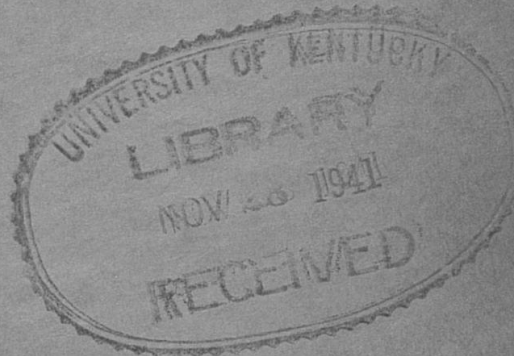


● Commonwealth of Kentucky ●
EDUCATIONAL BULLETIN

**BUSINESS EDUCATION
FOR
KENTUCKY HIGH SCHOOLS**

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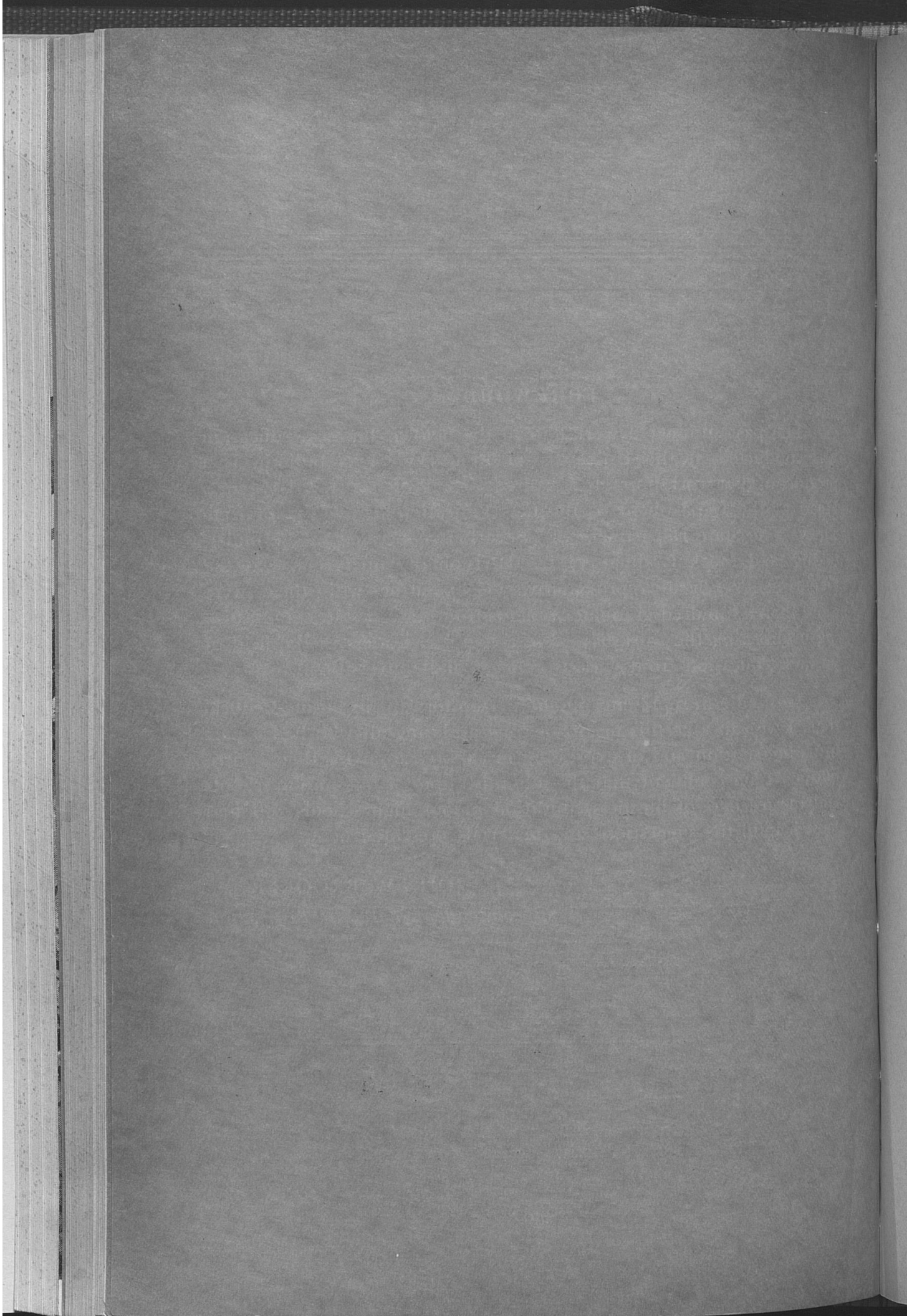


Published by
DEPARTMENT OF EDUCATION
JOHN W. BROOKER
Superintendent of Public Instruction

ISSUED MONTHLY

Entered as second-class matter March 21, 1933, at the post office at Frankfort, Kentucky, under the Act of August 24, 1912.

Vol. IX ● October, 1941 ● No. 8



FOREWORD

The past summer a workshop in the field of business education was conducted at the University of Kentucky. This bulletin is a product of that workshop. It was directed by Professor A. J. Lawrence, Head of the Department of Business Education, University of Kentucky. The State Department of Education cooperated in the undertaking, and Mark Godman of the Division of Supervision was the Department's official representative. Cooperating with them were more than a hundred graduate students from sixteen states, and assisting in directing the workshop were recognized leaders in the field of business education from various colleges and universities.

This bulletin represents a definite step forward in business education. I wish to take this means of congratulating all who had a part in its preparation and of expressing my appreciation for their contribution. I am confident that the administrators of our public schools and the teachers of business education in our high schools will find most helpful the suggestions and materials presented herein.

JOHN W. BROOKER

Superintendent of Public Instruction

ACKNOWLEDGMENTS

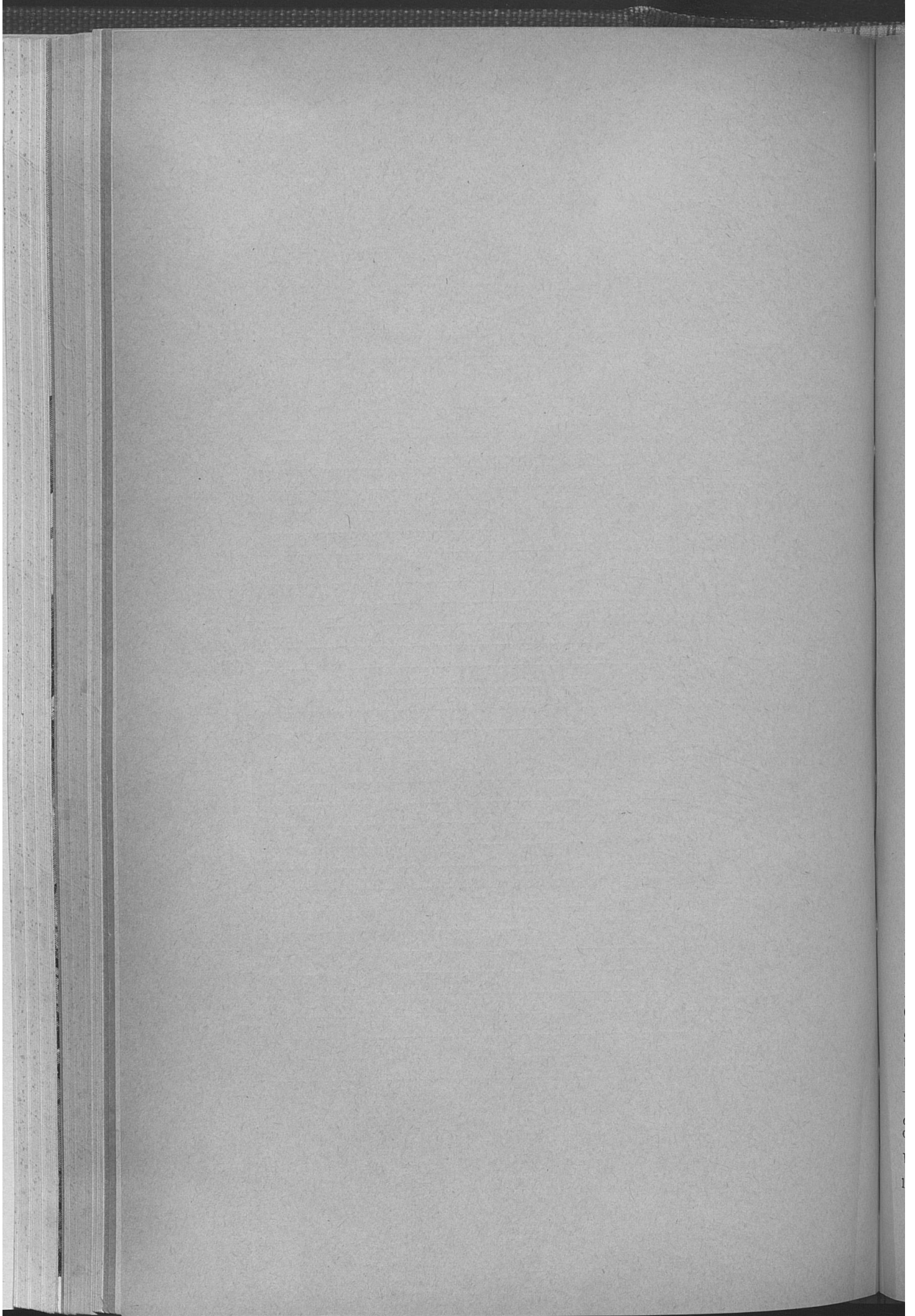
More than 100 teachers of business in twenty states registered in the Department of Business Education at the University of Kentucky, Lexington, and teachers in the various state colleges participated in the preparation of this bulletin under the direction of A. J. Lawrence, Head of the Department. Dr. Hamden L. Forkner, Head of the Department of Business Education, Teachers College, Columbia University; Miss Lucille Taylor, Head of the Department of Commerce, Henderson State Teachers College, Arkadelphia, Arkansas; Mrs. Marguerite D. Fowler, Louisville Public Schools; Kermit D. Farris, Chairman of the State Curriculum Committee in Florida; L. C. Fowler, Murray State Teachers College; Solon Gentry, Winthrop College, Rock Hill, South Carolina; Ralph Lucas, Castle Heights Military Academy, Lebanon, Tennessee; and others served on the staff of the department during the summer of 1941 when the bulletin was prepared. The assistance given to the Department by the State Department of Education, and Mr. Mark Godman, Director of Supervision, extended throughout the period and was extremely valuable. Much of the merit it contains is due to their constant interest and guidance. The sympathetic interest of Mr. John W. Brooker, State Superintendent of Public Instruction, was greatly appreciated. Special recognition should be given to Dr. Jesse E. Adams, Director of the Summer Session at the University, for his cooperation in making the workshop possible.

Special recognition should be accorded a group of students who stayed for nearly a week after the close of the Summer Session to complete and edit the report. They are L. C. Fowler; Solon Gentry; Miss Alberta Balmer, Kentucky Female Orphan School, Midway; Dr. Ruth Thomas, State Teachers College, Johnson City, Tennessee; and Dudley Johnson, Graduate Assistant. They gave unselfishly of their time, without which the completion in its present form would have been difficult if not impossible.

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Head, Department of Business Education
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Chapter One

BUSINESS EDUCATION IN KENTUCKY HIGH SCHOOLS

Business education is one of the youngest subjects in Kentucky high schools as it is in high schools in most other states, and yet no other phase of education has grown more in numbers enrolled and in usefulness. In 1930 only 61 high schools in the state offered courses in business.¹ In 1938, the number had increased to 125², an increase of more than 100 per cent. In 1940, only ten counties were not offering business subjects in their high schools and these counties contained only 16 high schools with enrollments of 2,821, or 2 per cent of the total high school enrollment in the state. The number of business teachers had increased from 110 in 1930 to 603 in 1940.³ Along with the increase in number of schools offering business and the number of teachers employed for these schools, has come an enormous increase in the number of pupils enrolled. Only the subject of English has more pupils enrolled than has business. This is an achievement of considerable importance when it is considered that English is a required subject and business is elective. A large part of this increase in enrollment may be accounted for by the fact that educators generally consider typewriting an important subject in the pupil's general education. Typewriting is rapidly approaching the status of a requirement for all high school pupils just as handwriting was once a requirement.

While typewriting, shorthand, and accounting continue to be core subjects in business curricula, the number and variety of other subjects have increased rapidly in number and enrollments. Emphasis is increasing in retail selling, economic geography, business law, business English, consumer education, general business, and economics. These subjects deserve a more important place in the high school program of business education than they have had in the past. Interest in the distributive occupations has increased greatly due to the support which the Federal Government has given to instruction in this area of instruction. According to the U. S. Census reports more

¹ Armon J. Lawrence, *A Study to Determine the Status of Commercial Education in the Public White High Schools of Kentucky*, unpublished thesis, University of Kentucky, 1930.

² Garland A. Murphy, *Business Education in the Public High Schools for White Children in Kentucky*, unpublished thesis, University of Kentucky, 1938.

³ Ralph A. Lucas, *The Certification of Business Teachers in Kentucky*, unpublished thesis, University of Kentucky, 1941.

people are engaged in retail merchandising and other distributive occupations than in stenographic and bookkeeping combined. It is obvious, therefore, that if the public high school is to prepare its pupils for the occupations in which they are to engage, more emphasis should be placed on salesmanship and merchandising. This does not imply a recommendation of a decrease in the emphasis being given to typewriting, shorthand, and accounting.

Business education, as a function of the secondary school, should be considered in terms of the total education of the pupil, not merely as an adjunct to his general education. Although primarily vocational in character, it has many contributions to make to general education. Its personal and social use values are important contributions to all pupils in the high school. Whether a subject is vocational or general education is determined by the *purpose* for which it is obtained rather than the *inherent character* of the subject. Music, languages, science, and other subjects are general education or vocational because they function as such, not because of their nature. Business subjects, therefore, should not be contrasted with so-called academic subjects but included with them. The academic values are inherent in business subjects as much as in other subjects, and the contribution which they make depends upon methods of instruction, content, and standards as much as in any other subject. Competency in any business occupation depends as much upon knowledge as upon skill. Either without the other does not constitute adequate preparation for a business occupation. Likewise, competency in handling personal business affairs is dependent upon both knowledge and skill and the only difference is in degree not in kind. There appears to be little justification for separate courses for those pupils who desire competency in the management of personal affairs. They probably do not need as high a degree of skill or as complete knowledge as the pupils who expect to follow a business occupation. Since all people who have attained the high school level of education have considerable business to manage, they should be prepared to conduct such business affairs in an efficient and systematic manner. Business education can make an important contribution to this phase of the pupil's general education.

Business education of a vocational character in the past has been "office education" rather than "business" education in that it has prepared for only one occupation, or one group of occupations, those in the office. If the high school program of business education is to function in the lives of the pupils who attend high school, it should be adapted to the needs of the pupils wherever they may later work, and

to the occupations which they will follow in the community. The business department should determine the business occupations which pupils follow when they leave school and prepare for them. Not only will the curricular offerings be determined by such knowledge, but the content and methods of instruction will depend largely upon such information. The needs of individual pupils should have an increasing part in curriculum development in business education.

The business department should assume responsibility for only one segment of the pupil's total education, not for all of it. Its function is not to make up deficiencies in other subjects such as English, mathematics, and others. For example, pupils who expect to obtain secretarial positions should obtain competency in the use of oral and written expression in the English Department. While the subject of business English has an important part in the education of all workers in business, it is not designed to extend the pupil's knowledge of English. Rather, it is designed to provide opportunities to make applications of the mechanics of correct expression to the solution of a business problem. Likewise, business arithmetic is not designed to make up for deficiencies in arithmetic processes. It may be justified, however, in the applications which it makes to the solution of business problems. If these recommendations are followed, many of the business courses will be freed of responsibility to compensate for inadequacies in other areas of education so that attention may be centered on the ostensible purposes of the courses, the development of knowledges and skills needed in business.

While the development of personal traits and attitudes are of paramount importance, they are also important in other life activities. The business department, like other departments, should be concerned with the development of desirable personality traits, but it is not *solely* responsible for such development. Personality development is a responsibility of all education, elementary, secondary, and collegiate. The various business courses offer excellent opportunities for the exercise of desirable business habits and attitudes and should utilize these opportunities to the maximum extent. On the other hand, the whole school has a responsibility for personality growth. Those traits which are essential to success in business are also desirable for success in any activity, personal or vocational.

Economic efficiency has come to be one of the major goals of education and in this area, business education can make a definite contribution. Earning a living and getting the maximum utility from income are fundamental to any educational program. While the production of goods and services is important, wise consumption of those

goods and services is just as fundamental to satisfactory living. Business education can make an important contribution to the development of intelligent consumer practices since a major part of consumer goods are produced and distributed by business. It is recommended that business departments throughout the state introduce consumer courses in line with the content set up in this bulletin. Another aspect of the individual's economic efficiency is that of managing and directing business affairs and in seeing their relation to the whole business structure which is sometimes called the economic system of American democracy. Economic literacy has been recognized by the Sloan Foundation as a much-neglected phase of education. Business education can do much to eliminate economic illiteracy.

Business teachers have many opportunities to guide pupils in the choice of a vocation and in selecting the courses which will prepare them for it. Such guidance should be supported by facts concerning the requirements for initial employment in any business occupation, opportunities for advancement, and the number and kinds of positions available in the community. In addition, he should help the pupil attain a satisfactory adjustment to his position by a systematic follow-up. Such a follow-up system can contribute greatly to future educational activities. It is recommended that the business teacher make wide contacts with business people in the community in order to learn techniques employed, to enlist their interest and support in the department, and to enrich his own education. Many opportunities for placement of students will grow out of such contacts. Business experience obtained during the pre-service period or during service is valuable to the business teacher in providing an insight into the problems which his pupils will encounter. In-service training and experience are essential to the growth of the successful business teacher.

Chapter Two

THE BUSINESS CURRICULUM

A curriculum is but an instrument for the achievement of an objective. It should follow no set pattern and should be sufficiently flexible to permit curricula readjustments as changing conditions make them desirable. In setting up a flexible business curriculum which may be adapted to the varying conditions and needs in Kentucky, certain fundamental considerations were taken into account. The most important of these have to do with objectives, pupil personnel, and conditions of instruction. The specific courses included in the offerings fulfill the objectives of business education in terms of pupil needs, interests, and abilities and are designed to fit into specific programs. Only through unity of purpose, clarity of professional ideals, and concerted effort on the part of educators to put business education beyond the control of those whose influence prevents the establishment of sound objectives, proper guidance of pupils, and improvement of teaching conditions can standards in this field of educational service be raised to a level on which functional business training can be given.

SETTING UP A BUSINESS CURRICULUM

The obligations of business education include:

1. A contribution to general education
2. A contribution to the trend for economic citizenship
3. Provisions for training in consumer business practices
4. Provisions for adequate training in occupational intelligence and understanding as applied to business enterprise
5. Provision for technical training in those business skills, knowledges, activities, and attitudes for which there is a need

The five-way business curriculum is designed to fulfill these obligations. Since every school cannot offer a complete program of business education, the curriculum is further designed so that a basic curriculum, which provides for social business training contributes to the attainment of each of the five obligations of business education.

The five-way business curriculum is not composed of five separate curricula, but is one curriculum with five variations, which provide for constant offerings for each of its five parts in the ninth and tenth grades, with the exception of the omission of business arithmetic in the tenth grade in the general clerical program. These constant offer-

ings are planned for the ninth and tenth grades in order that all high schools may have a four-year business education program which lays the foundation for vocational competency attached to an academic curriculum instead of a two-year program. The recommended core provides basic information needed by all pupils irrespective of their curriculum choice, which must be made not later than the beginning of the eleventh year.

The five-way curriculum includes:

- (1) the social business curriculum which is designed to meet the needs of the small communities whose resources and needs do not justify the offering of specialized training in the skill subjects.
- (2) the accounting, secretarial, general clerical, and merchandising curricula which are designed to provide for vocational efficiency.

This program provides flexibility for adaptation to community and school needs. In the small high school with only one business teacher the following two-year teacher schedule indicates the possible offerings in business subjects.

SUGGESTED TWO-YEAR BUSINESS SCHEDULE FOR ONE TEACHER

Period	1st Sem.	2d Sem.	1st Sem.	2d Sem.
1	Typewriting I	Typewriting II	Typewriting I	Typewriting II
2	Shorthand I	Shorthand II	Shorthand I	Shorthand II
3	Accounting I	Accounting II	Accounting I	Accounting II
4	General Business	General Business	Business English	Salesmanship
5	Economic Geography	Business Mathematics	Business Law	Consumer Education
6	Optional*	-----	-----	-----

* A second section of typewriting, study hall, etc.

The above schedule indicates that ten business subjects may be offered by alternating economic geography and business mathematics; business law and consumer education; business English and salesmanship. However, under a cooperative plan where business English is taught in the English department, business mathematics in the mathematics department, and economic geography in the social science department, ten or more business subjects may be offered without alternation. The above schedule also indicates that the business teacher cannot devote more than two periods a day to the teaching of typewriting. No school, however small, is justified in purchasing eight to twelve machines and then employing a teacher to teach every period in the day, thereby promoting it at the expense of other business subjects. It is more economical to buy additional typewriters, thus freeing the teacher for other classes, than it is to employ an additional teacher. Typewriting should not be offered unless the school can finance the cost of equipment and the services of a teacher. In

no subject is the service of a teacher more important than in type-writing where mental and motor coordination is of vital importance to satisfactory accomplishment.

The flexibility of the five-way program also permits adapting the curricular offerings to the needs of larger schools and larger communities. In every school where two or more business teachers are employed, it is possible to offer the five-way business curriculum with its variations. The choice of vocational curricula should be determined on the basis of the needs of the community and of the pupils as well as to aid in carrying out the objectives of secondary education. Community surveys should be made frequently in order to determine the needs of business education. In the larger school systems of the state, it is suggested that the entire five-way program with all of its variations be offered if there is a need for such training, and provision has been made for adequate personnel and equipment.

The business curriculum is designed to provide pupils with basic information which affords an understanding of our economic system and its functions as well as preparing pupils for specific vocational fields. Courses outlined in the curriculum are required for those pupils who follow it; however, business courses should be open to all high school pupils as electives. The following diagram is an outline of the five-way curriculum.

A FIVE-WAY BUSINESS CURRICULUM

Curriculum	Semes.	9th Grade	10th Grade	11th Grade	12th Grade
ACCOUNTING	1	General Business I	Typewriting I Economic Geography	Accounting I Salesmanship	Accounting III Economics
	2	General Business II	Typewriting II Business Mathematics	Accounting II Business Law	Accounting IV Consumer Education
SECRETARIAL	1	General Business I	Typewriting I Economic Geography	Shorthand I Business English	Sec. Office Practice Economics
	2	General Business II	Typewriting II Business Mathematics	Shorthand II Accounting I	Sec. Office Practice Consumer Education
GENERAL CLERICAL	1	General Business I	Typewriting (Clerical I) Economic Geography	Clerical III Salesmanship	Clerical V Economics
	2	General Business II	Typewriting (Clerical II) Elective in Commerce	Clerical IV Business Law	Clerical VI Consumer Education
MERCHANDISING	1	General Business I	Typewriting I Economic Geography	Business English Accounting I	Salesmanship Economics
	2	General Business II	Typewriting II Business Mathematics	Business Law <i>Elective in Commerce</i>	Retailing Consumer Education
GENERAL BUSINESS	1	General Business I	Typewriting I Economic Geography	Elective Salesmanship	Accounting I Economics
	2	General Business II	Typewriting II Business Mathematics	Business English Elective	Business Law Consumer Education

Chapter Three

THE GENERAL BUSINESS CURRICULUM

The social business curriculum is designed to meet the needs of pupils in small high schools where limited resources and pupil needs do not justify the offering of skill subjects. Emphasis is placed upon information rather than vocational competency. This curriculum affords an opportunity for orientation and exploration in business activities that will aid pupils in deciding upon an occupational choice. It treats of the underlying foundations of civilization which contribute greatly to the pupil's understanding, appreciation, and tolerance of peoples. It also develops a capacity to analyze and to record simple business transactions; it provides a knowledge of typewriting. This curriculum enables pupils to comprehend the meaning of facts, trends, and implications of the economic systems and their functions and develops a capacity within pupils to make necessary adaptations to economic changes. It also provides an understanding of pupil's rights, duties, and obligations as applied to business. It is a desirable choice for pupils who expect to continue their business education in college.

The Accounting Curriculum

The accounting curriculum is designed primarily for those pupils who are interested in accounting or, what is sometimes called bookkeeping, as a profession. In addition to the constant offerings of general business for two semesters in the ninth grade, typewriting for two semesters in the tenth grade, economic geography and business mathematics one semester each in the tenth grade, the accounting curriculum provides for specialized training in accounting principles and practices in both the eleventh and twelfth grades. It also provides an understanding of selling principles, as well as principles of business law and economics. It should be elected by pupils who expect to operate their own businesses, to seek a "bookkeeping" position, or go to college.

The Secretarial Curriculum

The secretarial curriculum is designed for those pupils who plan to find work in secretarial or stenographic positions. It contains the basic courses of general business, economic geography, typewriting,

and business mathematics in the ninth and tenth grades as prerequisites to vocational competency. It provides for specialized training in shorthand and secretarial office practice in the eleventh and twelfth grades, as well as a knowledge of business English, accounting, economics and consumer education. Emphasis is placed upon developing a marketable degree of skill in the use of shorthand, typewriting, and business English as applied to the solving of office problems. It is an excellent choice for those who expect to become secretaries, or to work their way through college.

The General Clerical Curriculum

The general clerical curriculum is designed to meet the needs of those pupils, in large high schools, who are interested in positions where various duties, which do not require specialized skill, are performed. In addition to the foundational courses of general business for two semesters in the ninth grade, typewriting two semesters in the tenth grade, economic geography one semester in the tenth grade, this curriculum provides for specialized training in general office procedures in the eleventh and twelfth grades; business mathematics is integrated throughout the entire program. The program provides an opportunity for pupils and teachers to make occupational surveys frequently in order that they may familiarize themselves with the practices and procedures used in business, as well as to gain an overview of potential possibilities for employment. It should be elected by pupils who expect to seek employment in one of the many types of clerical positions in urban communities.

Merchandising Curriculum

This curriculum is designed to provide training in those activities which pupils will engage if they operate retail stores or work in them. It provides basic training to further education for advertising, store management, and the like. In order to make it realistic, the teacher and pupils should have constant contact with firms in and near the community. If possible, some arrangement for experience in one or more of the stores should be made. The benefits of such a cooperative training program to the teacher as well as the pupils is obvious. The curriculum provides for four years of training with constant offerings of general business, typewriting, business mathematics, and economic geography, in the ninth and tenth grades. In the eleventh and twelfth grades courses in salesmanship, retail selling, accounting, business law, consumer education, and business English

are offered. It should be elected by those who have an interest in one of the distributive occupations.

In all of these curricula an assumption is made that the teacher, or teachers, will have had training in the courses assigned to them. No teacher should attempt to teach any subject in which he has not had adequate college preparation, and in which he does not have an interest. Because business teachers in the past have had more training in typewriting, shorthand, and "bookkeeping" they have preferred to teach these subjects. Teachers trained in colleges of commerce and in departments of commerce in state teachers colleges have the rich background of training necessary for teaching the courses included in these curricula. The plan is not a formidable one and any school which has the facilities for offering business courses can administer the program.

Chapter Four

PROBLEMS IN BUSINESS EDUCATION

Equipment

Many high school officials consider a few typewriters adequate equipment for offering business courses. Of course, some of the social business courses require no special equipment other than that provided in most class rooms. Business has become highly mechanized and pupils who expect to work in a business occupation are inadequately prepared unless they not only have a thorough knowledge of office and business appliances but a usable skill in their operation. Before setting up a business curriculum, a study should be made of the needs with respect to equipment, and the cost ascertained, before proceeding with the establishment of a department. Not every school, like individuals, can afford to offer instruction in every subject because of limited resources. Unless a sufficient number of typewriters can be purchased by the school board out of *public funds*, and a sufficient variety of other equipment added from time to time, it should postpone the business courses. The practice of purchasing typewriters and charging pupils a fee to pay installments on them, or to amortize their cost, is a pernicious one and is not justified in any *public* high school unless the same practice is followed in other subjects where equipment is required, chemistry, physics, home economics, etc. In some Kentucky high schools, even the salary of the teacher is paid for out of fees, a practice which should not be tolerated.

Every business department attempting to prepare for a vocation should have typewriters so that a minimum number of sections can be scheduled, duplicating machines, adding and calculating machines for accounting courses, and miscellaneous small equipment. Dictating machines are desirable where they are employed by business firms.

Library Materials

A recent survey of libraries in Kentucky high schools indicated that they contained almost no materials for the business departments. This is a deplorable situation and teachers and administrators should see to it that adequate reference materials are available to pupils in *all* the business courses. An erroneous assumption is sometimes made that the library is of little or no use to pupils in business courses.

Every subject in the department should have assigned readings in the library. There is an abundance of material, much of it without cost to the school, available to the library. An awareness of the need for these materials and of their availability is greatly needed by both administrators and teachers. Business teachers should insist upon having allocated to the business departments a fair proportion of the funds available for reference materials and should seek to obtain the state, local, and federal government materials which cost little or nothing.

Simultaneous Classes

A common practice in many schools when business was first introduced was to assume that a business teacher could teach two classes during the same period by passing from one room to another, or teach one class and supervise the work of another subject in an adjacent room. Glass partitions were designed to facilitate this procedure. Such a practice now prevails in only a few schools and should be eliminated from all schools. Typewriting probably suffered from this practice more than any other, according to surveys. Courses in shorthand and typewriting, or accounting and typewriting, were conducted during the same period by one teacher. The practice is a relic of the past when some business subjects were taught by the "laboratory" or "busy work" method. Any subject worthy of credit deserves the full time of an instructor, and unless one can be provided, it should not be offered. Likewise, the practice of permitting pupils at varying levels in a given subject to be combined in one class is not satisfactory. This practice prevails in typewriting and accounting more than in other subjects. Beginning typewriting pupils should not be permitted in an advanced class, nor beginning accounting pupils in an advanced accounting class. Group instruction is not possible under such an arrangement. It also puts undue emphasis upon practice and too little upon principles and information. The net result is that the pupils are poorly prepared and are required to continue their training before qualifying for employment. Where a sufficient number of pupils are not registered for a course on a given level to justify continuing it, the same procedure should be followed as that in history, mathematics, English, or science.

Double Periods

Like simultaneous classes, double periods grew out of the attitude that business subjects were best taught by the laboratory method. Accounting and typewriting were most often afflicted with this prac-

tice. Studies indicate that little or no benefit is derived from the second period in courses where two periods a day are required. A fundamental learning principle in the skill subjects is that an interval between learning periods produces greatest results. Whatever additional preparation or practice is considered essential in courses should be obtained in the same manner as in mathematics, social studies, and English. This practice is a waste of academic time and should be eliminated from all business subjects. Furthermore, the same amount of credit should be granted for single periods in all business subjects as for other subjects.

Correlation and Integration

Business subjects should not only be correlated one with another but with other subjects in the school. There should be complete cooperation between business teachers, and between business teachers and teachers of other subjects. An example of the need for this type of correlation is to be found between the teacher of secretarial subjects and English. A knowledge of English composition and grammar is essential to the use of shorthand and typewriting in a secretarial position. The English department should provide the training in the mechanics of English and the shorthand and typewriting teachers the skills in the utilization of this knowledge on a functional basis. Likewise, a knowledge of the fundamental processes in mathematics is essential to satisfactory accomplishment in accounting. The accounting teacher should work with the teacher of mathematics in such a way as to produce competency in mathematics essential to a study of accounting. Two or more teachers of the same subject on the same or different levels should correlate their teaching materials and methods so that they arrive at approximately the same achievement. This suggestion might well be applied to different schools so that pupils transferring from one school to another would be able to fit into advanced courses. One of the major purposes of this bulletin is to bring about this accomplishment.

Integration of subject matter is desirable wherever it can be accomplished. Few subjects lend themselves to integration of subject matter to a greater extent than the business subjects. Kentucky high schools generally have not broken down subject matter barriers to such an extent that complete integration can be adopted. Undoubtedly, the best time and place to learn anything is when the need arises and activities should grow out of pupil needs. For example, an excellent time to teach a principle of mathematics is when the pupil in accounting encounters a problem which requires that prin-

principle for its solution. The danger of this practice unless followed throughout the school is that an undue amount of time will be devoted to minor rather than to major goals and the pupils come out of the course with deficiencies made up but little accomplished in the subject matter of the course.

Cooperation With Other Departments

The business department is an integral part of the school and as such should ask for the same consideration accorded other departments, accept nothing less and demand nothing more. There was a time when business education being a new department with teachers with less extensive training than those in other departments was looked upon with disdain. That is no longer true. Business teachers are as adequately prepared in quantity and quality as any teachers in the school. They are capable of carrying their share of the extra-curricular and administrative routine as any teacher in the school. The department is no longer a place for failures in other courses, with higher academic standards on the part of business teachers. Pupils who fail in other subjects should not be rejected for that reason, nor should they be permitted to take these courses with less work than in other courses.

The business department is sometimes thought of as a service department for other teachers and the administration. While typewriting, duplicating, and other service can be rendered with benefit to the school and the department, exploitation should be avoided. Work for other departments should be done when and if it fits into the instructional schedule of the course, or when it can be assigned as extra-class work.

Vocational Competency

While business education makes indispensable contributions to general education and can be justified, at least certain phases of it, on that basis alone, its major goal for most pupils is preparation for initial employment. If this is one of the goals, the courses in content and methods should strive to attain it. It is doubtful that business subjects can be justified if the aim is merely to give an introduction and leave the pupil who cannot go to college inadequately prepared for a position. It should not be necessary for the pupils to continue their training at private expense in order to obtain a position. Standards of skill, speed, and knowledge should be set and accomplished. When the training period is completed, the teacher should make every effort to obtain employment for the pupil and see that he is properly adjusted to his work.

Chapter Five

GUIDES TO THE TEACHING OF THE BUSINESS SUBJECTS

General Business

General Business is to business education what General Science is to science education. Its purposes are (1) to provide information which will serve as a foundation for more intensive study of business in later courses in the curriculum; (2) to develop an understanding of the function and place of business in an economic system and of the services which can be obtained by the individual from business; (3) to provide pre-vocational training for those who will follow a career in business; (4) to provide opportunities for exploration and guidance in business as a subject of study and as a vocation to follow such study.

It is designed to meet the needs of two groups of pupils, those who expect to follow the business curriculum and those who will have little or no interest in the other business subjects. It should be required of the former and elective for the latter. It should be placed in the ninth grade but may be open to pupils in grades one level below and one level above the ninth. Being a basic course, it should be a prerequisite for all pupils enrolled in subsequent courses in business.

Some schools will find it possible to offer it for two semesters and are encouraged to do so, but other schools will find it necessary to offer it for only one semester. Where only one semester of the subject is offered, it may be desirable to reduce the amount of time given to some of the units listed under the first semester and to add to some of the units in the second semester in order to give a complete picture of business. Although a basic text is important in General Business, it should be supplemented by a wealth of other materials available. It is also recommended that a number of other texts in the subject be made available to the pupils, either in the classroom or in the library. A number of excellent books are available.

The teacher of General Business should have as broad training in the non-skill business subjects as possible and should have wide interests in business affairs. He should read extensively in current magazines and newspapers, and should have contacts with business

people in the community. He should be constantly on the alert for meaningful materials to broaden his own point of view and to enrich the materials presented to the pupils. While workbooks can be used to great advantage at this grade level and in a subject of this character, they can be a definite handicap to the pupil. Much of the "busy work" included in the course in some cases can be eliminated with advantage to both teacher and pupil. In other words, there is a constant danger that it will become a clerical practice, an arithmetic, or a bookkeeping course. It is none of these. It is informational in content and should be taught as such. The technical skills should be developed later in those pupils who will need them.

