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A STUDY OF BOOKKEEPING METHODOLOGY USED
IN SELECTED HIGH SCHOOLS IN TEXAS



BALDWIN

1962

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A STUDY OF BOOKKEEPING METHODOLOGY USED IN SELECTED HIGH
SCHOOLS IN TEXAS

A Thesis

Presented to the Graduate Division
of Prairie View Agricultural and Mechanical College

In Partial Fulfillment
of the Requirements for the Degree
Master of Science

Handwritten:
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B.L.B.

By

Bobby Lee Baldwin

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B. L. B.

DEDICATION

This thesis is dedicated to my father and mother, Mr. and Mrs. Joseph W. Baldwin, II of Denison, Texas and my very close friend, Mr. Connally Shelton Garrett, of Prairie View A & M College, Prairie View, Texas, who have done so much to make it possible for me to complete my education at Prairie View A & M College.

B. L. B.

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CHAPTER I

THE PROBLEM AND THE NEED FOR STUDY

Statement of the Problem

It was the purpose of this study (1) to determine the bookkeeping methods used in high school bookkeeping classes in selected schools in the State of Texas. (2) To determine what types of bookkeeping methodology have been used with different units in the bookkeeping textbook. (3) To determine which methods employed in teaching the different units have added "realism" to the course and, therefore, enhanced the learning process. (4) To determine if the methods employed in the teaching of the different units will tend to make the "learning" permanent.

Definition of Terms Used

In this paper, there will be a few terms used that will not familiar to the average reader. The more significant ones will be defined.

Method. A procedure used to enrich the learning experience.

Discussion Method. Where a group explores a topic, question, or problem, and individual opinions are expressed or heard.

Lecture Method. Where the teacher talks and the students listen.

Textbook-recitation Method. Where the teacher assigns readings in a textbook and the students recite what they have read.

The Demonstration Method. Where teacher shows how to do something and the students watch him do it.

The Socratic Method. Where the teacher develops concepts and thinking by students through developmental questioning.

The Project Method. The project method accomplishes learning by having students develop a plan or course of action related to the subject matter being used.

The Simulated Office Plan Teaching. This is a plan whereby a type of office, common to the local community, which the subsequent work in the classroom is to represent and simulate, is decided upon.

The Laboratory Method. This is a plan whereby experiments in bookkeeping are carried on in the classroom.

Basic Hypothesis

It has been the viewpoint of the researcher that many teachers of bookkeeping are not using the best methods or techniques that should be utilized in bookkeeping classes in order to enhance the learning processes. They should, therefore, be made aware of such methods.

The Need for the Study

There are quite a number of young bookkeeping teachers interested in finding worthwhile methods that could be used in bookkeeping instruction. After the study has been made, it is felt that such worthwhile methods could be made available to bookkeeping instructors.

Incidence of the Problem

The researcher is extremely interested in the teaching of bookkeeping. He feels that a course of study could be drawn up with specific methods indicated that might be used with each individual bookkeeping unit.

Procedure in Collecting the Data

The procedure in collecting the data used in this study were derived from (1) a canvass of the literature on the subject;

(2) a survey instrument sent to selected high school business teachers in the State of Texas.

After the subject had been chosen and the questionnaire had been decided upon as the method for gathering the data, there remained the job of composing the questionnaire.

Extreme care was taken to put the questionnaire in such form that it could be answered easily without involving too much of the business-teacher's time.

A fifty percent return of a questionnaire is considered normal and the reliability increases in direct proportion to the return, according to Almack's findings.¹

He points out that a fifty percent return of a questionnaire is normal; only when exceptional care is used in the form, when special inducements are offered for reply and when the subject is of exceptional interest and importance can an investigation realize a seventy-five percent return.

¹J. C. Almack, Research and Thesis Writing, (Boston: Houghton Mifflin Company, 1930), p. 216.

In the present study, questionnaires were sent to 150 schools. Returns were received from 91 business teachers representing 60.55 percent return. According to mathematical proportions, the data should have a fair degree of reliability.

The writer must acknowledge certain limitations of the study. The population sampled is in no sense comprehensive and no statistical technique was used in selecting the sample.

