

A SURVEY OF CURRENT METHODS OF TEACHING
BOOKKEEPING AND ACCOUNTING USED BY OUTSTANDING
TEACHERS IN THE EASTERN UNITED STATES

by


Jessie Ray Hall


Thesis submitted to the Graduate Faculty of the
Virginia Polytechnic Institute
in candidacy for the degree of
MASTER OF SCIENCE
in
Business Education


APPROVED:

APPROVED:


Director of Graduate Studies


Head of Department


Dean of Applied Science and
Business Administration


Supervisor or Major Professor

August, 1951

Blacksburg, Virginia

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REPORT OF THE BOARD OF DIRECTORS
OF THE FEDERAL RESERVE SYSTEM
FOR THE YEAR 1951

Annual Report

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ACKNOWLEDGMENTS

The author wishes to express sincere appreciation for all contributions made by the following teachers and educators.

Florida:

Jonathan Holt, West Palm Beach; John Mangum, St. Petersburg; Dr. John H. Newman, Gainesville; and Albin Neuberg, Orlando.

Georgia:

Cameron Brumath, Collegeboro; James E. Colbert, Augusta; R. D. Cooper, Atlanta; Mr. Parker Liles, Atlanta; and Agnes Pittman, Macon.

Kentucky:

Ruth G. Mathes, Louisville; Dr. Vernon Musselman, Lexington; R. R. Richards, Richmond; and J. H. Sims, Lexington.

Maryland:

Roseetta A. Feldman, Baltimore; Edward Goldstein, Baltimore; and W. Alan Waltham, Baltimore.

New Jersey:

Charles Diognan, Fair Lawn; Mr. Herbert Freeman, Paterson; Gilbert J. Kahn, Newark; Louis C. Mumaw, Paterson; S. Ream, Orange; and Charles Templeman, Little Falls.

New York:

Abraham Pollach, New York; Clinton A. Reed, Albany; Dorothy

MRIJ 5-18-76

Robinson, Albany; Mildred Van Duser, Newburgh; and Franklin E. Werts,
Newark.

North Carolina:

Mary Giles, Greensboro; Harry Hendrick, High Point; George M. Joyce,
Greensboro; Dr. Vane T. Little John, Greensboro; and Tamar Lou Smith,
Durham.

Pennsylvania:

Earl A. Gehrig, Bloomsburg; John R. Hanbert, Harrisburg; Elmer
Hoffman, Harrisburg; Mary Pickles, Hollidaysburg; and J. Robert VonBrach,
Pottstown.

South Carolina:

Maria Oulp, Rock Hill; Elsie Etheredge, Columbia; Eleanor Patrick,
Chester; and John Whitmore, Columbia.

Tennessee:

Louis Johnson, Jr., Cockeville; Edith King, Alcoa; Frank Tannenwitz,
Johnson City; and George Wagoner, Knoxville.

Virginia:

S. G. Andrews, Blacksburg; John Arnold, Richmond; E. P. Burnshin,
Lynchburg; James C. Hall, Blacksburg; Dr. Harry Huffman, Blacksburg;
Sylvan Lee, Richmond; Louise Moses, Norfolk; H. W. Sanders, Blacksburg;
London Saunders, Harrisonburg; and Arthur L. Walker, Richmond.

West Virginia:

G. A. Danford, Wheeling; Lloyd Edward, Charleston; Melville Gill,
Huntington; and Thomas H. Smith.

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CHAPTER I

THE PROBLEM

Need for the Study

Teachers are constantly confronted with the problem of how to present the subject matter of a course so that it can be easily and clearly understood by students. This problem may be especially difficult in a technical subject such as bookkeeping and accounting. Resourceful teachers of bookkeeping and accounting experiment with many methods of presentation and use most frequently those which produce the best results. Thus, the classroom becomes the laboratory in which successful teaching methods are developed. It is hoped that other teachers will be able to profit by the experience of this select group.

Purpose of the Study

The two primary purposes of this study were:

1. To determine the current methods of teaching bookkeeping and accounting which are being used by outstanding teachers in the eastern United States.
2. To develop a series of recommendations showing how bookkeeping and accounting may best be taught.

The research presented in this thesis was concerned first with finding out how outstanding teachers of bookkeeping and accounting teach the course so that it has meaning and usefulness to the students. The second purpose of the study was based upon the need for more

effective teaching of bookkeeping and accounting. The recommendations were designed to give the classroom teacher some ideas which may prove helpful in making revisions in their methods of teaching so that the instruction will be more effectual.

Introduction to Procedures

In conducting this study, existing literature on current methods of teaching bookkeeping and accounting was reviewed. From this review, a questionnaire was prepared and sent to fifty-eight outstanding teachers who were selected by the state supervisor of business education or some outstanding business educator in twelve eastern states. Data presented in Chapter IV were taken from forty-one returned questionnaires.

Delimitations

The area covered in this study was made up of twelve eastern states. They were: Tennessee, Kentucky, Virginia, West Virginia, North Carolina, South Carolina, Georgia, Florida, Maryland, Pennsylvania, New York, and New Jersey.

The study was further delimited to five outstanding teachers of bookkeeping and accounting in each of the twelve states. Four of the five were high school teachers and one was a college teacher. Since the purpose of the study was to identify only the better methods of teaching, it was considered wise to question only outstanding teachers. Also, since the major emphasis was on the teaching of elementary bookkeeping and accounting, a majority of the teachers chosen were high school

teachers.

Definitions

For the purpose of this study, the following are given as definitions of terms:

The term bookkeeping and accounting is used to designate a single course dealing with the keeping of financial records and the preparation of financial reports. When bookkeeping is used alone it has the same meaning as the compound term.

Outstanding teacher is the designation given to a teacher who, in the opinion of the state supervisor or some other leading business educator in the state, has displayed superior teaching effectiveness.

Teaching method may be defined as a procedure through which student understandings, appreciations, knowledges, and skills are developed.

CHAPTER II

REVIEW OF LITERATURE

Introduction

Literature in the field of bookkeeping and accounting was searched in an effort to find information relating to methods of teaching this course. The results of this search are given here.

Literature on Bookkeeping and Accounting Systems

Harold Boyach¹ has discussed briefly the development of the various systems of bookkeeping and accounting as we know them today. At first crude and incomplete loose sheets of paper were used to record the amounts due from debtors. These loose sheets were replaced by the daybook. The latter also proved to be inadequate because it was a sole record. Individual accounts were hard to find and many errors were made because the wrong account was marked paid or charges were not recorded. Next came the single entry system which consisted of the daybook and an additional book called the ledger. However, the single entry system did not tell the full story of all business transactions, and the double entry system was devised. This double entry system of bookkeeping still forms the basis of our modern accounting systems.