OBJECTIVES

A. *General*

1. To provide opportunities for exploration and to exercise guidance in the subject matter of business before deciding to follow a business curriculum.
2. To serve as a basic course to further preparation for an occupation in business, either as an employee or as an owner.
3. To develop those understandings which every pupil should have if he is to be a wise consumer of the commodities and services of business.
4. To contribute to economic well-being as a citizen and as a member of a social group.
5. To provide information which will be useful in any occupation or profession which the pupil may later choose to follow.

B. *Specific*

1. To develop an understanding of the function of business and its place in a system of private enterprise.
2. To provide information which will enable the pupil to choose a vocation in business, to prepare for it, and to advance in it.
3. To develop habits of thrift and industry and an attitude of orderly and systematic procedures in handling business affairs.
4. To create an understanding of the importance of operating business and personal affairs under a budget system; to develop the ability to make and use budgets.
5. To develop some ability in writing business letters and in handling correspondence promptly and systematically.
6. To provide an understanding of the common types of insurance which every person will encounter in personal and business affairs.
7. To emphasize the importance of saving and of making wise choices in the investment of savings.
8. To provide some information regarding legal principles in business and the importance of understanding legal implication of life activities.
9. To develop an understanding of money, banking institutions and practice, and other financial organizations.
10. To provide information about transportation agencies as well as their functions and problems.
11. To develop an appreciation of the importance of high ethical standards in business and personal conduct.
12. To create a desire to develop personal traits desirable in business and to provide sufficient practice in their application to make them automatic in application.
13. To provide the pupil with information and sources of help in developing wise consumer practices.

14. To develop an awareness of the individual's obligations toward general economic well-being of all the people in the nation, and a willingness to share responsibility for the general welfare, including the individual, business, employer, employee, and government.

CONTENT

- Unit I. *Business Relationships:*
- A. Individual
 - B. Community
- Unit II. *Transportation:*
- A. Travel:
 - 1. Nature of transportation and its affect upon us
 - 2. Methods of travel
 - a. By private automobile
 - b. By bus
 - c. By train
 - d. By airplane
 - e. By steamship
 - 3. Travel aids and services; kinds and costs
 - 4. Planning a trip
 - B. Shipping:
 - 1. Parcel post service and its use
 - 2. Special postal services
 - 3. Freight service and its use
 - 4. Express service and its use
 - 5. Liability for loss and special express services
- Unit III. *Communication:*
- A. History and importance of communication
 - B. Classes of mail—cost
 - C. Telephone
 - 1. Nature and kinds of telephone services
 - 2. Use of the telephone directory
 - 3. Calls—placing and receiving
 - 4. Long distance telephone services
 - D. Telegraph
 - 1. Nature of telegraphic services
 - 2. Telegrams
 - a. Kinds
 - b. How to write
 - c. Machines for writing
 - d. Delivery of telegrams and special services
 - e. Codes, cipher and charges
 - E. Cablegrams
 - 1. Kinds
 - 2. Delivery of cablegrams
 - 3. Special services
 - F. Radio
 - 1. Nature and development
 - 2. Importance of the radio
 - 3. Uses of the radio
 - 4. Radiogram
 - G. Printing press
 - 1. Early development
 - 2. Importance
 - 3. Types of services
 - H. Business letters
 - 1. Importance
 - 2. Appearance
 - 3. Structural parts
 - 4. Styles of letters
 - 5. Preparation of letters for mailing
 - 6. Methods of handling incoming and outgoing mails

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- 7. Machines used in handling mails
- 8. Methods of handling enclosures

- Unit IV. *Keeping and Filing Useful Information:*
 - A. Methods of filing
 - B. Indexing and alphabetizing
 - C. Using a filing system
 - D. Sources of useful information

- Unit V. *Money:*
 - A. Historical development of materials
 - B. Definition
 - C. Classification of money
 - D. Handling of money
 - E. Requisites of monetary materials
 - F. Functions of money
 - G. Machines for handling coins
 - H. Laws relative to coinage

- Unit VI. *Credit:*
 - A. Definition
 - 1. Economists' point of view
 - 2. Debtors' point of view
 - 3. Creditors' point of view
 - B. Bases of credit
 - 1. Character
 - 2. Capacity
 - 3. Capital
 - 4. Collateral
 - C. Classification of credit
 - 1. Productive
 - 2. Consumptive
 - 3. Public
 - 4. Private
 - D. Advantages and disadvantages of credit
 - E. Instruments of credit
 - 1. Commercial
 - a. Open book
 - b. Promissory note
 - c. Bills of exchange
 - d. Drafts
 - e. Collateral
 - f. Checks
 - (1) Writing a check
 - (2) Transferring a check
 - g. Trade acceptance
 - h. Money order
 - i. Traveler's check
 - j. Letters of credit
 - 2. Facilitating documents
 - a. Bills of lading
 - b. Warehouse receipt
 - c. Trust receipt
 - 3. Negotiable instruments
 - a. Definition
 - b. Conditions of negotiability
 - 4. Investments

- Unit VII. *Banking:*
 - A. Historical development
 - B. Banking systems of the United States
 - C. Classification of banks according to functions:
 - 1. Commercial
 - 2. Savings
 - 3. Trust
 - 4. Investment

- D. Classification of banks according to authorization and organization
 - 1. Private
 - 2. State
 - 3. National
 - 4. Federal Reserve
 - a. Creation
 - b. Important functions
 - (1) Issuing notes
 - (2) Centralizing bank reserves
 - (3) Rediscounting notes submitted by member banks
- E. Organization and management of banks
 - 1. State banks
 - 2. National banks
- F. Bank account
 - 1. Establishing a bank account
 - 2. Using a bank account
 - a. Deposit ticket
 - b. Bank book
 - c. Bank numbers
 - d. Deposit by mail
 - e. Reconciliation of bank balance
- G. Banking services

Unit VIII. *Buying:*

- A. Factors fixing values
- B. Value of money spent
- C. Suggestions for buying
- D. Use of credit in buying
- E. Financing of buying by borrowing
- F. Cost of small loans
- G. Cost of borrowing
- H. Installment buying
- I. Payment for credit purchases

Unit IX. *Record keeping:*

- A. The need for records
- B. Classes of records
 - 1. Record of personal expenses
 - 2. Cash records of funds
 - 3. Records of promises
 - 4. Household records
 - 5. Records of other things owned

Unit X. *Thrift and savings:*

- A. Meaning of thrift
- B. Wise management of personal resources
- C. Budgets as an aid to good management
- D. Forms of waste
- E. Common examples of waste
- F. Meaning of savings
- G. Planning a savings program
- H. Government aids to saving
- I. Savings accounts
- J. Requirements for learning to save
- K. Life insurance as a means of saving
- L. Investment as a means of saving

Unit XI. *Investments:*

- A. Importance and nature of investments
- B. Types of investments
 - 1. Advantages
 - 2. Disadvantages
- C. Sources of information relating to investment

- and
- D. Characteristics of safe investments
E. Suggestions as to when to invest
- Unit XII. *Sharing Economic Risks:*
A. Nature and importance of sharing economic risks
B. Purpose of sharing economic risks
C. Life insurance
 1. Definition
 2. Kinds
 3. Special provisions of life insurance
D. Methods of sharing economic risks
E. Cost of insurance
- Unit XIII. *Business Ethics:*
A. Definition
B. Appreciation of ethics in business
C. Values to be derived from using ethical methods
- Unit XIV. *Personality:*
A. Traits necessary for success
 1. Courtesy
 2. Enthusiasm
 3. Voice
 4. Honesty
 5. Punctuality
 6. Ambition
 7. Tact
 8. Determination
 9. Industry
B. Means of developing these traits
- Unit XV. *Guidance:*
A. Types of vocations
B. Wages that may be expected from each
C. Working conditions of each
D. Qualities necessary for success in each

ACTIVITIES

- A. *Teacher:*
1. Collection of materials
 - a. business forms
 - b. newspapers
 - c. magazines
 - d. business letters
 - e. charts, maps, and graphs
 - f. advertising materials
 2. Field trips: Field trips are always a source of pleasure to pupils and stimulate much interest in class work. The pupils should understand that the activity is not for recreation. To make trips effective, pupils should be instructed in advance what to observe; and in some cases they should take notes and afterwards report on the trip. The trip should always supplement the work being done in class.
 3. Talks by representatives in business
 - a. bankers
 - b. personnel directors
 - c. salesmen
 - d. insurance agents
 - e. office workers
 4. Bulletin board displays: To be effective, bulletin board displays should have general themes, and every item of material exhibited should be related.
 5. Samples of products: School displays and exhibits may be used in units in buying and selling.

6. Contests with other schools: These contests may serve as a motivating device. They offer the opportunity for observation.
7. Pupil awards for superior work.

B. *Pupil:*

1. Reports
 - a. oral
 - b. written
 - c. committee
2. Personal budgets to provide laboratory practice in elementary record keeping and to motivate units on income and expense.
3. Source book of business forms: This may consist of a form of scrap book containing business papers collected from business firms.
4. The filling in of business forms.
5. Plans for a trip.
6. Personal application for a job to give the pupil initial training.
7. Newspaper and magazine clippings to be used in connection with the scrap book.
8. Dramatization of business situations.

EVALUATION

A. *Follow-up pupils who drop out of school:*

1. An informal discussion with drop-out pupils to determine what practical use they have made of the content they obtained from the general business course.
2. An interview with the employer to discuss the standard of work and the work habits of the pupil. This will enable the teacher to test the value of what has been taught and also determine what should be taught.

B. *Carry-over of this course into subsequent school work:*

1. An informal discussion with the pupil to determine to what extent general business content has personal values that can be of use to the pupil while still in high school.
2. A discussion between pupil and teacher to determine the carry-over to other subjects.
3. Follow-up to determine the influence of general business in making a choice of vocation.

C. *Tests:*

1. Tests to be given throughout the course:
 - a. Subjective
 - b. Objective—true-false, multiple choice, matching, completion.
2. Tests to be given in later courses to determine carry-over values:
 - a. Commerce courses. A very definite check can be made through other commerce subjects to determine what information has been transferred.
 - b. Academic courses. An observation can be made through the testing program of other courses to determine the information secured in the general business course helpful to the pupils in the academic courses.

STATE ADOPTED TEXTS

1. Cornell-McDonald, *Business Organization and Practice*, American Book Co., Cincinnati. 1936.
2. *Crabbe-Slinker, *General Business*, South-Western Publishing Co., Cincinnati. 1936.
3. Reich, *Selling to the Consumer*, American Book Co., Cincinnati. 1938.
4. Smith, *Your Personal Economics*, McGraw-Hill Inc., New York. 1940.

* To be used by all schools which do not have the privilege of selecting from the multiple list.

SUGGESTED REFERENCE BIBLIOGRAPHY

A. Pupil:

1. Aitchison, Allison E., and Uttley, Marguerite, *North America by Plane and Train*, Bobbs-Merrill Company, Indianapolis. 1937.
2. Allen, Betty, and Briggs, Mitchell P., *Behave Yourself*, J. B. Lippincott, Philadelphia. 1937.
3. Blodgett, Harvey A., *Making the Most of Your Income*, The Macmillan Company, New York. 1933.
4. Brande, Dorothea, *Wake Up and Live*, Simon and Schuster, New York. 1936.
5. Brewer, John M., and Others, *Elements of Business Training* (Revised Edition), Ginn and Company, Chicago. 1935.
6. Denison, Merrill, *Advancing America; The Drama of Transportation and Communication*, Dodd, Mead, and Company, New York. 1936.
7. Friend, Mata R., *Earning and Spending the Family Income*, D. Appleton-Century Company, Inc., New York. 1935.
8. Graham, Frank D., and Seaver, Charles H., *Money—What It Is and What It Does*, Newson and Company, New York and Chicago. 1936.
9. MacKay, Ruth, *Money Without Men*, Farrar and Rinehart, New York. 1938.
10. Pitkin, Walter B., and Hughes, Harold F., *Seeing Our Country*, The Macmillan Company. 1939.

B. Teacher:

1. Deal, Don T., *Teaching Materials in Elementary Business Education*, South-Western Publishing Company, Cincinnati. 1934.
2. Haynes, Benjamin R., "The Teaching of Everyday Business", *Sixth Yearbook, National Commercial Teachers Federation*, New York. 1940.
3. Jones, Lloyd L., *The Junior Commerce Curriculum*, The Gregg Publishing Company, New York. 1930.
4. Nichols, Frederick G., *Commercial Education in the High School*, D. Appleton-Century Company, New York. 1933.
5. Schorling, Raleigh, *Student Teaching*, McGraw-Hill Book Company, New York. 1940.
6. Tonne, Herbert A., and Tonne, M. Henrietta, *Social-Business Education in the Secondary Schools*, The New York University Press Book Store, New York. 1932.
7. Tonne, Herbert A., *Business Education Basic Principles and Trends*, The Gregg Publishing Company, New York. 1939.
8. *Yearbook*, Eastern Commercial Teachers Association, Philadelphia. 1941.

SUGGESTED PERIODICALS AND SPECIAL REFERENCES

1. *The Balance Sheet*, South-Western Publishing Co., Cincinnati.
2. *The Business Education World*, Gregg Publishing Company, New York.
3. *Journal of Business Education*, Trethaway Publishing Company, Wilkesbarre, Pennsylvania.
4. *Modern Business Education*, Southern Business Education Association, University of Kentucky, Lexington, Kentucky.
5. *Monographs*, South-Western Publishing Company, Cincinnati.
6. Selby, P. O., *Index of the Teaching of General Business*, Research Press, Kirksville, Missouri.

SUGGESTED BIBLIOGRAPHY OF AUDIO-VISUAL AIDS

Care should be exercised in the choice and number of films to be used in order to achieve the most from them. Prior to their use, definite preparation, by teacher and pupil, should be made in this and other business subjects. The following group of films may be secured from the Bureau

of Audio-Visual Aids, Department of University Extension, University of Kentucky, Lexington, Kentucky:

1. No. 368S. *52 Pay Checks Each Year*. Sound, two reels, for senior high schools.
2. No. R394S. *The Development of Transportation*. Sound, one reel, for junior or senior high schools.
3. No. 3001S. *Frontiers of the Future*. Sound, one reel, for junior or senior high schools.
4. No. R683S. *Finding Your Life Work*. Sound, two reels, for junior or senior high schools.
5. No. R662S. *I Want a Job*. Sound, two reels, for senior high schools.

TYPEWRITING

Typewriting in the high school is no longer a subject to be taken only by those pupils who expect to become typists and stenographers. It is a useful tool for all pupils regardless of the occupations or professions they will follow. It is also an indispensable aid to pupils in subsequent school work in high school and college. The personal-use value of a knowledge of typewriting is generally accepted by everybody.

Typewriting should be offered for two semesters in the tenth, eleventh, or twelfth grades, and should carry one-half unit for each semester. The class should meet for one class period a day, during which the teacher should be constantly in charge. Double periods for this subject are not justified. Pupils who expect to use the skill for vocational purposes should take both semesters, but those who expect to use it in connection with accounting, merchandising, or other allied vocations may find that one semester is sufficient. Pupils who are not preparing for a business occupation will, likewise, find that one semester will afford them opportunity to develop sufficient skill for personal use. In some of the large schools, three or four semesters might be justified but if the course is relieved of much of the clerical practice and content found in other business courses, this amount of time is not necessary to develop proficiency in typewriting.

Typewriting skill can be developed rather rapidly if taught according to the plan outlined in this bulletin. It is recommended that the subject be offered only when the school can afford the expenditure necessary to purchase typewriters without charging fees of the pupils, and provide for instructional costs. The practice of charging fees for amortizing the cost of typewriters can be justified only when such fees are charged to pay for equipment in other departments such as home economics, chemistry, and physics. Likewise, the practice of not providing a teacher for courses in typewriting cannot be justified. In a

few schools, the practice prevails of assigning the teacher a class in typewriting while teaching another business subject such as shorthand, accounting, and business arithmetic. In no subject in the high school is it more important to have an instructor than in typewriting. While pupils can develop some degree of skill by informal, undirected practice, the same might be said of any other subject in the high school. Typewriting involves a high degree of coordination of mental and motor faculties and habit formation is very important. It is recommended, therefore, that the subject not be offered in those schools which cannot supply equipment and instruction.

Typewriting is the most popular business subject in high school and there is a temptation to purchase a limited number of machines and assign a class to the machines every period in the school day. Equipment costs are lower than instructional costs and by having a larger number of typewriters and fewer classes the cost of a teacher can be reduced materially. It is recommended, therefore, that a large number of machines be used and approximately one-half of the class periods be reserved for other uses, such as secretarial office practice, shorthand, and for extra-class practice. Thirty or forty pupils can be taught as effectively in typewriting as ten or twenty.

Many pupils will have typewriters, or access to them in the home or office. They should be encouraged to use them as much as possible in the preparation of class assignments.

There appears to be little justification for providing separate classes in personal-use and vocational-use typewriting. The skill required for both purposes is the same but the adaptations are different. It is recommended that the two groups be taught in the same course and assignments be varied to meet the varying needs.

OBJECTIVES

A. *General:*

1. To develop an understanding of the importance of typewriting as a mode of writing, both in business and personal affairs.
2. To create an understanding on the part of the pupil of the importance of typewriting in vocational situations which utilize typewriting skill indirectly.
3. To develop in the pupil habits of systematic work, accuracy in all work and a discriminating attitude in judging his own and the work of others.
4. To contribute to the aim of all education for social living, good citizenship, and vocational competency.
5. To extend and make meaningful the pupil's knowledge of English, including spelling, punctuation, capitalization, paragraphing, and grammatical construction.
6. To provide a learning situation in which personal traits may have an opportunity to find expression to become automatic responses.
7. To develop the ability to operate and care for the typewriter.

8. To develop an understanding of the various types of work which can be done on the typewriter in conjunction with duplicating processes.

B. *Specific:*

1. To develop a knowledge of the typewriter keyboard and the various operative parts of the machine.
2. To develop manipulative skill in the operation of the typewriter with ease and comfort.
3. To create a sense of balance, proportion, and symmetry in typewritten matter.
4. To teach the pupil to make neat erasures, insertions of omitted letters, and corrections.
5. To acquaint the pupil with the various written business forms which typists must use in the office.
6. To develop an understanding of the many uses of the typewriter in personal and social affairs, and to develop skill in making application of the machine to these uses.
7. To develop speed in writing which will serve the purpose for which the pupil will need the skill.
8. To teach the pupil to write letters, manuscripts, articles, and other matter directly on the typewriter.
9. To develop the ability to take dictation directly on the typewriter.
10. To develop the ability to cut stencils, to prepare other duplicating material, and to operate the duplicating machine.
11. To develop the ability to copy theses, manuscripts, and other material for publication.
12. To develop the ability to prepare statistical material for publication and to write from corrected rough draft.
13. To encourage the development of personal traits which are desirable in personal and business affairs.
14. To develop the ability to make simple repairs and adjustments to the machine, to clean, oil, and otherwise maintain it in efficient operating condition.

Procedures and Activities

A study of the different methods of teaching typewriting reveals differences as to teaching procedures, materials, and expected results. The whole method of teaching typewriting is recommended. This recommendation is based upon research which has revealed its advantages. By using this method, it is possible to initiate the control of the keyboard more quickly than by the use of traditional methods. Through the use of this method, it is possible to initiate some control of all letters of the alphabet in two, or at the most, five days. This is accomplished through the use of all letter reaches from the beginning, and by setting up the correct stroking of words of high frequency rather than by prolonged practice on nonsensical letter combination drills. This method emphasizes a basic principle of learning in which one learns best when his learning is in a natural-use situation. If special practice is needed on individual parts, that special practice should come after the pupil has had an opportunity to perform the whole skill of typewriting, rather than before he has had such experience.

While there are advantages in using the whole method in presenting the letters of the alphabet, the teacher should bear in mind that there are disagreements as to the best method. By reading and studying current literature on the subject and by experimentation, the teacher may deviate from any particular method so that the particular needs of any group may be provided for.

In beginning typewriting, it is very important that the teacher check on each pupil to see that he is developing the correct technique which will enable him to become a proficient typist. Constant classroom supervision and individual instruction are necessary to provide this check. Such things as position, correct stroking, minimum arm and hand movement, keeping eyes on the copy, and returning the carriage should be developed correctly from the beginning.

The use of wall charts and "blind" keys is of questionable value. Often they serve as detriments to a rapid introduction to the keyboard rather than as aids. If keys with letters are used, the pupil may look at the keyboard and ascertain the proper reaches before attempting to write the letters for the first time. It has been observed that many teachers use the wall chart and a pointer to introduce new reaches, calling the key and pointing to it on the chart and having the pupil typewrite the letter as it is called. This is definitely a hindrance rather than an aid in developing speed in the beginning.

Many authorities on the teaching of typewriting recommend the setting aside of accuracy standards during the initial learning period. This should be done in order to increase the rate of striking the keys. A variety of typewriting practice experiences presented rapidly is recommended rather than presenting those experiences slowly and with emphasis on accuracy.

After the pupil has learned the keyboard and is able to make all of the reaches freely and easily, he should be taught to make neat erasures and to correct all errors. This practice should be followed in the administration of most speed tests. An erasure should be attached to each machine after the pupil has learned the keyboard, or otherwise available for constant use.

The practice of encouraging the learner to return his finger to the guide key position is not a natural procedure and should be discarded. Direct reaches should be taught from the first. For example, in typewriting the word "they" the forefinger of the right hand should proceed from "h" to "y" without returning to the "j" position.

The pupil should be taught to proof read all typewritten material. Before he begins to erase he should be instructed to locate and check

errors. Afterwards, he should be required to correct typographical errors and either mark or correct errors in spacing, punctuation, capitalization, or division of words at the end of a line.

In the past, too much emphasis has been given to march time rhythm in typewriting instruction. While it is desirable that the operator of a typewriter maintain a consistent rate in order to accomplish the work to be done, "march time" rhythm can be a detriment to rapid typewriting. To illustrate, the pupil can write words of high frequency much faster than he can words of low frequency. The practice of having him "slow down" on the easy words in order to accomplish perfect "rhythm" is of questionable benefit.

COURSE CONTENT

The suggested outline of subject content is not presented with the idea that the order of presentation should be followed rigidly. Certain units of instruction may be shifted to meet individual needs. The content of the first semester should be so arranged that it will provide enough training for personal use typewriting and also provide a basis for further development of skill for pupils who are preparing for a vocation.

- A. Introductory Fundamentals
 1. Position at the machine
 2. Parts of machine—function and manipulation
(Only those parts which will be used early in the instruction should be introduced here. Other parts should be introduced as the need for their use arises.)
 3. Inserting of paper economically and skillfully.
 4. Guide keys and rapid location of these keys
 5. Carriage return
 6. Correct typewriting stroke
 7. Introduction of the keyboard
(The entire alphabet should be introduced within the first week and the pupil should be able to typewrite a few common and easy words at the end of the first class.)
 8. Punctuation and capitalization
 - a. Shifting for capitals
 - b. Spacing after punctuation marks
 9. Mechanics of spacing on page
 - a. Size of standard page
 - b. Number of spaces to horizontal and vertical inch
 - c. Different sizes of type
 10. Tabulation for indentation of paragraphs
 11. Spacing of typewritten material
 - a. Double space between paragraphs for single spaced material
 - b. Double-spaced material (Paragraphs always indented)
 12. Division of words at end of line
 - a. Words not to be divided
 - b. Division between syllables
 - c. Other rules for correct division of words
 13. Emphasis on speed building and drills for elimination of errors
 - a. Short speed tests for motivating purposes
 - b. Analysis of errors
- B. Problems in Personal Typewriting
Personal typewriting problems are not much different from office typewriting problems so far as writing them on the typewriter is concerned, but such problems may be of immediate use to the pupil. The pupil's personal material should be used as the basis for most practice in this unit. The exercises suggested below may be used to provide an

understanding of correct forms used in typewriting different personal problems. The pupil should supplement these exercises by typewriting his own school or business papers.

1. Personal letters
 - a. Addressing envelopes
 - b. Folding and inserting letters into envelopes
 - c. Making carbon copies
 2. Outlines
 - a. Use of tabulator
 - b. Form of outline
 3. Manuscripts
 - a. Centering—headings and titles
 - b. Preparing cover sheet and table of contents
 - c. Proofreading and correcting errors
 - d. Footnotes
 - e. Tables of figures
 - f. Bibliography
- C. Writing Business Letters
1. Parts of business letters
 2. Punctuation
 3. Letter styles
 4. Placement of the letter on page
 5. Use of carbon paper
 6. Use of eraser
 7. Composing letters at the machine
- D. Columnar Tabulation
1. Use of tabulating mechanism
 2. Placement of headings and subheadings
 3. Arranging material in columns
 4. Copying statistical material
 - a. Financial statements
 - b. Tables
 - c. Payrolls
 - d. Invoices
 - e. Other forms
- E. Speed Emphasis
1. Timed writings
(Words, sentences, paragraphs)
 2. Letter production
- F. Duplicating
1. Preparing original copy
 2. Cutting a stencil, or writing master copy with duplicating ribbon
 3. Operation of duplicating machine
 4. Cleaning and filing stencil

SECOND SEMESTER

- A. Problems in arranging various types of material in attractive form
1. Paragraph material in single and double spaced form on full-size sheets, half sheets, and odd-size sheets
 2. Minutes of organization meetings
 3. Outlines
 4. Poems, songs, and booklets
 5. Bibliographies
 6. Financial reports for organizations
 7. Constitutions and by-laws of clubs
- B. Office Typewriting Problems
1. Typewriting office forms
 - a. Telegrams
 - b. Index cards
 - c. Form letters
 - d. Invoices, bills of lading, checks, memoranda

- C. Special problems in writing business letters
 - 1. Materials—paper, second sheets, envelopes, eraser
 - 2. Letter styles and forms
 - a. Letters containing inverted paragraphs and statistical material
 - b. Letters containing a postscript
 - c. Two-page letters
 - d. Inter-office letters without salutation or complimentary close
 - e. Letters containing quoted material and mailing references
 - f. Machine dictation
- D. Problems in manuscript typewriting
 - 1. Title page and table of contents
 - 2. Heading and placement of manuscript on page
 - 3. References and quotations
 - 4. Bibliography
 - 5. Cover sheets and border designs
 - 6. Bound and unbound manuscripts
 - 7. Proofreading and editorial procedures
- E. Typewriting legal reports and filling in legal forms
 - 1. Contracts, wills, lease, affidavit, deed, mortgage, court testimony, abstract of title
 - 2. Binding and endorsing
 - 3. Filing
- F. Exercises in speed building

MATERIALS FOR TEACHER AND PUPIL

- A. State Adopted Texts
 - Dake, *Modern Method of Touch Typewriting*, Lyons and Carnahan, Chicago, 1931.
 - Depew, *Complete Typewriting*, Allyn and Bacon, Chicago, 1938
 - Dealey-Ford-Merrick, *Scientific Typewriting*, American Book Co., Cincinnati, 1939.
 - Korona-Rowe, *Business and Personal Typewriting*, Ginn & Co., Columbus, 1938
 - *Lessenberry-Jevon, *Twentieth Century Typewriting*, Third Edition, South-Western Publishing Co., Cincinnati, 1937.
 - McNamara, et al., *Typewriting for Immediate Use*, John C. Winston Co., Chicago, 1938.
 - Sorelle-Smith-Foster-Blanchard, *Gregg Typing*, Second Edition, The Gregg Publishing Co., New York, 1937.
 - Stuart, *Typing*, D. C. Heath & Co., Chicago, 1939.
 - Webb, *Simplified Typewriting*, Prentice-Hall, New York, 1935.

Note: Most typewriting textbooks have teachers' manuals and workbooks to accompany them. Some textbooks have objective tests to be supplied to the users of the text. Teacher should check with publisher of the particular textbook being used to determine what aids are available.

- B. Professional Books
 - Blackstone, E. G., and Smith, S. L., *Improvement of Instruction in Typewriting*, Prentice-Hall, Inc., New York, 1936.
 - Dvorak, August, Merrick, Nellie L., Ford, Gertrude Catherine, Dealey, William L., *Typewriting Behavior*, American Book Company, Cincinnati, 1936.
 - Lomax, Paul S., Reynolds, Helen, and Ely, Margaret H., *Problems of Teaching Typewriting*, Prentice-Hall, Inc., New York, 1935.
 - Odell, William R., and Stuart, Esta Ross, *Principles and Techniques for Directing the Learning of Typewriting*, D. C. Heath and Company, Boston, 1935.

* To be used by all schools which do not have the privilege of securing from the multiple list.

TYPEWRITING REFERENCES

- Book, William F., *Learning to Typewrite*, The Gregg Publishing Company, New York, 1925.
- Breidenbaugh, Vachel E., Ehrenhardt, Irma, *Interesting Things in the Teaching of Typewriting*, Prentice-Hall, Inc., New York, 1932.
- Clem, Jane E., *The Technique of Teaching Typewriting*, The Gregg Publishing Company, New York, 1929.
- Eastern Commercial Teachers Association, 1940 Yearbook, *The Contribution of Business Education to Youth Adjustment*, "Problems of Beginning Typewriting," by Harold H. Smith, pp. 189-193.
- Haynes, Benjamin R., Broom, H. E., Hardaway, Mathilde, *Tests and Measurements in Business Education*, South-Western Publishing Company, Cincinnati, 1940.
- National Commercial Teachers Federation, 1940 Yearbook, *The Business Curriculum*, Chapter LIV, "The Teaching of Typewriting," by D. D. Lessenberry.
- The Commercial Education Association of the City of New York and Vicinity, Tenth Yearbook, 1939-40, *Pupil Participation*, pp. 108-116.
- Webb, R. F., *Principles and Methods in Typewriting*, Prentice-Hall, Inc., New York, 1931.

Economic Geography

Economic Geography is sometimes called "Commercial Geography," or "Industrial Geography" but the title of "Economic Geography" appears to be most desirable because its emphasis is upon the economic factors. While all geography in the public schools is now largely economic in character, the emphasis is secondary to place and physical geography. Economic geography is primarily concerned with developing an understanding of the geographical factors which influence the economic life of a people and provides an appreciation of the importance of natural resources in the various regions of the earth for the welfare and happiness of all peoples.

The subject serves as a background for all pupils in business curricula and should be open to others as an elective. It should make meaningful the subsequent courses in business which prepare for vocational competency and should create tolerance for other peoples and other lands, in addition to an appreciation of the abundance of resources with which our own country is endowed.

The course should begin with the local environment with which the pupil is familiar and expand into state, regional, national, continental, and world areas. The various cultural factors which influence economic life, rainfall, temperature, natural resources, soil, surfaces, modes of life, racial customs, natural transportation routes, and other factors. From these factors, the occupations of peoples, industrial development, distribution of raw materials, and production facilities can be determined. All of these understandings should contribute to a world-mindedness in an economic sense and make the individual a more intelligent participant in national life.

The man-made factors of the environment, such as soil conservation, forestry preservation, water-power development, flood control, agricultural advancement, resettlement programs, should be included in order to show how technological advancement influences the culture of a people.

The subject may be offered in any year above the ninth grade but with a crowded curriculum in the eleventh and twelfth grades, it is recommended that it be placed for one semester with one-half unit of credit in the tenth grade.

OBJECTIVES

A. General

1. To develop an appreciation of the relationships which exist between the physical environment and the cultural level of a people.
2. To present to the pupil an unfolding picture of the natural resources of the areas of the earth and the part which they have in industrial development of various areas.
3. To create an understanding and appreciation of habits and customs which are outgrowths of geographic factors.
4. To arouse an interest in other lands, their populations, and modes of life.
5. To develop an understanding of the inter-dependence of the various peoples because of the unequal distribution of the resources of the earth, and of the economic, social, political, and industrial conflicts which arise because of these inequalities.
6. To inculcate an appreciation of our own human and material resources which have their roots in geographic factors and to arouse a determination to preserve these resources for the future.
7. To develop a responsibility for sharing our own culture and resources with other peoples less fortunate.
8. To provide information which will make the individual an intelligent participant in the production and consumption of economic goods of the various regions and areas of the world.

B. Specific

1. To increase the knowledge of the pupil regarding place geography, physical features of the earth, and hemispheric divisions.
2. To develop an understanding of the part which geographic factors have had in the history of peoples.
3. To provide information about the physical factors of the environments of various peoples such as rainfall, temperature, natural resources, and trade barriers which affect the level of development of peoples.
4. To develop an understanding of the problems of conservation of both human and natural resources and their influence on technological development.
5. To create an understanding of the various methods by which products are extracted from the earth and made available to industry.
6. To develop a knowledge of the ways in which surface products of the earth are produced and made available to manufacturers and consumers.
7. To provide an understanding of the value of a study of economic geography in a business occupation.
8. To develop an appreciation of local and regional geographic influences upon the life of the people.
9. To develop skill in reading maps, charts, graphs, and other graphic presentations of geographic data.
10. To create an interest in reading current literature on economic geography for the purpose of understanding events of significance around the world.

COURSE CONTENT

A. *Introduction*

1. The field of economic geography.
2. The human factor in economic geography.

B. *Food products, their production and distribution*

1. Cereals
 - (a) Importance and uses
 - (b) Natural requirements
 - (c) Regions of production
 - (d) Commercial movements
 - (e) Exports and imports
2. Plant products
 - (a) Types and qualities
 - (b) Importance of each
 - (c) Natural requirements
 - (d) Regions of production
 - (e) Marketing
3. Animals
 - (a) Kinds and uses
 - (b) Production
 - (c) Importance of meats
 - (d) Regions of production
 - (e) Types
 - (f) Factors controlling distribution
 - (g) Foreign commerce in animal products
4. Beverages
 - (a) Types and uses
 - (b) Importance
 - (c) Regions of production
 - (d) Natural requirements
 - (e) Marketing
5. Sugar
 - (a) Kinds and uses
 - (b) Regions of production
 - (c) Natural requirements
 - (d) Marketing

C. *Natural resources and industrial production*

1. The occupation of farming
 - (a) Agricultural lands: the extent of cultivable lands, utilization of agricultural lands, climatic factors in agriculture, land forms, effect of biological elements on agriculture
 - (b) Types of agriculture: agricultural regions, nomadic herding, livestock ranching, grain farming, livestock farming, dairy farming, crop specialty farming, fruit culture, vegetable growing, subsistence agriculture, poultry farming, the fur industry
 - (c) Commercial fiber culture—cotton farming, silk culture, jute farming, manila-hemp production, other fibers
2. Forest and forest industries
 - (a) Forest: the northern coniferous forests, lumbering; principal centers of forest exploitation, lumber resources and forest exploitation in the United States, world lumber trade, wood pulp, pulp production, furs
3. The occupation of mining
 - (a) Non-metallic mineral building materials
 - (b) Precious metals and diamonds
 - (c) Minerals—fertilizer products
 - (d) Nonferrous metals
 - (e) Mining iron and alloy minerals
 - (f) Coal—important fuel and raw material
 - (g) The petroleum
 - (h) Water as a source of power

4. Manufacturing
 - (a) Types, bases, and distribution of manufacturing
 - (b) Iron and steel industries
 - (c) Industrial machines—ship building, agricultural implements
 - (d) Automobile and air-craft industries
 - (e) Textile industries
 - (1) Cotton textile industries
 - (2) Woolen manufacturing industries
 - (3) Linen industries
 - (4) Silk and Rayon industries
 - (5) Manufacture of clothing
 - (f) Flour milling and meat packing
5. The occupation of fishing
 - (a) Subsistence fishing
 - (b) Importance, types, and location of fisheries
 - (c) Commercial, fresh water, and coastal fisheries
 - (d) Banks and open sea fisheries
 - (e) Techniques of fishing
6. Transportation facilities and trade
 - (a) Distribution of trade facilities
 - (b) Basis of international trade
 - (c) World commercial regions and United States foreign trade

D. *Importance of industry*

1. Living standards changed by industry or the machine age
2. Chief sources of electrical power, its production and distribution
3. Effects of electrification of farm areas upon standards of living
4. Distribution and effects of industries

IMPORTANT CONSIDERATIONS

A. *Field Trips*

1. Field trips should be of two kinds: (1) those dealing with the physical features of the land, and (2) those dealing with the economic activities of the people. Too much time should not be spent in making field trips.
2. Field trips should supplement and reinforce classroom experiences; therefore, they should immediately follow the study under consideration.
3. The topic that is being discussed will determine the type and kind of trip to be taken.
4. Thorough planning should precede and a careful check-up should follow the field trip.
5. Field trips should provide new experiences and help the pupil fix firmly in his mind classroom study.
6. Profitable field trips in this course might include a visit to farms, iron and steel mills, shipbuilding yards, agricultural implement and automobile factories, textile mills, flour mills, and meat-packing plants.