Scope of Study

After the problem to be studied had been chosen, there remained the question of how to obtain the data. The possibility of visiting all schools selected in Texas was considered, but expense and other factors involved made this method impractical. Questionnaires were sent to 150 selected schools in the State of Texas.

CHAPTER II

REVIEW OF RELATED LITERATURE

Many points of view concerning methods of teaching bookkeeping have been contributed by various authorities in the field of business education. As in all fields of endeavor some appear to have more validity than others. The writer herewith presents quotations from the works of several of the authors whose works have more direct bearing on the purpose of this paper and whose points of view can hardly be omitted from the other facts here presented.

Musselman and Hanna make this thought provoking statement concerning the process of teaching bookkeeping.

Most students learn more readily through experience than they do from reading the printed page. Dewey said, "We learn to do by doing." Learning does not mean memorizing, without purpose and understanding, the facts written in the textbook, as in bookkeeping.²

Lest the beginning teacher or student believe that there is one method and only one method of teaching a given subject, if the student is to benefit, it will be wise for him to study carefully the following comment by Paul O. Selby.

²J. Marshall Hanna, and Vernon A. Musselman, Teaching Bookkeeping and Accounting (New York: McGraw-Hill Book Company, 1960), p. 50.

This statement was made in relation to the teaching of bookkeeping; however, the imaginative student or teacher will have no difficulty applying the basic principles to other areas.

An examination of the superabundance of writings on the subject of classroom procedures in the teaching of bookkeeping leads inevitably to these conclusions: (1) There are many successful methods; (2) almost any method is successful if the teacher wants it to succeed.³

When the teacher assumed a part of the task of teaching bookkeeping, he adopted the methods used in the business college. In the typical method, the teacher's principal role was that of a foreman and inspector of production.

Although there are many methods of teaching bookkeeping the basic principles, for the most part, are more or less the same. All authorities agree that extreme precaution should be taken not to confuse the student as may be seen by this statement by Herbert A. Tonne, Estelle L. Popham, and M. Herbert Freeman.

Bookkeeping is a skill subject as well as a subject developing understanding. Many of the methods that were applied in the teaching of shorthand and typewriting can also be used in building bookkeeping.

³Paul O. Selby, The Teaching of Bookkeeping (New York: The Gregg Publishing Company, 1949), p. 216.

Many research experiments have been conducted to determine the superiority of various methods of teaching bookkeeping. An unbiased student can only conclude from the available evidence that all methods have advantages. Also an unbiased student can see the disadvantages. The enthusiasm, ability, and experience of the bookkeeping teacher are the most important factors in determining the success of any method.⁴

It is important that the teacher use the time allotted to him wisely if he is to achieve his purpose. There should never be a day on which there has not been some definite accomplishment, Lewis D. Boynton support this theory by the statement following:

No phase of learning to teach or of improving teaching can do more to contribute to the teacher's success than can effective planning for instruction. Good teaching and steady progress in learning are not possible without plans for reaching the objectives of the course. It is the teacher's responsibility to plan his daily teaching so that these objectives are reached in the time allotted to him.⁵

As in all course there are certain fundamental learnings that must be accomplished as is seen in the direct quotation from the pamphlet entitled "The Psychology and the Instructional Pattern of Teaching Bookkeeping."

In the teaching of bookkeeping it must be remembered that there are certain learnings that are fundamental and certain that are not fundamental. The elements that are fundamental are the following:

⁴M. Herbert Freeman, Estelle L. Popham, and Herbert A. Tonne, Methods of Teaching Business Subjects (New York: McGraw-Hill Book Company, 1957), p. 230.

⁵Lewis D. Boynton, Methods of Teaching Bookkeeping (Dallas: South-Western Publishing Company, 1955), p.74.

1. The principle of debit and credit.
2. The principle of balance.
3. The posting to a permanent record.
4. Proving the accuracy of the work through a trial balance.
5. Preparing the profit and loss statement.
6. Preparing the balance sheet statement.