¹Boyach, Harold, "The Application of Machine Methods to the Field of Accounting," Monograph 62, South-Western Publishing Company, Cincinnati, Ohio, April, 1945, pp. 8-9.

Literature on Methods of Teaching

Ten methods of teaching bookkeeping and accounting described by Paul O. Selby² are presented here.

Teacher-Inspector Method. This method consists of the teacher playing the roll of foreman and inspector of production in the bookkeeping classroom. Since the instructions in the textbook are presumed to be complete the teacher simply tells the students to do everything the book says to do. If a question arises the teacher merely points out where the answer can be found in the book. The main function of the teacher is to approve or disapprove the work that is handed in by the student.

The above description of the teacher-inspector method served as a basis for the following question presented to the selected teachers:

Do you answer students' questions by pointing out where to find the answers in the textbook?

Project Method. In this method a master assignment schedule is prepared at the beginning of the course, and each student is expected to move from one assignment to another as rapidly as he can. When

²Selby, Paul O., The Teaching of Bookkeeping, The Gregg Publishing Company, Business Education Division, McGraw-Hill Book Company, Inc., New York, New York, May, 1949, pp. 216-228.

difficulties arise the teacher gives as much individual help as he thinks necessary. Some group instruction may be desirable if the same questions are asked frequently by several students.

Consideration of the project method led to the following question in the questionnaire:

Do you assign projects from a master schedule and let the students progress at their own rates?

Recitation Method: This method usually consists of oral reports of what the students have learned about the daily lesson. The students are expected to read their lessons and to prove that they have done so by giving oral recitations in response to questions from the teacher.

The following question grew out of the recitation method discussed above:

Do you use short oral questions and answers to see if the students have prepared their lessons?

Simulated-Business Method. This method attempts to bring actual life situations into the classroom. The students may be organized into groups of business institutions. One group operates a bank; one a grocery store; another a manufacturing concern, and so on. Records are kept for each of these businesses.

To determine the extent to which the simulated-business method is being used, the teachers were asked the following question:

Do you use a variety of practice-sets in your class at one time?

Actual-Business Method. Real life situations may be used as a teaching device through this method. The bookkeeping class actually takes over the record-keeping activities of real businesses such as the school cafeteria, school publications, and the like.

The actual-business method was presented in the questionnaire as follows:

Do your students actually perform the bookkeeping activities of the school clubs, cafeteria, sale of books, concession stands, etc.?

Lecture Method. The lecture method attempts to present the lesson through talks by the teacher. The ear is the chief sense organ through which information is imparted to the students.

The questionnaire version of the lecture method follows:

Do you use the lecture as a means of presenting textbook facts to the students?

Reports on Supplementary Reading. Students may be given reading assignments in bookkeeping and accounting textbooks, magazines, and reports which may be found in the school library, public library, or business establishments in the community. The students may then give oral or written reports on their findings.

The following is the questionnaire presentation of the above

discussion of reports on supplementary reading:

Do you have your students present oral or written reports on supplementary reading?

Investigations. As additional supplementary work, groups or individuals may be asked to investigate the bookkeeping practices in the local businesses. The findings may be reported orally to the other members of the class.

From the foregoing discussion of student investigations, the teachers were asked the following in the questionnaire:

Do you send individuals or groups of students to local businesses to investigate the bookkeeping practices?

Do you assign projects or work to small groups to be done cooperatively?

Short, Unexpected Tests. Short tests may be used without previous warning as a means of determining whether students have prepared their daily lessons. The theory is that such a device motivates students to do their best work at all times.

The short, unexpected-tests method was presented in the questionnaire as follows:

Do you use very short tests frequently and unexpectedly?

Recitation Development. Skillful teachers may sometimes direct class discussions in such a way that students develop the reason for the practices advocated and the positive statements made by textbook authors. Thus, the students know what to do and why they do it.

The teachers were asked the following question, which was based on recitation development:

Do you guide group discussions so that student reasoning is used to develop an understanding of the lesson?

Herbert A. Tonne, et al.³ describes another method of teaching bookkeeping which may be used in many communities.

Apprenticeship Method. A bookkeeper in business may train his own assistant, who has been recruited from the clerical staff of the office. For example, the former office boy may begin by keeping a record of sales. He is then taught another step, and the process continues until he becomes a regular bookkeeper.

The modern concept of the apprenticeship method is termed work

³Tonne, Herbert A.; Popham, Estelle L.; Freeman, M. Herbert, Methods of Teaching Business Subjects, The Gregg Publishing Company, Business Division, McGraw-Hill Book Company, Inc., New York, New York, September, 1949, p. 246.

experience; therefore, it formed the basis for the following question to the teachers:

Do you arrange with business firms, professional people, or farmers in the community to have your students gain real work experience in bookkeeping?

Integrated Practice-sets. Cormi J. Odell⁴ describes an integrated practice set in which ten students open ten sets of books on the same day. Each is in charge of a set of books for a different type of business. Each buys, sells, borrows, and the like from the others. This process is continued until the close of the fiscal period.

The description of the integrated practice set helped to formulate the following question:

Do you use a variety of practice-sets in your class at one time?

Realistic Bookkeeping. Dick Mount⁵ recently discussed realistic bookkeeping in the following manner:

⁴Odell, Cormi J., "An Intergrated Practice Set in Bookkeeping," The Balance Sheet, South-Western Publishing Company, Cincinnati, Ohio, Vol. XXXII, No. 7, March, 1951, p. 304.

⁵Mount, Dick, "Realistic Bookkeeping--Bridging the Gap Between Theory and Practice", The Balance Sheet, South-Western Publishing Company, Cincinnati, Ohio, Vol. XXXII, No. 5, January, 1951, p. 209.

"The high school bookkeeping teacher then has three important community resources that he can use to help him in bridging the gap between theory and practice.

1. The actual use of forms and records that are used in the businesses in the community and instruction in the actual practices of these business offices....
2. The appreciation of the students in his classroom--interpreting the problems in bookkeeping from the background of the students' actual interests, experiences, and present knowledge.
3. Using the services of men and women from the business offices of the community...."⁶

Munt's discussion of realistic bookkeeping suggested the following questions for the questionnaire:

Do you supplement your teaching with actual business practices and records that are being used in the community?

Do you use the common business experiences of the students to illustrate some of the bookkeeping topics?

Do you send individuals or groups of students to the local businesses to investigate the bookkeeping practices?

Cooperative Work. C. J. Terill⁷ while speaking of the bookkeeping student says,

⁶Ibid., p. 209.

⁷Terill, C. J., "A Device for Checking Bookkeeping Exercises", Memorandum 62, South-Western Publishing Company, Cincinnati, Ohio, April, 1945, p. 25.

