journal. The special columns used were -- the accounts payable, accounts receivable, and general ledger debit and credit. The remaining textbooks used the two-column general journal.

TABLE IX
Special Columns Used in General Journal

Names of Special Columns	BOOKS								
	1	2	3	4	5	6	7	8	9
Account debit	1	1	1	1	1	1	1	1	1
Account credit	1	1	1	1	1	1	1	1	1
Accounts payable			1				1		
Accounts receivable			1				1		
General ledger (credit)			1				1		
General ledger (debit)			1				1		

An explanation of the table is found on Page Eight

Tables X and XI show the special columns contained in the purchases and sales journals respectively. Three texts illustrated special columns in these journals. The special columns in these journals present a more detailed picture of what is purchased and sold. These columns show the items which are bought and sold.

It was found that the special columns used in the sales and purchases journals give a more complete picture of the transactions as they occur over a period of time. These special columns are a time-saving device and it places before the bookkeeper the entire picture of the transactions as they occur. This type journal can be used only by small businesses whose sales or purchases are limited to a few classes of

TABLE X

Special Columns Used in Purchases Journal

Names of Special Columns	BOOKS								
	1	2	3	4	5	6	7	8	9
Accounts payable							1	1	
Charge merchandise stock								1	
Cigars, tobacco		1					1		
Drugs		1							
Purchases	1	1	1	1	1	1	1		1
Restaurant							1		
Sodas		1							
Total	1	1	1	1	1	1	1	1	1

An explanation of the table is found on Page Eight

TABLE XI

Special Columns Used in Sales Journal

Names of Special Columns	BOOKS								
	1	2	3	4	5	6	7	8	9
Accounts receivable								1	
Carpets				1					
Cigars, tobacco			1						
Drugs			1						
Furniture				1					
Sales	1	1	1	1	1	1	1	1	1
Sodas		1							
Total	1	1	1	1	1	1	1	1	1

An explanation of the table is found on Page Eight

articles. It would be impossible for a large business whose purchases and sales consist of numerous types to maintain a separate column for each item on the journal.

Laboratory Material

The laboratory material presented in this section was considered from two angles -- the material used with the texts for daily assignments and the material used with the business practice set.

Table XII shows the materials used with the textbooks in daily assignments. It was found that not all texts provide laboratory material or workbooks to accompany their texts. Only three texts provided workbooks with the daily assignment material, while three provided progress guides which would enable the student to watch his progress throughout the course.

TABLE XII

Laboratory Materials

Types of Laboratory Materials	BOOKS								
	1	2	3	4	5	6	7	8	9
Practice set material		1	1		1		1	1	1
Progress guides		1	1						1
Student provides own material	1	1		1		1	1	1	
Workbooks			1		1				1
Teacher manual		1	1		1		1		
Tests		1	1		1		1		

An explanation of the table is found on Page Eight

The general appearance of the business practice set is presented in Table XIII. These practice sets were considered from three angles -- mechanical make-up and arrangement, books for recording transactions, and kinds of businesses presented. One textbook presented only one set while another presented five. Two texts presented sets which had to be purchased separately and contained the transactions, business forms and paper, various books or records, and with or without business forms and papers.

Business papers were optional in all cases. One text did not provide business papers with any of its practice sets. The number of transactions presented for each set was not uniform. The type of business organizations varied largely. Retail and wholesale businesses were presented the greater number of times. One textbook presented one practice set devoted entirely to keeping the books of a corporation. The books used to record transactions of the businesses varied somewhat. The cash, purchases, sales, and general journals were used in most of the practice sets. Other books varied according to the type and size of the business.