W. J. Wagoner, of the Iowa State University wrote a Ph. D. Thesis on the subject: "A Study of Course Content and Teaching Methods of Bookkeeping in Secondary Schools." It, too, was his hope that the research would provide methods of teaching bookkeeping for teachers to study, try, and improve upon, in order to stimulate further advancement in the teaching of bookkeeping.⁶

Minna S. Richmond, of Boston University wrote a Ed.M. Thesis on this subject. The purpose of the paper was to determine the general practices and procedures used in the instruction of bookkeeping in the high schools of Massachusetts. He found the most prominent methods of teaching were question and answers, general discussion, problem solving, and lectures with illustrations.⁷

This review of the literative related to the material presented in this paper is not comprehensive insofar as the quantity of writings by various authors and critics is concerned. To present quotations from all the aforesaid would

⁶W. J. Wagoner, "A Study of Course Content and Teaching Methods of Bookkeeping in Secondary Schools." Journal of Business Education, XXXI (October, 1955), p.34.

⁷Hamden L. Forkner, The Teaching of Bookkeeping (Dallas: South-Western Publishing Company, 1960), pp. 66-67.

mean the writing of endless reams of paper which would result in unspeakable boredom for the reader. The various authorities generally do not advocate radically different methods nor approaches, there are, admittedly, small in some cases, worthy differences of opinions and methods. It is the belief of the writer of this paper that individuals will profit most by reading extensively writings of the several authors in this field rather than form an opinion from reading the necessarily limited number of quotations presented in this paper.

The writer has presented a cross section from the writings of the authorities in the field of bookkeeping.

CHAPTER III

FINDINGS

The purpose of this study was to determine the pedagogy of bookkeeping being used in high school bookkeeping classes of Texas, and the bookkeeping methodology used in a selected number of high schools in the State of Texas.

In conjunction with the stated purpose, the writer also expected (1) to determine if a course of study could be formulated with specific methods indicated that might be used profitably with each individual bookkeeping unit; (2) to determine if he could provide methods of teaching bookkeeping for teachers to study, use and improve upon and which would stimulate further advancement in the pedagogy of bookkeeping.

The following are the findings based upon the results of this study.

In the present study, 91 questionnaires were returned, a 60.55 percent return. Ninety or 99 percent of the teachers that answered the questionnaire used 20th Century Bookkeeping and Accounting by Carlson, Forkner, and Boynton,

First-Year Course, 21st Edition, and 1 or 1 percent used Bookkeeping and Accounting by Freeman, Hanna and Kahn.

The respondents to 91 questionnaires returned all used the Discussion Method in conjunction with their teaching of bookkeeping, but there was a great variation in the topics used with the Discussion Method. On Table I will be found the break-down of the use of the Discussion Method along with topics in which it was used.

TABLE I

PERCENTAGES OF USE BY TOPICS OF THE DISCUSSION METHOD

Topics	Percent*
First Chapter (only)	12
Payroll Records	11
Taxes and Reports	10
Notes and Interest	10
Purchases Journal	2
Corporation	1
Co-operatives	1
Partnerships	1
Budgeting	1
Depreciation	4
Assets and Liabilities	45
All Topics	65

*Based on the number of times teachers indicated the use of the discussion method.

All teachers answering the questionnaire felt that the discussion method is the best method to use in connection with all topics in bookkeeping classes, since it gives the instructor a better opportunity to lay ground work by presenting topics through discussions. It is felt, too, that its use stimulates student participation. It is also felt that there must be some discussion in order to introduce the topics adequately. The discussion method can be valuable source of information or evidence in the student's learning, since it gives each individual an opportunity to participate and makes him feel that he is a part of the group. In this method, individual needs, together with his problems, can be met and clarified.

All of the teachers answering the questionnaire stated that the findings were summarised in all cases, regardless of the topic the method was used with.

All teachers answering the questionnaire felt that after using the discussion method the learning was "re-enforced" by its use, even when used with widely different topics.

Thirty-seven of the teachers answering the questionnaire, answered "yes" to the following question: "Did you start the discussion, or rather "center" the discussion around the "prior" learnings of the students," but added

also that they centered the discussion around daily experiences as well as "prior learnings". The other 54 also answered "yes" but added that they considered previous learning essential to the discussion method.

This study make it apparent that all teachers of bookkeeping try to make their discussions as realistic as possible, incorporating individual experiences along topic lines whenever possible. All those answering the questionnaire attempted to center the discussion around "real life" situations of the students.