"In making his preparation for the next day's work, he should feel that he is at liberty to obtain aid from the textbook and from his associates—particularly in properly solving those parts of the exercise which give him trouble. It follows from this proposition that the exercises and sets are devices for teaching rather than a measure of the student's ability to do a particular piece of work".⁸

From the above quotation by Terill, the following question was developed for the questionnaire:

Do you insist that students work absolutely independently on practice-sets and problems?

Team Method. Hamilton L. Foxmer⁹ suggests a team method for working practice-sets. Under his plan one member of the team might keep the cashbook, another the general journal, another the sales ledger, and the like. The members of the team may rotate frequently so that each student gets the experience of keeping the other books. This process is continued until the close of the fiscal period, and the group cooperates in making the statements and closing the books. Before going on to the next fiscal period the team repeats the same practice-set, this time striving to cut down on the time required to complete the set. A third working of the set may prove beneficial in many cases.

⁸Ibid., p. 25.

⁹Foxmer, Hamilton L., "Practice Set in Modern Bookkeeping Teaching", Monograph 62, South-Western Publishing Company, Cincinnati, Ohio, April, 1945, p. 37.

Forkner's plan was used to develop the following questions which were presented to the teachers:

Do you divide your class into small groups so that they can work cooperatively on problems and practice-sets?

Do the students rotate at each task?

Practice-Set Keys. Harvey A. Andruss¹⁰ suggests that many of the shortcomings of the practice-set may be corrected if teachers will work the sets out before presenting them to students.

The foregoing suggestion by Andruss formed the basis for the following question in the questionnaire:

Do you work out your own practice-set for use as a key?

Good Teacher Characteristics. Forkner¹¹ lists a number of characteristics of a good bookkeeping teacher which are summarized as follows:

1. The successful teacher knows about and acquaints his students with initial job requirements in his community.
2. The successful teacher keeps informed about business practices

¹⁰Andruss, Harvey A., Ways to Teach Bookkeeping and Accounting, South-Western Publishing Company, Cincinnati, Ohio, 1943, pp. 196-197.

¹¹Forkner, Hamden L., "The Characteristics of Good Bookkeeping Teaching Practices," Monograph 62, South-Western Publishing Company, Cincinnati, Ohio, April, 1945, pp. 17-21.

and systems so that his teaching will be based upon actual knowledge rather than on theoretical knowledge.

3. The classroom of the successful teacher has the appearance of a business office.

4. The good bookkeeping teacher emphasizes the fundamental skill of handwriting.

5. The successful teacher begins his instruction with simple ideas which are closely related to the common experiences of the students.

6. The successful teacher brings actual bookkeeping practice into the classroom by making use of every available opportunity around the school.

7. The successful teacher makes sure that his students gain work experience while carrying on their school work.

8. The good teacher sees that there is no time lost in getting the class under way and that no time is lost at the end of the period by students beginning to get ready to leave the classroom several minutes before the period ends.

9. The class of the good teacher functions well regardless of whether he is present in the room during every minute of the period.

10. The good teacher does not depend upon the "key" to locate the students' error or to solve their problems.

11. The successful teacher uses bookkeeping situations to teach students about problems of the consumer, of the taxpayer, of the owner of a business, of the ethics of busi-

ness, of the relationships between the worker and his employer, of the relationship between the employee and his fellow employee....¹²

12. The good teacher stresses the importance of the accuracy which bookkeeping records require.

13. The successful teacher makes sure that every student knows why he is taking bookkeeping and what the subject proposes to prepare him for.

14. The good teacher uses as many devices as he can to make sure that his students measure up to employment standards.

The questionnaire contained the following questions, which were developed from Foxner's characteristics of a good bookkeeping teacher:

Do you acquaint your students with initial job requirements in your community?

Do you discuss with your students the bookkeeping systems of the businesses in your community?

Do you supplement your teaching with actual business practices and records that are being used in the community?

Do you operate the class in an office-like manner?

Do you use a special technique for teaching hand-

¹²ibid., p. 30.

writing skill in bookkeeping?

Do you use the common business experiences of the students to illustrate some of the bookkeeping topics?

Do your students actually perform the bookkeeping activities of the school clubs, cafeteria, sale of books, concession stands, etc.?

Do you arrange with business firms, professional people, or farmers in the community to have your students gain real work experience in bookkeeping?

Do you have your students begin work and stop exactly on time just as they would do in a well-managed office?

Does your class function equally well whether you are present or not during every minute of the period?

Do you use the practice-set key cooperatively with the students?

Do you relate the bookkeeping situations which you are teaching to problems of the:

- a. Consumer?
- b. Taxpayer?
- c. Owner of a business?
- d. Ethics of business?

e. Relationship between the worker and his employer?

f. Relationship between the employee and his fellow employee?

Do you use a special technique in stressing the accuracy required in bookkeeping records?

Can all of your students tell why bookkeeping will be of value to them?

Do you use such devices as the National Clerical Ability Test to make certain that your students measure up to employment standards?

Audit Method. Raymond H. Scott¹³ describes a plan for having two students exchange practice-sets and audit or grade each others sets. When he receives the auditor's report the owner proceeds to make the necessary corrections in his set.

The questionnaire version of the student audit follows:

Do you have students audit or grade other students' problems?

¹³Scott, Raymond H., "Auditing Bookkeeping Sets", Monograph 62, South-Western Publishing Company, Cincinnati, Ohio, April, 1945, p. 34.

Visual Aids. Paul A. Carlson¹⁴ states that, "There is almost no limit to the variety of visual aids that may be used effectively by the teacher of bookkeeping". A list of such aids might include; the opaque projector, motion pictures, slide films, wall charts, classroom exhibits of actual business papers, and the blackboard.

The following questions in the questionnaire grew out of Carlson's suggestions.

Do you use the blackboard for demonstrations?

Do you use the opaque projector?

Do you use slide films?

Do you use wall charts?

Do you use classroom exhibits, such as actual invoices, sales slips, checks, shipment forms, etc.?

¹⁴ Carlson, Paul A., "Suggested Methods of Teaching Bookkeeping", Monograph 62, South-Western Publishing Company, Cincinnati, Ohio, April, 1945, p. 7.

CHAPTER III

PROCEDURES FOR COLLECTING DATA

Preparation of the Questionnaire

The first step in collecting the data for this study was to prepare a questionnaire. A study of existing literature in the field of bookkeeping and accounting was made in order to identify as many as possible of the established methods of teaching the course. Each method found was summarized and recorded on index cards. From the information thus recorded the questionnaire was developed. These questions were then reviewed by a number of experienced teachers and suggested alterations were made. This revised questionnaire was typed on four stencils, duplicated, and made ready for mailing. A copy of the final form may be found in Appendix B.