One textbook presented the business practice set in a somewhat different manner than the others. It continued the practice set through several chapters of the text. It began the set after the bookkeeping cycle had been completed. After the books of the set had been opened and transactions recorded and posted, a new chapter of the text was introduced bringing

TABLE XIII
Data of Practice Sets

Data	BOOKS								
	1	2	3	4	5	6	7	8	9
Number of sets in textbooks		2	3		3		5	1	3
FIRST SET PRESENTED									
Sets optional		*							
Business papers optional		*	*		*				*
Without business papers							*	*	
Set separate from textbook		*							
Number of transactions			74		29		27	20	31
Types of Businesses in Set									
Small mercantile		*							
Wholesale grocer			*						
Retail furniture					*				
Student aid fund							*		
Retail apparel shop								*	
Oil burner business									*
Books Used in Set									
Cash journal			*		*		*	*	*
Sales journal			*					*	*
General journal			*		*		*	*	*
Ledger					*		*		*
General ledger			*					*	
Accounts rec. ledger			*					*	
Accounts pay. ledger			*					*	

TABLE XIII (Continued)

Data of Practice Sets

[illegible]

TABLE XIII (Continued)

Data of Practice Sets

Data	BOOKS								
	1	2	3	4	5	6	7	8	9
Cash journal							*		
General journal							*		
Membership book							*		
Purchases journal							*		
Ledger							*		
Membership dues ledger							*		
Accounts rec. ledger							*		
Accounts pay. ledger							*		
FIFTH SET PRESENTED									
Set optional									
Business papers optional									
Without business papers							*		
Set separate from textbook									
Number of transactions							60		
Type of Business in Set									
Church records							*		
Books Used in Set									
Cash journal							*		
Ledger							*		
General journal							*		
Church pledge book							*		

An explanation of the table is found on Page Eight

in some new phase of bookkeeping; then it continued with this new material in mind in the practice set. It did this through several chapters, bringing in new material and then putting this new material in actual practice.

The purpose of the business practice set was to introduce the student to actual bookkeeping practice for some type of business. It also aimed to bring out and apply the principles of bookkeeping which had been presented to the student.

Business Papers

The ability of the bookkeeper to recognize and use the different types of business papers is an important part of every business concern. As Andruss has stated:

"The ability of the student to recognize business papers, either in blank form or when it is filled out, is the first problem of the teacher."⁶

Apparently the textbooks realized this fact because they discussed and illustrated several business forms for the students. Later they were incorporated into the practice sets.

Table XIV shows the business papers listed by each text. Five business papers -- the bank statement, the check, the deposit ticket, draft, and promissory note were presented by all textbooks. Invoices and the statement of accounts were presented by eight of the texts. Several forms were listed in only a few of the books. There were twenty-three different forms of business papers found in the texts analyzed. No text, however, listed all twenty-three forms. The largest

⁶Op. cit., p. 209.

TABLE XIV

Business Papers Used by Textbooks

Business Papers	BOOKS								
	1	2	3	4	5	6	7	8	9
Application money order blank							1		
Bank statement	1	1	1	1	1	1	1	1	1
Bill of lading	1	1			1	1	1		1
Cash register ticket			1		1				1
Check	1	1	1	1	1	1	1	1	1
Check record					1				1
Credit memorandum			1		1	1	1	1	1
Deposit ticket	1	1	1	1	1	1	1	1	1
Drafts	1	1	1	1	1	1	1	1	1
Income tax return blank					1	1	1		
Invoice		1	1	1	1	1	1	1	1
Merchandise inventory sheet			1		1				1
Money order				1		1	1		
Promissory note	1	1	1	1	1	1	1	1	1
Purchases order			1		1	1	1	1	1
Purchases requisition								1	
Receipt		1	1	1	1		1	1	1
Sales slip			1		1	1	1	1	1
Savings withdrawal form							1		
Shipping memorandum	1								
Signature card	1	1	1	1	1		1	1	
Statement of account	1	1	1	1	1	1	1	1	
Trade acceptance	1	1			1		1	1	

An explanation of the table is found on Page Eight

number found was eighteen which was listed by two textbooks, while two texts illustrated and discussed only ten.

The Zelliot-Leidner Bookkeeping text used business papers entirely with all of its three practice sets. An illustration of a business paper was presented with each transaction. From the illustration of the business paper, the student is to determine the entry and record the transaction. His ability to recognize the type of business paper will determine where the transaction is to be recorded. This type of practice will enable the student to recognize the different forms of business papers.