B. *Visual Aids*

1. Graphs

Important statistical data can be understood much more easily when presented in graphic form. For example, a comparison of the world wheat production can be easily illustrated by the "pie chart." Pupils should be encouraged to keep note-books in which graphs, pictures, and other materials can be filed.

2. Outline maps

Outline maps may be used to show location of important mineral deposits, industrial centers, farming areas, shipping ports, systems of communication, grazing areas, and fishing centers, in fact, place geography may be taught by maps.

3. Films

Films may be used to show a man at work, also the economic efforts that climatic factors may have upon agricultural production

and economic progress. In cases where the cost for motion-pictures or stereopticon slides is prohibitive, a picture collection may be obtained by making the needs known through the local newspaper, and by appealing to other pupils, faculty, and friends. Pictures from old *National Geographic* magazines make an excellent collection. A very large assortment of films pertaining to industries, geography, and national and state parks may be borrowed or purchased from the Department of the Interior, Division of Motion Pictures, Washington, D. C. A complete listing is given in their catalog, "Motion Pictures."

Many films dealing with economic geography and general business are obtainable from Walter O. Gutlohn, Inc., 35 West 45th Street, New York. Their new catalog will be sent on request. Refer to section on "Teaching Activities and Devices" for other references to this subject.

4. Exhibits

Exhibits of industrial and commercial products provide ideal devices for teaching economic geography. These include collections of raw materials and in many cases all the processes of manufacturing are shown. As a means of motivation, exhibits may be shown at the county fair; later they should become the property of the school.

5. Globes

A globe, preferably one at least sixteen inches in diameter, will provide visual aid that reveals many facts and relationships.

C. Tests

The types of tests that may be used in Economic Geography are objective, essay, and problem. Essay tests require complete answers in statement form. This type of test, particularly if poorly constructed, gives the pupil an opportunity to substitute other knowledge for that which he does not possess. Knowledge of facts, determination of learning progress, and development of skills can best be measured by objective tests. Five sets of tests for use in economic geography follow:

1. *Influence of Geography on Our Economic Life Tests*, by D. C. Ridgley and S. E. Ekblaw. Published by The Gregg Publishing Company, New York. Six tests to accompany *Influence of Geography on Our Economic Life*. Package of five of any of the six tests, 12 cents, list.
2. *Economic Geography Achievement Tests*, by Z. C. Staples, G. M. York, and E. L. Cooper. Published by the South-Western Publishing Company, Cincinnati. Nine objective tests and one final examination to accompany *Economic Geography*, Third Edition. List 20 cents.
3. *Industrial and Commercial Geography Tests*, by J. W. Morris. Published by Harlow Publishing Corporation, Oklahoma City, Oklahoma. Series of four objective tests, three to be given at the end of six weeks periods and the fourth as a final examination. These tests are a part of the series of "Comprehensiveness Objective Tests in High School Subjects."
4. *Industrial Geography, Every Pupil Scholarship Test*, by Marguerite Dinkler. Published by the Bureau of Educational Measurements, Kansas State Teachers College, Emporia, Kansas. Price 2 cents each. Scoring key, 2 cents.
5. *Economic Geography Tests*, by Hughes Whitback, L. Durand, and J. R. Whitaker. Published by American Book Company, New York. Ten tests to accompany *Working World*, sold only with workbook.

LABORATORY MATERIALS

Economic geography needs a large amount of supplementary classroom materials. Charts, trade pamphlets, maps, atlases, and globes of industrial products are available for use in the economic geography courses. Some of the materials may be obtained free of charge from the Superintendent of Documents, Government Printing Office, Washington, D. C. "Enriched

Teaching of Commercial Subjects," by Woodring and Harold, published by the Bureau of Publications, Teachers' College, Columbia University, New York, contains descriptions and sources of material. A price list can be secured by the teacher.

COMMUNITY RESOURCES

The local community will provide a valuable source of materials and aids. Local merchants and alumnae can often secure samples of various products, and they will co-operate with the class by lending their advertising materials, such as exhibits and charts. Many times other faculty members are able to donate materials. Each pupil, when aroused to enthusiasm, is the best source of supply. Much valuable information concerning local and state industries can be secured from a Representative or Senator. Kiwanis, Rotary, or other civic organizations can give information and aid by suggesting possible sources of materials. Local residents who have been on tours may have pictures, souvenirs, and bulletins which they will lend to the class for temporary exhibitions.

REFERENCE MATERIALS FOR THE PUPILS

Teachers of economic geography should have an abundance of reference materials in the library for the pupils. Since the supply is often limited, it is necessary that they make a collection. Aid should be secured from school officials, the American Library Association, the state library, and the local citizens' organizations. Reference books are suggested in this outline.

EVALUATION

1. The pupil may make a scrapbook which will serve as a means of determining his initiative in assimilating current data. This gives an insight into his interests and measures his attitude with regard to certain phases of the course.
2. A report that the pupil has made in class will show his ability to choose material and his use of grammar.
3. By use of a workbook the progress of the pupil and his ability in the interpretation of subject matter can be determined.
4. By the administration of objective and achievement tests a measurement of the factual knowledge of the pupil can be determined.
5. By means of demonstration the pupil can construct maps, graphs, and charts to illustrate economic facts and their relation to trends and other current data.

A. *State Adopted Texts*

Case-Bergemark, *Modern World Geography*, J. B. Lippincott Co., New York, 1938.

Chamberlain, *Geography and Society*, J. B. Lippincott Co., New York, 1938.

Fletcher, *Earth Science*, D. C. Heath & Co., Chicago, 1938.

Jones, *Economic Geography*, Henry Holt & Co., Chicago, 1935.

Packard-Sinnott-Overton, *Nations Today*, Macmillan Co., Chicago, 1939.

Ridgley-Ekblaw, *Influence of Geography On Our Economic Life*, Gregg Publishing Co., New York, 1938.

Staples-York, *Economic Geography*, South-Western Publishing Co., Cincinnati, 1937.

Van Cleef, *This Business World*, Allyn & Bacon, Chicago, 1938.

*Whitbeck, *Industrial Geography*, American Book Co., Cincinnati, 1934.

Whitbeck-Durand-Whitaker, *The Working World*, American Book Co., Cincinnati, 1939.

B. *Teachers' Manual*

Teacher's manuals may be secured from publishers of textbooks.

* To be used by all schools which do not have the privilege of selecting from the multiple list.

C. *Workbooks*

Workbooks in Economic Geography may be secured from the following companies:

1. South-Western Publishing Company, Cincinnati.
2. Gregg Publishing Company, New York.
3. Allyn and Bacon, New York.
4. American Book Company, New York.
5. J. B. Lippincott Company, New York.

SUGGESTED REFERENCE BIBLIOGRAPHY

A. *Pupil*

- Abrams, A. W., and Thurston, E. L., *World Geography*, Iroquois Publishing Company, Syracuse, New York. 1937
- Bischof, E. S., *Visualized Economic Geography*, Oxford Book Co., New York. 1939
- Case, E. E., and Bergemark, D. R., *Modern World Geography, Economic and Social*, The J. B. Lippincott Company, Philadelphia. 1938
- Chamberlain, J. F., *Geography and Society*, The J. B. Lippincott Company, Philadelphia. 1938
- Martin, M. C., and Cooper, C. E., *The United States at Work*, The D. C. Heath Company, New York. 1938
- Packard, L. O., Sinnott, C. P., and Overton, Bruce, *The Nations at Work, An Industrial and Commercial Geography*, The Macmillan Company, New York. 1939
- Peck, A. M., and Meras, E. A., *France, Crossroads of Europe*, Harper and Bros., New York. 1936
- Smith, J. Russell, *Men and Resources, North America and Its Place in World Geography*, Harcourt, Brace, and Company, New York. 1939
- National Geographic Magazine*, National Geographic Society, 16th and M Sts., Washington, D. C.
- Publications of the Pan-American Union*, Superintendent of Documents, Washington, D. C.
- Encyclopedia Britannica*
- Year Book*, U. S. Department of Agriculture, Washington, D. C.

B. *Teacher*

1. *Books*

- Beals, Carleton, *America South*, J. B. Lippincott Company, Philadelphia. 1937
- Beals, Carleton, *Banana Gold*, J. B. Lippincott Company, Philadelphia. 1932
- Lane, David J., and Wolff, David, *Reviewing Economic Geography*, Amsco School Publications Company, 373 Fourth Avenue, New York. 1939
- Tomlinson, Edward, *New Road to Riches in the Other Americas*, Charles Scribner's Sons, New York. 1939
- Van Cleef, Eugene, *Trade Centers and Trade Routes*, D. Appleton Century Company, Inc., New York. 1937

2. *Periodicals*

- Geographical Review*, The American Geographical Society of New York, Broadway at 156th Street, New York
- National Geographic Magazine*, The National Geographic Society, Washington, D. C.
- Economic Geography*, Clark University, 44 Portland St., Worcester, Mass.
- Journal of Geography*, A. J. Nystrom and Company, 333 Elston Avenue, Chicago
- Minerals Yearbook*, Bureau of Mines, United States Department of the Interior, Washington, D. C.

Business Arithmetic

Business Arithmetic has the same function in mathematics as Business English has in English. It is designed to provide opportunities to apply the principles of mathematics to the solution of business problems and to develop facility in computations which are essential in various business occupations. In accounting and sales work, arithmetic is fundamental and just as essential as correct accounting procedures and effective sales techniques. Arithmetic provides the supplementary skills which make these subjects function. It is not designed to replace other courses in mathematics, it serves a different purpose.

Simple arithmetic as such should not be taught. Applications of arithmetic processes should be adapted to business problems. It may be necessary to review the fundamental processes by means of simple business problems but a minimum of time should be devoted to teaching the processes as such in the form of drills. Rapid calculation, while of some importance in business should be given minimum emphasis in this course because offices and stores generally have adding and calculating machines on which it is possible to compute with greater speed and accuracy.

Business Arithmetic should be offered for one semester and carry one-half unit of credit. It should precede specialized courses such as accounting, salesmanship, retailing, and secretarial office practice. It is recommended, therefore, that it be placed in the tenth grade but pupils in the eleventh should be permitted to enroll for it. The class should meet for one class period a day.

The teacher of business arithmetic should have competency in both business and mathematics. The emphasis should always be on *business* rather than on theoretical mathematics. The teacher of business, provided he has a thorough knowledge of arithmetic, should be best equipped to teach it.

OBJECTIVES

A. General

1. To develop an understanding of the importance of accuracy and speed in the computation of business problems.
2. To provide a background of training in mathematics to serve as a prerequisite to accounting, merchandising, and other courses to be studied later.
3. To make meaningful situations in business and personal affairs in which arithmetic is important.
4. To develop habits of accuracy, systematic procedures, and orderliness so essential to successful employment.

5. To provide information and skill which will contribute toward making the pupil an intelligent consumer.
6. To develop the ability to manage personal business affairs which involve mathematics.

B. *Specific*

1. To develop proficiency in business computations commonly found in store work.
2. To provide training in the computation of problems which will be helpful in the study of accounting and to free the accounting course of much of the arithmetic which has been necessary in such courses.
3. To develop an appreciation of the importance of accuracy in dealing with personal business problems such as keeping personal accounts, checking bank statements, keeping check stubs up to date, and installment purchases.
4. To develop facility in computing problems which involve interest, percentages, discounts, and taxation.
5. To provide information which will be useful in determining rates of return on investments, and to assist in choosing securities and other investments wisely.
6. To provide practice which will develop the ability to reason logically, to see the relationship of cause and effect, and to understand statistical data.
7. To develop an understanding of weights, measures, and to develop facility in the computation of problems involving these things.
8. To develop an understanding of arithmetic processes which will serve as a background for the study of clerical practice.

CONTENT

- Unit I. *The importance of arithmetic in business*
- A. Preparation for accounting and other courses
 - B. Preparation for employment in sales, clerical, and accounting work
 - C. Personal use in solving business problems common to everybody
 - D. Development of accuracy, systematic and orderly procedure, and good study habits
- Unit II. *Review of the fundamental processes*
- A. Addition through problems of business which require addition
 - B. Accuracy, speed, and short-cuts should be emphasized
 - C. Subtraction applied to business problems
 - D. Multiplication involving, inventories, sales invoices, payrolls, etc.
 - E. Division through a variety of problems such as average weekly wage, various ratios, etc.
- Unit III. *Fractions used in business*
- A. Common fractions, their uses, computations, and methods of conversion into decimals
 - B. Decimal fractions, their application to business problems, methods of computation, and aliquot parts as related to decimals
- Unit IV. *Percentages used in business*
- A. Uses in various types of problems, profit on sales, investments
 - B. Application of decimals to percentage computation
 - C. Methods of computation and skill in analyzing problems which require the use of percentage
 - D. Interpretation of the meaning of percentages
- Unit V. *Interest*
- A. Rates, their meaning and methods of computation
 - B. Terminology used in calculation and interpretation

- C. Procedures used in finding rate, base, and time
 - D. Application to business problems such as loans, installment sales and purchases, insurance, and the like
 - E. Computations involving notes, drafts, acceptances, and accounts receivable which bear interest
- Unit VI. *Aliquot parts used in business*
- A. Cash register
 - B. Sales tickets
 - C. Sales invoices and returns and allowances
 - D. Budgets, advertising, inventory turnover, and similar problems
 - E. The application of the principle of aliquot parts to problems
- Unit VII. *Weights and measures*
- A. Linear
 - B. Liquid
 - C. Volume
 - D. Surface
 - E. Weight
 - F. Time
 - G. Metric system
 - H. Applications of these to the solution of business problems
- Unit VIII. *Personal business problems*
- A. Preparation and operation of a budget
 - B. Computing taxes, income, social security, etc.
 - C. Savings and investments and computations involved in them
 - D. Borrowing money, discounting notes, installment purchases, cash trade discount, insurance
 - E. Computing costs involved in home ownership
- Unit IX. *Transportation and communication*
- A. Postal rates and regulations
 - B. Freight, express, and parcel post costs
 - C. Automobile, bus, and water rates
- Unit X. *Financial business problems*
- A. Depositing money in the bank
 - B. Reconciling bank statements with check stubs
 - C. Making change, sales taxes, and investment problems
- Unit XI. *Graphs, charts and statistical tables*
- A. Kinds of graphs, bar, pie, line, curve, columnar
 - B. Choosing the type of graph which will present statistics most effectively
 - C. Setting up tables, making computations from content, and interpretation
- Unit XII. *Preparation and interpretation of financial statements*
- A. Income and expense
 - B. Assets, liabilities, and ownership
 - C. Schedules and other auxiliary statements
 - D. Ratios possible from the various financial statements

Teaching Suggestions

- a. Use newspapers, magazines and other current publications for the study of such topics as graphs, charts, stocks, taxes, and insurance
- b. Use business forms for the purpose of applying such principles as discounts and interest
- c. Visit local banks and loan companies to determine interest rates and costs of financing installment buying
- d. Compute the cost of buying and operating an automobile for a specified time
- e. Calculate the cost of building and owning a home

Evaluation

- a. Tests on principles and skills
 - Kelly, Truman L., Ruth, Giles M., and Terman, Lewis M., "New Stanford Arithmetic Test," World Book Company, New York
 - Kinney, Lucien B., "Kinney Scale of Problems in Commercial Arithmetic," Public School Publishing Company, Bloomington, Ill.
 - Smith, Joseph W., "Drills and Tests in Business Arithmetic," South-Western Publishing Company, Cincinnati
 - "Every Pupil Scholarship Test in Business Arithmetic," Bureau of Educational Measurements, Teachers College, Emporia, Kansas
 - "Rational Objective Tests in Applied Business Calculations," Gregg Publishing Company, New York
 - "Thompson-Kroner Business Arithmetic Tests," Prentice-Hall, Inc., New York
- b. Activities
 1. Local surveys of the proficiency of former graduates should be made to determine results on the job and the relationship of principles and skills taught to the practical needs
 2. Frequent checks should be made of the personal-use application of arithmetical principles and skills

STATE ADOPTED TEXTS

- Barnhart-Maxwell, *Social Business Arithmetic*, Mentzer, Bush Co., Chicago, 1937.
- *Curry-Rubert, *Business Arithmetic*, South-Western Publishing Co., Cincinnati.
- Kanzer-Schaaf, *Essentials of Business Arithmetic*, D. C. Heath & Co., Chicago, 1936.
- Kinney, *Business Mathematics*, Henry Holt & Co., Chicago, 1937.
- McMackin, et al., *The Arithmetic of Business*, Ginn & Co., Columbus, 1939.
- Rosenberg, *Business Mathematics*, Gregg Publishing Co., New York, 1937.
- Smith, *Arithmetic of Business*, Lyons and Carnahan, Chicago, 1931.
- Sutton-Lennes, *Business Arithmetic*, Allyn and Bacon, Chicago, 1937.
- Thompson, *Elements of Practical Arithmetic*, Prentice-Hall, Inc., New York, 1935.
- Van Tuyl, *Practical Arithmetic*, American Book Co., Cincinnati, 1932.

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- Beighey, Clyde, and Spanabel, Elmer E., *First Studies in Business with Correlated Arithmetic*, Ginn & Company, Boston. 1936
- Brueckner, Leo J., Anderson, C. J., Banting, G. O., and Nichols, W. B., *Mathematics and Elementary Business Practice*, John C. Winston Company, Philadelphia. 1935
- Cowan, Anne L., *Consumer Mathematics*, Stackpole Sons, Harrisburg, Pa. 1938
- Kinney, Lucien B., *Business Mathematics*, Henry Holt & Company, New York. 1937
- Lomax, Paul S., and Neunerm, John J., *Problems of Teaching Business Arithmetic*, Prentice-Hall, Inc., New York. 1932
- Hart, Walter W., and Gregory, Cottell, *Socialized General Mathematics*, D. C. Heath & Company, Boston. 1937
- Palmer, Claude I., *Practical Mathematics*, Part 1, McGraw-Hill Book Company, New York. 1937
- Rosenberg, R. Robert, *Teaching Methods and Testing Materials in Business Mathematics*, The Gregg Publishing Company, New York. 1935
- Thompson, Clyde O., *Elements of Practical Arithmetic*, Prentice-Hall, Inc., New York. 1935

* To be used by all schools which do not have the privilege of selecting from the multiple list.

Van Tuyl, George H., *Practical Arithmetic*, American Book Company, New York. 1932

Magazine Articles

- Andruss, Harvey A., "Problem-Point Tests in Arithmetic," *The Balance Sheet*, January 1937, page 206
- Atticks, K. C., "Suggestions for Improving Teaching Techniques for the Development of Skills in Introduction to Business and Business Arithmetic," *Eastern Commercial Teachers Association*, Eleventh Yearbook, pages 199-206
- Barnhart, W. S., "Arithmetic and Its Place in Business Education," *National Commercial Teachers Federation*, Fifth Yearbook, page 234
- Kinney, L. B., "The Teaching of Business Arithmetic," *National Commercial Teachers Federation*, Sixth Yearbook, page 375
- Mitchell, I., and Nemzek, C. L., "Arithmetic for High School Seniors," *Journal of Business Education*, January 1940, page 19
- Newcomb, R. E., "How the Teaching of Business Organization and Management May Be Improved by a Combination with Commercial Arithmetic," *National Commercial Teachers Federation*, Fifth Yearbook, page 161
- Rosenberg, R. Robert, "An Arithmetic Master Test," *The Business Education World*, January 1937, page 279
- Rosenberg, R. Robert, "A Final Examination in Business Mathematics," *The Business Education World*, January 1939, p. 423
- Rosenberg, R. Robert, "Capable Business Arithmetic Teachers Make Bookkeeping Instruction Easy," *National Business Education Quarterly*, December 1940, p. 19

Accounting

The term, accounting, as it is used in this bulletin, applies to the courses usually called "bookkeeping." It is a technical subject designed to provide information about financial transactions and skill in recording them. The fundamental principles taught can be applied to the keeping of records of an individual or of social groups, as well as to those of a business.

The need for vocational training in accounting is shown by an increasing demand for bookkeepers as a result of the constantly growing legislation that compels business firms of all sizes to keep more records for state and federal taxes, for unemployment insurance, and for social-security purposes. As a consequence there will, in turn, be a need for more government auditors to check and verify the reports of business firms. Also, accounting has vocational value to the salesman in deciding on credit to be extended, to the personnel of the collection department, and to lawyers who must know the fundamentals of accounting in order to handle legal problems in business.

The purposes of the course are: (1) to prepare for initial employment; (2) to provide a background for advancement; (3) to provide information and skill desirable for personal use; and (4) to develop an understanding of the social implications of this subject. Accounting makes a contribution to general office training but is not designed for training in clerical practice.

INTRODUCTION

I. General statement

Grade Placement

Accounting, if offered for two years, should begin in the eleventh grade; if offered for one year, in the twelfth grade. The reasons are: (1) the pupil will be more mature; (2) the work will be offered near the time the pupil will use it in employment; and (3) sufficient time will be allowed for prerequisites.

Number of Semesters

The number of semesters of accounting offered in any high school will vary with the administrative organization, the needs of the individuals to be served, and the community in which the school is located.

It is recommended that all pupils enrolled in the commerce curriculum be required to complete at least one semester of accounting. The work should be fundamental in character and preparatory for other accounting courses. The principles will be the same, no matter what may be the field of occupation; but the problems will vary with the individual interests of the members of the class. Some, for example, will deal with agriculture, some with the drug business, and still others with other types of organization.

For those enrolled in the accounting division of the commerce curriculum, not less than four semesters of the subject are recommended.

Credit

The course should be taught one period a day, five days a week, and carry one-half unit of credit each semester. Double periods are definitely discouraged because the additional time does not produce significantly greater results.

Prerequisites

The administrative organization will affect the number of subjects offered and the length of each course. It is recommended, however, that at least one semester of general business and one semester of business arithmetic precede the course in accounting.

II. General objectives

1. To lead in exploring the field of accounting in such way that one may determine his interest in and aptitude for accounting as an occupation
2. To create habits of neatness, accuracy, punctuality, honesty, and responsibility as well as systematic procedure in following instructions
3. To develop ability to apply the principles of accounting to a business situation—social, personal, or vocational
4. To aid the pupil in developing an appreciation of ethical standards such as:
 - Cooperation between employer and employee
 - Loyalty to firm or organization
 - Honesty in business dealings with competitors, creditors, and customers
5. To help the pupil to understand the economic system of which business is a part by giving him an understanding of the financial statistics of business

FIRST SEMESTER

A. *Specific objectives*

1. To create an interest in accounting through a discussion of its vocational uses, economic values, educational values, and personal and social uses
2. To develop an understanding of the theory of debits and credits
3. To develop the ability to use posting procedures

4. To develop the ability to prepare and to use the trial balance, the work sheet the statement of assets, liabilities, and net worth, and the statement of income, cost and expense
5. To develop the ability to adjust and close the accounts at the end of the fiscal period
6. To acquaint the pupils with written evidence of business transactions and to teach the recording of the papers
7. To develop the ability to use special journals in recording and posting transactions
8. To serve as a basic course for further study of accounting

B. *Course content*

1. Introduction
 - a. Definition of accounting
 - b. Need for keeping accurate records
 1. For the individual
 2. For social organizations
 - a. Clubs
 - b. Fraternities
 - c. Churches
 3. For the business
 - a. Proprietorship
 - b. Partnership
 - c. Corporation
 - c. Bases for records
 1. Things owned
 2. Amounts owed
 3. Net worth
2. Financial statements
 - a. Statement of assets, liabilities and net worth
 1. Individual
 2. Social organization
 3. Business organization (The similarity between the net worth division of statements of proprietorships, partnerships and corporations should be shown).
 - b. Statement of income and expense
 1. Individual
 2. Social organization
 3. Business organization
3. Business transactions
 - a. Definition and illustration of business transaction
 - b. Effects of transactions on records
 - c. Recording transactions in general journal
 1. Cash transactions
 - a. Investment by proprietor
 - b. Withdrawal by proprietor
 - c. Payment of expense (Debit specific expense; do not debit capital account).
 - d. Purchase of merchandise
 - e. Return of merchandise purchased for cash (credit return account)
 - f. Sale of merchandise
 - g. Return of merchandise sold for cash
 - h. Purchase of supplies
 - i. Purchase of insurance
 - j. Purchase of equipment
 2. Credit transactions
 - a. Purchase of merchandise
 - b. Return of merchandise purchased on credit
 - c. Sale of merchandise
 - d. Return of merchandise sold on credit
 - e. Purchase of supplies
 - f. Purchase of equipment

4. Posting
 - a. Definition of posting
 - b. Reasons for posting
 - c. A method of posting
 - d. Proof of posting
 1. Trial balance of totals (This form of trial balance is suggested at intervals within the fiscal period for the purpose of determining the equality of debits and credits)
 2. Trial balance of balances (This form of trial balance is suggested at the end of each period when financial reports are to be prepared)
5. Work at the end of the fiscal period
 - a. Trial balance
 - b. Adjustments
 1. Inventories
 2. Supplies
 3. Insurance
 4. Depreciation
 - c. Work sheet
 - d. Financial statements in report form
 1. Statement of assets, liabilities and net worth
 2. Statement of income and expense
 - e. Recording of adjusting entries
 - f. Posting of adjusting entries
 - g. Recording of closing entries
 - h. Posting of closing entries
 - i. Ruling of the ledger
 - j. Proof of ledger after closing
6. Written evidence of business transactions
 - a. Checks
 - b. Sales tickets
 - c. Purchases invoices
 - d. Notes receivable
 - e. Notes payable
 - f. Drafts
 - g. Credit memorandum
 - h. Bill of lading
 - i. Trade acceptance
7. Special journals
 - a. Kinds
 1. Cash journal
 2. Sales journal
 3. Purchases journal
 4. Sales return journal
 5. Purchases return journal
 - b. Procedure
 1. Recording in special journals
 2. Posting from special journals
8. Application of principles by means of a practice set composed of work for one fiscal period. Business papers should be included in the work.

SECOND SEMESTER

The content of the accounting course for the second semester is arranged to give pupils a more thorough understanding of accounting procedure. Such topics as fixed and deferred assets, columnar journals, comparison of proprietorship accounts, and financial statements which were introduced during the first semester are again discussed, but the subject matter is more detailed. Additional topics, buildings, land, interest, bank discount, sales discounts, purchases discount and controlling accounts are introduced and taught.

Applications of principles taught are made by means of problems during the semester. Near the end of the semester, these principles are summarized and applied to accounting procedures by means of a practice set composed of two fiscal periods. Business papers may be used during one of these periods but not in both. The purpose of the set is to teach accounting procedure and not to give practice in clerical work.

A. Specific objectives

1. To provide for a more thorough understanding of accounting principles
2. To acquaint the pupil with reasons for taking advantage of discounts and to teach the recording of cash discounts
3. To develop an understanding of accounting procedures applicable to any type of business enterprise
4. To teach the subjects of the outline for this semester thoroughly enough to provide the knowledge of accounting necessary for initial employment for those who may not be able to continue the study of accounting
5. To acquaint the pupil with the columnar journal and to teach the recording of transactions in these journals
6. To introduce controlling accounts and to teach a method of posting to these accounts

B. Course content

I. *Fixed and deferred assets*

a. Equipment

1. Kinds of equipment
 - a. Fixed asset register
2. Purchase of equipment
3. Depreciation
 - a. Causes
 - b. Method of calculating
 - c. Entry to record depreciation
 - d. Entry to close depreciation expense account
4. Disposition of equipment
 - a. Sale
 - b. Replacement

b. Supplies

1. Kinds
2. Purchases
3. Adjustment for supplies used
4. Entry to close expense account

c. Insurance

1. Purchase of insurance—insurance register
2. Adjustment for insurance expired
3. Closing entry for expense account

d. Buildings

1. Purchase of buildings
2. Improvement to buildings
3. Determining depreciation
4. Recording depreciation
5. Closing expense account

e. Land

1. Acquisition of land
2. Disposition of land
 - a. Appreciation
 - b. Depreciation

II. *Interest and bank discount*

a. Interest on bank notes receivable

1. Determining interest
2. Recording interest received
3. Adjusting entry for accrued interest receivable
4. Closing entry for interest income

- b. Interest on notes payable
 - 1. Determining interest
 - 2. Recording interest paid
 - 3. Adjusting entry for accrued interest payable
 - 4. Adjusting entry for prepaid interest expense
 - 5. Closing entry for interest expense
- c. Bank discount
 - 1. Discount of ones own note
 - 2. Discount notes receivable
 - 3. Recording contingent liability
- III. *Sales discount and purchases discount*
 - a. Determining amount of sales discount
 - b. Recording sales discount
 - c. Determining amount of purchases discount
 - d. Recording purchases discount
- IV. *Columnar journals*
 - a. Types of columnar journals
 - 1. Cash journal
 - 2. Purchases journal
 - 3. Sales journal
 - 4. Notes journals
 - b. Recording of transactions in columnar journals
 - c. Posting from columnar journals
- V. *Controlling accounts*
 - a. Explanation of controlling accounts
 - b. Types of controlling accounts
 - 1. Accounts receivable
 - 2. Accounts payable
 - 3. Notes receivable
 - 4. Notes payable
 - c. Preparation of schedules
 - 1. Need for schedules
 - 2. Proof of schedules
- VI. *Bad debts and accounts receivable*
 - a. Setting up reserve
 - b. Charging off bad debts
 - c. Collecting bad debts
 - d. Making reserve for bad debts on statement of assets, liabilities, proprietorship
 - e. Placing bad debts on statement of income and expense
- VII. *Comparison of proprietorship accounts*
 - a. Proprietorship
 - b. Partnership
 - c. Corporation
- VIII. *Financial Statements*
 - a. Proprietorship
 - b. Partnership
 - c. Corporation
 - d. Individual
 - e. Social
- IX. *Government reports and income tax returns*
 - a. Social security taxes
 - b. Old-age insurance benefit taxes
 - c. Unemployment compensation
 - d. Income taxes
- X. *Application of principles through practice sets for*
 - a. Student activities
 - b. Family budgeting and record keeping
 - c. Professional men
 - d. Farmers

THIRD SEMESTER

A. Specific objectives

1. To develop a further understanding of records involved in the formation and operation of partnerships and corporations
2. To develop facility in preparing formal statements of: (a) assets, liabilities, and net worth; (b) income and expense; (c) schedules and supporting data
3. To aid the pupil in determining the condition of a business by interpreting financial reports
4. To develop an understanding of accounts and records peculiar to a corporation, such as capital stock, surplus, dividends, stockholders' ledger, stock certificate book, and stock transfer book
5. To develop an understanding of accounting procedures applicable to a large business whether single ownership, partnerships and corporations

B. Course content

1. Review of bookkeeping procedures
2. Review of financial statements
3. Partnerships
 - a. Advantages and disadvantages
 - b. Formation of a partnership
 1. Articles of copartnership
 2. Entries required to open books for a partnership
 - c. Distribution of profit or loss
 - d. Financial statements of a partnership
 - e. Admission of a partner
 - f. Retirement of a partner
 - g. Dissolution of a partnership
 1. By agreement of partners
 2. By court order
4. Corporations
 - a. Advantages and disadvantages
 - b. Formation of a corporation
 1. Legal requirements
 2. Charter
 3. Entries required to open books for a corporation
 - a. Authorization of stock
 - b. Stock subscriptions
 - c. Sale of no-par-value stock
 - d. Incorporating proprietorships and partnerships
 - c. Management
 1. Stockholders
 2. Directors
 3. Officers
 - d. Miscellaneous corporate transactions
 1. Issuing stock at a premium
 2. Issuing stock at a discount
 3. Treasury stock
 4. Dividends
 - e. Corporate records
 1. Stock certificate book
 2. Stockholders ledger
 3. Subscription book
 4. Subscription ledger
 5. Minute book
 - f. Corporate reports
 1. Statement of assets, liabilities and net worth
 2. Statement of income and expense
 - g. Application of principles with a practice set involving two fiscal periods. Business papers may be used the first period and omitted the second period.

FOURTH SEMESTER

A. Specific objectives

1. To provide an understanding of the financial condition of a business through the extended study of the interpretation of financial statements
2. To help the pupil to understand the meaning of buying and selling of merchandise on consignment and installment and the effect of these types of transactions on the records of the business
3. To show the importance of departmental records in a business and the procedure of setting up these records
4. To instruct the pupil in the correct preparation of various records and reports required by the state and federal governments
5. To acquaint the pupil with the different forms of taxation and records necessary because of it

B. Course content

1. Consignment sales
 - a. Characteristics of consignment sales
 - b. Records of consignor and consignee
 - c. Consignment accounts on financial statements
2. Installment sales
 - a. Characteristics of installment sales
 - b. Installment contracts
 - c. Records for installment selling
 - d. Installment sales on financial statements
3. Departmental record keeping
 - a. Stock records
 - b. Daily reports
 - c. Branch office records
 - d. Departmental journals
 - e. Departmental financial statements
4. Accounting for government reports
 - a. State
 - b. Federal
5. Manufacturing
 - a. Definition and explanation of terms peculiar to manufacturing accounting
 - b. Manufacturing records
 - c. Manufacturing statements
6. Analysis of financial statements
 - a. Interpretation of accounts on financial reports
 - b. Ratio analysis
 - c. Comparative reports
7. Auditing
 - a. Auditing is a phase of the work that should be used throughout the entire course in accounting, but at this time special emphasis should be given to auditing for corrections, for verification, and as a safeguard against record changing.
8. Business Budgets
 - a. Need for budgets
 - b. Types of budgets
 1. Sales
 2. Purchases
 3. Cash
 4. Expense
 - a. Selling
 - b. Administrative
 - c. Capital expenditures
9. Indexing accounts
 - Numerical indexing of accounts

C. Teaching suggestions

1. The importance of personal record keeping may be stressed by explaining the trend in taxation, both state and federal. Tax exemptions are being lowered to the extent that individuals will be forced to keep accurate records of income and expenditures so that they may claim exemption on tax returns. Likewise, it is essential that accurate records be kept in business organizations for the purpose of preparing statements for proprietors of businesses and of preparing government reports. Emphasis should be placed on neatness, orderliness, and accuracy in keeping the records.
2. In presenting the financial statements, interest may be created by first introducing the statements in simple form. Illustrate the statement of assets, liabilities, and net worth by dividing assets into those things with which the pupil is familiar such as money, clothes, books, etc. Liabilities may be illustrated by amounts owed for such things as candy, clothes, gasoline, etc.
After the statements for the individual have been developed, the correlation between the statements of an individual, of a social organization, and of a business organization may be shown. In developing the statements of business organizations, it is not necessary to use large amounts such as \$50,000 or \$100,000, because the purpose of the instruction is to teach form and content of the financial statements and not that of teaching mathematics.
3. Before transactions can be recorded the theory of debits and credits must be explained. This explanation may be made through any one of several methods or approaches; journal, balance sheet, account, equation, ledger, and special journals. In any of these methods, the guiding principle is the effect, increase or decrease, of the transaction upon the accounts. It is suggested that the columnar journal be used in explaining debits and credits. Each new account should be defined, classified and illustrated as it is introduced.
4. Posting is a very important step in accounting procedure, hence, great care should be taken in teaching a systematic procedure of transferring information from the books of original entry to the books of final entry. Suggested steps in posting are as follows:
 - a. Place amount in money column of the ledger
 - b. Date
 - c. Explanation
 - d. Journal page in ledger
 - e. Indicate that the entry has been posted by placing ledger page or check mark in page column of journal.
5. Practice in journalizing and posting may be in problems of the individual, of social organizations, and of business organizations, but the accounting class should not be developed into a clerical practice routine. During the class period the teacher should give his attention solely to instructional work.
6. Adjustments in the first semester should include the entries necessary to adjust the beginning and ending inventories, supplies, depreciation and insurance. The inventories should be adjusted through the profit and loss summary account rather than through purchases. The expenses on supplies, depreciation, and insurance should be adjusted through supplies used, depreciation expense and expired insurance, respectively, or into the one expense account.
7. The explanation of business forms may be made more interesting and realistic by having pupils collect and display various business forms used by firms in the community.
8. If columnar journals have been used, the special journals may be introduced by showing the correlation between the various columns of columnar journals and special journals. In presenting the special journal, the teacher must emphasize the fact that entries in them are not complete until their totals have been recorded at the end of the fiscal period.
9. The amount of class time devoted to the working of practice sets should be minimized. Time used for this purpose will vary with

different groups; in some there may be no necessity of having the complete set worked. If tests show that the principles of accounting have been learned after a part has been completed, no further assignments should be made in it.