Selection of the Teachers to Whom the Questionnaire Was Sent

From professional publications a list was made of the state supervisor or leading business educator in each of the twelve states. A letter was sent to each person on the list asking for the names and addresses of four outstanding high school teachers and one outstanding college teacher of bookkeeping and accounting. A form for listing the desired information and a self-addressed, stamped envelope were included. A copy of the letter and the form may be found in Appendix A.

Submission of the Questionnaire

When the names and addresses had been received from each state a personal letter, the questionnaire, and a self-addressed, stamped envelope were sent to each teacher on the supervisors list. The total group consisted of twelve college teachers and forty-six high school teachers. The final list of high school teachers fell two short of the anticipated forty-eight because the state of Tennessee supplied the names and addresses of only two teachers. A sample copy of the letter which accompanied the questionnaire may be found in Appendix B.

Summarization of the Data

As the questionnaires were returned the data were tabulated in four major groups with sub-groups as follows. The number in the parenthesis is the original questionnaire number.

I. TEXTBOOK AND APPROACH

1. What textbook do you use? (1)
2. Do you use the approach presented in the textbook? (2)
3. If you do not use the approach presented in the textbook, briefly describe the one you use. (3)

II. QUESTIONNAIRE ITEM II, 1 THROUGH 26

A. Extent to Which Outstanding Teachers Use Cooperative Group work in Instruction

1. Do you assign projects or work to small groups to be done cooperatively? (2)
2. Do you assign two or more students to a practice-set to

do it cooperatively? (4)

3. Do you guide discussions so that student reasoning is used to develop an understanding of the lesson? (6)
4. Do you have the students audit or grade other students problems? (11)

B. Extent to Which Outstanding Teachers Use a Business-Like Operation of the class in Instruction

1. Do you operate the class in an office-like manner? (3)
2. Do you have your students begin work and stop exactly on time just as they would do in a well-managed office? (23)
3. Does your class function equally well whether you are present or not during every minute of the period? (24)

C. Extent to Which Outstanding Teachers Use Community Resources in Instruction

1. Do you use the common business experience of the students to illustrate some of the bookkeeping topics? (1)
2. Do you send individuals or groups of students to the local businesses to investigate the bookkeeping practices? (5)
3. Do you have your students present oral or written reports on supplementary readings? (7)
4. Do your students actually perform the bookkeeping activities of the school clubs, cafeteria, sale of books, concession stands, etc.? (14)
5. Do you discuss with your students the bookkeeping systems of the businesses in your community? (16)

6. Do you acquaint your students with initial job requirements in your community? (20)
 7. Do you supplement your teaching with actual business practice and records that are being used in the community? (21)
 8. Do you arrange with business firms, professional people, or farmers in the community to have your students gain real work experience in bookkeeping? (22)
- D. Extent to Which Outstanding Teachers Use Visual Aids in Instruction
1. Do you use classroom exhibits, such as actual invoices, sales slips, checks, shipment forms, etc.? (10)
 2. Do you use wall charts? (12)
 3. Do you use the blackboard for demonstrations? (13)
 4. Do you use slide films? (15)
 5. Do you use motion pictures? (19)
 6. Do you use the opaque projector? (26)
- E. Extent to Which Outstanding Teachers Use Related Bookkeeping Problems in Instruction
1. Do you relate the bookkeeping situations which you are teaching to problems of the: (25)
 - (a) Consumer?
 - (b) Taxpayer?
 - (c) Owner of a business?
 - (d) Ethics of business?

- (e) Relationship between the worker and his employer?
- (f) Relationship between the employee and his fellow employees?

F. Extent to Which Outstanding Teachers Use Traditional Methods in Instruction

1. Do you answer students' questions by pointing out where to find the answers in the textbook? (8)
2. Do you use very short tests frequently and unexpectedly? (9)
3. Do you use short oral questions and answers to see if the students have prepared their lessons? (16)
4. Do you use the lecture as a means of presenting textbook facts to the students? (17)

III. QUESTIONNAIRE ITEM II, 27 THROUGH 34

A. Extent to Which Outstanding Teachers Use Cooperative Group Work in Instruction

1. Do you insist that students work absolutely independently on practice-sets and problems? (30)
2. (a) Do you divide your class into small groups so that they can work cooperatively on problems and practice-sets? (34)
- (b) Do the students rotate at each task? (34)

B. Extent to Which Outstanding Teachers Use the Practice-set Key in Instruction

1. Do you use the practice-set key cooperatively with the

students? (29)

2. Do you work out your own practice-set for use as a key? (31)

C. Extent to Which Outstanding Teachers Use Miscellaneous Methods in Instruction

1. Can all of your students tell why bookkeeping will be of value to them? (27)
2. Do you use a variety of practice-sets in your class at one time? (28)
3. Do you assign projects from a master schedule and let the students progress at their own rates? (32)
4. Do you use such devices as the National Clerical Ability Test to make certain that your students measure up to employment standards? (33)

IV. QUESTIONNAIRE ITEM II, 35 THROUGH 37

Extent to Which Outstanding Teachers Use Additional Teaching Techniques in Instruction

- A. Do you use a special technique for teaching handwriting skill in bookkeeping? If so, briefly explain it. (35)
- B. Do you use a special technique in stressing the accuracy required in bookkeeping records? If so, briefly explain it. (36)
- C. You undoubtedly know of one or more teaching practices with which you have had great success. Briefly describe the one with which you have had the best results. (37)

The study of bookkeeping and accounting may begin with study of any of the major phases of the bookkeeping cycle. The only purpose of the first section of the questionnaire was to find out if these teachers use the same starting point as the author of the textbook which they use. Therefore, it was treated separately in tabulating the data.

Questions 1 through 26 were designed to be checked according to frequency of use. For that reason they were treated as a separate section in the analysis. In order to facilitate summarization of the data, these items were broken down into groups of related methods.

Since questions 27 through 34 were answered "yes" or "no", they were placed in a separate group. They were also broken down into groups of related methods similar to those used for questions 1 through 26.

Questions 35 through 37 were treated as a fourth group because they provided for comments from the teachers.

Completed questionnaires were received from six college teachers and thirty-five high school teachers. After a period of eight weeks in which no more returns were received, final tabulations were made. The tables in the following chapter were constructed from these totals.

CHAPTER IV

ANALYSIS OF THE DATA

The data collected in this study were summarized in four major groups as mentioned in the previous chapter. They were: the textbook and approach, questionnaire item II, 1 through 26, questionnaire item II, 27 through 34, and questionnaire item II, 35 through 37. The summarization of the first group has been presented briefly below. The second group was summarized in six tables. In constructing these tables, an answer of "yes" was placed in the center of the table. Such an answer was not intended, but they were given. The assumption made was that respondents probably would distribute themselves uniformly over the choices had they been required to provide an answer other than "yes". Therefore, the "yes" was placed in the center of the table. Since a "no" answer indicated the practice was never used, it was placed at the left of the table. The third group was summarized in three tables. Comments from the fourth group were treated separately.

