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## The Growth and Development of Business Education in the Schools of the United States

Elmer w. Plaskett

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THE  
GROWTH AND DEVELOPMENT  
OF  
BUSINESS EDUCATION  
IN THE SCHOOLS  
OF THE  
UNITED STATES

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By  
Elmer W. Plaskett  
June 1, 1932

A Thesis  
Submitted to the Department of Economics  
College of the Pacific

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In partial fulfillment  
of the  
Requirements for the  
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## INTRODUCTION

Business Education is that education and training which prepares specifically for an understanding of the relationship and the performance of activities in business. The interest of the American people in business has been accompanied by a rapid growth of business education in the schools of the United States. This study was made to trace the growth of business education and to discover what connection there may be between business education and business.

The study was limited to the three most important phases of business education: business education in private business schools, public high schools, and colleges and universities. No mention is made of the status of business education in Junior High Schools because the work done there is of little importance from a vocational standpoint. Adult business education, as typified by corporation and correspondence schools, has been omitted because it is a very special phase of business education and because there is no check upon the reliability of facts and figures available. In the section on collegiate business education the Junior College was passed over because the Junior Colleges are in such a state of flux that definite trends have not yet been established. Eventually the Junior College should become a very important cog in our system of business education, especially through the use of terminal courses.

The writer, of course, assumes all responsibility for the suggested program in Part IV. It is the result of thought



and study based on nine years of teaching business subjects in the public high schools of this State.

Throughout the paper the terms "business education" and "commercial education" are used interchangeably.

Most of the material used in the manuscript was gathered at the State Library in Sacramento, and my thanks are due to the attendants of that institution for the many courtesies extended.

THE GROWTH AND DEVELOPMENT OF BUSINESS EDUCATION  
IN THE SCHOOLS OF THE UNITED STATES

PART I

THE GROWTH AND DEVELOPMENT OF PRIVATE BUSINESS SCHOOLS

The Nineteenth Century was one of national expansion and development for the United States. Commerce and industry shared in this expansion, showing rapid and almost continuous growth. The only set-backs were temporary ones, caused by wars or panics, and usually recovery was rapid. In those cases where the decrease was permanent, as in shipping, some other activity more than took its place, so that the national total continued to show gains. The territorial acquisitions of the United States, followed by the westward expansion movement, immigration, and the natural growth of population, all helped increase home markets. Agriculture, especially cotton in the South and grains in the Middle West, gave us exports until manufacturing came into its own in the latter part of the century. Systems of roads and turnpikes were constructed, culminating in the Cumberland Road, a national project extending from Maryland to Illinois. The growth in roads was paralleled by the growth of canals. Just as the Cumberland Road was the outstanding turnpike, so was the Erie Canal, connecting the Great Lakes and the Hudson

River, the outstanding canal project. These two means of transportation from the Atlantic seaboard to the interior made the transportation of freight easier and at a great reduction in freight rates. Water transportation could be had at a fraction of the cost of overland transportation, and the introduction of steamboats on the inland navigable rivers and lakes partly made up for the loss of shipping on the high seas caused by the surplanting of the clipper ship by the steam boat. The introduction of the steam railroad further aided the transportation of men and freight. Used at first as feeders to existing means of transportation they soon demonstrated their superiority, and by 1860 were the undisputed leaders in domestic transportation.<sup>1</sup> The telegraph, put into successful operation in 1844, and the expansion of the postal system speeded up the communication needed by the more rapidly moving commercial life. The widespread adoption of steam power to factories, the invention and improvement of machinery, including agricultural machinery, and important discoveries in the iron and coal industries all aided in the growth of American commerce and industry. Our policy of protective tariffs aided home producers and our proximity to South America opened new fields for foreign trade following the revolts of 1822 and the pronouncement of the Monroe doctrine in 1823.<sup>2</sup>

This growth and expansion of commerce and industry

<sup>1</sup>G. L. Bogart, Economic History of the United States, 342.