10. Since the interests of pupils vary, the time allotted to working practice sets may be apportioned to working different ones, such as those for student activities, family budgeting, and record keeping for professional men and for farmers. The subject matter, not the principles, will vary.

D. Evaluation

A. Reference books

1. Haynes, Benjamin R., Broom, M. E., and Hardaway, Mathilde, *Tests and Measurements in Business Education*, South-Western Publishing Company, Cincinnati, Ohio. 1940.
2. Rosenberg, R. Robert, *Teaching Methods and Testing Materials in Business*, The Gregg Publishing Company, New York. 1936.

B. Tests

1. Carlson, Paul A., "*Bookkeeping Tests*," South-Western Publishing Company, Cincinnati, Ohio.
Series D for 16th edition textbook
Series G for 17th edition textbook
Series K for 18th edition textbook
2. Elwell, F. H., and Fowldes, J. G., "*Bookkeeping Tests*," World Book Company, New York.
3. "*Rational Objective Tests in Bookkeeping and Accounting*," The Gregg Publishing Company, New York.

C. Practical suggestions

Evaluation by means of the foregoing tests is applicable only to factual knowledge. It is necessary in the teaching of accounting to measure the practical application of these facts. Suggestions for determining the value of this most important function are as follows:

1. Surveys should be made annually to determine the correlation between the activities of the classroom and of business offices.
2. Conferences with graduates should be held frequently to determine what they learned which was most useful and least useful on the job.
3. Inquiries should be made of pupils to determine to what extent they are applying to life situations the principles taught.

TEACHING MATERIALS

A. State Adopted Tests

- *Altholz-Klein, *Modern Bookkeeping Practice*, Lyons and Carnahan, Chicago, 1938.
- Baker-Prickett-Carlson, *Twentieth Century Bookkeeping and Accounting*. South-Western Publishing Co., Cincinnati, 1937.
- Bowman-Percy, *Fundamentals of Bookkeeping and Business*, American Book Co., Cincinnati, 1934.
- Elwell, et al., *Personal and Business Record Keeping*, Ginn & Co., Columbus, 1938.
- Fearon, *Intensive Bookkeeping and Accounting*, Gregg Publishing Co., New York, 1935.
- Kirk, et al., *Bookkeeping for Personal and Business Use*, The John C. Winston Co., Chicago, Illinois, 1939.
- Kirk, et al., *Bookkeeping for Immediate Use*, John C. Winston Co., Chicago, 1937.
- Lazenby, *Basic Bookkeeping and Accounting*, The University Publishing Co., Lincoln, 1937.

* To be used by all schools which do not have the privilege of selecting from the multiple list.

McKinsey-Piper, *Bookkeeping and Accounting*, Vols. I and II, South-Western Publishing Co., Cincinnati, 1939.
Rosenkampff-Wallace, *Bookkeeping Principles and Practice*, Prentice-Hall, Inc., New York, 1935.

B. *Reference books*

1. Andruss, H. A., *Ways to Teach Bookkeeping and Accounting*, South-Western Publishing Company, New York. 1935.
2. Atticks, K. C., *A First Course in Bookkeeping*, American Book Company, New York. 1935.
3. Baker, James W., Prickett, Alva L., and Carlson, P. A. *20th Century Bookkeeping and Accounting* (17th edition), South-Western Publishing Company, Cincinnati. 1934.
4. Bowman, Charles E., and Percy, Atlee L., *Fundamentals of Bookkeeping and Business* (Elementary and Advanced Courses), American Book Company, New York. 1934.
5. Finney, H. A., *Introduction to the Principles of Accounting*, Prentice-Hall, Inc., New York. 1938.
6. Kirk, John G., Street, James L., and Odell, Wm. R., *Bookkeeping for Immediate Use*, The John C. Winston Company, Philadelphia. 1934.
7. Lazenby, C. D., *Basic Bookkeeping and Accounting*, University Publishing Company, Lincoln, Nebraska. 1937.
8. Lomax, Paul S., and Agnew, Peter L., *Problems of Teaching Bookkeeping*, Prentice-Hall, Inc., New York. 1930.

Yearbooks:

Eastern Commercial Teachers' Association
1210 Walnut Street
Philadelphia

National Business Teachers' Association
Bowling Green Business University
Bowling Green, Kentucky

The Southern Business Education Association
University of Kentucky
Lexington, Kentucky

SALESMANSHIP AND MERCHANDISING

1. Salesmanship

More people are engaged in retail sales work in Kentucky than in secretarial and accounting work combined and yet the high schools have done little to prepare young people for this type of work. In addition to the large number of people serving in stores, a great number are owners and managers of small shops for which they have had little or no training. Because of keen competition and inefficiency, a large percentage of such businesses fail each year. It is a responsibility of the business department in the high school to offer courses which will prepare its pupils for the work which they will do whether it is merchandising, accounting, secretarial, or clerical work. Business education is not "office education" even though it has tended to be that in most instances.

It is recommended, therefore, that high schools throughout the state offer courses designed specifically to prepare young people to

enter upon and succeed in the various distributive occupations. With the impetus which funds of the Federal Government under the George-Deen Act have given to in-service workers in distributive occupations, the public high school should expand its program of education for this type of work. A curriculum has been set up elsewhere in this bulletin for those who will engage in merchandising occupations. Small schools and large can provide training in this area. Even schools which heretofore have been unable to offer business education can engage in sales training because equipment is unnecessary and few courses are required. In many small communities there are practically no stenographers and bookkeepers but there are sales clerks wherever there are stores.

It is recommended that two courses be offered for pupils interested in store work. The first course should be one in general salesmanship in which the foundation is laid for any type of selling. The second course should be in retail merchandising with special emphasis upon the retail shop. Each course should be offered for one semester, five days a week, for one class period a day. It should carry one-half unit for each semester. The courses may be offered in either the junior or senior year, or both. It should be located as near to the point of initiate employment as possible. In small schools, it may be necessary to offer the courses in alternate years and include two grades in each class. Typewriting and business arithmetic are desirable though not required.

It is desirable that the teacher have had some experience working in a distributive occupation and necessary that he have close contacts with stores in the community if the material taught is to have meaning to the pupils. While a knowledge of the principles of selling are essential, the teacher should emphasize the practical aspects of store organization. Part-time work in a store while taking the course would be extremely valuable to the pupil. In many communities, teachers arrange for a cooperative program by which the pupil spends some time each week in a business under the direction of the manager and the supervision of the teacher. Problems encountered are brought back to the class for discussion. Pupils often continue in employment found in this way and merchants are brought directly into contact with the business department of the school. It is recommended that only teachers who have had training in this field be assigned to the subject.

While personality development is important in salesmanship, it is no less important in any business occupation. It is not the exclusive function of courses in salesmanship and merchandising to develop de-

sirable personal traits in the pupils, important as these are to all workers in business. Personality development is a function of the whole school and should not be restricted to one course or to one department. It is urged, therefore, that the teacher exercise extreme caution to see that the course is taught as a vocational subject to prepare workers in the distributive occupations and not become a personal development course.

OBJECTIVES

Salesmanship

A. *General*

1. To give the pupil an understanding of the importance of the field of distribution in a system of private enterprise, and an appreciation of the opportunities for employment in this field.
2. To develop an appreciation of the services which salesmen can render to customers and to society.
3. To help the pupil to see the need for salesmen who spurn as much as the customer does, the high-pressure type of salesmanship.
4. To develop an understanding of commodities and services which will make the pupil an intelligent salesman and consumer.
5. To prepare pupils for advanced courses in marketing, advertising, merchandising, and retail distribution, either in high school or college.
6. To provide opportunities for the pupils to exercise desirable traits which will be helpful to them in any occupation or profession which they enter.
7. To enable the pupil to make applications of the psychological principles applicable to selling to any vocation and to personal affairs.
8. To increase the pupil's power of written and oral expression, whether to be used in selling or in some other activity.

B. *Specific*

1. To develop an understanding of the scope of merchandising and the opportunities of work in it.
2. To develop the ability of the pupil to talk interestingly, to have confidence in his ability to develop into a successful salesman, and to cultivate respect for himself and others.
3. To develop an awareness of the mutuality of purpose between the salesman and the customer.
4. To cultivate a standard of ethics which will serve in selling and other activities.
5. To develop a knowledge of a wide variety of commodities and the importance of knowing the commodity or service expertly.
6. To develop an understanding of various sales techniques, locating prospective customers, contacting them, and following through the sales process until they become satisfied customers.
7. To provide information about types of customers which will enable the salesman to adapt his technique to the customer's interests, needs, and ability to buy.
8. To teach the pupil to avoid misleading, deceptive, and fraudulent practices in dealing with customers.
9. To enable the pupil to prepare and give a sales demonstration of the commodity or service he prefers to sell.
10. To develop an understanding of the steps involved in a sale and to recognize the point at which the next step may be taken.
11. To help the pupil to develop resourcefulness and initiative in meeting objections of customers tactfully and skillfully.
12. To develop an appreciation of the importance of maintaining harmonious relations between the salesman and his employer, his customer, and his co-workers.

13. To provide information which will enable the pupil to maintain wide interests, cultivate good health, and understand the importance of an attractive personal appearance.
14. To develop an interest in continuous growth in any occupation which the pupil may follow.

Teaching Procedures

An excellent device for emphasizing the importance of the pupil's learning very early to stand and talk is to have each member of the class give a two to five minute impromptu talk on a subject assigned to him or one which he selects without previous thought having been given to it.

Every pupil should participate in conducting a sales demonstration both as a salesman and as a prospective customer. The entire performance should be written and approved by the instructor in advance of presentation. The demonstration should be given before the rest of the class and if possible checked upon by an experienced and successful salesman in the community. After the presentation, members of the class should criticize both the salesman and the prospective customer and ratings made during the demonstration should be turned in to the instructor.

Another interesting procedure is to have pupils visit stores and observe sales clerks and customers in action. They should work out in advance a schedule of information which they desire and secure the information unobserved by the sales person or customer. Comparisons should be made of the observations made by different pupils.

Projects may be developed in the school to give the pupils experience in contact with people. There are many opportunities for this activity, selling tickets to athletic games, to plays put on by students, selling advertising space in the school newspaper or magazine, and in local solicitations such as the community chest or church.

Pupils should be encouraged to secure employment in stores on Saturdays and afternoons in order to gain experience in store work. Problems encountered should be brought to the class for discussion and possible solutions offered.

Pupils should be required to keep a scrapbook in which clippings of newspaper and magazine items should be kept. Advertising plans may be studied in this way.

Business letters may be written to large firms on various aspects of selling and store organization. This activity provides experience in written expression and in contact with business firms. No two pupils should write to the same firm. This activity also provides a wealth of information for future use in other classes.

Pupils should be encouraged to relate the good and bad points in sales techniques which they have experienced in making purchases.

A score sheet of desirable personal qualities desirable for salesmen may be made, and either rate themselves or each other on them. This activity should be used with caution because too much emphasis may produce a high degree of introspection and cause self-consciousness.

Prospect lists may be assigned each pupil for a different commodity or service. Experience in using sources of such lists is valuable.

These are only a few of the devices and procedures which an experienced and resourceful teacher can plan. Some of the most helpful ones may come from members of the class, from the teacher's reading, and from contact with successful salesmen.

CONTENT

- Unit I. *The value of a knowledge of salesmanship*
 - A. For use in various types of sales work
 - B. For incidental use in vocations involving sales work directly
 - C. For personal benefit in any situation to which sales methods can be applied
 - D. For personal development

- Unit II. *Types of sales work*
 - A. Manufacturing
 - B. Wholesale
 - C. Jobber
 - D. Specialty, personal canvassing, and individual solicitation
 - E. Mail order
 - F. Services, insurance, investments, and others

- Unit III. *Opportunities in a selling occupation*
 - A. Salary and commissions
 - B. For advancement in position and income
 - C. For contacts and social position
 - D. For personal growth and development

- Unit IV. *The personal traits desirable in selling*
 - A. Honesty, initiative, resourcefulness, tact, judgment, and enthusiasm
 - B. Physical health and vigor
 - C. Appearance, features, cleanliness, grooming and manner
 - D. Mental outlook, social, personal, and open mindedness

- Unit V. *The salesman and his firm*
 - A. History and reputation
 - B. Type of product or service
 - C. Traditions, policies, and standards
 - D. Extent of sales area

- Unit VI. *Knowledge of the product or service*
 - A. Form and character
 - B. Processes of manufacture
 - C. Services which it is designed to render
 - D. Content, workmanship, and design
 - E. Cost of maintenance and length of life
 - F. Comparison with competing commodities or services

- Unit VII. *Knowledge of the customer*
- A. Economic and social status
 - B. Personal characteristics, prejudices, likes and dislikes
 - C. Position, income, and credit rating
 - D. Background, social, economic, and employment
 - E. Motives which induce action
 - F. Recreational and cultural interests
 - G. Standard of living
 - H. Consumer habits and practices
- Unit VIII. *Steps in making a sale*
- A. Pre-approach, preparation for contact with customer
 - B. Getting the interview, various techniques
 - C. Attracting favorable attention to salesman and his product or service
 - D. Convincing the customer of the desirability of purchase
 - E. Securing the order, or making the sale
 - F. Favorable impression on leaving after the sale
- Unit IX. *Methods of securing prospects*
- A. Friends and associates
 - B. Mail and telephone inquiries
 - C. Directories, membership lists, and commercial agencies
 - D. Previous sales
 - E. Advertising
 - F. Personal solicitation
 - G. Tax lists
 - H. Government agencies
- Unit X. *Meeting objections of customers*
- A. Through a knowledge of the product
 - B. Through a knowledge of the customer
 - C. From general knowledge and wide interests
 - D. Through judgment, tact, and understanding of human nature
- Unit XI. *Developing ethical standards*
- A. Toward the firm
 - B. Toward the customer
 - C. In dealing with competitors
 - D. In contacts with people in general
 - E. In business relationships outside selling
 - F. Toward associates
- Unit XII. *Routine records of the salesman*
- A. To the firm and sales division
 - B. To the customer
 - C. To regulatory agencies
 - D. Office records and those which are used regularly in traveling
 - E. Periodic summaries
- Unit XIII. *Developing and maintaining goodwill*
- A. Through service
 - B. Through favorable personal contacts with the salesman
 - C. Through fair dealings
 - D. Through related and gratuitous service
 - E. By means of favorable publicity and contacts with customers
- Unit XIV. *Selling personal services*
- A. Contacting prospective employers
 - B. Conducting interviews
 - C. Writing letters of application
 - D. Advancement through favorable impressions on employer
 - E. Attracting attention of other firms through previous record
- Unit XV. *Sales demonstrations*
- A. Commodities
 - B. Services

Evaluation

The ultimate evaluation of the success of a course in salesmanship is to be found in the application of the principles learned to a position. It is not possible for the teacher to wait for the success or failure of the pupil to determine his achievement, particularly when grades must be assigned. Several suggestions may be made but the teacher will have to design means of his own.

Publishers of texts usually supply teachers' manuals and objective tests which may be used. Objective tests are desirable in measuring factual information but are weak in evaluating personal attitudes and the ability to utilize information. Essay or discussion tests are desirable in evaluating the ability of the pupil to organize his knowledge, to plan, and to express his thoughts.

Various projects and activities afford an excellent means of determining the success of the pupil in class work. Sales demonstrations, oral discussions, ability to read before the group with correct pronunciation, enunciation, and expression are measures of certain types of accomplishments.

Resourcefulness can be measured in terms of the activities which the pupil initiates and carries through.

The teacher should guard against placing too great emphasis upon mere parrot-like repetition of facts given in the text or by the instructor. This ability is a poor indication of probable success in selling. The needs and purposes of the pupil should be taken into account in making any evaluation.

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Reich, Edward, *Selling to the Consumer*, American Book Company, Cincinnati, Ohio. 1938
Richert, G. Henry, *Retailing Principles and Practices*, The Gregg Publishing Company, New York. 1938
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B. Teacher

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Canfield, Bertrand R., *Sales Administration, Principles and Problems*, Prentice-Hall, Inc., New York. 1938

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Griffith, Grace, "Modern Trade and Ancient Philosophy," *Journal of Business Education*, January, 1936

Gross, Anne G., "Lesson Plans in Elementary Business Training," *Journal of Business Education*, February, 1938

Haas, Kenneth B., "How Do You Teach Salesmanship?" *Business Education World*, April, 1938

Horton, Walter J., "A Practical Project in Salesmanship," *Balance Sheet*, December, 1938

Jacobson, M. C., "How the Teacher of Merchandising May Develop Desirable Personal Qualities in Her Pupils," Eleventh Yearbook of the Eastern Commercial Teachers' Federation, 1938

Kappstatter, Milton, "A Proposed Retailing Curriculum," *Journal of Business Education*, November, 1938

Lindsey, V. E., "High School Salesmanship: An Application of Theory," *Balance Sheet*, January, 1939

Massell, Alexander, S., "Training for Distributive Occupation in a City High School," *Journal of Business Education*, May, 1937

Nichols, F. G., "Vocational Training for the Distributive Occupations," *Journal of Business Education*, October, 1937

Nichols, F. G., "Vocational Training for the Distributive Occupations Under the George-Dean Act," *Journal of Business Education*, November, 1937

Reynolds, Helen, "The Experience of the Small High School in Training for the Distributive Occupations," *Journal of Business Education*, September, 1937

Rowse, E. J., "What Constitutes Aptitude for Selling?" *Balance Sheet*, January, 1937

Williamson, Mary, "What Do You Sell?" *Journal of Business Education*, April, 1938

2. Retail Merchandising

This course is designed to follow the general course in salesmanship and should be offered for one semester and carry one-half unit of credit. The class should meet one period a day, five days a week.

It should be required of pupils planning merchandising careers and elective for others.

Retail Merchandising is designed to provide information about store operation and management in all of its various aspects. More people are engaged in distribution to the consumer than in all the office occupations combined and yet little has been done to prepare workers in this important area. The size of merchandising establishments, their complexity, and the variety of duties make it necessary for the public high school to prepare pupils for this important type of work. Retail selling is no longer an occupation in which the apprenticeship system of training can function satisfactorily. Competition among retailers is notable for its severity and in order to survive the individual owner of a business must utilize scientific methods common to other phases of business.

Pupils are easily motivated in merchandising because they are constantly in contact with it, and it possesses a glamour not present in many other occupations. It is necessary for the teacher, however, to have not only a thorough knowledge of store management and operation but he must have had direct contact with store work. He should have had training in marketing, advertising, retail merchandising, and related subjects in addition to sufficient work experience to relate the subject matter to the needs and interests of the pupils. In addition, he should have extensive contacts with stores in the community. He should have wide reading interests and a keen insight into current developments in all lines of production and distribution.

This course is designed to prepare pupils for a vocation but it has many incidental values, particularly to the consumer. The consumer is merely the person on the other side of the counter, and every store clerk is also a customer and consumer. He must understand both sides of the counter and appreciate the mutual interests of merchant and customer.

OBJECTIVES

A. *General*

1. To acquaint the pupil with opportunities in merchandising occupations and to prepare them for entering upon and advancing in such occupations.
2. To provide information about store operation and management which will be useful either in a vocation or in consumer activities.
3. To develop an understanding of the function of retail stores and the services which the consumer may obtain from them.
4. To provide training which will be helpful to the pupil in owning and operating a small retail store.
5. To develop qualities essential to success in merchandising work.

B. *Specific*

1. To provide an understanding of the merchandising field and its functions through a brief study of retailing history.

2. To acquaint the pupil with the various types of retail stores.
3. To develop an understanding of the factors to be considered in choosing a location and structure for a retail store.
4. To help the pupil to plan the layout of a store with respect to arrangement of types of merchandise or departments and to acquaint him with the equipment needed.
5. To give an understanding of the lines of authority and responsibility in store organization.
6. To teach the pupil how stores deal with employees with regard to employing, discharging, and providing for their welfare.
7. To emphasize the importance of studying merchandise through laboratories, government bureaus, and market surveys.
8. To acquaint the student with available markets for securing merchandise and the policies involved in buying.
9. To develop an understanding of the factors affecting the wise purchase of goods in connection with consumer demands and to show the importance of inventory and stock control.
10. To provide information relative to methods of determining prices and the relationship of price to stock turnover.
11. To develop an understanding of advertising media and methods of checking on effectiveness of each.
12. To teach the methods of displaying merchandise in the store window and in the various departments.
13. To develop sales procedures in retail selling.
14. To bring about a realization of how stores are affected by the class of customers to which appeal is made.
15. To provide a knowledge of the various selling and non-selling services which may be offered to attract and hold customers.
16. To provide an understanding of sound credit policies and collection methods.
17. To teach the pupil the sources of capital, how it is obtained, and the records to be kept in retail firms.
18. To acquaint the pupil with government regulations and with forms of taxes.

CONTENT

Unit		I. <i>Scope of retail merchandising</i>	
		A. Meaning	
		B. Origin	
		C. Development	
		D. Functions	
Unit		II. <i>Types of retail stores</i>	
		A. As to ownership	
		B. As to management	
		C. As to services	
Unit		III. <i>Location and structure</i>	
		A. Importance of location	
		B. Factors involved in determining sites and types of structures	
Unit		IV. <i>Internal layout and equipment</i>	
		A. Floor plan	
		B. Arrangement of merchandise	
		C. Facilities for transportation, elevators, escalators	
Unit		V. <i>Organization</i>	
		A. Divisions	
		B. Policies	
		C. Principles	
		D. Procedures	
Unit		VI. <i>Personnel Management</i>	
		A. Selection of employees	

- B. Training new employees and those in service
 - C. Remuneration and scale of advancement
 - D. Welfare of employees, health, recreation and others
- Unit VII. *Merchandise study and research*
- A. Reasons for research
 - B. Sources of information
 - C. Utilization of data
- Unit VIII. *Buying policies of the retailer*
- A. Character and quality of merchandise
 - B. Time of purchases
 - C. Quantities to purchase
 - D. Sources of purchases
- Unit IX. *Stock Supervision*
- A. Advantages
 - B. Methods of control
 - C. Information required
 - D. Inventory reports and procedures
- Unit X. *Price procedures*
- A. Mark-up
 - B. Mark-down
 - C. Cash or credit
 - D. Special sales
- Unit XI. *Display*
- A. Window displays
 - B. Stock arrangement in store
 - C. Show cases
- Unit XII. *Advertising*
- A. Media
 - B. Content
 - C. Proportionate expenditure
- Unit XIII. *Steps in retail selling*
- A. Getting attention
 - B. Arousing interest
 - C. Creating desire
 - D. Obtaining action
- Unit XIV. *Retail customers*
- A. Types of customers
 - B. Attracting customers
 - C. Holding customers
- Unit XV. *Services*
- A. Selling, delivery, adjustments, and credit
 - B. Non-selling rest rooms, restaurants, fountains and postal
- Unit XVI. *Credit and collections*
- A. Determining policies
 - B. Selection of risks
 - C. Routine of credit investigation
- Unit XVII. *Store finance and accounting*
- A. Sources of capital
 - B. Importance of records
 - C. Types of records
- Unit XVIII. *Government regulations and forms of taxes*
- A. Government regulations, wages and hours, and licenses
 - B. Forms of taxes

Teaching Procedures

Many of the activities and procedures suggested in the Salesmanship course may be used in this course with special adaptation to the objectives. Many of the activities of a course in retail merchandising should be centered around stores in the community, advertising in local newspapers, and in projects which require local data. Pupils should be encouraged to select one or two types of stores in which they are particularly interested, such as grocery, drug, and department stores, and make a study of window displays, advertising methods and media, and qualifications of employees, and the like. These reports may be written or oral.

Projects in writing advertisements should be given in order to develop an understanding of the appeals which should be made by retail stores. A study of window displays should be made and a model display be designed. A discussion of observations of good and poor displays will bring out essential points to be remembered but the teacher should caution the pupil against naming the stores discussed.

The pupil may be encouraged to secure samples of sales tickets, monthly statements, and other records and forms used by retail firms. Those pupils interested in accounting may investigate the systems of record keeping in firms in the community.

A trip to a nearby large city department store will be helpful if the school is in a small community. The management of the store should be contacted in advance so that a maximum of cooperation will be secured. A guide will ordinarily be furnished. Stores are usually glad to cooperate in this way for it is an excellent promotional activity.

Some of the pupils will work in stores during holiday and other rush seasons. They should be encouraged to relate interesting experiences in this work.

Evaluation

Most of the methods of evaluation outlined in the course in Salesmanship may be used successfully in Retail Merchandising. Objective tests are useful if used with an understanding of what they measure. Projects carried to successful conclusion provide an excellent opportunity to evaluate the resourcefulness and initiative of the pupils.

An interview with the local retail credit exchange will provide information concerning methods of granting credit, the extent of installment selling in the community, and the percentage of losses due

to credit. If no such organization exists in the community, a talk with the manager of one of the large stores will serve the same purpose.

A study should be made of at least one commodity to demonstrate to the pupil the methods to be followed in gaining a knowledge of the goods he sells. It will also serve to make him a wise consumer.

The course in consumer education may well be related to this one. Encourage the pupil to play the part of sales clerk and consumer on alternate occasions as a means of helping him to understand the point of view of customers.

Readings in the library or classroom should be encouraged. The teacher should have the pupil report on his readings and have him keep a notebook which will be turned in periodically.

SUGGESTED TEXTS

- Brisco, Norris A. and Wingate, John W., *Elements of Retail Merchandising*, Prentice-Hall, Inc., New York. 1938
- Casey, Elizabeth and Johns, Ralph Leslie, *Salesmanship and Buymanship*, The H. M. Rowe Company, Baltimore. 1938
- Reich, Edward and Siegler, Carlton John, *Consumer Goods*, American Book Company, Cincinnati. 1937
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- Walters, R. G. and Rowse, Edward J., *Fundamentals of Retailing*, South-Western Publishing Company, Cincinnati. 1938

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- Alexander, Ralph S., Surface, Frank M., Elder, Robert F., Alderson, Wroe, *Marketing*, Ginn and Company, New York. 1940
- Baker, Harold A., *Principles of Retail Merchandising*, McGraw-Hill Book Company, Inc., New York. 1939
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- Doubman, J. Russell, *Principles of Retail Merchandising*, Longmans, Green and Company, New York. 1936
- Edwards, Charles M., Howard, William H., *Retail Advertising and Sales Promotion*, Prentice-Hall, Inc., New York. 1936
- Hepner, Harry Walker, *Effective Advertising*, McGraw-Hill Book Company, New York. 1941
- Russell, Frederic A., Beach, Frank H., *Textbook of Salesmanship*, McGraw-Hill Book Company, Inc., New York. 1941
- Sandage, C. H., *Advertising Theory and Practice*, Business Publications, Inc., New York. 1941
- Weinland, James D., *General Psychology for Students of Business*, F. S. Crofts & Company, New York. 1940

BUSINESS LAW

Every pupil who follows a business curriculum should have a thorough understanding of the principles of law, whether he intends to enter what is usually termed a business career or to choose some other vocation. Everyone encounters such phases of business as in-

urance, notes, sales, and ownership of property; therefore, he needs to know the rights, duties, and obligations involved. Business law provides an understanding of such rights, duties, and obligations as applied to business. It serves as a stimulus to mental growth by developing the power of analysis and logical reasoning.

By acquiring a knowledge of business law a pupil will develop a vocabulary of business terms which will enable him to read understandingly and to express himself clearly. However, this does not mean that he can dispense with the services of a lawyer, but he will recognize the necessity for seeking legal advice when his interests are involved, in order that he may know his rights, duties, and liabilities as well as to protect himself against legal entanglements and costly litigation. An understanding of the principles of business law will enable an individual to recognize a valid contract and its full meaning. It will also impress upon him the importance of understanding his rights and obligations before signing legal documents.

The materials presented are so organized as to greatly simplify and clarify the meaning of legal principles. In order to assist teachers in presenting the materials, units of instruction are recommended, dealing with important aspects of law involved in contracts, negotiable instruments, guaranty, agency, property, employment, business organizations, torts, crimes, and administration of law.

In order to present a program of business subjects which best meets the needs of pupils, it is suggested that business law be offered in the second semester of the eleventh grade, so that the skill subjects such as office practice and accounting as well as economics and consumer education may be studied in the twelfth grade.

II. Objectives

A. General

1. To create an understanding of the processes by which law comes into being and the necessity for a constantly evolving system of laws under a democratic system of government.
2. To develop a sense of justice in business dealings as well as in personal relationships and a willingness to accord others the same rights which are desired for ourselves.
3. To contribute to a high ethical standard of business conduct in which the operation of law plays little part, except to protect the individual against the transgressions of others.
4. To create an appreciation of law as an instrument of protection of the weak against the strong and of the necessity for law enforcement in this protection.
5. To contribute to a better understanding of the meaning of legal words and phrases and other business terms which the pupil will encounter either in business or personal affairs.
6. To develop the ability to recognize business problems which require the services of a lawyer and those which the individual can solve without such assistance.

7. To create a sense of caution which makes the pupil aware of the danger of signing business papers without careful analysis and understanding.
8. To make a contribution to good citizenship through an understanding of current affairs which have legal implications.

B. *Specific*

1. To provide an understanding of the place, function, and purpose of law as an instrument of public control.
2. To develop an understanding of the procedures of constitutional and statutory law, how they came into being, and the limitations of such laws by customs and ideals of a people.
3. To create the ability to recognize situations in which laws are involved and to act in such manner as to protect the individual's interests.
4. To develop an understanding of the principal elements in a valid contract as well as how it is created and terminated.
5. To provide a knowledge of the laws of the state which are of primary interest to business people.
6. To develop a knowledge of rights and laws relative to the sale and acquisition of real and personal property, the method of transfer and the obligations involved in such transfer.
7. To provide an understanding of the various types of business enterprises and the laws which govern their formation, operation, and dissolution.
8. To teach the pupil to recognize situations which involve the law of bailments, the care which must be exercised in the various types, and the liabilities when such care is not exercised.
9. To develop an understanding of laws governing the various types of insurance, property, life, and liability; and also the ability to read insurance policies with sufficient understanding to be able to protect the rights of the policyholder.
10. To develop an understanding of the relationship of principal and agent, as well as when the relationship begins and ends.
11. To provide information about negotiable instruments which will enable the parties to such instruments to recognize their rights and obligations.
12. To develop the ability to distinguish between those situations which involve a legal obligation and those which involve a moral obligation and the ability to act in accordance with sound ethical principles.
13. To teach the pupil the nature and responsibility of guaranty and suretyship.

CONTENT

Unit		I. <i>Introduction</i>	<ul style="list-style-type: none"> A. Meaning and development B. Importance of law
Unit		II. <i>Contracts</i>	<ul style="list-style-type: none"> A. Definition B. Classes of contracts in terms of: <ul style="list-style-type: none"> 1. Form 2. Formation 3. Performance 4. Validity C. Essential elements of a contract <ul style="list-style-type: none"> 1. Agreement <ul style="list-style-type: none"> a. Offer b. Acceptance 2. Consideration 3. Competent parties 4. Legality of object 5. Reality of assent 6. Formation of contracts

- D. Forms of agreement
 1. Statute of Frauds
 2. Agreements required to be in writing
 - E. Operations of contracts
 1. Rights and obligations of the parties
 2. Assignment
 - F. Remedies for breach of contract
 - G. Termination of contracts
 1. Agreement
 2. Performance
 3. Operation of a law
 4. Impossibility
 5. Breach
- Unit III. *Negotiable instruments*
- A. Essentials and forms of negotiable instruments
 - B. Liabilities of the parties
 - C. Negotiation
 - D. Holder in due course
 - E. Presentment and demand for payment
 - F. Dishonor and protest
 - G. Rights of the parties
- Unit IV. *Guaranty*
- A. The relation of principal and surety
 - B. The relation of principal and guarantor
 - C. Rights, duties, and liabilities of the surety and the guarantor
- Unit V. *Agency*
- A. Creation and termination of an agency
 - B. Kinds
 - C. Relation of principal and agent
 - D. Relation of principal, agent, and third party
- Unit VI. *Personal Property*
- A. Characteristics of personal property
 - B. Sales
 1. Essentials of a sale
 2. Forms of sales
 3. Warranties
 4. Rights and duties of the buyer and seller
 5. Transfer of title of specific goods
 6. Transfer of title of unascertained goods
 7. Conditional sales and chattel mortgages
 8. Rights and duties of buyer and seller
 - C. Bailments
 1. Characteristics of bailments
 2. Types of bailments
 3. Rights and duties of bailor and bailee
 4. Innkeepers and bailees
 5. Carriers as bailees
- Unit VII. *Real Property*
- A. Characteristics
 - B. Title to real property
 - C. Acquisition and disposition of real property
 - D. Relation of mortgagor and mortgagee
 - E. Limitations upon ownership
- Unit VIII. *Employment*
- A. Relation of employer and employee
 - B. Creating and terminating the relation
 - C. Rights, duties, and liabilities of the employer
 - D. Rights, duties, and liabilities of the employee
 - E. Laws governing employer-employee relationships

- Unit IX. *Business Organizations*
- A. Partnership
 1. Formation of a partnership
 2. The rights, duties, and liabilities of partners
 3. Dissolution of a partnership
 - B. Corporations
 1. Formation of a corporation
 2. Powers and management of a corporation
 3. Capital stock
 4. Rights, duties, powers, and liabilities of stockholders
 5. Dissolution of a corporation
- Unit X. *Torts*
- A. Definition
 - B. Non-contractual obligations
 1. Assault
 2. Trespass
 3. Conversion
 4. Inducing the breach of a contract
 5. Slander
 6. Libel
 7. Unfair competition
 - C. Negligence
- Unit XI. *Public Offenses*
- A. Definition
 - B. Classes
 - C. Parties to crimes
 - D. Responsibilities of parties
 - E. Punishment
 - F. Business Crimes
 1. Arson
 2. Extortion
 3. Larceny
 4. Embezzlement
 5. Conspiracy
 6. Monopolies
 7. Swindles
 8. Forgery
- Unit XII. *Administration of the law*
- A. Systems and forms of law
 - B. Tribunals for administering justice
 - C. Procedures for administering justice

Teaching Procedures in Business Law

It is suggested that business law be taught by a combination of the lecture, discussion, and case methods. The principles of business law should be presented through lecture and discussion in which every member of the class is encouraged to participate. Many illustrations should be given and pointed questions should be directed to the members of the class who are slow to express their views or to take part in class discussions.