Textbook and Approach

Twenty-nine of the teachers questioned use the same textbook. The remaining twelve use a total of seven different textbooks. Thirty-five of the forty-one use the same approach as the textbook. The remaining six stated that some variations were made from the textbook approach.

Questionnaire Item II, 1 Through 26

Extent to Which Outstanding Teachers Use Cooperative Group Work in Instruction. Table 1 presents data indicating that most of the teachers do not frequently assign projects or work to be done cooperatively in small groups. Only three use this method more than once a week, and only fifteen use it as often as once a month. Twelve of the teachers do not use it at all. Thirty-one of the teachers never assign two or more students to do a practice set cooperatively. Seven make such an assignment once a year, while ten employ this method once a year or more. Thirty-one of the teachers frequently use student reasoning to develop an understanding of the lesson. Twenty-five of them use this practice more than once a week; however, there were none who never use it. Over half of the teachers have students audit other students' problems as often as once a month. Twelve never use the student audit.

Only method number three in the table is used very frequently.

Extent to Which Outstanding Teachers Use A Business-Like Operation of the Class in Instruction. Table 2 presents data indicating that twenty-two teachers operate their classes in an office-like manner more than once a week. Six never follow this practice. Twenty-one of the teachers have their students begin and stop work exactly on time more often than once a week. Eleven never follow this practice. Only seven of the teachers said that their classes do not function equally well whether they were present or not during every minute of the period. Thirty-four of them indicated that their classes do function well, to some extent, when they are not present.

TABLE 1

Extent to Which Outstanding Teachers Use Cooperative Group
Work in Instruction

(From Questionnaire Item II, 1 Through 26)

Question	Number of Teachers Answering						
	No	Once A Year	Twice A Year	Yes ^a	Once A Month	Once A Week	More Than Once A Week
1. Do you assign projects or work to small groups to be done cooperatively? - - -	12	4	6	4	5	7	3 ^b
2. Do you assign two or more students to a practice-set to do it cooperatively? -	21	7	0	1	1	0	1
3. Do you guide group discussions so that student reasoning is used to develop an understanding of the lesson? - - - - -	0	0	1	9	0	6	25
4. Do you have the students audit or grade other students' problems? - -	12	0	2	5	8	9	5

^a1 number of the teachers wrote the anomalous response of "yes" when a check mark was desired. See page 36 for discussion of the treatment of the "yes" response.

^bThe total of this line, adding horizontally, is forty-one, representing the total number of respondents. Such is true of the horizontal lines in all other tables.

TABLE 2

Extent to Which Outstanding Teachers Use A Business-Like
Operation of the Class in Instruction

(From Questionnaire Item II, 1 Through 26)

Question	Number of Teachers Answering						
	No	Once A Year	Twice A Year	Yes	Once A Month	Once A Week	More Than Once A Week
1. Do you operate the class in an office-like manner?	6	1	1	7	2	2	22
2. Do you have your students begin work and stop exactly on time just as they would do in a well-managed office? - - - -	11	1	1	6	0	1	21
3. Does your class function equally well whether you are present or not during every minute of the period?	7	0	0	18	1	2	13

All three methods listed in Table 2 are used frequently.

Extent to Which Outstanding Teachers Use Community Resources in

Instruction. Table 3 presents data indicating that a total of thirty-three teachers use the common business experiences of the students to illustrate some of the bookkeeping topics at least once a week. Twenty-five use this method of presentation more than once a week. Only one does not use it. There were twelve teachers who do not send individuals or groups of students to local businesses to investigate the bookkeeping practices. Twenty-nine send students to make investigations once a year or more. A total of eighteen never have their students present written or oral reports on supplementary readings, while the remaining twenty-three use this activity some time during the year. A total of twenty-three have their students actually perform the bookkeeping activities of the school clubs, cafeteria, sale of books, concession stands, and the like. Eighteen do not use this teaching method. Twenty-five teachers frequently discuss with their students the bookkeeping systems of their community. Only one never mentions them. Forty of them at some time or other acquaint their students with initial job requirements in their community while only one never does it. Twenty-two of the teachers supplement their teaching with community business records and practices as often as once a month. Six do not draw upon these community resources. Twenty-three do not provide for work experience for their students while the remaining eighteen do at some time or other.

Items 1, 4, 5, 6, and 7 in Table 3 are used frequently while 2, 3, and 8 are used infrequently.

TABLE 3

Extent to Which Outstanding Teachers Use Community Resources
in Instruction

(From Questionnaire Item II, 1 Through 26)

Question	Number of Teachers Answering						
	No	Once A Year	Twice A Year	Yes	Once A Month	Once A Week	More Than Once A Week
1. Do you use the common business experiences of the students to illustrate some of the bookkeeping topics? - - - - -	1	0	1	3	3	8	25
2. Do you send individuals or groups of students to the local businesses to investigate the bookkeeping practices? - - - - -	12	7	14	5	2	0	1
3. Do you have your students present oral or written reports on supplementary readings? - - - - -	18	3	4	6	8	0	2
4. Do your students actually perform the bookkeeping activities of the school clubs, cafeteria, sale of books, concession stands, etc.? - - - - -	18	0	0	6	3	0	14
5. Do you discuss with your students the bookkeeping systems of the businesses in your community? - - -	1	0	1	8	6	7	18

TABLE 3 (continued)

Extent to Which Outstanding Teachers Use Community Resources
in Instruction

(From Questionnaire Item II, 1 Through 26)

Question	Number of Teachers Answering						
	No	Once A Year	Twice A Year	Yes	Once A Month	Once A Week	More Than Once A Week
6. Do you acquaint your students with initial job requirements in your community? - - - - -	1	0	4	9	9	8	10
7. Do you supplement your teaching with actual business practices and records that are being used in the community? - - - - -	6	1	5	7	10	1	11
8. Do you arrange with business firms, professional people, or farmers in the community to have your students gain real work experience in bookkeeping?	23	6	5	6	0	0	1

Extent to Which Outstanding Teachers Use Visual Aids in Instruction.

Table 4 presents data indicating that a total of forty teachers exhibit actual business papers in the bookkeeping classroom. Thirty-two of them use such exhibits once a month or more. Fifteen use wall charts while twenty-six never use them. Almost all teachers use the blackboard for demonstrations more than once a week. Slide films and the opaque projector are used only occasionally by a few teachers and never by the majority. Motion pictures are used at least once a year by twenty-three of them.

Items 1 and 3 in the table are used frequently by a majority of the teachers.

Extent to Which Outstanding Teachers Use Related Bookkeeping Problems

in Instruction. Table 5 presents data indicating that almost all of the teachers questioned at some time or other attempt to relate bookkeeping situations to problems of the consumer, the taxpayer, and the owner of a business; to the ethics of business, the relationship between the worker and his employer, and the relationship between the employee and his fellow employee. Almost half of them stress these relationships more than once a week.