Only 12 of the teachers indicated that there was teacher planning only in reply to the following question: "Is there teacher-pupil planning in preparation for the discussion of the problem under consideration"? The other 79 indicated that there was always teacher-pupil planning.

Lecture Method: The following are the findings based upon the results of the lecture method as far as its use in the high school was concerned. An surprising number, 83 percent felt that it is a good method to be used in a class composed of high school students, because it could be used (1) to introduce a new chapter in the textbook, (2) used to introduce opening and closing entries,

(3) assets and liabilities, (4) partnerships, and (5) understanding.

Sixty-two percent of the teachers answering the questionnaire stated that they did not feel that the lecture method was a good method to use in a class composed of high school students, because their attention span is too short to listen to a lecture, for this reason, they did not use the lecture method at all in their bookkeeping classes.

In Table II, is found the break-down of the use of the lecture method.

TABLE II
 PERCENTAGES OF USE BY TOPICS OF THE LECTURE METHOD

Topics	Percent*
Opening entries	3
Closing entries	3
Depreciation	10
Assets and Liabilities	12
Partnerships	17
For each new chapter	38
Never use the method	62

*Based on the number of times teachers indicated the use of the lecture method.

Textbook-recitation Method: The textbook-recitation method was used by only 20 of the business teachers answering the questionnaire. The other 71 business teachers did not use the textbook-recitation method for a number of reasons.

In Table III, is found the break-down of the use of the textbook-recitation method as it was used by the 20 business teachers, along with the topics in which it was used.

TABLE III

PERCENTAGES OF USE BY TOPICS OF THE TEXTBOOK-RECITATION
METHOD

Topics	Percent*
Special Assignments	3
All Topics	19
Never used the textbook- recitation method	78

*Based on the number of times teachers indicated the use of the textbook-recitation method.

Of the 91 questionnaires returned, 71 of the teachers felt that the textbook-recitation method is "out-dated" because most of the students did not read the chapters as they were assigned to them; (2) most of the students did not profit from having read them, (3) it was too time-consuming along with the fact that it was too elementary for the students.

The 20 teachers who used the textbook-recitation method felt that it is not out of date since some students may better understand topics by reading the textbook before the lecture. Others felt that the students need to know what the textbook has to say. Other felt that in bookkeeping, this method could not be termed "out-dated" because bookkeeping, if factual, must follow very exact procedures. The textbook is a picturesque and so organized that one, more or less, follows it precisely. Chapters are also outlined in the sequence necessary for the completion of the bookkeeping cycle. All 20 of the teachers felt that the textbook-recitation method is a very up-to-date method, while the other 71 business teachers felt that it is out-dated.

The 20 business teachers liking the textbook-recitation method felt that it tends to re-enforce the learning of the students in their bookkeeping class because (1) the more topics discussed, the more likely students are to retain what is being taught, (2) learning is facilitated by

repetition, (3) one learns by seeing as well as hearing, and (4) such a procedure gives them more responsibility and more formation.

Demonstration Method: To most popular method with the business teachers answering the questionnaire was the demonstration method. It was used 100 percent of the time with all topics taught in bookkeeping and used by all 91 of the teachers. All the business teachers liked this method best of all, because it gave them an opportunity to center the demonstration around the "prior learnings" of the students. It gives the teacher the opportunity to analyze problems on the blackboard, to ask questions as he or she demonstrates the work and also gives him a chance to answer any question that the students may have about a problem. All 60.55 percent of the business teachers answering the questionnaire felt that this method tends to re-enforce the learning of the students in their bookkeeping classes, better than any other method used. All of the business teachers using the demonstration method found it readily adaptable to any topic in the textbook from which they were teaching as can be seen in Table IV.

TABLE IV

PERCENTAGES OF USE BY TOPICS OF THE DEMONSTRATION METHOD

Topics	Percent*
All Topics	100

*Based on the number of times teachers indicated the use of the demonstration method.

Socratic Method: Only 4 of the teachers report that they did not use the socratic method in their classes of bookkeeping. The chief reason for its non-use was that it was too difficult to develop concepts and thinking by students through developmental questioning. The other 87 business teachers answering the questionnaire reported that they used the socratic method in their classes of bookkeeping. There was considerable variation in the topics that each business teacher used the socratic method with as will be seen in Table V.