Types of Business Organizations

The three common types of business organizations are the sole proprietorship, partnership, and the corporation. The sole proprietorship is a business which is owned and managed by one person. It is usually limited to small retail businesses or shops. A partnership is a contract relation between two or more persons who combine their property, labor, and skill in a business, and who agree to share the profits and losses jointly. A corporation may be defined as an artificial person or being created by statute law and given many of the legal capacities of individuals, as the power to take, hold, and convey property, make contracts, sue and be sued, and the like. In a famous decision of the United States

Supreme Court, rendered in 1819, Chief Justice Marshal defined a corporation as:

"An artificial being, invisible, intangible, and existing only in contemplation of law."⁷

Table XV lists the types of business organizations presented by each textbook. Seven types of business organizations were presented. The sole proprietorship and retail organizations were most mentioned. The agency and manufacturing types of businesses were least mentioned.

The method of presenting these types of business organizations were fairly uniform. An introduction to the organization and method of keeping books were first presented. This was followed by transactions and financial statements used by these firms in actual business. The texts which presented the sole proprietorship, the partnership, and the corporation presented them in about the same way. The three organizations were defined and then compared to each other, with their advantages and disadvantages listed. The transactions and financial statements were then introduced and put into actual use. Zelliot-Leidner Bookkeeping gives the student a view of bookkeeping for a corporation by devoting an entire practice set to the use of the books of a corporation. A discussion of the general appearance of the textbooks will be presented in the following chapter.

⁷F. H. Elwell, E. A. Zelliot, H. I. Good, "Types of Business Ownership", Business Record-Keeping, (Chicago: Ginn and Company, 1941), p. 338.

TABLE XV
Types of Business Organizations

Business Organizations	BOOKS								
	1	2	3	4	5	6	7	8	9
Agency					1		1		
Corporation			1		1		1		1
Manufacturing firm							1		
Partnership	1		1		1		1		1
Retail business	1	1	1	1	1		1	1	1
Sole proprietorship	1	1	1	1	1	1	1		1
Wholesale business		1	1		1		1		1

An explanation of the table is found on Page Eight

CHAPTER IV

GENERAL APPEARANCE OF TEXTBOOKS

Pupil Aids and Illustrations

This section of the study is concerned with the material which will aid the student as he progresses through the bookkeeping course. Materials, such as discussion questions, written exercises, and summary of chapters, which will be helpful to the student were considered.

Table XVI shows the pupil aids which are listed by the texts analyzed. There were eight different pupil aids presented. All the textbooks listed written exercises. These exercises were presented throughout or at the close of each chapter. The material which was presented in the chapter was put into actual practice through these exercises. Seven texts presented discussion questions at the close of each chapter. These questions discussed the material of the chapter. Supplementary exercises were listed by six books and presented near the back of the text. Two texts presented material which it termed special exercises. This might be called supplementary exercises. These exercises were for students who are more advanced in their work than other members of the class, and may also be used for additional work. All the supplementary exercises were optional and were presented to coincide with the material in each chapter.

TABLE XVI

Pupil Aids and Illustrations

Pupil Aids and Illustrations	BOOKS								
	1	2	3	4	5	6	7	8	9
Arithmetic practice problems		1		1	1	1			1
Discussion questions	1	1	1	1	1		1		1
Penmanship practice						1			1
Summary of chapters		1	1			1	1		
Supplementary exercises	1	1	1	1	1		1	1	1
Typing tips						1			
Written exercises	1	1	1	1	1	1	1	1	1
Word and terms review						1	1	1	1

An explanation of the table is found on Page Eight

Arithmetic practice problems were listed by five of the textbooks. Simple problems in addition, subtraction, division, and multiplication were presented. Work on solving problems containing fractions were also stressed. The importance of using and solving correct amounts were shown by the presentation of this aid. Penmanship practice was presented by only two texts. These texts attempted to bring out the importance of writing legibly. They presented material for practice on words, phrases, and numbers.

Practical Bookkeeping for Stenographers and General Office Workers presented one aid which it termed "typing tips".

This aid presented information on typing to be used in bookkeeping. At the end of each chapter several suggestions on typing used in some phase of bookkeeping was presented. This information was then put into practice by actually doing it.