Extent to Which Outstanding Teachers Use Traditional Methods in In-

struction. Table 6 presents data indicating that seventeen of the teachers never attempt to answer students' questions by pointing out where to find the answers in the textbook. Ten of them use this practice regularly. Twenty-one of them give unannounced tests once a week or more. A majority

TABLE 4

Extent to Which Outstanding Teachers Use Visual Aids
in Instruction

(From Questionnaire Item II, 1 Through 26)

Question	Number of Teachers Answering						
	No	Once A Year	Twice A Year	Yes	Once A Month	Once A Week	More Than Once A Week
1. Do you use classroom exhibits, such as actual invoices, sales slips, checks, shipment forms, etc.? - - - - -	1	1	0	7	6	8	18
2. Do you use wall charts? -	26	0	0	3	0	1	11
3. Do you use the blackboard for demonstrations? - - -	0	0	0	2	0	0	39
4. Do you use slide films? -	28	2	6	2	1	1	1
5. Do you use motion pictures? - - - - -	18	1	12	4	5	0	1
6. Do you use the opaque projector? - - - - -	39	0	0	2	0	0	0

TABLE 5

Extent to Which Outstanding Teachers Use Related Bookkeeping
Problems in Instruction

(From Questionnaire Item II, 1 Through 26)

Question	Number of Teachers Answering						
	No	Once A Year	Twice A Year	Yes	Once A Month	Once A Week	More Than Once A Week
Do you relate the bookkeeping situations which you are teaching to problems of the:							
1. Consumer? - - - - -	1	0	0	10	4	9	17
2. Taxpayer? - - - - -	1	1	0	10	5	9	15
3. Owner of a business?	0	0	1	10	1	8	21
4. Ethics of business?	1	0	0	10	1	9	20
5. Relationship between the worker and his employer? - - - - -	0	0	0	10	3	8	20
6. Relationship between the employee and his fellow employees? - -	3	0	0	9	2	8	19

TABLE 6

Extent to Which Outstanding Teachers Use Traditional Methods
in Instruction

(From Questionnaire Item II, 1 Through 26)

Question	Number of Teachers Answering						More Than Once A Week
	No	Once A Year	Twice A Year	Yes	Once A Month	Once A Week	
1. Do you answer students' questions by pointing out where to find the answers in the textbook? - - - -	17	0	2	5	3	4	10
2. Do you use very short tests frequently and unexpectedly? - - - - -	4	0	4	3	9	18	3
3. Do you use short oral questions and answers to see if the students have prepared their lessons? -	4	0	7	4	0	1	25
4. Do you use the lecture as a means of presenting the textbook facts to the students? - - - - -	1	0	4	3	0	1	32

use short oral questions and answers and the lecture more than once a week.

The last three items in this group are used frequently.

Questionnaire Item II, 27 Through 34

Extent to Which Outstanding Teachers Use Cooperative Group Work in Instruction. Table 7 presents data indicating that thirty of the teachers do not insist that students work absolutely independently on practice-sets and problems. Eighteen divide their classes into small groups so that the students can work cooperatively on practice-sets and problems, and fourteen have the students rotate at each task.

Extent to Which Outstanding Teachers Use the Practice-set key in Instruction. Table 8 presents data indicating that twenty-six of the teachers do not use the practice-set key cooperatively with the students. The same number of teachers work out their own practice-set key.

Extent to Which Outstanding Teachers Use Miscellaneous Methods in Instruction. Table 9 presents data indicating that thirty-four of the teachers acquaint their students with the values of bookkeeping to each individual. Twenty-four make provisions for each student to work at his own rate. Only twelve use a variety of practice sets at one time, and the same number use evaluating devices such as the National Clerical Ability Test.

Questionnaire Item II, 35 Through 37

Extent to Which Outstanding Teachers Use Special Techniques for

TABLE 7

Extent to Which Outstanding Teachers Use Cooperative Group
Work in Instruction

(From Questionnaire Item II, 27 Through 34)

Question	Number of Teachers Answering	
	Yes	No
1. Do you insist that students work absolutely independently on practice-sets and problems? - -	11	30
2. (a) Do you divide your class into small groups so that they can work cooperatively on problems and practice-sets? - - -	18	23
(b) Do the students rotate at each task? - - -	14	27

TABLE 8

Extent to Which Outstanding Teachers Use the Practice-set Key
in Instruction

(From Questionnaire Item II, 27 Through 34)

Question	Number of Teachers Answering	
	Yes	No
1. Do you use the practice-set key cooperatively with the students? - - - - -	15	26
2. Do you work out your own practice-set for use as a key? - - - - -	26	15

TABLE 9

Extent to Which Outstanding Teachers Use Miscellaneous
Methods in Instruction

(From Questionnaire Item II, 27 Through 34)

Question	Number of Teachers Answering	
	Yes	No
1. Can all of your students tell why bookkeeping will be of value to them? - - - - -	34	7
2. Do you use a variety of practice-sets in your class at one time? - - - - -	12	29
3. Do you assign projects from a master schedule and let the students progress at their own rate?	24	17
4. Do you use such devices as the National Clerical Ability Test to make certain that your students measure up to employment standards? - - - - -	12	29

Teaching Handwriting. Five teachers suggested special techniques for improving handwriting skill in bookkeeping. They are summarized as follows:

1. Demonstrate on the board correct writing techniques.
2. Assign homework from a penmanship text to individual students.
3. Collect samples of each student's best handwriting at the beginning of the course and insist that all work conform to this standard.
4. Copy certain examples from a textbook, and explain the mechanics of the handwriting involved.
5. Base a part of the students' grades on legibility of handwriting.

Extent to Which Outstanding Teachers Use Special Techniques for Stressing Accuracy. From twenty-eight suggested techniques for stressing accuracy, the most significant ones were summarized as follows:

1. Give examples of typical errors made in business records and explain the cost of correcting such errors.
2. Refuse to accept for final grading any problems that are not accurate.
3. Demonstrate at the blackboard a trial balance which balances but is incorrect.
4. Require students to locate their own errors on their own time.
5. Require students to look at each entry and make sure that the debit equals the credit.
6. Review court decisions involving sets of financial records to show what an impression a neat and accurate set of books has on a jury.

7. Show students how to estimate results and then work toward the estimate. For example, if a problem involves finding the interest on \$5,380.00 at 3 percent, the student would estimate his answer to be approximately \$150.00 not \$1,500.00.

8. Require students to use ink in all their work and correct errors by drawing straight lines through them. Thus, the students are made conscious of every error they make.