<sup>2</sup>C. A. Herrick, A History of Commerce and Industry, 330.

established a demand for trained office help, mostly of a clerical nature. The call in 1820 was principally for clerks and bookkeepers. After the introduction of phonography about 1840 there was a slight demand for stenographers, and with the perfection of the typewriter in 1880 there grew up a great demand for a different type of office help, the trained stenographer and typist. Until about 1825 bookkeepers were trained in the same way as any other of the skilled trades, that is, under the apprentice system.<sup>1</sup> This training was limited and narrow, often covering nothing but the books upon which the apprentice was working, and often was very haphazard. The thoroughness of the training depended entirely on the ability of the master and on his willingness to devote time and attention to the apprentice. The training was, for very practical purposes, limited to youths. The business man did not want adults in his office learning his business. Neither could any adult afford to apprentice himself for a number of years under the existing system. The expansion of commerce and industry after 1825 opened up a demand for adults who could accept responsibilities and who understood the keeping of accounts. This in turn created a demand for a quick means of learning bookkeeping. Adults especially, felt that they just had to get a knowledge of accounts and get it in a short space of time. This demand was met by enterprising bookkeepers who began to establish schools for the teaching of such clerical and bookkeeping facts as

<sup>1</sup>L. S. Lyon, "Commercial Education," Cyclopedia of Education, 143.

the teacher possessed. These were the first private business schools. They usually took the name of Business "Colleges", which was not surprising in that day of the itinerant professor who went about the country teaching penmanship and singing. These private business schools were not institutions in the real sense of the word, but were the results of the initiative of the individuals behind them. In fact, the history of early business schools is really the history of those men.

As early as 1818 James Bennett, an accountant in New York, began giving a series of lectures on bookkeeping and business practice.<sup>1</sup> As these were lectures to apprentices already in training, and were not at all regular in occurrence, Bennett's activities cannot be called a school.

R. Montgomery Bartlett<sup>2</sup> established a school in Philadelphia in 1834 which was, until recently, generally given credit for being the first real business school. Four years later Bartlett moved to Cincinnati and established Bartlett's Commercial College. This school, under the same name, continued under the management of father and son until 1911.

Benjamin Franklin Foster<sup>3</sup> established "Foster's Commercial School" in Boston, which, from present available sources,

<sup>1</sup>R. G. Reigner, "Notes on a Proposed History of Commercial Education," Rowe Budget, XXXI, No. 6, 9.

<sup>2</sup>Ibid. XXXII, No. 4, 11 and No. 5, 2.

<sup>3</sup>Ibid. XXXI, No. 4, 4; XXXIII, No. 1, 11.

seems to have been the first real business school.<sup>1</sup> This school continued for ten years. In the Fall of 1837 Foster moved to New York and opened "Foster's Commercial Academy". To Foster goes credit for originating the form of business school which continued until stenography and typewriting were introduced in the eighteen-eighties.

Sometime in the late eighteen-thirties Thomas Jones<sup>2</sup> established the "New York Commercial Academy". Jones was a very clear thinker, and took a point of view toward business education that is still acceptable. His contention was that business schools should make more than mere clerks out of their students. He made a distinction between principles and details. A bookkeeper would understand the principles while a clerk could take care of the details. He set forth the proposition that stress should be placed on the principles and that the details would take care of themselves. All in all, Jones seems to have had a sound educational philosophy, and to have had the interest of his own students very much at heart, especially after Bryant and Stratton invaded New York with their chain of schools in 1857.

<sup>1</sup>In 1835 Foster published a book called "Foster's System of Penmanship". In the preface to this book he states that he has been engaged in the teaching of penmanship, accounting and arithmetic for eight years. Assuming that he began teaching in his own school, which he probably did, the date of the establishment of the Boston school would be 1827. There is no direct evidence of a school having been regularly established before this time.

<sup>2</sup>Ibid. XXXII, No. 7, 10 and No. 8, 9; XXXIII, No. 2, 11.

In 1853 Henry B. Bryant and Henry D. Stratton<sup>1</sup> established the "Bryant and Stratton Commercial College" at Cleveland. With this school as a beginning, and Stratton as the driving power, they launched a campaign of expansion which led to the establishment of a chain of over fifty schools within the next ten years. Each school was under a separate manager, but all were under the control of Bryant and Stratton. The ideal of Bryant and Stratton was to have a Bryant and Stratton Commercial College in every town and city in the United States with a population of 10,000 or over. Immediately after the Civil War the campaign was on, the intended aim being to stifle all competition and eventually monopolize the entire field of business education. There followed a period of cut-throat competition. It was Bryant and Stratton against the field. Many of the Bryant and Stratton managers were not satisfied with the arrangement whereby tuition, once paid, was honored by any Bryant and Stratton school. There was dissention within the ranks, and with the failing health and subsequent death of Stratton, the driving force was gone, and the Bryant and Stratton chain went out of existence with the dissolution of the partnership. Business education suffered a blow to its reputation, at least, which it has not entirely outgrown to this day. There are still four schools in the United States using the Bryant and Stratton name, but they are survivals of the original chain in name only. (See Appendix I)

Some of the Bryant and Stratton imitators in non-com-

<sup>1</sup>Ibid. XXXI, No. 4, 4; XXXIII, No. 1, 11.