None of the texts presented all eight of the pupil aids. All textbooks presented at least three while two texts listed six.

General Style and Appearance of Textbooks

The style and form of the material as it appears in the textbooks is brought out in this section. The materials included are: number of illustrations; number of pages; illustrations in script; illustrations printed; diagrams; and picture illustrations.

Table XVII shows a comparison of the material as it is presented by each text. The number and type of illustrations show a wide range. The presentation of illustrations is an important part of the textbook. Whenever material is presented, its place and appearance in any book of entry may be illustrated, either by script or printed form thus giving the student a clearer view of that material. Showing an illustration in script, such as journal entries, gives the student an idea as to how the books will appear. Illustrations in printed form may not give the student a realistic picture of what is actually done in bookkeeping.

TABLE XVII

General Style and Appearance of Textbooks

Style of Textbooks and Types of Illustrations	BOOKS								
	1	2	3	4	5	6	7	8	9
Number of Illustrations	131	144	158	61	153	231	224	151	299
Number of pages in text	322	316	500	142	510	599	496	271	579
Diagrams	*	*				*		*	*
Illustrations in script	*	*	*	*	*		*	*	*
Illustrations printed		*	*	*	*	*	*	*	*
Picture illustrations	*		*		*	*	*		

An explanation of the table is found on Page Eight

Eight textbooks showed both the script and printed illustrations. One book showed only the script form of illustrations and one presented only the printed form.

Five textbooks presented illustrations with the use of pictures. One text showed the picture of a large bank when it introduced the chapter on banking services. This will give the student an idea about how large a business banking is. The use of diagrams was presented by five textbooks. The diagrams may be used to illustrate closing of the ledger, the distribution of profit and losses, and to show the expenses by departments. This gives the student a more complete picture of those phases of bookkeeping.

Zelliot-Leidner Bookkeeping illustrated business transactions on journal and ledger paper which consisted of lines drawn in green ink and the transaction recorded in black ink. This gave the appearance of these illustrations a striking effect. The other textbooks used red and black lined paper with the transactions recorded in black ink.

Terminology Used by the Textbooks

The names of some ledger accounts having the same meaning may be introduced by different names. These same ledger accounts may be given different names by different authors and bookkeepers in introducing and using these accounts. It is important that the student recognize these different names.

Table XVIII shows the titles having the same meaning but with different names. From the list of account titles presented by Selby⁸ it was found that five terms were presented with different names. In the presentation of the petty cash fund, two texts introduced it as petty cash while one listed it as the imprest fund.

The purchases returns and allowances and sales returns and allowances accounts were listed by six texts while two textbooks called them returned purchases and allowances and sales returns and allowances. One failed to mention them at all.

⁸P. O. Selby, "Differences in Accounts", The Teaching of Bookkeeping, (Chicago: The Gregg Publishing Company, 1947), pp. 95-96.

TABLE XVIII

Different Names of Account Titles

Name of Accounts	BOOKS								
	1	2	3	4	5	6	7	8	9
Discount on purchases	1		1		1		1		
Purchases discount		1		1		1		1	1
Discount on sales	1		1		1		1		
Sales discount		1		1		1		1	1
Purchase returns and allow.		1	1		1	1		1	1
Returned purchases and allow.	1						1		
Sales returns and allowances		1	1		1	1		1	1
Returned sales and allowances	1						1		
Petty cash fund			1			1			
Imprest fund		1							

An explanation of the table is found on Page Eight

The discount on sales and discount on purchases accounts were introduced by four books and five texts used the terms sales discount and purchases discounts. A summary of the analysis and recommendations for the selection of a first-year bookkeeping textbook is presented in the next chapter.

CHAPTER V

SUMMARY OF DATA AND RECOMMENDATIONS

Summary of Data

In the previous chapters the data collected from the nine bookkeeping textbooks were presented in the tables and an interpretation was given in connection with each table. From the data obtained the following conclusions are apparent:

1. The aims and objectives for teaching bookkeeping as given by these textbooks are numerous. No two textbooks listed all the same objectives. They all agree that their principal objective is to present the fundamental principles of bookkeeping necessary to give the student a good foundation whether it be for advanced study, employment in a moderate-sized business, or for personal use.