9. Show students special devices for checking and proving their own work.

Most Successful Teaching Practices. One or more of the teachers said they obtained their best results through one of the following practices:

1. Conducting class discussions which relate bookkeeping to actual business practices.
2. Firing rapid questions at the students for five or ten minutes at the beginning of each period.
3. Turning the classroom into an actual business concern with each student having a specific job such as cashier, journal clerk, and the like.
4. Having students perform actual bookkeeping operations of school clubs, concessions, and the like.
5. Having graduates of the school who are doing bookkeeping work talk with the class about practices on the job.
6. Using a series of charts showing the entire bookkeeping cycle.
7. Using T-accounts for illustrative purposes.
8. Demonstrating at the blackboard while students practice.

9. Applying classroom subject matter to actual business situations.
10. Visiting local businesses and examining their bookkeeping practices.
11. Related bookkeeping topics to the experiences of the students.
12. Having one member of the class solve a problem at the blackboard while others give directions.
13. Providing for each student to work at his own rate.
14. Using student reasoning to develop an understanding of each lesson.
15. Discussing new matter before students read about it in the text.

Summary

In order to give an over-all picture of the findings of this study, the following summary was prepared.

1. Thirty-five of the forty-one teachers questioned use the same approach as the textbook which they use.
2. All the teachers questioned use class discussions, and a majority of them use some other form of cooperative group work.
3. Almost all the teachers operate their classes in a business-like manner.
4. A majority of the teachers make wide use of community resources.
5. The most widely used visual aids are the blackboard and classroom exhibits. Slide films, wall charts, motion pictures, and the opaque projector are used occasionally.
6. Almost all the teachers relate bookkeeping to the daily business

life of the community.

7. A majority of the teachers work out their own practice-set key for use in checking students' problems.

8. A majority of the teachers make some use of the so-called traditional methods of teaching.

9. Almost all the teachers acquaint their students with the practical values of bookkeeping .

10. A majority of the teachers allow students to work at their own individual rates.

11. Five suggestions for improving handwriting skill were given.

12. Nine techniques for stressing accuracy were suggested.

CHAPTER V

CONCLUSIONS AND RECOMMENDATIONS

Introduction

The problem of this study was to determine the teaching methods used by the outstanding bookkeeping and accounting teachers in the eastern United States. To accomplish this purpose questionnaires were sent to fifty-eight outstanding teachers in twelve states. The findings in this study are based upon replies received from forty-one of such teachers.

The analysis of data made in the foregoing chapter indicates that many of the methods of teaching for which information was sought are being used by these teachers. Some of these methods lend themselves to very frequent use while others may be best adapted to occasional use. Perhaps the best results come from a wise use of a combination of many methods. While no one combination of methods is ever used with the same effectiveness by all teachers, the individual teacher should constantly seek his own best combination.

Following are some conclusions together with recommendations designed to give bookkeeping and accounting teachers some ideas which may be helpful in improving the effectiveness of their teaching.

Conclusion No. 1

Thirty-five of the forty-one respondents use the same approach in presenting bookkeeping as does the textbook. Six use some variation from the textbook.

That the great majority use the approach of the textbook is not surprising because the use of another approach might require the preparation of considerable material supplementary to the textbook. Not to be forgotten is the fact that the teachers may have selected the book because of its approach.

Recommendation. Beginning teachers or others who desire to follow the practices of these outstanding teachers will use the approach developed in the textbook or use a textbook which favors the approach they like.

Conclusion No. 2

In promoting cooperative group work in bookkeeping and accounting, the teachers favor group discussion over the other methods. Twenty-nine teachers employ, at some time or other, the methods of (a) student audit of another's work and (b) cooperative projects by small groups. Rarely used is the method of having two or more students do a practice set cooperatively.

Recommendation. Further progress in the use of cooperative group work as a method of teaching bookkeeping and accounting appears to lie in the employment of some of these less-used methods. It is recommended that teachers experiment with these methods.

Conclusion No. 3

In order to operate their classes in a business-like manner, these teachers favor in order the following: (a) maintenance of an office-like atmosphere, (b) some opportunity for students to work on their own

without constant direction, and (c) maintenance of an office-like time schedule.

Recommendation. Teachers who wish to follow the practices of these outstanding teachers should maintain a business-like atmosphere in the bookkeeping classroom and provide for the development of business-like work habits.

Conclusion No. 4

In using community resources to aid the teaching of bookkeeping and accounting, these outstanding teachers employ the common business experiences of the students more frequently than any of the other methods. They also frequently discuss with their students the bookkeeping systems and practices of the community and acquaint them with initial job requirements. They use the other methods much less frequently.

Recommendation. In addition to using the methods of employing community resources which are used frequently by these outstanding teachers, it is recommended that teachers try some of the less-used methods such as: (a) having the faster learners occasionally present oral or written reports on supplementary readings, (b) sending small groups of students to investigate bookkeeping practices in the community, and (c) arranging to have some of the students gain real work experience in the school or in businesses of the community.

Conclusion No. 5

The only visual aid universally used by responding teachers is the

blackboard. Next in favor are classroom exhibits and motion pictures. Other visual aids are used very infrequently. The infrequent use of such visual aids as film strips, wall charts, and the opaque projector may very likely be the result of a lack of the necessary equipment.

Recommendation. If further progress is to be made in the use of visual aids, it is recommended that teachers secure equipment and experiment with the less frequently used visual aids. The inability to secure commercial equipment may, in part, be overcome by the use of student-teacher prepared visual aids such as wall charts, posters, and slides.

Conclusion No. 6

Practically all of these outstanding teachers attempt to relate bookkeeping topics to every-day life in the business community.

Recommendation. Teachers who wish to follow such examples should relate bookkeeping topics to problems of the consumer, the taxpayer, and the owner of a business; and to the ethics of business, the relationship between the worker and his employer, and the relationship between the employee and his fellow worker.

Conclusion No. 7

Of the so-called traditional methods which are largely teacher-dominated, the one most widely used by these teachers is the lecture. Others in order are: (a) short oral questions and answers, (b) short unannounced tests, and (c) the practice of directing the students to the

textbook to find answers to their questions.

Recommendation. If the principles of cooperative group work are accepted, the use of the above methods should be planned so that the students see the need for them on occasion. For example, the lecture may be effectively used to answer questions common to the class. Short oral questions and answers may be accepted by the class as a warm-up device.

Conclusion No. 8

Almost two-thirds of the teachers questioned work out their own practice-set keys. Furthermore only one-third use a key, their own or publisher-prepared, cooperatively with the students.

Recommendation. Teachers who wish to follow the example set by these outstanding teachers should work out their own practice-set to use as a guide in checking students' problems. Because modern office work requires the sharing of knowledges by the supervisor and the office workers, consideration should be given to cooperative use of keys.