petitive regions reached considerable size, as for example, the chain of Heald's Business Colleges in California, the Brown Business Colleges in the Middle West, and the chain of Draughon's Practical Business Colleges in the South. (See Appendix II) Another contemporary of Bryant and Stratton was Harry G. Eastman, a man of untiring energy who started schools at Oswego, N. Y. in 1854 and in New York City in 1855, both with indifferent success. In 1859 he established a school at Poughkeepsie which was probably the strongest of any of the independent schools. Its supremacy was maintained by Eastman's novel and extensive advertising campaigns.<sup>1</sup>

In 1878 the Business Educators' Association was organized for the purpose of stabilizing the industry. This was the starting point in the development of good, strong, independent business schools.<sup>2</sup> Beginning about 1880 there started a period of prosperity for the private business schools which continued until the very rapid expansion of commercial education in the public high schools.

Table I, page 8, shows the enrollment in private business schools as reported to the United States Commissioner of Education, 1870-1929.

The private business schools were looked upon with little favor by business men, who believed that "business"

<sup>1</sup>F. W. Romain, The Industrial and Commercial Schools of the United States and Germany, 247.

<sup>2</sup>L. S. Lyon, "Commercial Education", Cyclopedia of Education, I, 144.



TABLE I  
 NUMBER OF PRIVATE BUSINESS SCHOOLS AND THEIR ENROLLMENT  
 FOR THE YEARS 1870-1929<sup>1</sup>

Year	Number of Schools	Enrollment <sup>2</sup>
1870	26	5,824
1880	162	27,146
1890	263	78,920
1895	462	96,135
1900	407	91,549
1905	529	146,086
1910	541	134,778
1915	843	183,286
1920	902	336,032
1925	739	188,363
1929	651	179,756

<sup>1</sup>Reports of the United States Commissioner of Education, 1870-1929.

<sup>2</sup>The Commissioner's reports emphasize the fact that these figures are not accurate, because small private business schools would not report to the department.

could not be taught in schools.<sup>1</sup> As soon as the private business schools were adopted and were beginning to do more than teach mere clerkship, unprincipled men who saw a chance at some easy money entered the field. The name "Business College" has not yet outlived the stigma attached to the name because of the activities of such men.

The private business school continues to attract a considerable number of students, in spite of the phenomenal growth of business education in public schools. This continued attraction may be attributed to four factors:

- (1) The private business school offers shorter courses. The so-called "cultural" courses are eliminated. Many of them pay more attention to details than to principles, which prepares the student to take a job immediately, the ultimate result being overlooked. They can cover the same or more subject matter, of entirely business subjects, than the public schools do, and in about one-half the time.
- (2) The private business schools employ advertising to attract students. There was a time when their advertising would have been absolutely unethical if judged by modern standards. Their catalogs today, although still describing in glowing terms the benefits to be derived from their courses, are much more truthful.

<sup>1</sup>I. O. Crissey, "The Evolution of Business Education", N. E. A. Proceedings, 1899, 1020.

- (3) During the last decade the more progressive schools have been adopting a curriculum that is comparable to the terminal courses which will eventually be developed in Junior Colleges.
- (4) The use of high pressure salesmanship is one other reason for the staying power of the private business school. Prospects are tracked down with all the tricks of insurance, vacuum cleaner or radio salesmanship. Selling tuition is a lucrative job for the man who can produce.

The private business school has done, on the whole, what it started out to do, and has done it in a satisfactory manner. It trained clerks, then bookkeepers, then stenographers and typists as the demand was made on it for the various types of office help. Fakers and grafters there were, but there were and are many conscientious educators engaged in the private commercial school business. There probably always will be a place for the private business school in our educational system.

There is one more thing for which the private business school must be given unqualified commendation, and that is the training of commercial teachers. With the tremendous growth of commercial education in our public high schools there was an enormous demand for teachers qualified to teach business subjects. Our usual teacher training institutions were in no position to meet the demand, but the private business school soon was, and to its lasting credit did an unusually good job.

The early private business schools had but one objective. That was to train students so that they could get and hold jobs. In 1837 the aim of Foster's Commercial College was to "complete the Mercantile Education" of its students. This was stated in these words:

At this institution the Mercantile Education of young Gentlemen is completed in a superior and expeditious manner. Penmanship, Arithmetic and Bookkeeping are taught in an original and improved plan.<sup>1</sup>

Writing a monograph for the Louisiana Purchase Exposition Company in 1904, Professor Edmund James said:

It (the private business school) set out to give the girl or boy, man or woman, who desired to secure a position as clerk or bookkeeper just such assistance as was needed to prepare for such work.<sup>2</sup>

In 1892 the Business Educators' Association became the Department of Business Education of the National Education Association. From that time on their avowed aims were more and more influenced by the objectives of public secondary education.