Cases may be used effectively if pupils are asked to read them and give a decision supported by the points of law involved. A mere answer of "yes" or "no" to a case problem should be discouraged. No decision in business law should be rendered until the pupils have

studied thoroughly the principles of law involved and are able to justify their answer by stating them. Case problems, as presented in most text books, are generally too brief. Insufficient facts relating to the case are given to provide the pupils with sufficient evidence to make decisions and to justify their answers. Books of cases used as supplementary material would enrich the course. It is suggested that pupils prepare an abstract of at least one case each day, illustrating the principles of law which have been studied and placing emphasis on those which have been discussed recently.

In order to illustrate the principles of law as they are studied, it is suggested that the teacher require pupils to prepare legal documents such as simple contracts, notes, drafts, bills of lading, checks, warehouse receipts, and point out the rights, duties, and liabilities of parties involved. Copies of various legal documents which have been studied should be provided for the use of the pupils. The teacher should require the pupils to be able to define the documents as well as to point out the legal implications involved.

The workbook which accompanies most business law texts should be used in either of two ways: (1) It may be kept by the teacher and distributed at the beginning of each class period to be used for testing the pupil's knowledge of the daily assignment, or (2) it may be left in the hands of the pupil to serve as a study guide in preparing daily assignments.

Evaluation

1. By the administration of objective achievement tests a measurement of the factual knowledge of the pupil can be determined.
2. A case problem in which the pupil is required to justify his answer affords an excellent means of measuring the pupil's ability to apply the principles of law to real situations.
3. The pupils' knowledge of legal documents may be measured by their ability to prepare documents, such as simple contracts or negotiable instruments.
4. By teacher-pupil conferences the pupils' knowledge of business law may be evaluated.

Teacher Qualifications

In addition to the general training necessary for certification, a business law teacher should have a thorough understanding of the

field of civil law and its functions, as well as sociology, history, and social science.

Another essential is the systematic reading of current literature from all representative sources; that is, he should know the principal trends of political, economic, and social thought in order that he may give intelligent interpretation of textbook and parallel materials. A knowledge of accounting would be helpful.

STATE ADOPTED TEXTS

1. Bliss-Rowe, *Everyday Law*, D. C. Heath & Company, Chicago, 1939.
2. Bogert, et al., *Introduction to Business Law*, Ginn & Co., Columbus, 1938.
3. Burgess, *Commercial Law*, Lyons & Carnahan, Chicago, 1939.
4. Dillavou, Greinee, *Business and Law*, McGraw-Hill, New York, 1939.
5. Kerr, *Commercial Law*, Macmillan, Chicago, 1939.
6. Mandel, et al., *Business Law for Everyday Use*, John C. Winston Co., Chicago, 1938.
7. Weaver, *Business Law*, Allyn and Bacon, Chicago, 1934.
8. Travers, et al., *Business Law and Procedure*, American Book Co., Cincinnati, 1937.
9. Whigam, et al., *Essentials of Commercial Law*, The Gregg Publishing Co., New York, 1935.
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3. Brown, R. A., *Treatise On the Law of Personal Property*, Callaghan and Company, Chicago. 1936.
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7. Spencer, William H., *A Textbook on Law and Business*, McGraw-Hill Book Company, New York, 1938.
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*To be used by all schools which do not have the privilege of selecting from the multiple list.

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BUSINESS ENGLISH

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Business English is sometimes offered under the title "Business Correspondence" but this title does not convey adequately the entire content of the course. English in business involves far more than that of correspondence. It includes oral expression used in various occupations such as retail stores, offices, telephone conversations, and the like. It also includes the writing of reports of studies, surveys, minutes of meetings, and manuscripts. In addition to the various business uses, it is a course designed to meet the needs of pupils who have personal business letters, reports, and the like, to prepare. Its personal-use value, therefore, is great and pupils who are not preparing for a business vocation should be encouraged to elect it.

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It is sometimes said that "English is English" whether in business or literature. The mechanics of correct expression *are* the same and this course is not designed to remove deficiencies in ordinary English composition. Neither is it a substitute for the usual English mechanics courses. In fact, such courses, or a satisfactory score on a test of English mechanics should be a prerequisite to enrollment in Business English. In addition to correctness of expression, business communications should be so planned that it solves a problem, presents information, or otherwise meets a situation which a knowledge of composition will not solve. Tone in letters, sales psychology, appearance, action-producing techniques, all are as important as correct composition.

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It is important that the teacher of Business English have a thorough understanding of business in addition to a thorough training in grammar, composition, and English literature. Business communications are dependent more upon providing information, in securing action, and developing an understanding than they are in entertaining, amusing, and educating the reader. In other words, the effect on the reader is entirely different from that produced by literary composition.

Business English should be offered before pupils begin transcription in shorthand and far enough removed from freshman English composition to give meaning and perspective to the problems involved. The eleventh or twelfth grades meet these requirements. It

should be offered for one semester but in large schools, it may be offered for two semesters. It is also recommended that one-half unit of credit be granted for the course.

OBJECTIVES

A. *General*

1. To enable the pupil to apply his knowledge of English composition to written and oral expression in business.
2. To review and make meaningful the parts of speech, grammatical construction, and punctuation which are essential to business communication.
3. To develop the ability to write effective letters for various purposes in business and personal affairs.
4. To provide information which will be necessary in the preparation of reports, minutes, documents, memoranda, manuscripts, and other business materials.
5. To develop the ability to detect and correct errors in written communications and to edit and proof-read copy accurately.
6. To acquaint the pupil with written forms commonly used in business and to design such forms to meet business needs.
7. To develop an extensive vocabulary and the ability to write with precision, accuracy, and clarity.
8. To create the ability to use effectively dictionaries, manuals of reference, directories, and encyclopedias in the preparation of business papers.
9. To develop the ability to use effective and correct expression in selling, oral reports before committees and other groups, and to give instructions with clearness and precision.
10. To develop habits and traits which are necessary for success in a business position.

B. *Specific*

1. To create an understanding of the importance of business communications in the success of a business enterprise.
2. To arouse an interest in and a desire for correct, precise, and effective expression in written and oral composition.
3. To develop the ability to speak and write with fluency on matters of importance to business.
4. To provide a meaningful review of the principles of English composition which are essential to business communications.
5. To develop a business vocabulary and a style of writing which is vivid, colorful, and effective.
6. To develop the ability to spell correctly, to punctuate accurately, and to capitalize words with precision.
7. To create the ability to divide words at the end of lines and to use the hyphen correctly.
8. To develop an understanding of the various styles of letters and to adapt them to uses in which they will be most effective.
9. To provide information about letter arrangement, form, spacing, and typography, which will make letters and reports attractive.
10. To develop the ability to write an effective letter of application, to secure an interview and to participate in one.
11. To develop the ability to write sales letters which will secure action, and to write simple advertising copy.
12. To develop the ability to write letters of collection, information, adjustment, recommendation, invitations, appointments, announcements, acknowledgments, inquiry, transmission, and others common in business.
13. To teach the pupil to avoid obsolete, stereotyped, and provincial expressions in business communications.
14. To develop the ability to write letters which have the tone of personal interest and solicitation.

15. To teach the pupil to speak intelligently, correctly, effectively, clearly, concisely, and interestingly.
16. To develop the ability to compose business reports and documents, to assemble data for reports, to prepare minutes of meetings, and to meet callers with tact and judgment.
17. To create an understanding of the use of reference materials and to choose them with discrimination.
18. To teach the pupil to prepare and assemble bibliographies on a variety of business topics.

CONTENT

- Unit I. *The function of English in business*
1. Modes of business communication
 2. English as an indispensable tool in business
- Unit II. *Tools of effective expression*
1. Effective sentences and punctuation
 - (a) Means of conveying specific ideas
 - (b) Punctuation marks and their uses
 - (c) Rules of unity, coherence, and emphasis applied to sentences
 2. Parts of speech applied to business
 - (a) Nouns in business and their uses
 - (b) Verbs in business and their vital force
 - (c) Pronouns and their uses
 - (d) Adjectives, the picture makers
 - (e) Adverbs and their contribution
 - (f) Prepositions and conjunctions as couplers in business communication
 - (g) Important irregular words and how to handle them
 - (h) Syllabication—division of words
 - (i) Capitalization
 - (j) Hyphenation
 - (k) The articles and their uses
- Unit III. *The business letter*
1. Structure
 - (a) Parts
 - (b) Styles
 - (c) Styles of punctuation
 - (d) Use of proper names
 - (e) Correct use of numbers
 - (f) Abbreviations
 - (g) Correct form of titles
 - (h) Attracting attention by use of form
 - (i) Obsolete, provincial, and stereotyped words and phrases
 2. Creation
 - (a) Evolving an effective plan
 - (b) Adapting the message to the situation
 - (c) The C's of business communication
 - (1) Completeness
 - (2) Courtesy
 - (3) Consideration
 - (4) Clearness
 - (5) Conciseness
 - (6) Correctness
 - (7) Concreteness
 3. Construction of the body of the letter
 - (a) Importance of first and last sentences
 - (b) Techniques for developing core thought
 - (c) Development of paragraphs
 - (d) Application of the rules of unity, coherence, emphasis, and euphony

- (e) Avoidance of participial conclusion
- (f) Effect of choice of words
- (g) Use of synonyms, antonyms, homonyms for variety and accuracy

Unit IV. *Business communication and its fundamental forms*

1. Routine letters
 - (a) Letters of inquiry and reply
 - (b) Announcements, business invitations, and appointments
 - (c) Orders, remittances, and acknowledgments
2. Human interest letters
 - (a) Asking, declining, or granting favors
 - (b) Appreciation, congratulation, and praise
 - (c) Commendation, censure, and sympathy
3. Sales letters
 - (a) Collection of information by market analysis
 - (b) Organization of facts
 - (c) Interpretation of data
 - (1) Attracting attention
 - (2) Developing interest
 - (3) Inspiring confidence
 - (4) Creating desire
 - (5) Securing favorable action
 - (d) Psychological factors in sales appeal
 - (e) Form letters and their use
 - (1) Types
 - (2) Preparation
 - (3) Uses
 - (4) Duplicated letters
 - (f) Formation and maintenance of mailing list
 - (g) Business promotion letters to special classes of people

Unit V. *Adjustment letters*

1. How to deal with dissatisfaction
2. Chief types of adjustments
3. Making adjustments with justice to customer and firm

Unit VI. *Credit and collection letters*

1. Investigating credit
2. Granting and refusing credit
3. Educating buyers to the value of credit
4. Collection letters and follow-up procedure
 - (a) Relation between credits and collections
 - (b) Establishment and operation of credit system
 - (c) Tone and pressure in collection
 - (d) Essentials in effective follow-up procedure
 - (1) Promptness
 - (2) Regularity
 - (3) System
 - (e) Value of form letters in collection procedure
 - (f) Increasing pressure through appeals

Unit VII. *Application letters*

1. Importance
2. Types
3. Contents
 - (a) Establishing a point of contact
 - (b) Naming the position for which application is being made
 - (c) Making the request for the interview
4. Data Sheet
 - (a) Function
 - (b) Content
 - (1) General information
 - (2) Education
 - (3) Work experience

- (4) Membership in organizations and clubs
- (5) Extra-curricular activities
- (6) References

Unit VIII. *Business reports and manuscripts*

- 1. Importance
- 2. Uses of reports
- 3. Types of reports
- 4. Sources of information
- 5. Organization
 - (a) Title page
 - (b) Letter of transmittal
 - (c) Table of contents
 - (d) Summary and synopsis
 - (e) Textual content
 - (f) Appendix
 - (g) Bibliography
- 6. Other considerations
 - (a) Form
 - (b) Corrections
 - (c) Margins
 - (d) Page numbers
 - (e) Kinds of type
 - (f) Ribbon
 - (g) Footnotes
 - (h) Tables
 - (i) Outlines
 - (j) Index
 - (k) Quoted matter
 - (l) Proof reading and editorial procedure
 - (m) Binding of manuscript

Unit IX. *Accessory forms of business communication*

- 1. Inter-office correspondence and instructions to employees
- 2. Inter-office forms and their uses
- 3. Correspondence time savers
 - (a) Dictaphone
 - (b) Letter openers
 - (c) Addressing machines
 - (d) Staplers
 - (e) Paper cutters
 - (f) Duplicating machines
- 4. Correspondence supervision
- 5. Telegrams
 - (a) Classes of telegraph service
 - (b) Preparation, filing, and verification of messages
- 6. Cablegrams
 - (a) Problems involved in foreign communication
 - (b) Preparation, filing, and verification of messages
- 7. Radiograms
 - (a) Preparation and sending of radio message
 - (b) Multiple uses of radio

Unit X. *Standard of ethics for effective business writing*

- 1. Definition of ethics
- 2. Characteristics involved
 - (a) Honesty
 - (b) Accuracy
 - (c) Judgment
 - (d) Fairness

Procedures and Activities

- A. The teaching of business English should begin with an intent to stimulate the interest of the pupil in the subject and to lead him to see a need for investigating and studying this phase of business activity. Care must be taken in choosing an approach that furthers the present interest of the pupil and invites his investigation.

Two approaches that may be used are (1) the grammar approach and (2) the letter writing or activity approach. The grammar approach begins with a formal review of the basic principles of composition and builds a foundation or background for later activity. The letter writing approach begins with pupil activity which leads him to discover his weaknesses and to realize a need for review of the fundamentals of composition. The latter approach is recommended as it causes the pupil to enter into a review willingly because he sees the importance of grammar and punctuation. The time spent on this review will depend upon the progress of the group and will vary with different classes. Some teachers may be able to omit all of it. Of course, this review is not the only contact with grammar, sentence structure, and the other fundamentals of writing. These principals must be taught daily as they are needed in various types of problems.

- B. In order to become familiar with the background the pupils have had for this subject, it may be well to ask them to write a letter or two when they come to the first class. This letter may form the basis of the explanation of the course objectives. Difficulties which the pupils' experience will bring out the point that the course is designed to make letter writing easier.
- C. A collection of letters numbered and handed around the class may be used as a means of discovering how much pupils know about letter styles. Ask them to identify styles, such as blocked and semi-blocked, by placing the name of the style by its number. The letters should be exchanged until each pupil has examined all.
- D. Letterheads can be studied from the same collection. See if the letterhead answers the questions who, where, what, and gives all the information it should. Characteristics of a good letterhead should be gathered from such a recitation.
- E. Ask pupils to bring their own letter collections to class. Good and poor letters alike make an excellent means of illustrating hackneyed phrases, good and poor opening paragraphs, good and

poor ending paragraphs, poor sentence structure, and good composition.

- F. Advertisements found in magazines provide good material for developing sales letters which may be based upon selling points brought out by the advertisement. Advertising illustrations clipped and pasted on paper make attractive letterheads; or if pupils are talented, they may be drawn.
- G. Writing of minutes can be made very meaningful if proceedings of meetings of actual school organizations can be written. The importance of the correctness of minutes should be stressed by telling the pupils that such records are accepted as legal evidence.
- H. The filling in of formal application blanks will prove beneficial in showing the importance of neatness and precision.
- I. Practice in reducing letters to telegrams is a means of showing the value of conciseness.
- J. Another means of illustrating the meaning of conciseness is to ask the pupils to elaborate advertising slogans into paragraphs; then ask them to write paragraphs describing the product and later reduce the paragraph to a slogan.

Evaluation

The pupil should be taught to evaluate his own work in terms of business standards, using sample business letters from the files of business. There are a number of compilations of these letters. The three volumes prepared by the Manufacturers Institute, New York, are exact duplicates of letters written by large firms. It affords a particularly good opportunity to study letterhead designs, stationery, and the like.

Tests designed to be used with textbooks are ordinarily supplied by publishers. These tests may be used effectively. Tests on the mechanics of English should be given at the beginning of the course and at the end to measure improvement.

One of the best means of evaluating certain aspects of the course is to assign a problem which must be dealt with by means of written communication. Designate some commodity and require the pupils to write sales letters for it, or let each pupil choose a commodity or a brand about which he will prepare sales letters after collecting data on the brand or commodity. Every pupil should be required to write a letter of application which should be checked and graded carefully. Other types of written communication can be evaluated in a similar manner.

Oral English can be evaluated by means of prepared and impromptu talks before the class, demonstrations of telephone conversations, and sales talks dramatized. The purpose here is not to evaluate oral English in terms of what is commonly called "public speaking" but in terms of simple business usage. Essay tests on various topics may be assigned for the double purpose of evaluating the ability of the pupil to write effectively and to test his knowledge of the topic about which he writes.

SUGGESTED TEXTS

- Aurner, Robert Ray, *Effective Business Correspondence*, South-Western Publishing Company, Cincinnati. 1939.
- Morton, D. Walter, and Viets, Howard T., *A First Course in Practical Business English*, F. S. Crofts and Company, New York. 1940.
- Reigner, Charles G., *English for Business Use*, The H. M. Rowe Company, Chicago. 1934.
- Ross, I. Walter, *Business English*, South-Western Publishing Company, Cincinnati. 1937.

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- Frailey, Lester E., *Smooth Sailing Letters*, Prentice-Hall, Inc., New York. 1939.
- Hager, Hubert A., and Others, *The English of Business*, The Gregg Publishing Company, New York. 1935.
- Hutchison, Lois Irene, *Standard Handbook for Secretaries*, McGraw-Hill Book Company, Inc., New York. 1936.
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- Loso, Foster W., Hamilton, Charles W., and Agnew, Peter L., *Secretarial Office Practice*, South-Western Publishing Company, Cincinnati. 1937.
- Smart, Walter Kay, and McKelvey, Louis William, *Business Letters*, Harper and Brothers Publishers, New York. 1941.
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- Turner, Bernice C., *The Private Secretary's Manual*, Prentice-Hall, Inc., New York. 1941.
- Young, Virginia, *You'll Like to Write Letters*, The Gregg Publishing Company, New York. 1939.

Teacher References

- Aurner, Robert Ray, *Effective English in Business*, South-Western Publishing Company. 1940.
- Butterfield, W. H., *The Business Letter in Modern Form*, Prentice-Hall, Inc., New York. 1938.
- Davis, Roy, Lingham, C. H., and Stone, W. H., *Modern Business English*, Ginn and Company, Boston. 1940.
- Grove, Glen A., and Parkhurst, C. C., *English Elements and Principles*, Prentice-Hall, Inc., New York. 1940.
- Kierzek, John M., *Practice Book for the Macmillan Handbook of English*, The Macmillan Company, New York. 1939.
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- Manual of Style*, University of Chicago Press, Chicago.
- Ross, John W., *Business English*, South-Western Publishing Company, Cincinnati. 1937.
- Saunders, Alta Gwinn, *Effective Business English*, Revised Edition, The Macmillan Company, New York. 1936.

- Saunders, Alta Gwinn, and Creek, H. R., *The Literature of Business*, Harper and Brothers, Publishers, New York. 1928.
- Sheehan, Paul V., *Better Business Letters*, Benjamin H. Sanborn and Company, Chicago. 1939.
- Wilkdall, Edgar C., and Others, *The Training of a Secretary*, The American Book Company, New York. 1938.

Periodicals

- "Better Letters in Business," *Business Journals*, Pontiac, Illinois.
- "Postage and the Mailbag," *Postage and the Mailbag, Inc.*, 119 W. 19th Street, New York.

GENERAL CLERICAL

General Statement

Grade Placement: Eleventh and Twelfth
 Number of Semesters: Six, including Typewriting I
 Credit: One-half unit each semester
 Class periods per week: Five

The complete General Clerical course is organized to include clerical training in the fields of business organization, finance, purchasing, selling, communication, record keeping and office production. It is planned as follows:

- 11th grade, 1st half Clerical I—Units 1, 2, and 3
 - 11th grade, 1st half Clerical II—Typewriting I
 - 11th grade, 2nd half Clerical III—Units 4, 5, and 6
 - 11th grade, 2nd half Clerical IV—Unit 7
 - 12th grade, 1st half Clerical V—Unit 8
 - 12th grade, 2nd half Clerical VI—Units 9, 10, and 11
- Clerical I and II will run concurrently, as well as Clerical III and IV.

Organization

For the completion of the General Clerical Course six semesters of work are required. One of the six, Clerical II, is Typewriting I as outlined in the typewriting course of study in this bulletin. The remaining five semesters are outlined to meet the specific objectives set forth for each of them.

Consideration has been given to school organization. It is suggested that in the smaller schools or where typewriters are limited, there is a possibility of combining Clerical IV with Typewriting II, substituting materials suggested in Clerical IV, Unit 7—for material offered during the last eight weeks of Typewriting II. No other consolidations or substitutions should be considered.

The selection of subject matter has been made after very careful study. It should be introduced and followed as outlined in the course for each semester's work is a prerequisite for the one following.

GENERAL CLERICAL CURRICULUM

Point of View

The complexity of business today and the increasing number of records made necessary by local, state, and federal legislation require the training of a progressively larger number of office workers. Census reports and other surveys reveal that the greatest percentage of young workers, outside of those occupations classified as "trades" are in clerical positions.

The term "clerical," as used here, does not refer to bookkeepers, stenographers, accountants, or those engaged in merchandising. It includes the other business workers whose numbers exceed the sum total of the aforementioned vocational groups.

Because of the large number of operations and skills required of workers in the clerical field, the pupils entering it should be thoroughly prepared in penmanship, figure making, business mathematics, filing, simple recording, and general business practices. Skill in the handling of business forms and vouchers, operation of the typewriter and other simple business machines should be developed to a marketable degree. A knowledge of office conduct is also essential.

For Whom Intended

The general clerical course offers experiences to those pupils who do not desire or have a need for the following specialized skill subjects: accounting, secretarial training, and merchandising. It is especially recommended as a unified course for: (1) those schools with limited facilities for offering a more varied business curriculum, and (2) those schools serving communities where employment opportunities for clerical workers exist. It has been organized so that it may be offered in either the small urban or rural school, the larger urban or rural school or the very large high school.

In order to have the pupil learn something of the world of work about him he is expected to engage in a number of experiences. The first step, studying his community, is described in the "Suggestions to Teachers," following General Clerical I.

Preview of Content of the General Clerical Program

The content for each semester's work stated briefly follows:

Clerical I (11th year, first half) stresses the importance of the tools of business workers: figure writing, checking, short-cuts in business arithmetic and the proper organization of time and materials. Some study will be given to the internal organization of business and the work of business clerks. Included is a pupil survey of the community, and if possible, an arrangement by the pupil for part-time employment as a clerical worker. Emphasis is placed on experiences in payroll work and business communication.

Clerical II (11th year, first-half) is the regular course in beginning typewriting.¹ (Refer to Typewriting I course of study for outline.)

Clerical III (11th year, second-half) is planned to develop skill in all clerical activities associated with buying, selling, and cashiering. The aim is "competency in doing" and not mere acquaintanceship. Particular attention will be given to speed and accuracy, as well as checking and verifying all problems involved.

Clerical IV (11th year, second-half) follows the regular course in Typewriting II through the first half.² At that point Unit 7 is introduced. Emphasis is then placed on statistical typewriting, writing and filling in difficult business forms, making reports, and high speed figure writing.

Clerical V (12th year, first-half) is a course in recording. Optional materials are introduced here, in order to provide for individual differences and needs. In this course many of the skills of the earlier courses are correlated and applied to practical situations.

Clerical VI (12th year, second-half) includes instructional materials on filing, office reference books, office machines, and training on job getting and holding. Much emphasis is placed on production of materials used in classrooms and the school office.

In addition to the specific objectives set forth for each unit throughout the program, attention of the pupils is directed towards proper work habits, ethics in business, acceptable character and personality traits, good handwriting and figure making, system and order, thrift in time and materials, appreciation of work opportunities, wholesome attitudes toward work, employer, and fellow-employees, and desire for understanding of business problems.

The pupil following the General Clerical course should not be required to take the usual Business Arithmetic course.

GENERAL OBJECTIVES

1. To encourage pupils to acquire a usable body of knowledge concerning business services, activities, routines, techniques, and opportunities for employment.
2. To aid in developing the ability to form business judgment.

¹ If four terms of typewriting are offered, Clerical II should follow content of *Course of Study* for Typewriting II instead of Typewriting I.

² If four terms of typewriting are offered, Clerical IV should follow in part, content of *Course of Study* for Typewriting III instead of Typewriting II.

3. To provide classroom experiences that approximate business activities the pupil will use later.
4. To encourage every pupil to have an occupational goal.
5. To develop occupational intelligence for the purpose of advancement on the job.
6. To provide training in the effective use of time and materials.
7. To develop marketable skills in the general clerical field.
8. To provide opportunities for the pupil to study and develop proper work attitudes and habits.
9. To develop those personal traits necessary for success in business.

Teacher Qualifications

The materials included in the General Clerical Course are many and varied. No textbook provides all of them; therefore, the teacher of the course must possess a high degree of resourcefulness in order to supply the materials.

He should know the community, its business leaders and their places of business. They should know him and something of his work and plans in order to stimulate interest in this particular program. Then, too, they should be the source of much of his teaching materials. It would be well if his training should include some clerical business experience in addition to the basic education required of all business teachers. Courses in accounting, business mathematics, marketing and personnel, should have made a strong appeal to him during his period of preparation.

The teacher of General Clerical should be skillful in guidance and use that skill often when dealing with pupils.

In addition to the above preparation, he should possess that quality so necessary for successful teaching of this course, an appreciation for details. Routine skills should not irk him and a real desire to improve the quality of work produced by business workers should be ever present.

EVALUATION

The term as used here includes:

- (a) Teacher evaluation of the effectiveness of his teaching
- (b) Teacher evaluation of the course of study
- (c) Self-evaluation by pupil to determine growth

Teacher evaluation of the effectiveness of his teaching may take one or more of several forms:

- (a) Interviews with employers to determine success of employees trained by the teacher
- (b) Interviews with graduates to ascertain the degree of success or failure of classroom experiences when tested by business
- (c) Tests of various types that measure specific skills and techniques
- (d) Pupil changes in attitudes, improvement in manners, and increase in business understandings, appreciations and ideals as indicated by pupil in his self-evaluation charts.

Teacher evaluation of the course of study may include:

- (a) Visits to business firms using modern materials and employing up-to-date methods for purpose of comparing content of course with business situations and methods
- (b) Interviews with former students to determine value of course as tested by their experiences
- (c) Comparison of course with modern trends as expressed by authorities in business and educational writings

Self-evaluation by pupil may consist of:

- (a) Tests taken and analyzed by him
- (b) Check-lists built and used by him to measure improvement in his particular skills
- (c) Interviews with prospective employers, with friends who are employed, and with classmates in part-time employment, to determine his achievement when measured by that of the aforementioned persons.

UNIT I—INTRODUCTION

Specific Objectives:

1. To know the objectives of the General Clerical course
2. To make a study of the needs of the immediate community which the school serves
3. To discover opportunities for employment within the community
4. To understand business organization
5. To realize that business requires of its employees definite skills, proper work habits, and desirable character and personality traits

A. Business Information:

1. Business Organization
 - a. Internal organization
 - (1) Departments
 - (2) Management
 - (3) Workers
 - (4) Employer and employee relationship
 2. Businesses of Community
 - a. Kinds
 - (1) Wholesale
 - (2) Retail
 - (3) Manufacturing
 - (4) Utility
 - b. Workers
 - (1) Number
 - (2) Sex
 - (3) Performance
 - (4) Skills
3. Requirements of business to be met by all workers
 - a. Character
 - b. Intelligence
 - c. Training
 - d. Willingness to take and follow instructions
 - e. Skill to do work with care, precision, and rapidity.
 - f. Willingness to perform many simple tasks and operations
 - g. Ability to work with other people
4. Fundamental skills for general clerical workers in business
 - a. Penmanship
 - (1) Rapid
 - (2) Legible
 - b. Spell
 - (1) Words of high frequency use
 - (2) Peculiar to business in which employed
 - c. Mathematics
 - (1) Shortcuts
 - (2) Accurate results
 - (3) Estimating

- d. Figures
 - (1) Legibility
 - (2) Carefully arranged in columns
- e. Handle supplies
 - (1) Orderly
 - (2) Economically
- f. Check and verify
 - (1) Systematically
 - (2) Rapidly
- g. Rule
 - (1) Single
 - (2) Double
- h. Organize materials and time
- i. Know and use correctly common business
- j. Operate a typewriter
- k. Use adding machine
- l. File forms and records
- m. Use mimeograph
- n. Handle petty cash
- o. Find information
- p. Meet the public
- q. Keep simple records
- 5. Activities
 - a. Make survey of immediate community
 - b. Report employment opportunities in community to class
 - c. Plan for and interview employers
 - d. Visit and study work of business workers of community
 - e. Begin "work diary"
 - f. Compile file of information on work and opportunities for work in community
 - g. Read and discuss
 - (1) Modern business as an institution
 - (2) Personnel of business
 - (3) Duties of clerks
 - (4) Records kept by business
 - (a) Needs
 - (b) Volume
 - (c) Variety
- 6. Character and personality traits
 - a. Loyalty to employer
 - b. Ability to get along with people
 - c. Promptness
 - d. Responsibility
 - e. Dependability
 - f. Honesty
 - g. Poise
 - h. Personal pleasantness
 - i. Adaptability
 - j. Tact
 - k. Neatness
- 7. Vocabulary
 - a. Words
 - (1) New
 - (2) Abbreviations
 - b. Terms
 - (1) General business
 - (2) Specific; trade and vocational

B. *Suggestions to Teachers:*

1. Beyond the school is a world of work about which youth knows little. It becomes our responsibility as business teachers to acquaint all of our pupils with it and educate many of them for employment in it. In order to be consistent with modern thinking in the field of education, business education must be made more meaningful by having pupils participate in work business and work experiences.

It is, therefore, urged that every pupil of Clerical I immediately upon entering the course acquaint himself with the objectives of the General Clerical course. This step should be followed by a second; making known to him the large number of jobs, in which clerical training is needed. He should then be required to take the third step. This will involve a simple survey by him of businesses of his community to determine what vocational opportunities exist, for qualified persons with clerical training. This survey should be kept simple.

The instructor will plan with the pupil the best ways of making the survey. After this step is well under way, or completed, the pupil should be urged to arrange for himself some part-time employment which will involve the performance of some clerical work, or the use of some of the skills he is developing in the clerical field.

The work-plan should be encouraged and participated in by the pupil throughout his entire training period. He should be encouraged to bring to class problems growing out of his experiences. Emphasis should be placed upon training that will develop skills needed by him in his position and any other clerical position he feels he might expect to fill at a later time.

A work-record book should be kept by him to record such things as requirements of these positions, training required for them, skills he is developing or hope to develop, occupational changes, his attitudes toward work, comments made by his chief, observations made by pupil of business procedures and changes in positions. This book should be a "work diary," kept by him through his training period. It should become a file of experience for self-analysis later, when he is planning his life work.

Although the teacher will encourage or perhaps urge every child to find for himself some part-time employment that requires for its performance and completion some skills included in the training offered in the General Clerical course, the course does not depend upon the part-time employment for mastery. It will become more functional with it. The transfer from the school to business will be made more easily and opportunities for employment will be enhanced by the part-time employment. The student will see the purposes of much of his training. Learning will become more meaningful for him.

2. Create an enthusiasm for the study of business through this unit. Keep in mind that the child knows little of business and its activities. He will need much information and many experiences to acquire a broad view of it.

3. Plan the community survey with the class. Ease of securing information, recording and interpreting should be emphasized; also discuss the necessary characteristics of a simple work-record book. Have each pupil plan his part of the survey and his work-record book and undertake the development of both under your supervision.

4. Take samples of handwriting and figuremaking on first day. At regular intervals take other samples to measure pupil progress. In this activity, as in all other, make known your purpose to the student. Work together for improvement.

5. Have posters made to illustrate business relationships of employer and employee.

C. *Materials:*

1. Use motion pictures to illustrate business activities. These may be obtained from local firms or from firms listed in *One Thousand and One Film Directory*
2. Obtain booklets, pictures, clippings, and graphs to supplement this work.

D. *References:*

1. Teacher
 - (a) American Youth Commission, *Matching Youth and Jobs*
 - (b) Educational Pol. Com. *Education and Economic Well-Being in American Democracy*, National Education Association, Washington, D. C., 1940

- (c) Magazines and Bulletins, Educational Screen
- (d) *Motion Picture for School and Community*, Bureau of Extension, University of Kentucky, Lexington
- (e) *One Thousand and One Film Directory*, The Educational Screen, Inc., Chicago. 1927
- (f) Manuals of texts listed below
- (g) The National Business Ed. Quarterly, Spring 1941, Vol. IX, No. 3

2. Pupil

- (a) Odell, William R., Clark, Harold F., Miller, Guy D. and others, *Business: Its Organization and Operation*, Ginn and Company, Columbus, Ohio
- (b) Beighey, C. and Sponabel, E. E. *First Studies in Business, Corrected with Arithmetic*, Ginn and Company, Columbus, Ohio, 1936
- (c) Shilt, Bernard A. and Wilson, W. Harmon, *Business Principle and Management*, South-Western Publishing Company, Cincinnati, Ohio, 1940
- (d) Kentucky State Employment Service *Finding and Keeping a Job*
- (e) Goodfellow, Raymond C., *The Fundamentals of Business Training*, Macmillan Company. 1940
- (f) Nichol, Frederick G., *Junior Business Training*, American Book Company, Cincinnati, Ohio. 1930

UNIT II—COMMUNICATION

Objectives:

1. To give the pupil information of available services in communication as used in business.
2. To offer actual experiences that will result in the most efficient use of these services.

A. *Mail:*

1. Classes
 - a. First-class mail
 - b. Second-class mail
 - c. Third-class mail
 - d. Parcel post
2. Special services
 - a. Special delivery
 - b. Insurance
 - c. Registered mail
 - (1) Return receipt
 - d. Special handling of parcel post
 - e. Post office money orders
 - f. Postage meter
 - g. Air mail
 - h. Tracer service
 - i. C. O. D. service
3. Handling the mail
 - a. Incoming mail
 - (1) Opening the mail
 - (2) Checking enclosures
 - (3) Dating and timing
 - (4) Memorandum of mail received
 - (5) Memorandum of mail expected under separate cover
 - (6) Sorting and distributing
 - b. Outgoing mail
 - (1) Addressing (Addressograph)
 - (2) Folding and inserting
 - (3) Sealing
 - (4) Stamping and metering
 - (5) Collecting and mailing

B. Telegraph:

1. Selecting the service
 - a. Importance
 - b. Cost of message
 - c. Length of message
 - d. Speed of delivery
 - e. Liability of the telegraph company
2. Classes of services
 - a. Telegram
 - b. Day letter
 - c. Night letter
 - d. Serial service
 - e. Timed-wire
3. Preparing the message
 - a. Typewriting the message in duplicate
 - b. Telephoning the message
 - c. Mailing the confirmation
 - d. Figuring the cost of the message

C. Telephone:

1. Classes of services
 - a. Local
 - b. Toll
 - (1) Station-to-station
 - (2) Person-to-person
 - (3) Appointment
 - (4) Messenger
2. Using the telephone
 - a. Answering promptly
 - b. Speaking directly into the mouthpiece
 - c. Identifying oneself and one's company
 - d. Speaking with courtesy and clearness
 - e. Making careful memorandum of messages
 - f. Making emergency calls
3. Using the telephone directory
 - a. Information about telephone service
 - (1) Business transactions with the company
 - (2) General information
 - (3) Special telephone services to meet particular needs
 - (4) How to place calls
 - (5) Calls outside the United States
 - b. Use of general subscriber's numbers
 - (1) Local numbers
 - (2) Preparation of mailing lists from numbers
 - c. Classified section
 - d. City and county data
4. Using the Private Branch Exchange

D. Activities:

(Mail)

1. Collect a wide variety of mailable material and determine class of mail under which it should be sent. (Catalogs, pamphlets, circular letters, mimeographed material, carbon copies, etc.)
2. Collect specimens of special service mail (air mail, special delivery, registered letters, etc.)
3. Make application for postal money order
4. Mail circulars and routine school publicity material

Telegraph

1. Write telegraphic messages confining length to minimum word charge.
2. Compute costs of various telegraphic services to a designated point (Telegram, night letter, etc.)
3. Write confirmation of telegraphic messages

(Telephone)

1. Compute costs of different toll charges to a designated point (Station-to-station, person-to-person)
 2. Secure telephone public relations director to talk to the class on telephone services
 3. Locate persons from telephone directory for special needs (dry cleaners, plumbers, etc.)
- E. *Suggestions for teachers:*
1. Collect, classify and study materials from the Post Office, the Telegraph Company, and the Telephone Company that may be secured free to use in the library
 2. Plan a trip to each of these to study the work done and the services rendered
 3. Invite some one, preferably a clerk or worker, to come to talk to the class about the duties of the workers and how to secure the best service, and how each is financed
 4. Encourage pupils to study the opportunities for clerical work and skills are required
 5. Use the available Visual aids provided by the Companies
The Voice of the City
A New Voice of Mr. X
- The department of Visual Aids of the University of Kentucky will furnish free suggestions about pictures and the use of the machines.