Conclusion No. 9

Thirty-four of the teachers replied that their students can tell why they are taking bookkeeping, and twenty-four of them allow students to progress at their own rates. Only twelve use a variety of practice sets at the same time, and the same number use evaluation devices which make certain that their students measure up to employment standards.

Recommendation. It is recommended that more teachers experiment with the use of a variety of practice sets and with the use of evaluation devices to determine the vocational competency of their students.

Conclusion No. 10

Five of the teachers use some special device to teach handwriting skill, and twenty-eight use a special device to stress accuracy.

Recommendation. It is recommended that more teachers experiment with such devices and share their experiences with other teachers.

Conclusion No. 11

The teachers named fifteen methods from which they obtain especially good results.

Recommendation. It is recommended that teachers try some of the suggestions which may be found in Chapter III.

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BIOGRAPHICAL SKETCH

I was born near Galax, Virginia, in Carroll County on February 5, 1924. My early education was obtained in public schools in and near Galax. I graduated from the Elk Creek High School on May 30, 1942. Early in the year of 1943, I was called into the United States Army. During my tour of active duty, I served in the United States and in Europe. The latter included eight European countries. After being honorably discharged in March, 1946, I worked for a short time with the Veterans Administration in Washington, D. C.. I entered Virginia Polytechnic Institute, at Blacksburg, Virginia in September, 1947. I completed the requirements for a Bachelor of Science degree in Business Administration on July 22, 1950. Upon completion of the requirements for the Bachelor's degree, I immediately enrolled in graduate work in Business Education at the same institution.

APPENDIX A

Box A-526
Virginia Tech Station
Blacksburg, Virginia
March 26, 1951

Mr. Arthur L. Walker
State Supervisor of Business Education
State Board of Education
Richmond, Virginia

Dear Mr. Walker:

I am eager to obtain the names and addresses of five teachers of bookkeeping and accounting who, in your opinion, have displayed superior teaching effectiveness in the state of Virginia.

To fulfill a thesis requirement, I am making a study of the methodology of outstanding teaching in bookkeeping and accounting in several eastern states. Therefore, I would like to submit a short questionnaire to four outstanding high school teachers, and one college teacher in the state of Virginia.

Enclosed is a self-addressed and stamped envelope for your convenience. A form, which you may use, to give me the desired information is attached also. Your earliest cooperation will be greatly appreciated.

Yours very truly,

Jessie Ray Hall

I consider the five following teachers as outstanding teachers of bookkeeping and accounting in this state.

PLEASE PRINT OR TYPE

1. Name of Teacher _____

High School _____

Address _____

Town or City _____ State _____

2. Name of Teacher _____

High School _____

Address _____

Town or City _____ State _____

3. Name of Teacher _____

High School _____

Address _____

Town or City _____ State _____

4. Name of Teacher _____

High School _____

Address _____

Town or City _____ State _____

5. Name of Teacher _____

College _____

Address _____

Town or City _____ State _____

Signature _____

APPENDIX B

May 23, 1931

Mr. W. W. Reynolds
Morris Harvey High School
Charleston, West Virginia

Dear Mr. Reynolds:

You have been selected by Mr. T. H. Smith as one of the five most outstanding bookkeeping teachers in West Virginia.

The enclosed questionnaire comes to you at examination time for two reasons; to aid you in reviewing your year's work and to help me with a thesis study on methods of teaching bookkeeping and accounting.

It will take you only about twenty minutes to check the most appropriate columns and return it to me in the enclosed, self-addressed envelope.

I shall appreciate your earliest cooperation.

Very truly yours,

Jessie Ray Hall

May 23, 1951

Miss Hattie M. Dailey
Marshall College Laboratory
Marshall College
Huntington, West Virginia

Dear Miss Dailey:

You have been selected by Mr. T. H. Smith as the most outstanding accounting teacher in West Virginia.

The enclosed questionnaire comes to you at examination time for two reasons; to aid you in reviewing your year's work and to help me with a thesis study on methods of teaching bookkeeping and accounting.

It will take you only about twenty minutes to check the most appropriate columns and return it to me in the enclosed, self-addressed envelope.

I shall appreciate your earliest cooperation.

Very truly yours,

Jessie Ray Hall

A THESIS SURVEY OF METHODS OF TEACHING BOOKKEEPING AND ACCOUNTING

I. GENERAL BOOKKEEPING AND ACCOUNTING INFORMATION:

1. What textbook do you use? _____
Title

_____ Author _____

2. Do you use the approach presented in the textbook? ___Yes ___No

3. If you do not use the approach presented in the textbook, briefly describe the one you use.

II. METHODS OF TEACHING BOOKKEEPING AND ACCOUNTING:

Please check the appropriate space.

	Once a Year	Twice a Year	Once a Month	Once a Week	More than Once a Week
1. Do you use the common business experiences of the students to illustrate some of the bookkeeping topics? - - - - -					
2. Do you assign projects or work to small groups to be done cooperatively? - - - - -					
3. Do you operate the class in an office-like manner? - - - - -					
4. Do you assign two or more students to a practice-set to do it cooperatively? - - - - -					
5. Do you send individuals or groups of students to local businesses to investigate the bookkeeping practices? - - - - -					
6. Do you guide discussions so that student reasoning is used to develop an understanding of the lesson? - - - - -					
7. Do you have your students present oral or written reports on supplementary reading?					

ABSTRACT

A SURVEY OF CURRENT METHODS OF TEACHING BOOKKEEPING AND ACCOUNTING USED BY OUTSTANDING TEACHERS IN THE EASTERN UNITED STATES

by

Jessie Ray Hall

In this study, a survey was made of the current teaching methods used by outstanding bookkeeping and accounting teachers in twelve eastern states. A total of thirty-five high school teachers and six college teachers supplied information about their teaching practices.

The purposes of the study were (a) to determine the methods of teaching which these outstanding teachers use, and (b) to develop a series of recommendations showing how bookkeeping and accounting might best be taught.

It was found that these outstanding teachers frequently: (a) lead group discussions so that students reason things out for themselves; (b) have students audit other students' work; (c) assign work to be done cooperatively by small groups; (d) maintain an office-like atmosphere and time schedule in the classroom; (e) employ the common business experiences of the students in developing understandings of bookkeeping topics; (f) discuss with their students the bookkeeping systems and practices of the community and acquaint them with initial job requirements; (g) use the blackboard and classroom exhibits as visual aids; (h) relate bookkeeping topics to every-day life in the business community; (i) lecture on bookkeeping topics; (j) give short, unannounced tests; (k) ask oral questions

questions requiring short answers from students; (l) work out their own practice-set keys; (m) acquaint their students with the personal values of bookkeeping; and (n) allow students to progress at their own rates.

Recommendations were made to give teachers some ideas which may prove helpful in improving the effectiveness of their teaching.