The Stockton Business College and Normal Institute in 1892 set forth its aims in these words:

The aim of the college is not alone to fit our students for the positions of bookkeeper, amanuensis, teacher, and the like, but rather to give them such an insight and so prepare them for the practical duties of life, that, whatever may be their vocation or sphere of action, they may fill it with honor to themselves and with credit to humanity. It is our design, by a comprehensive course of instruction and a thorough training in practical affairs and correct business habits, to make all who come within the scope of our work more manly and womanly and govern their actions by business principles and be

<sup>1</sup>Quoted from Rowe Budget, XXXI, No. 5, 3.

<sup>2</sup>L. S. Lyon, Education for Business, 283.

noted for industry, perseverance, honesty and enterprise.<sup>1</sup>

The aims of Heald's Business College in 1899 plainly show the effect of its membership in the Business Educators' Association:

It is a mistake to suppose that the course of study in a Business College is arranged with the sole view of making bookkeepers and clerks of its graduates. The scope is far more comprehensive. It embraces the entire range of the practical affairs of life, including just such knowledge as is required by every man every day in the transaction of his ordinary business. Its objective is to place in the possession of its graduates an ability as marketable and distinctive as that of any other calling, and enable them to render intelligent and useful service in one of the many fields of employment, so that they can henceforth hew out their own paths in life with a good chance of reaching prosperous manhood. For one person who enters the professions, twenty devote themselves to the ever multiplying branches of commerce, and it is to supply these with an education adapted to prevailing requirements that general Business Colleges have been established.<sup>2</sup>

That there must have been some discrepancy between the pronounced aims of the private business schools and the work that they were really doing is indicated by a passage from David Snedden's "Problems of Secondary Education" written in 1917:

Private commercial schools have long been dominated by the vocational aim, -- perhaps too narrowly conceived. They have sought to prepare pupils who would be acceptable to employers, and have largely confined their efforts to the specific training required to procure opportunities for work.<sup>3</sup>

<sup>1</sup>The Exponent, Stockton Business College and Normal Institute, IV, No. 2.

<sup>2</sup>Prospectus and Catalogue, Heald's Business College, San Francisco, Calif. 1899, 2.

<sup>3</sup>L. S. Lyon, Education for Business, 311.

Five years later (1922) Lyon makes the statement that the private business school "remains largely as it began, an institution concerned with doing the immediate thing."<sup>1</sup>

The private business school, striving to do only one thing, did not have to justify every change in its curriculum. Therefore we find a more flexible and rapidly expanding curriculum in the private business school than in the public high school.

Foster's Commercial School in 1837 offered four courses, described as follows:

**Course in Penmanship**

.....in which the pupil is taught, upon simple and rational principles, to write a neat, rapid, business hand, so as to be easily acquired and permanently retained.

**Course of Lessons in Bookkeeping**

.....by Single and Double Entry, in which the pupil will open, post, and balance two complete sets of books, and be qualified to act a Bookkeeper in the most extensive and diversified establishments.

**Course of Lessons in Commercial Calculation**

.....by which those who have neglected their Arithmetic when young, may, in a short time, acquire the most simple and expeditious methods of performing the various computations which occur in business. <sup>2</sup>

In 1890 the Stockton Business College and Normal Institute offered the following commercial courses:

Penmanship  
Business Correspondence  
Commercial Arithmetic  
Composition of Business Papers  
Commercial Calculation

<sup>1</sup>David Snedden, Problems of Secondary Education, 93.

<sup>2</sup>Quoted from Rowe Budget, XXXI, No. 5, 3.

Mercantile Law  
 Orthography  
 Grammar  
 Letter Writing  
 Debating  
 Bookkeeping in all its forms  
 Actual Practice in Wholesale and Retail  
 Merchandising, Jobbing, Commission,  
 Real Estate, Insurance, and Banking.<sup>1</sup>

The offerings of the San Francisco branch of Heald's Business College in 1899 were hardly more extensive, but its courses were divided so that it maintained two departments, a Business Department and a Shorthand and Typewriting Department. The complete announcement follows:

#### SHORTEAND AND TYPEWRITING DEPARTMENT

Theory and Practice of Shorthand

Commercial Correspondence      Law Work      Invoices

Dictation Speed practice

Practical Correspondence of the College

Correct Transcription on the Typewriter of  
 Letters, Legal Documents, Business Forms, Insurance Reports,  
 Price Lists, Specifications, Tabulation Matter, Real Estate,  
 Abstracts, Mimeographing, Manifolding, Letter Press Copying,  
 Envelope Directing, Spelling, Capitalization, Paragraphing,  
 and Punctuation. Care and Management of Writing Machines.