- F. *Materials:*
1. Texts on Business Education
 2. Pamphlets from the Post Office, Telegraph Company and Telephone Company
 3. Visual Aids
 - (a) "Speeding up the Mail" by Bray Picture Corp.
 - (b) "A New Voice of Mr. X" by Bell Telephone Company

- G. *References:*
1. Teacher
 - (a) Bobbitt, Franklin, *The Curriculum of Modern Education*, McGraw-Hill Book Company, Inc., New York. 1941
 - (b) McNamara, Edward J., *Secretarial Training*, The Ronald Press, New York. 1940
 2. Pupil
 - (a) Crabb, Ernest H. and Salsgiver, Paul L., *General Business*, South-Western Publishing Company, Cincinnati, Ohio. 1941
 - (b) Loso, Hamilton, and Agnew, *Secretarial Office Practice*

UNIT III—PAYMENTS

Specific Objectives

1. To bring to the attention of the pupil the duties and activities of payroll clerks and timekeepers
2. To create in the pupil an awareness of the importance of keeping accurate records in the payroll department
3. To provide the pupil with actual experience in figuring employee earnings
4. To acquaint the pupil with the operation of the addressograph and check-writing machine

I. *Types*

- A. Check
- B. Cash
- C. Scrip

II. *Selection of payment periods*

- A. Bi-weekly
- B. Weekly
- C. Monthly
- D. Daily

III. *Timekeeper*

- A. Importance
- B. Characteristics of a good timekeeper

C. Duties

1. Regular

a. Daily group attendance sheet or time sheet

- (1) Attendance
- (2) Absence
- (3) Tardiness
- (4) Early departures

b. Individual attendance sheet (Same as above)

D. Skills

1. Rapidity in figure writing
2. Ability to interpret reports
3. Ability to write and interpret symbols used on attendance sheet

E. Activities or experiences

1. Collecting time sheets
2. Figure writing
3. Coding absences
4. Checking and verifying
5. Time record keeping

F. Character and personal traits

1. Promptness
2. Accuracy
3. Dependability
4. Systematic procedure
5. Aptitude for detail

IV. Payroll clerk:

A. Importance

B. Characteristics of a good payroll clerk

C. Duties

1. Make roster cards
2. Check signatures on time sheets
3. Make payroll register from time sheet or time clock card
 - a. Date received
 - b. Time sheet number
 - c. Payroll period
 - d. Voucher number
4. Computation of earnings
 - a. Hourly wage
 - b. Piece work
 - c. Salaries
 - d. Overtime
 - e. Commissions
5. Prepare payroll sheets (in duplicate)
 - a. Amount earned
 - b. Deductions
 - (1) Payroll deduction authorization card
 - (2) Types
 - (a) Hospitalization or health insurance plan
 - (b) Payments into a credit union
 - (c) Payments for group life insurance
 - (d) State unemployment tax
 - (e) Personal services
 - (f) Social Security
 - (1) Old age assistance
 - (2) Unemployment compensation
 - (g) Scrip
6. Number and prepare checks
 - a. Typewritten
 - b. Check-writing machine
 - c. Addressograph
 - d. Hand written
7. Payment by cash
 - a. Label the pay envelope
 - b. Require identification and receipt

- c. Estimate denominations and numbers of bills and coins required
- 8. Distribution of pay by pay-master
- 9. List outstanding payroll checks
- D. Activities or experiences
 - 1. Prepare a set of roster cards
 - 2. Prepare payroll register
 - 3. Compute earnings on practice exercises
 - a. Hourly wage
 - b. Piece work
 - c. Salaries
 - d. Overtime
 - e. Commissions
 - 4. Write checks for large and small amounts
 - 5. Handle money expertly
 - a. Review cashier's work
 - 6. File roster cards, master payroll sheet, and receipts
- E. Skills
 - 1. Use addressograph, typewriter, and check writing machine
 - 2. Write figures legibly and rapidly
 - 3. Dexterity in handling money
 - a. Sorting
 - b. Counting
 - 4. Check and verify all records
- F. Character and personal traits
 - 1. Promptness
 - 2. Accuracy
 - 3. Dependability
 - 4. Systematic procedure
 - 5. Aptitude for detail

Suggestions to Teachers

- 1. Visits to offices to secure information
- 2. Collect time sheets for study
- 3. Work out a payroll on the basis of various types of payments
- 4. Have pupils check the work of one another
- 5. Fill a master payroll sheet

References

A. Teacher

- 1. Compton, Ralph Theodore, *Social Security Payroll Taxes*, Commerce Clearing House, Inc., Loose-leaf service division of the Corporation Trust Company, New York. 1940.

B. Pupil

- 1. *Know Your Money*, U. S. Treasury Department, Superintendent of Documents 1940, Washington, D. C.
- 2. Goodfellow, Raymond C., *The Fundamentals of Business Training*, The Macmillan Company, New York. 1940.
- 3. Nichols, Frederick G., *New Junior Business Training*, American Book Company, Cincinnati, Ohio. 1930.

UNIT IV—THE HANDLING OF MONEY

Specific Objectives

- 1. To develop an understanding of the place of the cash register and daily cash record in business
- 2. To understand the operation of the cash register
- 3. To interpret and make use of the records made by the cash register
- 4. To understand the work of the cashier and gain skill in all activities required of him in his work

A. Handling of Money:

A. The Cashier

- 1. Importance
- 2. Characteristics of a good cashier

3. Bond
 - a. How obtained
 - b. Cost
4. Duties
 - a. Regular
 - b. Occasional
5. Skills Necessary
 - a. Operating Cash Register
 - b. Sorting money
 - c. Counting money and making change
 - d. Rapidity in handling and counting money
 - e. Recognizing good money
 - f. Wrapping money
6. Records
 - a. Daily reports (daily balance sheets)
 - b. Daily proof
 - c. Cash sales slip
 - d. Charge slip
 - e. Cash payment slip
 - f. Deposit slip
 - g. Pass book
7. Receipts
 - a. Cash register receipt
 - b. Cash register tape (detached audit slip)
 - c. Receipt book
 - (1) With carbon
 - (2) Without carbon
 - (3) Stub
8. Activities
 - a. Calculations
 - (1) Figure cost of bond
 - (2) Make change of bills and silver
 - (3) Wrapping coins; (a) count, (b) handle, (c) wrap
 - (4) Interpret detailed audit slip
 - b. Recording
 - (1) A cash sale
 - (2) A charge sale
 - (3) No sale transaction
 - (4) Writing; (a) deposit slip, (b) receipts, (c) figures
 - (5) Checking and verifying all reports and papers
 - (6) Break up sales on register (for departments)
 - (7) Cash journal for retail business
9. Traits
 - a. General business
 - b. Special for a cashier
10. The vocabulary
 - a. New words
 - b. New terms

B. Suggestions to Teachers

1. Have an employee of a cash register company bring to class for demonstration a cash register. Plan for a discussion of the operation of the machine, especially the replacement of tape.
2. Plan field trips to banks to watch the operations of persons handling money including the wrapping of money.
3. Use practical problems to develop skill in determining the best denominations for change due; also problems requiring the use of the daily balance sheet and cash sales report.
4. Work out problems in making small change. Use money and actually count the change.
5. The F. B. I. will supply speakers and pictures on counterfeit money. Use the service.
6. Discuss the principle of the operation of cash-making machines used in the school cafeteria, banks and theatre.
7. Have simple cash records developed and transactions recorded.

C.
Referen
A.
B.
Specific
1.
2.
3.
A. Buyi
1.
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3. I
e

C. *Materials*

1. Texts
2. Exhibits
3. Receipt books
4. Cash register tapes
5. Actual business forms
6. Newspaper clippings
7. magazine materials

References

A. *Teacher*

1. Curry, Preston E. and Rice, Ralph R., *Applied Business Arithmetic*, South-Western Publishing Company, Cincinnati. 1940.
2. Dalrymple and Heiges, *General Record Keeping*, The Gregg Publishing Company, New York.
3. Finney, Henry A. and Brown, J. C., *Modern Business Arithmetic*, Henry Holt and Company, New York. 1934.
4. Schorling, Raleigh, and Clark, John, *Mathematics in Life*, World Book Company, New York. 1937.

B. *Pupil*

1. Rosenberg, Robert R., *Business Arithmetic*, Second edition, The Gregg Publishing Company, New York. 1937.

UNIT V—BUYING MERCHANDISE

Specific Objectives

1. To provide for exploration in the purchasing department of a modern business
2. To acquaint the pupil with procedures, terms, and forms used in the purchasing department
3. To develop skills associated with the clerical work in the purchasing department, emphasizing mathematical calculations

A. *Buying Merchandise*

1. Inventory
 - a. Physical
 - b. Perpetual
2. Inventory Clerk
 - a. Duties
 - (1) Stock taking
 - (2) Computing value of stock
 - (3) Recording value of stock
3. Purchasing department
 - a. Steps in buying
 - (1) Ordering stock
 - (2) Receiving stock
 - (3) Storing stock
 - b. Persons employed
 - (1) Purchasing agent
 - (2) Clerks
 - (a) Chief
 - (b) Price
 - (c) Stock
 - (d) File
 - (e) Others
 - c. Duties of persons employed
 - (1) Regular
 - (2) Occasional
 - d. Skills necessary
 - (1) Write legibly and rapidly
 - (2) Figures
 - (a) Business style
 - (b) Arranged systematically
 - (3) Mathematics
 - (a) Fundamentals
 - (b) Percentage and common fractions

- (c) Discounts
- (d) Short-cuts
- (4) Filing
- (5) Estimating quantities
- (6) Reading and interpreting records
- e. Records and forms
 - (1) Perpetual-inventory; card and record
 - (2) Stock record cards
 - (3) Purchases journal
 - (4) Catalogues
- f. Receipts
 - (1) Drayage
 - (2) Delivery
 - (3) Bills-of-lading
- g. Activities
 - (1) Adding figures horizontally and vertically
 - (2) Adding amounts of money horizontally and vertically
 - (3) Figuring by short-cuts invoices, cash and trade discounts, chain discounts, broken quantities, aliquot parts, etc.
 - (4) Checking invoices and bills-of-lading for materials received
 - (5) Checking invoices for accuracy
 - (6) Keeping stock record cards
 - (7) Keeping perpetual inventory records
 - (8) Preparing purchase orders
 - (9) Preparing purchase requisitions
 - (10) Interpreting and checking received memoranda
 - (11) Arranging stock
 - (12) Checking charge-back invoices
 - (13) Handling special forms
 - (14) Examining various forms of purchase journals
 - (15) Posting purchases
 - (16) Filing records
 - (17) Figuring prices from catalogues
- h. Character and personality traits
 - (1) Honesty
 - (2) Accuracy
 - (3) Industry
 - (4) Neatness
 - (5) Responsibility
 - (6) Thrift in use of time and material
 - (7) Orderliness
 - (8) Concentration
 - (9) Alertness
- i. Vocabulary
 - (1) Words
 - (a) New
 - (b) Abbreviations
 - (2) Terms
 - (a) Pertaining to buying of goods

B. *Suggestions to Teachers*

1. Have class make a thorough study of business forms used by purchasing departments
2. Arrange visits to purchasing departments of wholesale, and large retail stores
3. Provide many experiences for using the materials of the unit in order to develop marketable skill
4. Emphasize checking and verification
5. Use many units of measurements when planning for invoice work in order to give the pupil a wide variety of experience
6. Discuss all new terms and their spelling thoroughly
7. Emphasize traits of character and personality here
8. Build a library for whole course making this unit responsible for catalogues and office reference books used by purchasing department
9. Draw frequently on experiences of part-time workers in the class

C. *Materials*

1. Real business forms
2. Mimeographed business forms
3. Collections of business arithmetic texts
4. Catalogues

D. *References*

1. Teacher
Beighey, Clyde and Spanabel, Elmer E., *First Studies in Business with Correlated Arithmetic*, Ginn and Company. 1936.
Shilt, B. and Wilson, W. H., *Business Principles and Management*.
Kenner, L. B., "The Mathematical Requirements of Business Education," *Journal of Business Education*, February, 1932, Vol. VII.
2. Pupil
Greenstein and Smithline, Henry, *Our Daily Contacts with Business*, Lyons and Carnahan, Chicago. 1936.

UNIT VI—SELLING MERCHANDISE

Specific Objectives

1. To provide for exploration and clerical practice in the field of selling
2. To acquaint the pupil with procedures, terms and forms in billing and shipping
3. To develop skills associated with billing and shipping, emphasizing especially rapid computations

Selling Department

- a. Kinds of business
 1. Wholesale
 2. Retail
 3. Mail order
- b. Forms of sales
 1. Over the counter
 2. Traveling salesman
 3. Telephone
 4. Mail
 5. House to house
- c. Persons employed
 1. Sales manager
 2. Clerks
 - (a) Marking
 - (b) Order
 - (c) Billing
 - (d) Shipping
 - (e) Statement
- d. Duties of persons employed
 1. Regular
 2. Occasional
- e. Skills necessary
 1. Write, figure, and print legibly and rapidly
 2. Operate typewriter efficiently
 3. Mathematics
 - (a) Fundamentals
 - (b) Percentage
 - (c) Multiplication of mixed numbers
 - (d) Discounts
 - (1) Trade
 - (2) Chain
 - (e) Shortcuts
 4. Estimating and evaluating quantities
 5. Read and interpret records
 6. Code and mark goods
 7. Weigh and measure merchandise

- f. Records and voucher forms
 1. Cash register slip
 2. Retail sales slips
 - (a) Cash
 - (b) Charge
 3. Sales tally sheets
 4. Invoices
 5. Sales journals
 6. Bills of lading
 7. C. O. D. forms
- g. Receipts
 1. Drayage
 2. Delivery
- h. Activities
 1. Codings and markings for tags and labels
 2. Figuring percentages
 3. Addition and subtraction of mixed numbers
 4. Multiplication and division of mixed numbers
 5. Figuring by shortcuts invoices, sales tickets, discounts, etc.
 6. Recording in a sales journal
 7. Recording in a sales-return and allowances journal
 8. Use and construction of graphs
 9. Use of directories of information
 - (a) Credit reference books
 - (b) Freight and express classification and rate books
 - (c) Postal Guide
 10. Preparing statements of account
 11. Preparing forms for shipping practices and collections
 - (a) Express
 - (b) Parcel Post
 - (c) Freight
 - (d) C. O. D.
 - (e) Prepaid
 - (f) F. O. B.
 12. Preparing packages for shipment
- i. Character traits
 1. Alertness
 2. Care for detailed work
 3. Courtesy
 4. Honesty
 5. Trustworthiness
 6. Dependability
 7. Accuracy (and speed)
 8. Initiative
 9. Neatness
 10. Cooperation

Suggestions to teacher:

1. Secure forms from various transportation agencies to be filled in by pupil
2. Select suitable material to use in making circle bar, and other graphs. Graphs may also be collected from current readings by students.
3. Have pupils bring different size packages and demonstrate the wrapping and preparing of these for mail. This is especially appropriate before Christmas.

References

1. Pupil
 - Curry, Preston E. and Rice, Ralph R., *Applied Business Arithmetic*, South-Western Publishing Company, Cincinnati. 1940.
 - Jones, Lloyd and Bertschi, *General Business Science*, The Gregg Publishing Company, New York. 1930.
 - Lasley, S. J. and Mudd, M. F., *The New Applied Mathematics*, Prentice-Hall, Inc., New York. 1937.

- Nichols, Frederick G., *New Junior Business Training*, American Book Company, Cincinnati, 1930.
2. Teacher
- National Clerical Ability Tests* sponsored by National Council of Business Education may be secured from The Committee on Tests, Lawrence Hall, Kirkland Street, Cambridge, Massachusetts.
- Beighey, Clyde and Spanabel, Elmer E., *First Studies in Business with Correlated Arithmetic*, Ginn and Company, 1936.
- Rosenberg, R. R., *Teaching Methods and Testing Materials in Business Mathematics*, The Gregg Publishing Company, New York, 1930.
- Schorling and Clark, *Mathematics in Life*, World Book Company, Chicago, 1937.

UNIT VII—TYPEWRITING STATISTICAL MATERIAL

N. B. This unit is composed of two parts. The first part is found in the content of Typewriting II for the first ten weeks.

The second part consists of the material listed below:

- A. *Specific Objectives*
1. To develop speed in typewriting statistical matter and special reports
 2. To provide drill that will develop speed and accuracy in figure and symbol writing
- B. *Miscellaneous Items*
1. Numbers, decimals, fractions
 2. Ruling
 3. Symbols
 4. Characters not on keyboard
 5. Insertions and corrections
- C. *Business Forms*
1. Telegrams
 2. Invoices
 3. Monthly statements
 4. Inventories
 5. Fill in checks, notes, and other instruments
- D. *Tabulation*
1. Mathematical steps
 2. Long columns of numbers of high denomination
- E. *Business Statements*
1. Financial reports
 - a. Few columns
 - b. Many columns on long carriage machine
 - c. Many columns on paper folded to accommodate matter
 2. Time Sheets
 3. Payrolls (variety)
 4. Departmental reports
 5. Distribution sheets
 6. Discuss production standards as met by office workers
 7. Tax reports

Suggestions to Teacher

1. Typewriting should be correlated, whenever possible, with other units of the General Clerical Course. Tabulation drill can be motivated by typewriting time sheets payrolls, mailing lists, inventory sheets, sales summaries and cash records.
2. Taking items from cards and setting them up in tabulated form is valuable experience.
3. Simple tabulation is not sufficient to satisfy the requirements of this unit. There should be more exercises supplying drill for it

and of a more difficult type than can be satisfied by the exercises in the ordinary textbook. It is therefore suggested that special projects on tabulation and report writing supplied by different publishers, be used to supplement the text.

4. Emphasize ruling and underscoring; also making corrections in satisfactory manner.
5. The instructor is referred to the suggestions for improving typewriting as an outgrowth of the National Clerical Ability Tests. Valuable comments are contained in the publication.

Materials and Equipment

Textbooks

Business forms

Long and short typewriting paper

Paper of various qualities, rulings, and sizes

One or more long carriage typewriters

Tests

Projects (Published in pad form by the Gregg Company, H. M. Rowe Company, and others)

References

Book, William, *Learning to Typewrite*, The Gregg Publishing Company, New York

Blackstone, *Improvement of Instruction in Typewriting*, Prentice-Hall Company

"Tabulation," *N. E. A. Business Education Quarterly*, Spring, 1941, March, Volume IX

UNIT VIII—RECORDING

A. *Specific Objectives*

1. To bring to the attention of the pupil the importance of personal and business records
2. To acquaint the pupil with the characteristics of a set of records
3. To develop the ability to make recordings in steps most logical and systematic for the type of record keeping involved
4. To survey the community opportunities and possibilities in order to familiarize the pupil with them
5. To lead the pupil to develop skills through practice and observation
6. To lead the pupil to analyze his own work, and, by self-advancement, be capable of promotion and improvement

B. *Introduction*

1. Importance and need for records
2. Characteristics of records
 - a. Accuracy
 - b. Easily read and interpreted
 - c. Simple in form
 - d. Completeness

C. *Terms*

1. Assets
2. Liabilities
3. Net worth

D. *Simple records* (Diary or memoranda)

1. Book form
2. Card form

E. *Cash received and paid*

1. Simple cash book with *received* and *paid out* columns

F. *Accounts receivable*

1. Illustrating manner of setting up *accounts receivable*
2. Simple three-column accounts receivable ledger
3. Simple three-column card ledger
4. Arrangements appropriate to selling on account

G. *Accounts payable*

1. Illustrating the manner of setting up *accounts payable*
2. Simple three-column accounts payable
3. Simple three-column accounts payable ledger (card form)

H. *Books*

1. Journal (day book or blotter)
 - a. Informal day book
 - b. Single entry
 - c. Columnar
 - (1) Cash
 - (2) Sales
 - (3) Purchases
2. Ledger
 - a. Bound
 - b. Loose leaf
 - c. Card

I. *Posting and posting procedures*

1. Explanation (transposition from journal to ledger)
2. Using accounts in ledger (account paper)
3. Using accounts in cards (ledger rulings)
4. Transfer from spindle file
5. Simple rulings
6. Balancing accounts
7. Simple trial balance
8. Description of the work of the posting clerk
9. Illustrative work done on machines
10. Introduction of work accomplished in installment posting

J. *Showing profit and loss*

1. Terms: credit, profit, gross and net profit
2. Computing payrolls with illustrations in handling the overtime
3. Showing cash proof

K. *Recording illustrative practice transactions*

Note: Several problems or simple practice material or sets may be used at this point to give laboratory experience in simple records. Choice of this material should be determined by the survey of the practical needs and opportunities suggested by the class, school, and the community

1. Household accounts
2. Service stations
3. Records for a cafeteria or restaurant
4. Trucking business records
5. Garage
6. Simple records associated with income tax returns
7. Department stores
8. Community clubs
9. Farm practice
10. Dairy records

L. *Accounts with property and expenses*

Note: This particular section is designed for those schools located in communities where graduates of the Clerical course may have an opportunity to advance ON THE JOB or have employment in a LARGER BUSINESS in which a more careful analysis of assets, liabilities, proprietorship, and expenses should be made.

1. Cash
2. Merchandise purchases and merchandise sales
3. Furniture and Fixtures, and Delivery Equipment
4. Store Supplies, and Office Supplies
5. General Expense, rent, wages, fuel
6. Petty cash

M. *Suggested Activities*

1. List and estimate value of an appropriate group of assets, and designate certain liability and expense accounts
2. Solve problems of special interest to the class involving journalizing and posting
3. Select practice materials giving experiences in the handling of bills, vouchers, and other business papers
4. Choose a simple practice set or sets involving the experiences gained in this Unit of record keeping

N. *Traits and skills*

1. Accuracy
2. Neatness
3. Ability to interpret records
4. Orderliness and system

O. *Suggestions to Teachers*

1. Lead the pupils to select materials and devices that will aid the group to best interpret each record, utilize short cuts, and recognize the fundamentals of record keeping
2. Provide for individual differences or interests by allowing the pupil to select problems or practice material appropriate to his needs and possibilities
3. Recognize the vocational possibilities of the class and select most carefully the phases of the work that will best achieve the objectives
4. It is suggested that the teacher should avoid becoming involved in the more complicated fundamentals of accounting. The elasticity of this program can be realized as determined by the possibilities within the community

P. *Materials*

1. Business papers and vouchers from business houses
2. Sample problem material and practice sets
3. Pupil constructed business forms
4. Simple workbooks
5. Reference texts and published monographs

Q. *References*

1. Teacher
Fundamentals of Bookkeeping and Business, Bowman, Percy, and Nichols, American Book Company, Cincinnati, Ohio.
Bookkeeping for Immediate Use, Kirk and Odell, The John C. Winston Company, Chicago, Illinois.
Bookkeeping for Personal and Business Use, Kirk, Alleman, and Klein, The John C. Winston Company, Chicago, Illinois.
2. Pupil
General Record Keeping, Dalrymple and Heiges, The Gregg Publishing Company, New York.
Personal and Business Record-Keeping, Elwell, Zelliot, Good, Ginn and Company, Chicago, Illinois.

UNIT IX—FILING

N. B. This is the first instructional unit in Clerical VI and should cover from four to six weeks' time.

Objectives

1. To give information concerning filing methods and procedures
2. To provide experiences in the techniques of filing materials for ready reference

A. *Modern Business and Filing*

1. Importance
2. Necessity

B. *The File Clerk*

1. Characteristics of a good file clerk
 - a. Accuracy
 - b. Dexterity and rapidity in handling materials
 - c. Neat work habits
 - d. Responsibility
 - e. Poise
 - f. Resourcefulness
2. Duties

C. *Methods of Filing*

1. Alphabetic
2. Numeric
3. Geographic
4. Subject

D. *Filing Equipment*

1. Kinds of files
 - a. Spindle
 - b. Shannon
 - c. Pigeonhole
 - d. Bellows
 - e. Flat
 - f. Vertical
 - g. Box
2. Supplementary equipment
 - a. Guides
 - b. Individual folders
 - c. Miscellaneous folders
 - d. Cards
 - e. Captions for guides and folders
 - f. Transfer cases
 - g. Sorting trays
 - h. "Out" guides
 - i. Cross-reference cards

E. *Filing Activities or Experiences*

1. Filing office correspondence
 - a. Inspecting materials for authorization to file
 - b. Indexing
 - c. Coding
 - d. Sorting
 - e. Alphabetizing
 - f. Filing
 1. Latest material to the front
 2. Strict alphabetic order in miscellaneous folders
 - g. Using "out" guides
 - h. Transferring inactive material
 - i. Using the follow-up file
2. Filing miscellaneous materials
 - a. Canceled checks
 - b. Deposit slips
 - c. Invoices
 - d. Blue Prints
 - e. Catalogs
 - f. Illustrations
 - g. Receipts
 - h. Orders
3. Filing Activities
 - a. Use miniature filing sets for practice in the various methods of filing
 - b. Plan field trips to firms having complete filing systems (Insurance, telephone companies, etc.)
 - c. Inspect the filing of school records

- d. Give experiences in alphabetizing and filing for teachers book reports, class rolls, classifying newspaper and magazine clippings, etc.
- e. Check telephone and city directories to see practical applications of filing arrangements
- f. Ask school librarian to explain Dewey Decimal system of filing
- g. Give projects in household filing of recipes, newspaper clippings, receipts, canceled checks, etc.
- h. Dramatize all steps in filing a letter and in locating it later in the file

F. Teacher Materials

1. A complete set of filing books for classroom reference, including specifically Progressive Indexing and Filing, published by Library Bureau, Remington Rand, Inc.
2. Telephone directories, city directories, and other lengthy lists of names in filing arrangements
3. Specimens of the various kinds of files and supplementary materials, such as folders, guides, out cards, etc.

G. Pupil Materials

1. Miniature Filing sets and letters
2. Accessible reference books on filing (Library)

References

Hunter, E., *Modern Filing*, Published by Yawman and Erbe Manufacturing Company
 Library Bureau, Inc., Division of Remington Rand Company, Buffalo, N. Y., *Progressive Indexing and Filing*

UNIT X—BUSINESS MACHINES

Specific Objectives

- A. To acquaint the pupil with the use of the commonly used business machines
 - B. To provide experiences that develop skill in the use of business machines
- I. *Business machines in common usage:*
- a. Mimeograph
 - b. Mimeoscope
 - c. Ditto
 - d. Gelatin Duplicator
 - e. Adding and listing machines
 1. Full keyboard
 2. Ten key
 - f. Cash register
 - g. Addressograph
 - h. Check writer
 - i. Numbering machine
 - j. Envelope sealer
 - k. Postage meter
 1. Stamp affixer
 - m. Stapler
 - n. Paper cutter
- II. *Suggested unit of instruction:*
- a. Use of the mimeograph
 1. How to cut stencils
 2. How to make corrections
 3. How to put stencil on mimeograph
 4. How to operate machine
 5. How to slip sheet
 6. How to preserve stencil
 7. How to clean the machine
 8. How to do color work

- b. Use of the adding and listing machines
 1. How to clear the machine
 2. How to put in numbers
 3. How to get totals and subtotals
 4. How to multiply
 5. How to subtract
 6. How to check for inaccuracies

NOTE: Operating instructions and practice problems are furnished by manufacturers and distributors of adding and listing machines.

III. *Activities and Suggestions:*

- a. Have each pupil type one paragraph on a stencil as beginning work in mimeographing
- b. Run off instruction sheet pamphlets for class distribution
- c. Run off programs for assemblies, concerts, etc.
- d. Use practice problems furnished by manufacturers of adding and listing machines
- e. Give practice work involving the use of other business machines listed

IV. *Suggestions to Teachers:*

- a. In keeping with the title of this unit, "Office Production," the large quantities of mimeographed materials and forms needed by classroom teachers and the school officers should be part of the work of this unit.
- b. In most cases, it will be necessary to use the rotation plan for business machines work; i. e. one group of pupils working with adding and listing machines, another group working with the mimeograph, etc.
- c. The aim of the practice work in this unit should be away from "acquaintanceship with" to "competency in doing."
- d. It is recommended that work on the business machines should not be suspended while studying the "Techniques of Job Finding."

V. *References:*

- Barnhart, W. S., *Ditto, Its Use and Operation*, Ditto, Inc., Chicago, Illinois
- Operator's Manuals*, Burroughs Adding Machine Company, Detroit, Michigan

UNIT XI—TECHNIQUES OF JOB-FINDING

N. B. should be included in work of last three weeks of the semester just prior to graduation.

Introduction:

To most persons, having a job is one of life's most valuable assets. Contentment and success are generally dependent upon satisfactory employment.

Objectives

1. To encourage the pupil to appraise his traits and abilities for employment
2. To encourage the pupil to analyze particular job requirements relative to his individual abilities and aptitudes
3. To give information on the techniques of job-getting

A. *Self-Analysis:*

1. Do I have ability for
 - a. Doing detail work
 - b. Handling figures
 - c. Using words
 - d. Developing manual dexterity

2. Am I able to do work requiring
 - a. Cooperation
 - b. Individual effort
 - c. Understanding and following directions
 - d. Getting underway promptly
 - e. estimating of time
 - f. Persistence in all undertakings
 - g. Independent work
 - h. Prolonged effort
- B. *Job Analysis:*
1. Does this job meet my preference as to
 - a. Type of industry
 - b. Size of business
 - c. Special department (Buying, selling, accounting, etc.)
 - d. Opportunities for advancement
 - e. Satisfactory financial remuneration
 - f. Favorable personal policies
 - g. Satisfactory work environment
 - h. Opportunities for advancement (Goals)
 2. Am I able to meet the standards of conduct required by the job
 - a. Allegiance
 - b. Consideration
 - c. Industriousness
 - d. Cooperation
 - e. Integrity
 - f. Favorable personnel policies
 - g. Courteousness
 - h. Personal appearance
- C. *The Job Campaign:*
1. Register with and secure a social security card from the local office of the Social Security Board
 2. Locate vacancies or possibilities of vacancies
 3. Make friends who might assist you in getting employment
 4. Write letters of application
 - a. Appearance
 - b. Content
 5. File application blanks
 - a. Neatness in writing
 - b. Careful reading
 - c. Accurate and complete statements
 6. Secure personal interviews
 - a. Personal grooming
 - b. Punctuality
 - c. Manners
 - d. Poise
 - e. Concise statements of qualifications
 1. Personal data
 2. Education
 3. Skills
 4. Accomplishments
 - f. Confidence
 - g. Business-like deportment
- D. *Follow up the application:*
1. Be on call at all times
 2. Keep in contact with prospective employer
 - a. Letter
 - b. Telephone
 - c. Personal call
- F. *Suggested Activities:*
1. Have a series of interviews before the class, pupils taking parts of employer and applicant

2. Ask local personnel directors to interview a few of the pupils
3. Ask personnel directors to talk to the class
4. Secure application blanks and fill out completely
5. Have pupils who have had interviews to report them to the class
6. Analyze records of successful business men. Why did they succeed?
7. Make a list of the ways in which a person can improve on the job
8. Give employment tests used in local firms
9. Write application letters in reply to hypothetical ads
10. Write letters of application where job information comes from other sources than advertisements.

References

- Brophy, Mrs. Loire, *Men Must Work*; Appleton, Century Book Company. 1938
- Cades, Hazel R., *Jobs for Girls*; Harcourt, Brace and Company, New York. 1930
- Davis, Anne Sophia (edited by *The Commonwealth Vocational Guidance Monographs*) The Commonwealth Book Company, Chicago. 1930.
- Davis, James J., *You and Your Job*, John Wiley and Sons, New York. 1930
- Finone, Catherine, *Careers for Women*, Houghton Mifflin Company, New York. 1934
- Maule, Frances, (1) *The Road to Anywhere*, (2) *She Strives to Conquer*, Funk and Wagnalls Company, New York. 1934
- Taintor, A. A., *Training for Secretarial Practice*, McGraw-Hill Book Company, New York. 1923
- Toland, Edward, *Choosing the Right Career*, D. Appleton Company, New York. 1925

SHORTHAND

Gregg Shorthand is one of a number of systems of writing by methods shorter and more rapid than those of longhand. The principal justification for writing by means of shorthand is that greater speed is possible than by writing in longhand. The pupil who elects to enroll in a shorthand course should have sufficient mental and motor dexterity to acquire a workable speed which will serve the purpose for which he expects to use it. This speed will vary with the purpose, and no rigid standard should be set. For most purposes, however, a speed of less than 100 words will hardly be useful, and a speed of from 100 to 120 words a minute is essential for stenographic positions in the larger firms. In small communities where the stenographer serves as a general office assistant, a speed of from 60 to 100 words a minute will serve equally well. It is important, therefore, for the pupil to develop sufficient speed to make the method of writing useful.

Many pupils and parents, even teachers, think of shorthand in terms of immediate employment and recommend the subject only to those who expect to become stenographers and secretaries. While employment as a stenographer or secretary is one of the desirable ob-

jectives, it is far from the only justifiable one. The personal-use objective is functional for a far greater number of high school pupils. A number of personal uses may be enumerated; taking notes in high school and college courses, making notes of library readings, noting memoranda to be remembered from conversations, telephone messages, reporting for newspapers, and above all, working one's way through college by means of stenographic skill. Any pupil, no matter what his economic status, can secure a college education if he has developed skill in shorthand and typewriting. This may be done by finding employment in college offices, in business and professional offices in the college community, and by securing employment in a city where a college is located. Much time is saved in student work if shorthand is used to make notes of readings, class lectures and the like but many students do not make use of their shorthand skill because they have not been taught the importance of it or the techniques involved. For pupils who expect to attend college, shorthand can be as useful as any subject taken in the high school.

Business workers often begin their careers as clerks, stenographers, and bookkeepers, in which shorthand plays little part. Later, it may play an important part in promotions to positions of higher rank. Some of the large firms employ men for secretarial work with the definite objective of training them for executive positions. Perhaps no vocation in business offers greater opportunities for contacts which leads to advancement than that of secretarial employment. While preparation for initial employment in which a knowledge of shorthand is a part is important, the incidental and ultimate values should not be overlooked. The fact that army camps have had to set up training centers for male secretaries is definite evidence of the failure of public schools to encourage boys to secure training in shorthand.

Skill in writing shorthand may be acquired in a relatively short period of time but supplementary knowledge necessary to produce a competent secretary requires additional time. It is recommended, therefore, that shorthand be offered for two semesters, typewriting for two semesters, and that the two with business English be integrated into a "Secretarial Office Practice" course for two semesters. The content of this course is outlined elsewhere in this bulletin. Neither shorthand nor typewriting alone will produce stenographic competency. The two must be brought together into a workable skill through an integrated course. Much of the information and skill needed to supplement shorthand and typewriting should be acquired in other courses, Business Arithmetic, Business Law, Accounting, General Business, and Business English, thus freeing the shorthand and

typewriting courses for concentration upon the development of specific skill in writing in shorthand and on the typewriter.