TABLE V

PERCENTAGES OF USE BY TOPICS OF THE SOCRATIC METHOD

Topics	Percent*
Cash discounts	1
Journalizing	2
Sales returns	3
Purchase returns	3
Posting	6
Closing entries	6
Trial balance	27
Work-sheet	31
All topics	37

*Based on the number of times teachers indicated the use of the socratic method.

The teachers using the socratic method found it to be the method most readily adaptable to all topics in the textbook. The work-sheet was second in adaptability, and third was the trial balance.

About 52 percent of the teachers who used the socratic method found that it could be used quite well along with the textbook and the demonstration method.

Answers to the question, "what types of questions did you develop in order to form concepts on the part of the students?", revealed that the abstract questioning method rated as number one with the types of questions most teachers used. While questions pertaining to the pedagogy of principles were second in frequency of use and those rating third were the "why" questions.

There were "pros" and "cons" concerning the question. "Did this require a great deal of planning"? Most of the teachers felt that it did take considerable planning if one had limited experience as a teacher. The other felt that it did not require much planning inasmuch as the questions were already stated by the author at the end of each chapter of the textbook for the teachers use.

Project Method: This method was used by all the teachers answering the questionnaire. It was used 94 percent of the time with the bookkeeping cycle, and with posting to the ledger accounts 6 percent of the time, as will be found in Table VI.

TABLE VI

PERCENTAGES OF USE BY TOPICS OF THE PROJECT METHOD

<u>Topics</u>	<u>Percent*</u>
Bookkeeping Cycle	94
Posting to ledger accounts	6

* Based on the number of times teacher indicated the use of the project method.

The types of projects students engaged in were the workbook, and practice sets. These projects are found in the textbook along with supplementary materials found in the appendix of the textbook.

All of the business teachers used at least one practice set a semester. Some of the business teachers used two practice sets for a semester. If they used two, they would use single proprietorship for the first semester and partnership for the second semester. If two practice sets were used each semester, both partnership and proprietorship types were employed.

There were different viewpoints on how to re-enforce the learnings of students by use of the practice sets. Thirty-seven percent reported learning can be re-enforce by application of knowledge previously gained from problems solved in the textbook and bookkeeping workbooks. Twenty-three percent felt learning could be re-enforce by making each chapter dependent on another. Fifteen percent said learning could be re-enforced by discussion and 16 percent felt it could be done by testing. The other 10 percent felt it could be re-enforce by having students put into practice what they have learned and thereby gaining an over-all concept of nature of bookkeeping.

About 77 percent of the business teachers make daily

check of students practice sets, but refer to it as spot-checking and do not consider it a thorough checking of the sets. The remaining 24 business teachers said they did not check the work on this basis because the classes were too large to check the work daily. When they did check it, they checked it very thoroughly.

The teachers listed these as the purposes for daily checking: (1) to see if procedures and entries had been made correctly, (2) to stimulate progress and keep the majority of the class on the same plane of learning, (3) to see that each student is following instructions, (4) to discuss and handle individual problems, (5) to guide the students, (6) to discover errors at the time they are made and correct them, (7) to promote better work habits, and (8) to be sure students have an understanding of what they are doing.

Simulated Office Plan: This method was not use by any of the business teachers answering the questionnaire.

Laboratory Method: This method was not used by any of the business teachers answering the questionnaire.

CHAPTER IV

SUMMARY AND CONCLUSIONS

There were 150 questionnaires sent to selected high schools throughout the State of Texas (1) to determine the bookkeeping methods used in high school bookkeeping classes. (2) to determine what types of bookkeeping methodology have been used with different units in bookkeeping textbooks. (3) to determine which methods employed in teaching the different units have added "realism" to the course and therefore enhanced the learning process. (4) to determine if the methods employed in the teaching of different units will tend to make the "learning" permanent.

In the present study, 91 questionnaires were returned. Ninety of the teachers used 20th Century Bookkeeping and Accounting by Carlson, Forkner, and Boynton, First - Year Course, 21st Edition.

The persons returning the questionnaires all indicated that they used the discussion method in conjunction with their teaching of bookkeeping. Sixty-five percent of these teachers used the discussion method with all topics and 45 percent used it with assets and liabilities.