2. Five different methods of approach were used by the textbooks, namely, the account, balance sheet, equation, journal, and profit and loss approaches.

3. None of the textbooks presented all the topics in the same order, while others did not present them at all. Forty-eight important topics, leading to a sound foundation in bookkeeping, were used for the analysis. Some of the topics were presented in the early chapters of the textbooks, while others introduced them later.

4. The space allotment for each topic varied greatly. No topic received the same amount of space from all the textbooks.

5. There were fifteen books of entry presented by the textbooks. The cash journal, columnar cash journal, general journal, purchases journal, and sales journal were the books of entry presented by all the texts.

6. There were twenty-two auxiliary books introduced. Some of the textbooks presented more auxiliary books than others. The reason for this being that a greater variety of different businesses were presented by the textbooks.

7. The special column journals varied somewhat. All textbooks presented the three-column cash journal.

8. The laboratory material used with the textbooks differed greatly. Only three texts furnished workbooks, five furnished a teachers' manual, four presented accompanying tests, and three furnished progress guides.

9. The number of practice sets that accompanied the different textbooks varied from one to five. Business papers were optional in all cases, while two texts made no provision for them. The number of business transactions presented varied among the different sets. Two texts presented the transactions for the sets separately from the textbook and had them accompany the laboratory material. Several types of businesses were introduced in the different practice sets. The books of entry used by all sets were -- the cash journal,

sales journal, purchases journal, general journal, and ledger. Other books of entry were also presented, depending upon the type of business covered by the practice set.

10. Business papers, such as bank statements, credit memorandums, invoices, purchase orders, deposit tickets, and sales slips, were presented by all textbooks. Every text discussed and illustrated several forms.

11. There were several types of business organizations introduced. The texts discussing the sole proprietorship, partnership, and corporation presented them in about the same manner. The method and presentation of all types of business organizations were fairly uniform.

12. All textbooks presented at least three pupil aids and illustrations. Written exercises were presented by all textbooks. Some of the other pupil aids and illustrations presented were: arithmetic practice problems, discussion questions, penmanship practice, summary of chapters, typing tips, word and term review, and supplementary exercises.

13. The general style and appearance of the textbooks varied somewhat. The number of illustrations showed a wide range. Most of the books used both illustrations in script and printed form in presenting a more complete picture of the material being taught. A few texts used diagrams and picture illustrations to present a more realistic view.

14. A difference in terminology was found in the names of ledger accounts having the same meaning, but introduced

by different names. The accounts of this nature were -- discount on purchases, discount on sales, purchases returns and allowances, sales returned and allowances, and petty cash fund.

Recommendations

As a result of this study the researcher offers the following recommendations that may be of assistance in the selection of a first-year bookkeeping textbook.

1. The textbook needs to meet the general objectives which have been set for it.

2. The material presented should give the student a good foundation in bookkeeping, which will help him either personally, socially, or vocationally.

3. No one method of approach can be considered the best. Any approach that follows a logical sequence to the completion of the bookkeeping cycle would be satisfactory.

4. The language used in the presentation of material and the introduction to the exercises should be understandable to the student.

5. It would be better to have the illustrations in script so that they will give a more realistic appearance as to what is done in business.

6. A teachers' manual, tests, and other teaching aids that would be helpful should accompany the textbook.

7. A workbook should accompany the text. It will not

only provide inexpensive forms for use by the students in handling the problems and exercises, but also save time in drawing the various forms.

8. The exercises should not be long and drawn out, which will cause the student to lose interest.

9. Practice sets should be accompanied by bound books in which they are to be recorded and contain at least one set to be worked out with business papers.

10. Enough space should be provided in the textbooks for the presentation of business papers, and actual-sized illustrations should be presented to enable the students to become thoroughly familiar with them.

11. The print, ink, and paper should be of good quality. Small type, poor ink, and glare will cause undue eyestrain.

12. The binding and construction should be durable.

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