The shorthand course should be offered for two semesters, meet five days a week, and carry one-half unit for each semester. It should be offered during the eleventh and twelfth years in order to place it as near to the point of use and to have pupils who have reached sufficient maturity to make the subject meaningful to them.

While there are no reliable means of measuring potential success in the study of shorthand, there are several indications of the likelihood of adequate achievement to make it useful to the learner. Scholastic standing in previous courses, I. Q. ratings, mastery of English mechanics, and mental alertness are satisfactory measures of prognosis for high school pupils. In applying these measures of probable success to the study of shorthand, the purposes of the learner should be considered.

It is recommended that teachers of shorthand follow closely the philosophy outlined in this bulletin, varying it only in details of instruction. If it is followed, competency can be developed with a minimum waste of academic time. It is also recommended that teachers adopt the work habits of those who are engaged in using shorthand as much as possible and reduce routine to a minimum.

OBJECTIVES

A. *General:*

1. To create an interest in and to develop an appreciation of the function of shorthand in modern business.
2. To train the pupil to write shorthand fluently and to transcribe his notes accurately and rapidly in order that he may have sufficient knowledge of and skill in the subject for vocational and personal use.
3. To develop in the pupil such desirable social attitudes as punctuality, honesty, self-control, initiative, cooperation, and tact, which will contribute to the successful application of his shorthand skill.
4. To develop efficient work habits along with a broad, meaningful vocabulary and the ability to express thought clearly.
5. To provide adequate training for entrance into a secretarial position, at the same time developing sufficient occupational intelligence and general education which will make for advancement to successive higher levels of employment.
6. To acquaint the pupil with secretarial requirements and with the opportunities for initial-contact jobs and promotional possibilities in secretarial work.

B. *Specific:*

1. To arouse an interest in shorthand by acquainting the pupil with opportunities in secretarial employment.
2. To teach the pupil to read printed shorthand fluently and accurately.
3. To acquaint the pupil with the importance of supplies necessary to learning shorthand and how to use them effectively.
4. To develop a technique of writing, which is conducive to the production of legible shorthand.
5. To teach the application of shorthand principles to the writing of words of high frequency.

6. To encourage the pupil to establish automatic responses to the dictation of brief forms and simple phrases.
7. To develop in the pupil the ability to take dictation from practiced material at a rapid rate.
8. To develop the ability to take dictation from unpracticed material graded according to pupil progress.
9. To teach correct technique and procedures in transcribing.
10. To develop the ability to transcribe printed shorthand with a high degree of accuracy and at an increasing rate of speed.
11. To develop the ability to estimate the approximate number of words in dictated letters, articles, and reports for the purpose of arranging them in acceptable form.
12. To develop the ability to transcribe notes taken from new material with a high degree of accuracy and at a vocational rate of speed.
13. To develop an extensive shorthand vocabulary.
14. To improve the pupil's ability to apply his knowledge of spelling, punctuation, capitalization, and syllabication to transcription.
15. To develop the ability to supply words for illegible characters so that the meaning of the sentence is not altered.
16. To develop the ability to retain a large number of words while taking dictation.
17. To increase the pupil's speed in taking dictation and his ability to read his shorthand at a rapid rate of speed.
18. To develop endurance in taking dictation for increasingly-longer periods of time.
19. To develop a greater mastery of shorthand principles through their application to a great variety of words, including vocabularies for specialized occupations.
20. To develop an appreciation and habitual exercise of personal traits which are requisite to success in business, such as, pleasing personal appearance, self-reliance, honesty, tact, initiative, originality, cheerfulness, concentration, thoroughness, courtesy, and adaptability.
21. To develop in the pupil desirable business attitudes, such as co-operation, regard for fellow workers, loyalty, punctuality, tolerance, and ability to follow directions.
22. To develop in the pupil a critical evaluation of his work in terms of the high quality of product required in modern business.

ASSIGNMENTS FOR DIRECT PRACTICE UNITS AND ANNIVERSARY MATERIALS

Part I

FIRST SEMESTER

First Six Weeks

PRACTICE UNITS IN THE DIRECT METHOD

Thirty Units

Procedure:

It is recommended that for the first six weeks the Direct Association Approach be used. *The Direct Practice Units for Beginning Gregg Shorthand* by Odell, Rowe, and Stuart is the textbook selected for class use.

I. Summary of Reading Activities:

1. The teacher places on the blackboard the shorthand to be read. Preferably this is done before the class enters the room.
2. The teacher reads the material meaningfully, following the outlines with a pointer. This procedure is repeated several times with the students joining in until most of the class is reading.
3. The class reads as the teacher indicates the outlines with a pointer.
4. The class and the individuals are called upon to identify the separate words as a final check upon their learning.
5. When the blackboard reading is satisfactory, the teacher calls attention to the printed shorthand sheet, and reads the material once, making sure that every student follows the reading.
6. The class reads in unison from the printed outlines; then individuals volunteer or are called upon to read the paragraph.
7. When the reading of the paragraph is satisfactory, the next paragraph is presented in the same manner.
8. As the class progresses, fewer readings are necessary and the blackboard presentation may be omitted. Still later, the teacher may read through a paragraph and assign it for home work without further class reading.

This routine is followed for the first five or ten days without any writing; then students begin to write. After this, reading and writing activities are combined.

II. Summary of Writing Activities:

1. The teacher writes the shorthand on the blackboard, reading the material as he writes.
2. Pupils trace with blunt pencil the printed outlines as the teacher dictates.
3. Pupils copy from the printed sheet as the teacher dictates.
4. Pupils write shorthand, without reference to the printed sheet, as the teacher dictates.
5. Pupils compare their outlines with the printed sheet and correct errors with the aid of the teacher.
6. Pupils read their own shorthand and repeat the cycle as indicated in 3, 4, and 5; that is, to trace, to copy, to write, and to correct.

Second Six Weeks

THE TRANSITION FROM THE DIRECT PRACTICE UNITS TO MANUAL OR FUNCTIONAL TEXTS

At the completion of direct practice units or at the end of the first six weeks of classwork, the shorthand learner should have a vocabulary of from five hundred to seven hundred fifty words. These include all brief forms and words usually considered exceptions to shorthand rules. These words have become automatized by much repetition in reading and writing. Now the pupil is ready to go into that area of shorthand for which he will be unable to automatize his writing response; he is ready to be introduced to the sound alphabet. This is not really new for he has by now, more or less, discovered that a "k" is a "k" and that a "t" is a "t", etc. He must realize further, that in the early stages most shorthand words are written by sound; that is, all silent or unaccented letters are omitted. Then, as new words are encountered, the teacher should explain how they are formed.

The choice of method to be used in teaching this new area of shorthand should be determined by the function to be performed. If the learner is to be called upon to pass theory tests, he should be taught by the manual method.

Under ordinary circumstances it is suggested that the teacher use a modified direct practice method—this means that words will not be taught individually, but in sentences and paragraphs. Rules should not be taught verbatim as such; but they should be learned through their application in writing. Selected shorthand plates in the *Manual* and *Speed Studies* should be transcribed, and for this transcription, pupils should be encouraged to use typewriters; however, if conditions do not warrant, it may be done in longhand.

Regardless of the method used, however, the teacher should be reminded that rapid coverage of material rather than complete mastery of each unit is desired. It is from frequent repetition that later mastery comes. Since the content of the course is such that daily reviews and tests are automatically given, time should not be spent for formal review and testing. The ability of a pupil to read yesterday's assignment or to take a letter is sufficient additional testing.

Such publications as *Direct Method Materials for Gregg Shorthand* and *Fundamental Drills* may be used instead of, or in addition to, those which have been mentioned.

If the *Anniversary Manual* is used during this second six weeks period the following assignments and procedures are suggested:

Anniversary Manual, Units 1-21

Speed Studies, Par. 1-141

Supplementary material: Graded Readings, Chapters 1-4

Procedure:

The amount of material to be covered in the shorthand manual the first semester is probably more than that which most teachers have heretofore assigned; but it should be covered rapidly because, with the Direct Association approach, the pupils have already learned many forms and phrases which it will be unnecessary to reteach. Moreover, experience has shown that this larger volume of material is conducive to better shorthand writing.

In the first few days, the teacher should explain the relation of sounds to the words learned in previous units and show how the new words are formed by sound.

Vocabulary tests may be given occasionally, but pupils learn shorthand characters much more thoroughly and easily through connected material than through isolated words; therefore, sentences including words in the assigned unit should be dictated each day. Material for each unit may be found in *Teaching Principles and Procedures for Gregg Shorthand* by Skene, Walsh, and Lomax. Some sentences may be composed by the teacher. Very short letters involving the use of words assigned may be dictated to the pupils.

Each day there is a review of the preceding assignment and then the new lesson is taught. The reading and dictation plates throughout the manual are used. The pupils should read these fluently and after having read them aloud in class, they should write with books open as the teacher dictates. Corresponding paragraphs should be assigned from *Speed Studies*, and supplementary material may be found in *Graded Readings*. The assignment should be so planned that a definite time is spent on each phase of the work; in other words, some time should be given to dictating sentences containing words in the assigned unit, some to reading, and some to writing from printed material, so that good forms will be constantly before the pupils during the writing. The teacher should observe the forms as they are written and offer suggestions for improvement. The writing of old material should be stressed, but there should also be the writing of new material.

The last few minutes of the recitation period should be used for explanation and discussion of the theory and principles for the next lesson.

Third Six Weeks

ANNIVERSARY MATERIALS

Assignments:

Anniversary Manual, Units 22-36

Speed Studies, Par. 142-163

Supplementary Material: Graded Readings, Chapters 5-8

Procedure:

Almost the same procedure may be followed in the third six weeks as in the second. The letters and sentences connected with the units should be more difficult and longer than those of the preceding, and should be dictated each day. There should be emphasis on speed in taking dictation. Transcription should be started during this period.

Part II

DIRECTED PRACTICE UNITS AND FUNCTIONAL MATERIALS

If Functional Materials are used during the second six weeks the following assignments and procedures are suggested:

FIRST SEMESTER

First Six Weeks

PRACTICE UNITS IN THE DIRECT METHOD

Thirty Units

Procedure:

Same as outlined under Part I.

Second Six Weeks

FUNCTIONAL MATERIALS

Part I, Assignments 1-33

Procedure:

Upon completion of the Direct Practice Units, sound is introduced as shown on page one of the *Functional Manual*, Part I.

Since the pupils are already familiar with outlines in the first few chapters of the *Functional Manual*, Part I, they will be able to cover these chapters more rapidly than indicated by the *Functional Handbook*. It is suggested that the first chapter be completed in two days and that not more than three days be spent on Chapter II.

Principles should be taught as the need for them arises. With the introduction of new material, the principle governing that material may be found in the outline of content.

Make homework assignments each day, in both reading and writing. Encourage pupils to use the key often. Much attention should be given to brief forms. Pupils should become so familiar with them as to be able to write them fluently and unhesitatingly. There should be daily review of the preceding assignment and general review whenever a definite need appears.

Transcription:

Pupils should begin transcribing notes at the beginning of the shorthand course. To facilitate this process, let the pupils (1) read from shorthand plates until they are familiar with the material; (2) transcribe the material just read; (3) write as the teacher dictates it; and (4) transcribe it from their own notes. Continue this transcription procedure during the first semester at least three times each week. When typewriters are not immediately available for transcription, either have notes transcribed outside of class with a machine or in class with a pen.

Introduction of:

sounds and the first division of the alphabet
straight blends
second division of the alphabet
s, *ses* blend, *x*, and *sh* as *tion* or *sion*
o
reversing principle
ly as the small circle
illy and *ally* as the loop

oo
w
y, nk, ng
diphthongs
nt, nd, mt, md blends
raised l
days of the week and the names of months
jent-d, pent-d, def-v, tive blends
had in a phrase
wasn't and was not

Principles used:

The circle is written inside of curves and outside of angles.
Between two opposite curves the circle is placed on the back of the first.

At the beginning and end of straight strokes, or between two straight strokes running in the same direction, the circle is written clockwise.

Been is expressed by *b* in a phrase.

When *s* is joined to a curve, it is written with the same motion as the curve.

When joined to a straight downward stroke, the right *s* is used.

When joined to other straight lines it is written so as to form a sharp angle.

To is expressed by *t* before words beginning with *o*, *r*, *l*, or downward characters.

The past tense of abbreviated words is indicated by a disjoined *t*.

O is written without an angle before *n*, *m*, *r*, *l*, except when preceded by a downward stroke.

By changing the reversed circle to a loop, the letter *s* is added.

The left *th* is used when joined to *o*, *r*, or *l*.

The prefixes *con*, *com*, *coun* are expressed by *k*, if followed by a consonant.

When joining *ly* to words ending in circles, place small circle on back of first circle.

When *as* is repeated in a phrase, it is expressed by *s*.

The *oo* is written without an angle after *n* and *m*, and after *k* and *g* if followed by *r* or *l*.

In the body or at the end of a word *w* is expressed by a short dash under the vowel.

The initial vowel in the prefixes *in*, *en*, *un*, *im*, *em* is omitted if followed by a consonant.

The suffix *ings* is expressed by a detached left *s*; *ingly* is expressed by a detached circle.

If the diphthong *i* is followed by any vowel sound, the vowel is expressed by a small circle inside the *i*.

If short *i* or *e* precedes the *a*, the *i* is expressed by a dot inside the *a*; the *e* is expressed by a dash inside the *a*.

When two vowels occur together and each is sounded distinctly, write them in their order.

The short *oo* and *ow* are omitted before *n*, *m*, and short *oo* is also omitted before straight downward strokes.

Per, *pur*, and *pro* are expressed by *pr*, except that *pro* is written in full before *t*, *d*, and *k* in order to avoid a blend.

The suffix *ble* is expressed by *b*, *ple* by *p*, and *ment* by *m*.

The *nt* blend and *nd* blend are the length of *f*.

The *mt* and *md* blends are the length of *v*.

Blends are always written in the direction of the first sound.

The vowel is always omitted in *be*, *dis*, *mis*; it is omitted in *de* except when followed by *k* or *g*; it is omitted in *re* when followed by a downward character.

After *be* or *been* in a phrase, the word *able* is expressed by *a*.

FUNCTIONAL MATERIALS

Third Six Weeks

Part II, Assignments 34-59

Procedure:

Almost the same procedure may be followed in the third six weeks as in the second. The letters and the sentences connected with the unit should be dictated with steadily increased speed.

Emphasis is placed on the following items in this unit of work:

Introduction of:

den, ten, dem, tem blends
difference between *do not* and *don't*
reversals between horizontal and downward strokes and straight lines the reversal of *s* and *th* to express *r*
the omission of the final *t*
abbreviating principles
expressions of quantities and measurements, per cent, cents, etc.
analogical word endings and beginnings

Principles used:

The slightly enunciated *r* is omitted in *ar, er, or, ir*.
The *tern* and *dern* are expressed by the *en* blend.
The termination *worth* is expressed by *oo-th, worthy* by *th-e*.
The syllable *ther* is expressed by the left motion *th*.
The prefixes *for, fore, and fur* are expressed by *f*. *F* is disjoined before all vowels.

The suffixes *ify* and *full* are expressed by *f*.

The suffix *self* is expressed by *s, selves* by *ses*; age by *j*.
Ad is omitted in *advice, advise, admire, and advance*.

The prefix *ul* is expressed by *oo*; *al* by *o*; *sub* by *s*; *less* by *l*.

The *s* to express *sub* is disjoined before circular vowels and reversed before *o, oo, r, l, ch, and j*.

In the body of a word, the letter *d* is omitted before *m, and v*.
To abbreviate, write through (1) the strongly accented vowel or diphthongs, (2) the strongly accented syllable.

If there is a longhand abbreviation for a word, write the abbreviation in shorthand.

The word *done* is expressed by the *den* blend in a phrase.

Than is expressed by *n* in a phrase.

Us is expressed by *s* in a phrase.

Department is expressed by disjoined *d*.

Analogical word beginnings and endings should be taught to the extent that students may be able to recognize and write them without hesitation. A long list of words illustrating them should never be taught at one time, but instead, the principles should be explained as a word using one appears.

At the end of the first semester, the pupil should be able to write 75-90 words a minute on practiced materials and 70-80 words a minute on new material containing principles included in the entire manual.

SECOND SEMESTER

At this point formal transcription should be introduced. It consists of the ability to read shorthand notes, to supply spelling, punctuation, paragraphing, and the many details of typographical "style" that go to make up the typewritten letter, and at the same time to operate the typewriter rapidly and accurately. Since this is a separate skill, the earlier it is taught, the sooner the pupils will become capable transcribers.

In order to set up definite units of instruction on a six-week basis, a book, *Correlated Dictation and Transcription** has been selected. However, there are many others which may be used as basic or as supplementary texts. The main emphasis in the second semester should be placed upon teaching the principles of transcription. Uniform materials are recommended for the second semester regardless of methods used previously.

* Listed under "Materials for Pupils."

Assignments from Correlated Dictation and Transcription:

Units 1-26	Six Weeks
Units 27-53	Six Weeks
Units 54-79	Six Weeks

At the end of the second semester the pupil should be able to write 120-140 words per minute on practiced material and 100-125 words per minute on new material.

The following suggestions have been made as means of varying the work but each should be used with the greatest discretion and the main purpose of teaching shorthand should always be kept firmly in mind:

1. Use the blackboard demonstration method in presenting the motion and writing of characters in words, phrases and sentences, especially at the beginning of the year.
2. Dictate at high rate of speed, varying the material in difficulty, beginning with brief forms and high frequency words and phrases and going from there to more difficult ones.
3. Read jokes and have the pupils take them in shorthand.
4. Urge pupils to take shorthand notes in other classes.
5. Have them write in shorthand songs and excerpts from speeches heard on the radio.
6. Dictate a letter at the first of the week, take up the notes and return them at the end of the week for transcription.
7. Have pupils exchange their notes with each other and transcribe.
8. Have pupils write in shorthand on an outline map, the principal cities and capitals of the states. (Beware of using much time.)
9. Have pupils make designs using brief forms. (Not more than once in a year.)
10. Dictate stories with interesting plots.
11. After a great many of the phrases have been studied, write a group of the most frequently used ones on the board before the pupils enter the room, and have them read in concert, write from dictation and check by the work on the board.
12. Review toward the close of the six-week period words written by brief forms by presenting a typewritten list to each pupil, allowing him to keep it for several days, then collecting it just before the examination. Announce that part of the test will be the writing of the correct shorthand form after each word. This gives the pupil a "break" as he knows what one part of the examination is to be, but it, nevertheless, encourages him to know every brief form.
13. Playing bingo in shorthand is a very enjoyable and worthwhile game for high school pupils. It is the same as bingo except that the teacher makes her cards and substitutes shorthand words, brief forms, or phrases instead of numbers. (The teacher should see that time is not wasted.)
14. Devote the last three weeks of the second semester to dictation from *News Letters* with drill on difficult forms.
15. Keep bulletin board featuring magazine articles on careers for women in business.
16. Let pupils take turns dictating.
17. Give credit for outside reading found in the *Gregg Writer* or in materials not used in class from *Speed Studies* and *Graded Readings*.
18. Have "outside readings" read in class as dictation to others.
19. Give a shorthand spelling contest.
20. Correspond in shorthand with students in other schools. This contact creates interest, and it is often educational to have the letters which have been received, read in class. It is particularly fine if the correspondent lives in another part of the country and is asked to describe his school, people, and community for the benefit of the class.
21. Dictate a real letter that you compose as you dictate.
22. Dictate the answer to a letter that occurs in the day's practice matter.

23. Dictate to the entire class a letter that the teacher expects to mail, accepting and mailing the best letter.
24. Let class keep progress chart on rate of dictation speed.
25. Post a new chart each week, showing the rate of speed each pupil is making in dictation and transcription.
26. Let pupils use all available blackboard space. Some should be sent to the blackboard to write while others remain at their desks to write. The teacher should check the shorthand written by the pupils on the blackboard and ask those who are writing at their desks to check their work against that which has been checked at the blackboard. This procedure stimulates pupils to do their best work, because they are being criticised and evaluated constantly by their fellows. Writing at the blackboard seems to give pupils freedom of motion which is necessary to speed. (This device is discontinued near the end of the first semester.)

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ECONOMICS

The subject of economics is, or should be, a core subject in all business curricula. It makes four major contributions to high school pupils (1) provides a foundation for the understanding of the economic system of which any business in which the pupil may later work either as an employee or as the owner; (2) develops the power of analysis of economic problems encountered in life situations whether as a wage earner, consumer, or citizen in a democracy; (3) enables the individual to participate in cooperative enterprises whether of a community, state, or national scope; (4) gives an appreciation of the factors of production, distribution, and consumption which enables the pupil to have an appreciation of the value of living in a society committed to the free enterprise system. Economic well-being is one of the major goals of all education which has been greatly neglected in both the social studies and in business education. Every individual is concerned with getting and using an income; with participating in government, many of the activities of which involve taxation, expenditure of public revenues, an equitable distribution of commodities and the control of economic affairs. To be an intelligent participant in public affairs, one must have some understanding of the principles of economics.

Economics may be taught from one of three points of view (1) theoretical, to the point of abstraction; (2) applied with little or no emphasis upon economic principles; (3) a combination of the first

two by which principles are taught and applied to life situation with which the pupil is familiar or will be upon assuming active participation in business. The last approach is recommended for the high school. If life situations provide the basis for understanding economic principles, the subject becomes meaningful to the pupil and he acquires a skill in the interpretation of current business and public affairs which many teachers think impossible at this learning level.

While the subject is an integral part of business curricula, it is often offered in the social studies department. Whether offered in the social studies department or the commerce department is not particularly important provided the teacher has an adequate understanding of the subject. The business teacher should be better prepared to teach economics than any other in the school, and should be able to make applications which teachers primarily interested in other subjects cannot make. In every case, the best prepared teacher should be assigned to the subject for in the hands of a stimulating teacher it becomes alive and interesting but in the hands of a poorly prepared teacher it becomes dull, monotonous, and meaningless.

Economics should be offered during the senior year, or twelfth grade, and should immediately precede a course in consumer education if offered. One semester is adequate in most high schools and one-half unit should be granted. The textbook and other teaching materials should be selected with great care and utilized in such a way as to make the maximum contribution to the pupil's understanding of the subject. The pupil should be made constantly aware of the discussion in newspapers, magazines, and over the radio which relate to the topics studied. Illustrations and examples should be selected from situations on the level of the learner. While some consideration should be given to other economic systems than that of private enterprise in a democratic society, the pupil should be given an appreciation of the desirability of preserving and maintaining our rich heritage of freedom in economic life, stressing always the necessity of revising the system to meet new and complex problems and of adequate control by governments.

OBJECTIVES

A. *General*

1. To develop an understanding of economic principles which apply to the obligations of citizenship.
2. To create an appreciation of the value of living under a system of private property and free enterprise.
3. To develop the power of analysis which makes the individual aware of propaganda and immune to economic nostrums.
4. To contribute the eradication of economic illiteracy in the broadest sense.

5. To provide an understanding of economic laws and principles which operate in personal and business affairs.
6. To make the pupil aware of the services of business and to detect fraud and misrepresentation in securing such services.
7. To provide an understanding of the relationship of government to business; of government to the individual; and of business to the individual under government control.
8. To lay the foundation for a sound business career as an employer or as an owner of a business.

B. *Specific:*

1. To provide an understanding of the factors of production and the principles which govern the contribution of each of the factors.
2. To develop an understanding of the problem of distribution of the returns of production.
3. To develop an understanding of the various types of private enterprises and the relation of the problem of public control to each of the types.
4. To provide a basis of judgment in making investments in securities and safeguards provided for such investments.
5. To give an understanding of the factors which determine value, the relation of value to price, the media of exchange used in determining value.
6. To make clear the problems of large-scale production and how such production affects the individual and group standards of living as well as employment conditions.
7. To present facts concerning the problems of labor and labor legislation which are necessary for a proper understanding of the relationships of employers and employees.
8. To create an appreciation of the part which organized markets play in determining price, in the distribution of commodities, and in the equilibrium of the economic system.
9. To develop an understanding of the part which competition plays in business and the problems associated with monopolistic control of production and distribution.
10. To provide an understanding of public finance both in the matter of revenues and of expenditures and how they affect the individual and the government unit.
11. To develop an appreciation of the problems of agriculture as a basic industry in all production, and to create an understanding of the inter-dependence of agriculture and economic well-being of all the people.
12. To provide a knowledge of the history of transportation and the part which it has played and is playing in the development of the nation.
13. To develop an understanding of the function and kinds of money, the functions and kinds of financial institutions, and the mechanics of international trade.
14. To provide a basis for judgment in forming opinions with respect to controversial issues which involve economic principles and to act wisely in casting votes on such issues, in serving in public offices, and in participation in other individual and community affairs.

CONTENT OUTLINE

- | | |
|------|---|
| Unit | I. <i>Foundation of the Science of Economics:</i> |
| | A. Human Wants |
| | 1. Number and variety |
| | 2. Food, clothing, and shelter |
| | 3. Other wants |
| | 4. Intermediate goods |
| | B. Economics: |
| | 1. Definition |
| | 2. Economics as a science |

- Unit II. *Wealth, Income, and Property:*
- A. Wealth:
 - 1. Definition
 - 2. Are human beings wealth?
 - 3. How to identify wealth
 - 4. Utility
 - a. Form
 - b. Place
 - c. Time
 - d. Possession
 - B. Income
 - 1. General
 - 2. Costs
 - 3. Net income
 - C. Property
 - 1. Definition
 - 2. Division of property
 - 3. Property in free persons
 - 4. Wealth and property
 - 5. Documents in evidence of property

- Unit III. *Value:*
- 1. A common denominator
 - 2. Transfer and exchange
 - 3. Barter and money exchange
 - 4. Definition of value
 - 5. Definition of price
 - 6. Value and price
 - 7. The unit of value

- Unit IV. *The Factors of Production:*
- A. Production
 - B. Land
 - C. Labor
 - D. Capital
 - (1) Description
 - (2) Capital in production
 - (3) The accumulation of capital-saving
 - (4) The form of capital instruments-invention

- Unit V. *Business Organization:*
- A. The individual proprietorship
 - B. The partnership
 - C. The corporation
 - (1) Modern growth
 - (2) Nature of corporation
 - (3) Capital stock
 - (a) Stock exchanges
 - (1) Organization of the market
 - (2) Operation of the market
 - (b) Recent Federal government regulations
 - (4) Bonds and notes
 - (5) Stocks and bonds compared
 - D. Consolidations
 - (1) Holding companies
 - (2) Merger
 - (3) Trust
 - (4) Amalgamation
 - (5) Agreements
 - (6) Trade associations
 - (7) Anti trust laws
 - (8) Recent legislation

- Unit VI. *Large Scale Production:*
- A. The growth of large scale production
 - B. Conditions necessary for large scale production
 - C. Economics of large scale production
 - (1) Power and machinery
 - (2) By-products
 - (3) Technical experiment and research
 - (4) Economy in administration
 - D. The field of large scale production and its limits
- Unit VII. *The Division of Labor and Control of Production:*
- A. Cooperation
 - B. Division of labor
 - C. Economic effect of division of labor
 - D. Division of labor and the extent of the market
 - E. Territorial division of labor
 - F. Division of labor a form of cooperation
 - G. The control of production
 - (1) Conscious and unconscious control
 - (2) Laissez faire
 - (a) Reaction from government control
 - (b) Economic freedom
 - (c) Motive of production effort
 - (d) Rule of price
- Unit VIII. *Demand:*
- A. Individual demand
 - (1) Marginal utility and demand
 - (2) Significance of this analysis
 - (3) How both parties to a trade can gain
 - B. Total demand
 - (1) Definition of demand
 - (2) Time and place of the demand schedule
 - (3) Demand and desire
 - C. The law of demand
 - (1) General statement
 - (2) Special cases
 - D. Elasticity of demand
 - (1) General statement
 - (2) Limits of elasticity
- Unit IX. *Competition and the market:*
- A. The market
 - (1) Definition
 - (2) Free market
 - (3) Setting the price
 - B. Competition
 - (1) Definition
 - (2) Competition and monopoly
 - (3) Degrees of competition
 - C. Pure Competition
 - (1) Market condition. Definition
 - (2) The individual seller meets perfect elasticity of demand
 - (3) The seller has no price problem
 - (4) The determination of price
 - (5) The cost of production and supply
 - D. Imperfect Competition
 - (1) Inertia and ignorance
 - (2) Individuality of products
 - (3) Trade marks and special services
 - (4) Small number of sellers
 - (5) Limitations upon the seller's liberty
 - (6) Cost of production and the seller's policy
 - (7) Determination of price

- Unit X. *The distribution of wealth and income:*
- A. Economic rent—the income of land owners
 - B. Interest: the income of owners of capital
 - C. Wages: The income of labor
 - D. Profits: The income of the risk bearers
 - E. Personal distribution of income
 - (1) Distribution of wealth in America
 - (2) Effect of inheritance
 - (3) The problem of poverty
 - (a) Conditions
 - (b) The family unit
 - (c) The standard of living
 - (d) The family income
 - (e) Causes of poverty and the remedy
 - (4) The problem of inequality

- Unit XI. *Agriculture:*
- (1) The magnitude of agriculture
 - (2) Individualism in agriculture
 - (3) Distinction between subsistence and cash crop farming
 - (4) Appreciation of how farm crops and farm prices fluctuate
 - (5) Understanding of the rigidity of farm costs and living expenses
 - (6) Understanding of how indebtedness endangers farm security
 - (7) Economic and governmental policies affecting agriculture
 - (a) Tenancy
 - (b) Cooperative farm organization
 - (c) Diversification of crops
 - (d) Soil conservation and resettlement
 - (e) Tariff implications
 - (f) Price fixing and production control
 - (g) Meeting problems of farm finance
 - (h) Control of natural forces

- Unit XII. *Transportation and communication:*
- (1) Early development of transportation in America
 - (2) Effects of early development of travel on the economic conditions of the country
 - (3) Inventions and developments contributing to the rapid growth of transportation
 - (a) Steam engine
 - (b) Boat
 - (c) Railroad
 - (d) Telephone and telegraph
 - (e) Automobile
 - (f) Aeroplane
 - (g) Radio and television
 - (4) Types of transportation
 - (a) Land
 - (b) Water
 - (c) Air
 - (d) Pipe line
 - (5) Economic and Government policies affecting transportation
 - (a) Interstate Commerce Commission
 - (b) Railway rates
 - (c) Operation
 - (d) Competition and elimination of water

- Unit XIII. *Principles of money:*
- A. Nature of money

- B. Functions of money
- C. Government control of money
- D. Varieties of money and monetary systems
- E. Irredeemable money system
- F. Monetary policy of the New Deal

Unit XIV. *How our financial system serves us:*

- A. Principles of banking
 - (1) Nature of credit
 - (2) Lending
 - (3) Typical bank statement
 - (4) Paying loans
 - (5) Notes
- B. The American banking system—its functions and services
- C. Service of organized financial markets
- D. Banking legislation of the New Deal

Unit XV. *Elements of public finance:*

- A. Financial support of the functions of government
- B. Government income
- C. Principle forms of revenue
- D. Distribution of the tax burden
- E. Classes of taxes
- F. Public borrowing
- G. Budgets and budgetary control
- H. Progressive increases in cost of government
- I. American financial policy under the New Deal

Unit XVI. *Labor*

- A. Labor Problems
 - (1) Unemployment
 - a. Nature and extent
 - b. Types
 - c. Remedies for unemployment
 - (2) Child and woman labor
 - (3) Industrial accidents
 - (4) Hours of work
- B. Industrial Strife
 - (1) The strike
 - a. Types
 - b. Violence in strikes
 - c. Legality of strikes
 - (2) Public intervention in strikes
- C. Labor Legislation
 - (1) Workmen's compensation laws
 - (2) Minimum wage laws
 - (3) Legal regulations of child labor and adult women
 - (4) Unemployment insurance
 - (5) Security for the aged
- D. Labor Organizations in America
 - (1) Types of American unions
 - (2) Strength of unionism in America
 - (3) National Labor Relations Act
 - (4) The union program
 - (5) Political activity of American unions

Unit XVII. *Political Systems and Their Implications:*

- A. Socialism
 - (1) Racial movements
 - (2) Definition
 - (3) Indictment of capitalism
 - (4) Social analysis of capitalism
 - (5) Socialist program
 - (6) Tactics
 - (7) Political action

- B. Communism
 - (1) Doctrine and program
 - (2) Organization
 - (3) Planned economy
 - (4) Economic organization
 - (5) Growth
 - (6) Labor and wages
 - (7) Method of finance
- C. Fascism in Italy
 - (1) Party organization
 - (2) Corporate state
 - (3) Economic welfare of the people
- D. Fascism in Germany
 - (1) The Nazi Party
 - (2) Nazi program
 - (3) Labor organization in Nazi Germany
 - (4) Results of Nazi program
 - (5) Appraisal
 - (a) Authority vs. liberty
 - (b) Planned economy and efficiency
 - (c) Planned economy and capital formation
- E. Capitalism
 - (1) Development
 - (a) Separation of the laborer from his tools
 - (b) Gradual accumulation of power by capitalists
 - (2) Advantages
 - (a) Incentive to greater economic progress
 - (b) Basis of modern methods of production
 - (3) Disadvantages
 - (a) Exploitation
 - (b) Pressure groups

ACTIVITIES

1. *Organization Charts.* Business Charts giving information in the form of graphs, tables, and the like can be helpful to teachers in presenting important data to students. These charts may be secured from railroads, banks, manufacturing concerns, various bureaus of Federal Government, and in some cases from the bureaus of University Schools of Business.
2. *Field Trips.* Field trips, carefully organized and efficiently conducted, will contribute much to progress in the study of economics. Field trips deal with actual life conditions and will enable the student to observe the application of many of the principles that are being studied in the classroom. Visits to banking houses, brokerage firms, insurance companies, and mercantile concerns provide opportunities to observe the application to business activities. In advance of class visits the teacher should plan field trips carefully. He should visit the places where special features are to be observed and develop a method of procedure that will afford learning situations. In visiting a business concern arrangements with the manager should be made in advance by the teacher, so that the class may receive desirable guidance and instructions.
3. *Visual Aids.* By the use of such devices as charts, graphs, blackboards, films, or globes, the teacher can prepare a schedule of activities that will make the laboratory work of the course more interesting and practical. Motion pictures illustrating economic topics give reality to the activities of man. Moving picture films may be obtained by purchase, rental, or loan. The teacher may write to the various firms or exchanges handling educational films and obtain information concerning moving pictures of economic value. Some films suggested for class use are:
 - "The Massachusetts Way," Banking and Thrift Bank Association, Boston, Massachusetts.
 - "Evaluation of Economic Life," International Library of Visual Aids, 907 R. K. O. Building, Radio City, New York

Moving picture films may be purchased from the following sources:

Eastman Kodak Company, Rochester, New York
Academy of Motion Picture Arts and Sciences, Hollywood, California
Films of Commerce Company, 21 West 46th, New York, N. Y.

Other suggested films for economics:

1. The Plow That Broke the Plains
2. The River

Each of the above may be secured from any state library, or may be secured direct from the Division of Motion Pictures, Extension Division, U. S. Dept. of Agriculture, Washington, D. C. These are sound films, three reels, and run for approximately thirty minutes.

EVALUATION

1. By means of *demonstration* the pupil can construct graphs and charts to illustrate economic principles relative to trends, index numbers, and other statistical data.
2. The pupils may secure *sample copies of various publications* in business to form a budget of materials which may serve as a key to current economic problems and serve as a measure of the pupil's ability to solve these problems.
3. By use of a *workbook*, the progress of the pupil and his ability in the interpretation of subject matter can be measured.
4. By the *administration of objective and achievement* tests, measurement of the factual knowledge of the pupil can be determined.
5. A *scrapbook* can be kept which will serve as a means of measuring the pupil's initiative in assimilating current economic data. This gives an insight into the interests of the pupil and measures the pupil's attitude within certain phases of the courses.
6. From leading newspapers the pupil can make a list form of economic readings over a period of time, illustrating definite economic implications which will point out the struggles of various economic groups. This tabulation will give a means of measuring the pupils interpretation of current economic trends.