The Lecture Method was not used by 62 percent of the business teachers, because they did not feel that the lecture method was a good method to use in a class composed of high school students, since their attention span is too short. The remaining business teachers of bookkeeping felt that it was a good method and used it all the time, for each new chapter in the textbook.

The Textbook-recitation Method: Of the 91 questionnaires returned, 71 of the business teachers felt that this method is out-dated. The other 20 business teachers that used this method felt that it is not out-dated.

The Demonstration Method: This was the most popular method with all the business teachers answering the questionnaires. It was used with all topics in the textbook. They felt that this method tends to re-enforce the learnings of the students in their classes better than any other method used. They also found it readily adaptable to any topic in the textbook from which they were teaching. It was found that the demonstration method added "realism" to the course and therefore, enhanced the learning process. It was also found that the demonstration method could be employed in the teaching of different units in bookkeeping. The demonstration method was found to make the learning permanent in all cases.

Socratic Method: It was found that only four of the teachers reported they did not use the socratic method in their classes. The other 87 business teachers answering the questionnaire reported that they used this method in their classes of bookkeeping. Most of them used it with work-sheets and all topics in the textbook.

Project Method: This method was used by all the business teachers in their bookkeeping classes.

The Simulated Office Plan and Laboratory Method was not used by any of the 91 business teachers answering the questionnaire.

It was found from this study that all teachers of bookkeeping from time to time employed all the methods at their disposal. Nevertheless, it was found that some methods were much better than others.

It was also found that the Discussion, Demonstration, Socratic and Project Methods were the most highly rated methods by the business teachers answering the questionnaire.

The Demonstration Method was found to be the method most adaptable to any topic in the textbooks from which they were teaching.

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APPENDIX

QUESTIONNAIRE

Please, indicate which method you have used in your bookkeeping classes, and also indicate which topic you were instructing while employing the method or methods.

METHODS USED	TOPIC FOR WHICH METHOD WAS USED
1. Discussion Method	_____
2. Lecture Method	_____
3. Textbook-recitation Method	_____
4. Demonstration Method	_____
5. Socratic Method	_____
6. Project Method	_____
7. Simulated Office Plan	_____
8. Laboratory Method	_____

DISCUSSION METHOD

Which topic in your bookkeeping text (be sure and specify the name, author, and publisher of text) is especially adaptable to the discussion method?

Why do you feel that the discussion method is the best one to use in connection with the topic mentioned in answer to the preceding question?

After the topic was discussed, were the findings summarized?

Do you think that the learnings were "re-enforced" by the use of the discussion method?

Did you start the discussion, or rather "center" the discussion around the "prior" learning of the students?

Did you attempt to "center" the discussion around "real life" situations of the students?

Was there teacher-pupil planning in preparation for the discussion of the problems under consideration?

LECTURE METHOD

How often did you use this method in connection with your bookkeeping instruction?

Do you feel this is a good method to use in a class composed of high school students? If so, why?

TEXTBOOK-RECITATION METHOD

This may be termed the "traditional" method. Do you feel that this method is "out-dated"? If so, why?

Do you feel that this method tends to re-enforce the learning of the students in your bookkeeping class? How?

SOCRATIC METHOD

Which topic in your bookkeeping text are readily adaptable to this method?

What types of questions did you develop in order to form concepts on the part of students?

Did this require a great deal of planning? Explain

PROJECT METHOD

What types of projects do you now have your bookkeeping students engage in?

Do you use practice sets in connection with your teaching of bookkeeping?

How do you "re-enforce" the learning your students by the use of practice sets?

Do you as the bookkeeping instructor make a daily check of your students' practice sets?

What is the purpose of this daily checking?

SIMULATED OFFICE PLAN

If you employ the "Simulated Office" plan in teaching the course in bookkeeping, how do you present the learning so that it will be as nearly as possible in the setting in which it will be eventually used?

LABORATORY METHOD

Do you ever perform experiments in connection with the teaching of bookkeeping?

Do you have a "double" period, and think of the second part of the "double" period as a laboratory period?

Do you know that this is an erroneous notion?

If you use the "laboratory" method, what types of experiments do you perform?