QUALIFICATIONS OF ECONOMIC TEACHER

In addition to the general training necessary for certification, an economics teacher should have a thorough understanding of the economic system and its functions, as well as of business organization and administration.

Another essential is the systematic habit of reading current literature from all representative sources; that is, he should know the principal trends of agriculture, labor, and capitalistic thought in order that he may give intelligent interpretation of textbook and parallel materials. A knowledge of business law would be an asset.

STATE ADOPTED TEXTS

1. Beighey-Spanabel, *Economics and Business*, John C. Winston Co., Chicago, 1938.
2. Fairchild, *Economics*, American Book Co., Cincinnati, 1939.
3. Fay-Bagley, *Elements of Economics*, (2nd. ed.), Macmillan, Chicago, 1938.
4. Goodman-Moore, *Economics in Everyday Life*, Ginn & Co., Columbus, 1938.
5. Hughes, *Fundamentals of Economics*, Allyn & Bacon, Chicago, 1937.
6. *Janzen-Stephenson, *Everyday Economics*, Silver, Burdett & Co., Chicago, 1938.
7. Klein-Colvin, *Economic Problems of Today*, Lyons & Carnahan, Chicago, 1936.

* To be used by all schools which do not have the privilege of selecting from the multiple list.

8. Korey-Runge, *Economics; Principles and Problems*, Longmans, Green & Co., Chicago, 1939.
9. Lutz, et al., *Getting a Living*, Row, Peterson & Co., Chicago, 1940.
10. Riley, *Economics for Secondary Schools*, Houghton, Mifflin Co., Boston, 1935.

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5. Gemmill, Paul F., and Blodgett, R. H., *Current Economic Problems*, Harper & Brothers, New York, 1939.
6. Hungerford, Edward, *The Story of the Baltimore and Ohio Railroad*, G. P. Putman's Sons, New York, 1928.
7. Knight, Bruce, W., *Economic Principles and Practices*, Farrar & Rinehart, Inc., New York, 1939.
8. McConnell, Donald W., Ayers, Edith, and Others, *Economic Behavior*, Houghton Mifflin Company, Chicago, Illinois, 1939.
9. Mitchell, Broadus and Mitchell, Louise, *Practical Problems in Economics*, Henry Holt and Company, New York, 1938.
10. Nathan, Mrs. Adele, *The Iron Horse* (New Enlarged Edition), Alfred A. Knopf, Publishers, New York, 1937.
11. Shields, H. G., & Wilson, W. H. *Consumer Economic Problems*, South-Western Publishing Company, Cincinnati, Ohio, 1940.

SUGGESTED PERIODICALS

1. American Economic Association, *The American Economic Review*, Northwestern University, Evanston, Illinois.
2. Southern Economic Association, *The Southern Economic Journal*, University of North Carolina, Chapel Hill, North Carolina.

CONSUMER ECONOMICS

Consumer education has been a much-neglected phase of education. Until recently practically no consideration was given to the consumer phase of education for life and even yet, in most schools, it is considered to be one of those life activities for which no special prep-

ation is essential, or that all education contributes to consumer preparation. Schools have been so concerned with preparing pupils to earn a living that they have not awakened to the realization that one's standard of living is not so much dependent upon the amount of money earned as upon the utility or values derived from that income. As the number and variety of services and commodities increase, the individual consumer finds himself in a maze, subject to advertising appeal on every hand and with little resistance developed. Education of the consumer has come largely from manufacturers and distributors who are concerned chiefly with the sale of their products from which they expect to derive a profit. While much of the information the consumer derives from this source is valuable, if not indispensable, it, nevertheless, is concerned chiefly with one purpose, selling the product. The consumer, on the other hand, has been at a disadvantage in this two-way relationship involving a conflict of interest.

Production depends upon consumption for its continuance. Under a complex system of exchange involving a round about type of production, the producer determines what is produced, how much is produced, what it shall sell for, and the services which the consumer shall receive. The standard of living of the consumer is largely determined by the producer through appeals which are made, inducements to buy, and the styles designed to make obsolete commodities already on hand. All of these are termed an advanced civilization and the consumer finds himself enmeshed in a system which he does not understand. The purpose of consumer education is to provide the consumer with information which will enable him to evaluate the services and commodities which are offered him, and to make intelligent choices in the light of his own best interests. It is not designed to make individuals suspicious of business, big or little, but to develop an awareness of the importance of exercising caution, and otherwise considering his welfare in choosing things for which he spends his money. Neither is it designed to make every individual—every individual is a consumer—an expert in making scientific analysis of the commodities which he consumes. This type of education, while important, must be done by organizations rather than by individuals. Local, state and national governments are concerned with the problem of consumer protection in a variety of ways and the consumer can exert influence upon his government to extend this service. A notable example of an attempt at protection is the Federal Pure Food and Drug Act. There are numerous service organizations, such as the Bureau of Standards designed to test commodities and make reports

to the public. Numerous private, non-profit consumer agencies provide testing and rating services useful to the consumer who can evaluate them properly.

While some consumer information is integrated with many courses in the high school, the pupil is rarely conscious of it. Other departments in the school have consumer interests and sometimes offer special courses in the subject. Home economics, science, and social studies are often interested. Since consumption is largely concerned with business information and procedures, it appears to be the primary function of the business department. It is recommended that consumer education be taught as a business subject, required of all students in the department and elective for all others. It should be offered after the pupil has reached as high a degree of maturity as possible, usually in the senior year. It should be offered for one semester and carry one-half unit of credit for five recitations a week. It should follow a course in General Business and one in Economics if possible.

The teacher of Consumer Education should be broadly trained in economics and economics of consumption in addition to having a course in the teaching of consumer economics. He should have wide interests in problems of the consumer and should read extensively in the field.

OBJECTIVES

A. *General*

1. To develop an understanding of the place of the consumer in an economic system and a concept of the significance of education of the consumer.
2. To create a desire for improvement of consumer habits which will bring about greater utility for the expenditure of income.
3. To provide an understanding of the inter-relationships of producers and consumers in a system of private enterprise.
4. To provide information with respect to sources of information for consumers and to develop the ability to discriminate between reliable and biased information.
5. To create the ability to make judgments in evaluating consumer goods and to develop an awareness of prevalence of misleading, fraudulent, and incomplete information about consumer goods.
6. To provide standards of value as between commodities of the same type and commodities of different types which provide the same or similar satisfactions.
7. To create an interest in the consumer movement, the passage and enforcement of legislation designed to protect the consumer, and to exert pressure in cooperation with others on distributors and producers which will eliminate much of the deception, and camouflage in production and pressures and misrepresentation in selling.
8. To develop a sense of value in choice making which will lead to restrained habits of consumption and emphasis upon savings and wise investments.
9. To provide information about business services and to develop the ability to utilize them in the most effective manner.

10. To develop an immunity to propoganda and critical standards of analysis which makes the individual conscious of the ulterior motives of selfish interests.

B. *Specific*

1. To develop a realization on the part of the pupil of the need for adequate consumer business education in order to derive the maximum benefit from his income.
2. To teach the pupil the part which custom and fashion play in influencing consumer choices.
3. To develop an understanding of the importance of intelligent management of personal and home finances by using sound budget procedures.
4. To assist the pupil in evaluating goods and services in terms of values, prices, and quality.
5. To develop an awareness of advertising information which is helpful to him, inadequate and misleading to him.
6. To provide the pupil sources of information, how to utilize them, and the value of them.
7. To develop in the pupil the habit of reading labels, evaluating brands, and to understand the meaning of various guarantees.
8. To acquaint the pupil with the various types of financial institutions with which he may have dealings and to compute the costs of borrowing, installment buying, and services available.
9. To help the pupil to choose wisely in the matter of buying a home or in renting, and the various safeguards involved in his choice.
10. To help the pupil evaluate insurance in the light of his needs, and to understand his rights and obligations under the various types of policies.
11. To develop an understanding of the importance of saving, the principles of investment which will help him to choose investments wisely, and the necessity for providing economic security.
12. To develop an understanding of cooperative organizations in relation to consumer interests.
13. To provide information which will make him an intelligent consumer of a variety of services, transportation, public utilities, and professional.
14. To develop the ability to read widely on consumer topics, to keep informed on changing practice, and to assist in promoting the whole consumer movement.

CONTENT

- | | |
|------|---|
| Unit | I. <i>The need for consumer education</i> <ol style="list-style-type: none"> A. Every individual is a consumer regardless of his profession or occupation B. What the course can do for the consumer C. Special training needed by the consumer D. Inter-relationship of production and consumption E. Standards of living not dependent upon amount of income but upon the utilization of that income F. Complexity of business requires knowledge of commodities and of influences affecting the consumer G. Need for rationalization of consumer habits and attitudes |
| Unit | II. <i>Problems of the consumer in earlier times contrasted with present</i> <ol style="list-style-type: none"> A. Agricultural and rural life produced simple wants and few contacts with business products B. Effect of Industrial Revolution on consumer goods C. Dependency of consumer upon the modern distribution system compared with simpler systems D. Production for profit and for consumption in early times contrasted with present E. Changes in wealth produced in modern society with early types |

- Unit III. *What the consumer buys in making purchases*
- A. Utility of goods and services
 - B. Taxes excise, social security, tariff, property, and others
 - C. Cost of manufacture, labor, raw materials, capital, management
 - D. Services, delivery, credit, maintenance, and the like
 - E. Advertising and other costs of distribution
 - F. "Fair Trade" laws and regulations
- Unit IV. *Money management and budget procedures*
- A. Income and purchasing power
 - B. Necessities, food, clothing, and shelter
 - C. Luxuries, nature, kind and desirability
 - D. Recreation, personal development, occupational advancement
 - E. Savings and investments
 - F. Charity and social service
- Unit V. *Effects of custom, fashion, imitation, and religion on consumption*
- A. Community customs
 - B. National and racial practices
 - C. Religion and rituals
 - D. Styles and competition among consumers
 - E. Desire for approval
- Unit VI. *Sales promotion and its effect on the consumer*
- A. Advertising
 - B. Radio
 - C. Billboards, electric signs, and window displays
 - D. Motion Pictures
 - E. Mass Appeal
- Unit VII. *Misrepresentation, incomplete information, and fraudulent practices*
- A. Advertising, newspapers, magazines, and others
 - B. Labels, quantity, ingredients, uses, etc.
 - C. Containers, size, shape, content
 - D. Guarantees, testimonials, and effect
- Unit VIII. *Standards for evaluating consumer goods*
- A. Government ratings
 - B. Private consumer agencies ratings
 - C. Brands and grade labeling
 - D. Experience of self and others
 - E. Analysis, construction standards, and content
 - F. Testing, reputation of producer and distributor
- Unit IX. *Organizations designed to assist the consumer*
- A. Government, local, state, and national
 - B. Private research membership
 - C. Producer and distributor laboratories
 - D. Cooperative societies
- Unit X. *Installment and credit buying*
- A. Deferred payments and the additional cost
 - B. Open account and its uses and abuses
 - C. Securing and maintaining credit ratings
 - D. Payments, time, default, etc.
 - E. What to buy on time, installments, and for cash
 - F. Borrowing to pay cash contrasted with installment costs
- Unit XI. *Consumer cooperatives*
- A. Types, functions, and cost of membership
 - B. Cost of commodities and services
 - C. Costs of management and mismanagement
 - D. Cases, success, duration, and methods of organization

- Unit XII. *Purchasing insurance*
- A. Kinds: life, property, liability, fire, collision, investment
 - B. Provisions for premiums, cancellation, surrender, dividends, loans and conversions
 - C. Kinds of hazards for which insurance should be used
 - D. Selecting a company and utilizing its services
 - E. Insurance for annuities, investments, future service
- Unit XIII. *Purchasing professional services*
- A. Medical
 - B. Legal
 - C. Ministerial or religious
 - D. Investment
 - E. Banking, trust, and other financial
 - F. Standards of evaluation of each of these
- Unit XIV. *Purchasing trade or non-professional services*
- A. Carpentry, plumbing, paper-hanging, painting, and masonry
 - B. Domestic service
 - C. Transportation
- Unit XV. *Purchasing foods, drugs, and cosmetics*
- A. Methods of evaluation and use
 - B. Protection afforded by public and private agencies
 - C. Choice making between commodities, and among various brands
 - D. Financial waste in too little, too much, and wrong kinds
- Unit XVI. *Purchasing clothing*
- A. Standards of judgment in matters of quality and service
 - B. Appropriateness of selection
 - C. Knowledge of the meaning of trade names
 - D. Maintenance, care, and repair
 - E. Influence of styles, colors, design, and custom
 - F. Preparing and maintaining a budget for clothing
- Unit XVII. *Purchasing housing*
- A. Choice between renting and home ownership
 - B. Home designs, styles, and arrangement
 - C. Building and purchasing home
 - D. Factors influencing choice of location, cost, and financing
- Unit XVIII. *Purchasing household furnishings*
- A. Standards in relation to income, position, and needs
 - B. Judging quality in selecting types, styles, and sizes
 - C. Methods of purchase, credit, cash, installment
 - D. Maintenance, care, and repair
 - E. Color harmony, designs of materials, and length of life
 - F. Luxuries, silver, linen, kitchen equipment, and the like in relation to needs and income
- Unit XIX. *Purchasing equipment*
- A. Automobile, size, type, color, and use
 - B. Kitchen, yard, and other outdoor equipment
 - C. Equipment for small private business
 - D. Methods of evaluation and choice
- Unit XX. *Purchasing transportation and communication*
- A. Telephone, gas, electricity, and other utilities
 - B. Railway, bus, steamship, highway
 - C. Factors influencing choice
 - D. Choices of various qualities of service
 - E. Procedures in securing maximum from purchase

Unit XXI. *The role of the consumer*

- A. How he can influence the producer
- B. How he can influence legislation designed to protect him
- C. Obligation to the group
- D. Participation in organized groups of consumers
- E. Methods of keeping informed of activities and movements which influence the consumer
- F. Cooperation in the enforcement of laws and regulations designed to protect the consumer

These units of instruction are designed as a suggestive outline of the content of a course in consumer education. Obviously, the teacher should vary and supplement it with material which will meet individual and class needs. While no single textbook will contain information on all of the units listed, it is possible for the resourceful teacher to secure information on all of these topics. There is an abundance of material available for instructional purposes at little or no cost, and the teacher is urged to exercise initiative in securing it. A variety of books, high school and college, should be in the library or classroom for the use of the pupils.

Teaching Procedures

A resourceful teacher will find many motivating devices for a course in consumer education and he is urged to be constantly in search for such devices. Pupils will be an excellent source of activities. They will think of many activities which will be stimulating and helpful. The teacher should guard against making the course one in which the lecture method is used exclusively. On the other hand, he should not adopt the laboratory method exclusively. An activity type of recitation in which the teacher and pupils participate is probably best suited to the nature of this course. In every case the teacher should relate the topic under consideration to the needs, interests, and maturity of the pupils. In some schools there is a regulation against the use of material prepared and sponsored by commercial organizations on the premise that it constitutes propaganda. This hardly appears to be a wise policy for pupils do not live in a vacuum, in or out of school, and advertising, commercial appeal, face them on every hand. However, if such a regulation exists, the teacher has no option but to abide by it. In this case, he can find ample material of a non-commercial nature except in the study of brands, labeling, and the like, in which he will have to go to the containers and commodities themselves. The course lends itself readily to the collection and perpetual display of good and bad consumer practices, methods of influencing the consumer, and desirable and undesirable commercial activities. There is a danger, particularly in small communities, that the teacher will encounter objection from private interests in the discussion of some products and brands. Caution should be exercised to keep the activity on an objective basis and to avoid condemnations of either commodities or trade names.

Some of the activities in which the pupils may engage are listed merely for the purpose of providing suggestions.

1. Have the pupils listen to "commercials" on the radio for misleading, incomplete, and fraudulent statements and report them to the class. A lively discussion can be developed in this way and an awareness of the influence which such statements can have on the consumer developed.

2. Pupils should make a collection or scrapbook of magazine and newspaper advertisements which represent satisfactory and unsatisfactory methods from the point of view of the consumer. How unsatisfactory advertising could have been as effective by being truthful, complete, and informational may be developed from this project.

3. A collection of cartons, containers, and labels should be made for the purpose of understanding the methods used to help or mislead the consumer should be made. By assigning particular commodities to each pupil a large collection can be made for permanent use in the course.

4. Manufacturers will be glad to furnish information on many consumer goods, their advertising methods, and even samples of their products. Pupils should be encouraged to write for them in order to provide experience in securing such information for later use. Have only one pupil write to a given firm in order to avoid criticism.

5. Motion pictures may be used to advantage if chosen with care and careful plans made in advance of their showing. Some of these can be obtained from commercial firms and others from educational agencies.

6. Other departments in the school interested in consumer education should be encouraged to contribute the resources of their departments to the course. Home economics, chemistry, physics, and economics teachers should be interested in this activity.

7. Salesmen and merchants in the community may be asked to talk to the class to explain many misconceptions concerning selling techniques, merchandising procedures, and the like. If the speaker is chosen with care and instructed in advance as to the contribution which he is expected to make, this activity can be educational.

8. Price studies in various stores can be useful in order to make the pupil price conscious.

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B. Pupil

- Barrett, Theodore, *What About Dollars?* McClure Publishing Company, New York, 1936.
- Blodgett, Harvey Alvaro, *Making the Most of Your Income*, The Macmillan Company, New York, 1937.
- Brindze, Ruth, *How to Spend Money*, Vanguard Press, Inc., New York, 1935.
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- Chase, Stuart, *Your Money's Worth*, The Macmillan Company, New York, 1935.
- Dana, Margaret, *Behind the Label, A Guide to Intelligent Buying*, Little, Brown and Company, Boston, 1939.

- Eaton, Jeannette, *Behind the Show Window*, Brance and Company, New York, 1935.
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SECRETARIAL OFFICE PRACTICE

Secretarial Office Practice is a new subject to many schools in so far as specific content is concerned. In the past, it has been integrated with several other subjects, Typewriting, Business English, Shorthand, and Business Arithmetic. The proposal here is that the first year of shorthand and typewriting be devoted to the development of skill in these two subjects and the two be integrated with Business English in the second year, thus eliminating the second year of shorthand and typewriting as such. In order to produce competency in the variety of duties which secretaries must perform, it is necessary to bring the two main skills of shorthand and typewriting together into a combined skill of transcription. A third segment of knowledge is necessary in the application of these skills, a knowledge of English composition and mechanics. In addition to dictation and transcription, it is necessary to provide the young secretary with a knowledge of the procedures and techniques of office work, to develop habits and traits which will enable him to get along with people, to acquire resourcefulness and initiative in meeting and solving problems of great variety both routine and extraordinary, to develop skill in the use of office appliances which are characteristic of almost every modern office. If this plan is followed, the shorthand and typewriting courses can be freed of much of the supplementary material which heretofore has been necessary in order to produce a competent secretary, and the time can be devoted to the acquisition of skill in writing on the typewriter and in writing in shorthand. When the pupil comes to the Secretarial Office Practice course, he should already have acquired a workable speed in both of these subjects and the ability to prepare ordinary materials which involve only one of the skills. On the other hand, he could not be expected under this plan to have ability to combine the two skills into a single skill which may be called transcription.

Many secretaries are required to have some skill in the operation and maintenance of a variety of office appliances. Although expertness can not be acquired in the time which can be devoted to practice on them, it is possible to acquire facility in their use and a knowledge of the applications which can be made of them.

Two plans may be followed in teaching the subject (1) the class room may be converted for the time into an office and activities designed to simulate the office in so far as possible; (2) the course may be taught as any other class is taught with recitation, group dictation, and transcription conducted alternately. In both plans the typewriters are necessary and under the second plan a variety of equipment is desirable if not necessary. The first plan offers an ideal opportunity for making the office work real to the pupil, but the possibility of wasting time by a multitude of clerical practice with little accomplishment is very great. Under the office plan, the teacher is encouraged to develop an organization and a systematic plan of activities so that the maximum may be accomplished. Work experience is one of the needs of the pupil preparing for a secretarial position and the Secretarial Office Practice course can be an effective substitute, and reduce to a minimum the amount of time required for adjustment when actual work is begun.

In some schools the course can be reduced to one semester but where conditions will permit it should be offered for two semesters with one-half unit credit each semester. It should be offered only during the senior year in order to place it as near to graduation and initial employment as possible.

It should be open only to pupils who have had two semesters of shorthand, two semesters of typewriting, and one semester of Business English.

The teacher of this course should have a thorough knowledge of secretarial work, both from the theoretical and the practical points of view. It is desirable that he have had some secretarial experience and necessary that he have constant contact with offices in the community to be served. In addition, he should have an extensive knowledge of business problems and be constantly on the alert for current materials for dictation, for discussion in class, and for an understanding of changing conditions of business. He should have skill in the technique which he expects to develop in the pupils.

OBJECTIVES

A. *General*

1. To develop an awareness of the importance of secretarial work in modern business and to create a desire to achieve competency in this area.
2. To provide a means of integration of knowledges and skills acquired in prerequisite courses and to develop a "feel" for secretarial work.
3. To develop some skill in the operation of a variety of office appliances and an understanding of the uses to which they may be put.
4. To develop desirable secretarial traits and habits which are useful in securing and holding employment.

5. To provide opportunities for the development of skill in meeting and solving office problems.

B. *Specific*

1. To develop proficiency in dictation and transcription.
2. To enable the pupil to acquire skill in the operation and care of office appliances, such as:
 - a. Duplicating machines
 - b. Dictating machines
 - c. Typewriter
 - d. Addressing machines
 - e. Calculating machines
 - f. Miscellaneous appliances
3. To acquaint the pupil with various office forms and to develop skill in their preparation.
4. To develop ability to cut stencils and to prepare addressing machine plates and dictating machine records.
5. To develop knowledge of filing systems, ability to index, and skill in the use of filing techniques.
6. To develop ability and dexterity in a variety of office routines, such as receiving, opening, and routing mail; folding, sealing, stamping, and dispatching mail; receiving callers and directing them to the proper person; arranging appointments for and with employer; receiving and making telephone calls; and arranging for travel services.
7. To develop ability to write letters for the employer and to follow up correspondence.
8. To develop the ability to make adjustments in office situations; to exercise initiative in meeting situations; to create an interest in maintaining an appropriate office atmosphere, and to develop creative ability in office procedures.

CONTENT

- Unit I. *Importance and scope of Secretarial work*
- A. Kinds of secretaries
 1. Industrial
 2. Institutional
 3. Financial
 4. Religious
 5. Scientific
 6. Medical
 7. Legal
 8. Educational
 9. Corporation
 10. Government
 - B. Status
 1. Within the office
 2. Social
 - C. Salaries
 1. Beginning
 2. Maximum
 3. Comparison with other office salaries
 - D. Types of jobs available
 1. Government
 2. Business
 3. Social
 4. Professional
 - E. Opportunities for advancement through:
 1. Wider knowledge of business organizations
 2. Contacts which may prove valuable
 3. Use for further preparation
 4. Consistency of study and work
 5. Development of desirable personal traits and character

- meeting
- teristics
6. Development of desirable attitudes toward work, employer, and business associates

Unit II. *Review of the business letter*

- care of
1. Appearance
- (a) Quality, color, and size of stationery
 - (b) Placement of letter
 - (c) Heading
 - (d) Margins, indentations, and spacings
 - (e) Spelling and punctuation
 - (f) Erasing
2. Parts
- (a) Heading
 - (b) Inside address
 - (c) Attention line
 - (d) Salutation
 - (e) Subject line
 - (f) Personal note line
 - (g) Body
 - (h) Second page
 - (i) Complimentary close
 - (j) Signature
 - (k) Identification
 - (l) Enclosures
 - (m) Post scripts
3. Styles
- (a) Indented
 - (b) Block
 - (c) Modified block
 - (d) Inverted
4. Punctuation
- (a) Open
 - (b) Closed
 - (c) Mixed
5. Folding and inserting
- (a) Regular size envelope
 - (b) Long envelope
 - (c) Window envelope
 - (d) Five by six inch envelope
6. Carbon copies
- (a) Proper use of carbon paper
 - (b) Second sheets
 - (1) Colored paper
 - (2) Onion skin paper
7. Envelopes
- (a) Size
 - (b) Arrangement of address
 - (c) Return address
 - (d) Window envelopes
 - (e) Business reply cards and envelopes
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Unit III. *Review of the fundamentals of shorthand and typewriting*

- d charac-
- A. Shorthand theory
- B. Brief forms
- C. Techniques necessary for the operation of the typewriter
- 1. Parts of the typewriter
 - 2. Inserting, straightening, and removing the paper
 - 3. Setting marginal stops
 - 4. Position at the typewriter
 - 5. Striking and releasing the keys
 - 6. Correct spacing
 - 7. Centering
 - 8. Columnar tabulation
 - 9. Alignment

Unit IV. *Shorthand dictation and transcription*

- A. Dictate:
 - 1. Short letters
 - 2. Articles
 - 3. Information to fill in blanks
 - 4. Speeches
 - 5. Instructions
 - 6. Memoranda
- B. Transcribe dictated matter
- C. Edit the transcript
- D. Correct errors
- E. Address envelopes
- F. Fold and insert letters in envelopes
- G. Stamp or meter envelopes

Unit V. *Acquaintance with machines used in dictated matter*

- A. Duplicating machines
 - 1. Gelatin duplicators
 - 2. Stencil duplicators
 - 3. Offset duplicators
 - 4. Direct process duplicators
 - 5. Type duplicators
 - 6. Automatic typewriters
 - 7. Addressing machines
- B. Steps in the preparation of materials for duplicating
 - 1. Original copy
 - 2. Master copy
 - 3. Stencil
 - (a) Cutting
 - (b) Cleaning and storing
 - 4. Setting type in printing drum for multigraph
 - 5. Metal sheet
 - 6. Perforated record for automatic typewriter
- C. Operation and care of machine

Unit VI. *Routine for duplication*

- A. Dictating and transcribing of original copy
- B. Preparing master copy
- C. Cutting stencil, or writing master copy with duplicating ribbon, or setting type on printing drum, or preparing perforated record, or making duplicating sheet
- D. Duplicating
- E. Cleaning and filing stencil, printing drum, or perforated record, or metal sheet
- F. Filling in omitted parts on the typewriter
- G. Preparing for mailing

Unit VII. *Communication*

- A. Mail
 - 1. Handling incoming mail
 - 2. Outgoing mail
 - 3. Keeping mailing lists
- B. Telephone
 - 1. Receiving calls
 - 2. Answering calls
- C. Telegraph
 - 1. Types of telegraph service
 - 2. Preparation of telegrams
 - 3. Dictation and transcription of telegram
- D. Radio
 - 1. Preparation of radio script
 - 2. Dictation and transcription of radio script
- E. Cablegrams
 - 1. Types of cablegram service
 - 2. Preparation of cablegram
 - 3. Dictation and transcription of cablegram

Unit VIII. *Filing*

- A. Purpose
- B. Kinds of material filed
 - (a) Papers and letters
 - (b) Supplies
- C. Types of files
 - (a) Flat
 - 1. Temporary
 - 2. Convenience for immediate use
 - (b) Vertical
 - 1. Permanent
 - 2. Effective
 - (c) Transfer
 - 1. Inactive
 - 2. Accessible
- D. Supplies and accessories
 - 1. Folder
 - 2. Guides
 - 3. Desk trans
 - 4. Sorting trays
 - 5. Reference shelf
 - 6. Followers
 - 7. Scissors
 - 8. Mending tissue
 - 9. Paste
 - 10. Stapling machine
 - 11. Rubber bands, paper clips, etc.
- E. Steps preparatory to filing
 - (a) Collecting mail
 - (b) Marking for release
 - (c) Indexing by:
 - 1. Alphabetic method
 - 2. Alphabetic method with numeric check

Unit IX. *Machine dictation*

- A. Typewriter
 - 1. Letters
 - 2. Tabulated material
 - 3. Material for blanks in legal documents
 - 4. Invoices
 - 5. Speeches
 - 6. Inter-office communication
- B. Dictating machine
 - 1. Dictation by pupils
 - (a) Letters
 - (b) Speeches
 - (c) Inter-office communication
 - 2. Transcribing of dictated materials
 - (a) With accuracy
 - (b) With speed
 - 3. Care of records
 - (a) Shaving
 - (b) storing

Unit X. *Letters and materials not dictated*

- A. Composition of letters by stenographer
 - 1. When the answer is stereotyped
 - 2. When stenographer is so familiar with routine that dictation is unnecessary
 - 3. When a few words of notation makes the answer possible
- B. Other materials
 - 1. Routine reports
 - 2. Various manuscripts for which data are given

Unit XI. *Machines in the accounting department*

- A. Adding and calculating machines
 - 1. Listing
 - (a) Full bank listing
 - (b) Ten key listing
 - 2. Non-listing
 - (a) Key-driven calculators
 - (b) Crank-driven calculators
- B. Billing and bookkeeping machines
 - 1. Operation
 - 2. Types
 - (a) Typewriter
 - (b) Adding machine
 - (c) Cash register
 - (d) Tabulating

Unit XII. *Miscellaneous devices*

- A. Envelope opener
- B. Envelope sealer
- C. Stamp affixer
- D. Check writer
- E. Metering machine

Unit XIII. *Getting a position*

- A. Investigating employment possibilities
- B. Writing letter of application
- C. Arranging an interview
- D. Applying in person
- E. Following up application

Teaching Procedures

Since the purpose of Secretarial Office Practice is to develop in the pupil the ability to meet situations he may encounter as a secretary, the teacher should from the beginning endeavor to create an office atmosphere. Every pupil should realize that he is individually responsible for seeing that his assignments are completed in a manner which would be acceptable to an employer. A few suggestions on the part of the instructor should impress upon the pupil the importance of not turning in materials until he thinks his work has reached the proper standard.

In the outline of contents some units definitely call for dictation and transcription while others are of such nature that it is almost impossible for these operations to become an integral part of the task. When this is the case, about fifteen minutes of the recitation period should be devoted to them. Throughout the year the pupil should be made to feel that the accuracy with which he transcribes his notes, as well as the appearance of his typewritten page, is a good index of his efficiency. Attention should be given to form, punctuation and arrangement. Making an error should not be penalized as much as the inability to find and correct it.

The pages which come from the duplicator should likewise be accurate, neat, and attractive. All of the details which must be learned

in order to operate the machine effectively should be mastered thoroughly. Almost every office, and many schools, employ machines for duplicating purposes.

The techniques of folding, inserting, sealing, and stamping a large number of letters are also important. Even the teacher, without mechanical devices to assist in these processes, can assemble a few simple materials and give his pupils effective practice.

A skill which will prove valuable is the ability to compose letters and other materials which are a part of the routine for which data have been collected. The teacher can read letters which are to be answered in the words of the pupil and give present facts and situations which are to be woven into a speech or a report. No employer wishes to attend to matters which an intelligent secretary can handle, so the training in this work should be thorough.

Dictating machines are found in many offices, hence the pupils should have sufficient practice to enable them to understand and transcribe letters and manuscripts from the records. They should also have experience in the care of cylinders and know how to shave them for continued use. Each one should dictate a few letters during the year.

The amount of time spent with adding, calculating, listing, and billing machines will have to depend upon the equipment available and the probable need for operative skill. The office worker in the small community would find his situation very different from that of the one in an urban center. Suggestions for practice exercises will be found in the text.

As the details of filing are taught, too much attention cannot be given to accuracy. A paper filed in the wrong place is lost and sometimes this may mean great embarrassment as well as financial loss to the employer. Systematic procedure and meticulous care should mark the work of this unit.

An essential which the teacher must stress constantly is courtesy in all kinds of communication, but especially in the use of the telephone. The distinct well-modulated voice of a secretary may mean much to a firm. In fact all of the finer personality traits which a pupil can learn will be of inestimable value to him and his employer.

Since Secretarial Office Practice is a skill subject which climaxes four years of training, the teacher should be well acquainted with employers of the community and their needs. A file should be kept which gives detailed information as to the type of work required of office employees as well as the peculiar traits of the managers. When an opening occurs he should choose carefully the pupil who can best

fill the position. The letter of application should be carefully checked. He should be given instructions on how to obtain and conduct an interview. After the employment has been secured he should cooperate with employee and employer in order to assist in making adjustments when needed.

EVALUATION

1. Follow up the placement of the pupils to check on weaknesses and to assist in adjusting differences between employer and employee.
2. Use a check list on performance of pupils in part-time employment. This part-time employment may be a definite requirement in the secretarial practice course.
3. Check to see whether or not the pupils use shorthand in taking notes in other classes.
4. Observe whether or not the pupils meet standards set up in the department for taking dictation and in transcribing.
5. Check with sponsors on the type of work done on school projects such as yearbooks, newspapers, directories, handbooks, and programs.
6. Observe the pupil when he does not think he is being watched and check following items:
 - a. Not keeping eyes on shorthand notes
 - b. Transcribing only one word at a time
 - c. Typewriting inaccurately
 - d. Typewriting too slowly
 - e. Losing time by:
 - (1) Consulting dictionary too often
 - (2) Hesitating over punctuation
 - (3) Erasing too frequently
 - (4) Using faulty typewriting techniques
 - (5) Failing to use labor-saving devices on machine
 - (6) Lending eraser
 - (7) Borrowing eraser
 - f. Wasting time in:
 - (1) Getting started
 - (2) Estimating placement of material on page
 - (3) Inserting paper
 - (4) Returning carriage
 - (5) Erasing
 - (6) Preparing carbon copies
 - (7) Removing paper from machine
 - (8) Making false motions
 - (9) Daydreaming

STATE ADOPTED TEXTS

1. *Loso-Hamilton-Agnew, *Secretarial Office Practice*, South-Western Publishing Co., Cincinnati, 1937.
2. Robinson, *Training for the Modern Office*, McGraw-Hill Book Co., Incorporated, New York, 1939.
3. Sorelle-Gregg, *Applied Secretarial Practice*, The Gregg Publishing Co., New York, 1934.
4. Wikdall-Thompson-Keenly, *The Training of a Secretary*, American Book Co., New York, 1938.

* To be used by all schools which do not have the privilege of selecting from the multiple list.

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2. Gregg, John Robert, *Gregg Speed Building*, 1940 Edition, The Gregg Publishing Company, New York. 1940.
3. Gregg, John Robert, *Gregg Speed Studies*. Third Edition, The Gregg Publishing Company, New York. 1941.
4. Haynes, Benjamin R., Graham, Jessie, and Moses, V. H., *Collegiate Secretarial Training*, The Gregg Publishing Company, New York. 1937.
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6. Larsen, Freitag-Koebel, *Stenographer's Reference Manual*, Second Edition, South-Western Publishing Company, Cincinnati. 1940.
7. Maule, Frances, *Road to Anywhere*, Funk & Wagnalls Company, New York. 1938.
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9. Riemer, Edwin, *Civil Service Training for Stenographers, Typists, and Clerks*, High School Edition, The Gregg Publishing Company, New York. 1941.
10. Scott, Louise Hollister, *How to be a Successful Secretary*, Harper & Brothers, New York. 1937.

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10. Nelson, Julius, *Artyping*, The Gregg Publishing Company, New York. 1940.
11. Opdycke, John Baker, *Get It Right*, Funk and Wagnalls Company, New York. 1938.
12. Payne, Mildred M., *What Do I Do Now?*, The Gregg Publishing Company, New York. 1940.
13. Renshaw, Wallace W., and Leslie, L. A., *Gregg Dictation and Transcription*, The Gregg Publishing Company, New York. 1937.
14. Robinson, Edwin M., *Training for the Modern Office*, McGraw-Hill Book Company, Inc., New York. 1939.
15. Stickney, Rufus, and Stickney, B. G., *Office and Secretarial Training*, Revised Edition, Prentice-Hall, Inc., New York. 1940.
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