#### BUSINESS DEPARTMENT

Business Arithmetic

Business Penmanship

Bookkeeping

Business Forms

Rapid Calculation

<sup>1</sup>The Exponent, Stockton Business College and Normal Institute, II, No. 1.

Commercial Law

Commercial Correspondence

## Business Practice in

Wholesale Merchandising, Banking, Brokerage, Commission, Real Estate, Conveyancing, Insurance, Partnership, Incorporated Companies, Railroading, Importing, Forwarding, and everything pertaining to a Business Education.<sup>1</sup>

At the present time many private business schools are continuing to stick to the traditional curriculum. The Packard School, one of the leading private business schools in New York City, offers the following courses:

General Business Course	10 months
Business Administration Course	20 months
Secretarial (Complete) Course	10 months
Secretarial (Stenographic) Course	6-8 months
Executive-Secretarial Course	20 months
Intensive Secretarial Course for College Graduates	5-6 months <sup>2</sup>

The larger and more progressive schools are expanding, offering courses of more than secondary grade. This trend is well explained by the Specialist in Commercial Education of the U. S. Bureau of Education. He says:

During the past two years (1927-29) there has been a tendency among private business schools to seek junior college and collegiate standing. Many of the schools have sought the privilege of granting degrees in commerce and business. The larger and probably better managed schools are endeavoring to attract high school graduates rather than those who have dropped out of

<sup>1</sup>Prospectus and Catalogue, Heald's Business College, San Francisco, 1899, 7.

<sup>2</sup>Catalogue of The Packard School, New York City, 1931.



high school. For success over a long period these schools are very definitely dependent upon satisfactorily preparing their pupils for job efficiency and upon finding suitable employment for them.....The endeavor on the part of a large number of these schools to obtain students of a higher qualification is in harmony with the up-grading requirements for business positions.<sup>1</sup>

This tendency to up-grading in private school curricula is shown by a perusal of the courses offered by the Armstrong College of Business Administration, Berkeley, Calif., one of the most progressive schools on the Pacific Coast.

#### Undergraduate Division

##### College of Commerce

###### Accounting Department

Higher Accounting Course (Degree)	30 months
Junior Accounting Course	20 months
Bookkeeping-Accounting Course	12 months

###### Business Management Department

Business Management Course (Degree)	30 months
Junior Business Management Course	20 months

###### Merchandising Management Department

Merchandising Management Course (Degree)	30 months
Retail Selling Course	12 months
College Graduate Course in Merchandising Management	9 months

###### Foreign Trade Department

Foreign Trade Course (Degree)	30 months
Junior Foreign Trade Course	20 months

##### College of Secretarial Science

Executive Secretarial Course (Degree)	30 months
Private Secretarial Course	15 months
College Graduate Secretarial Course	6 months
Stenographic Course	9 months
Shorthand-Typing Course	6 months

<sup>1</sup>J. O. Malott, "Commercial Education", U. S. Bureau of Education, Bulletin 1929, No. 26, 20.

Commercial Teachers' College

Complete Teachers' Training Course (Degree)	36 months
Summer Session Course	

Graduate Division

Master of Commercial Education	9 months
Master of Secretarial Science	9 months

Just how comprehensive these curricula are may be judged by glancing through the courses offered in the Accounting Department:

Bookkeeping  
 Single Proprietorship Accounting  
 Partnership and Corporation Accounting  
 Intermediate Accounting Principles  
 Application of Accounting Principles  
 Mathematics of Accounts  
 Advanced Principles of Accounts  
 Consolidations  
 Auditing  
 Annuities  
 Cost Accounting  
 Analysis of Business Statements  
 Income Tax Accounting and Law  
 Accounting Systems  
 Budgetary Control  
 Contractors' Accounting  
 Governmental Accounting  
 Banking Methods and Procedure  
 Advanced Auditing  
 Advanced Cost Accounting  
 Consignments and Shipments  
 C. P. A. Review<sup>1</sup>

To summarize, private business schools were founded for the purpose of giving direct aid in training for business practices. They enjoyed a steady growth until the expansion of business education in our public schools following the

<sup>1</sup> The Master Builder, Armstrong College of Business Administration.

World War. Private business schools reached their peak in number of schools and enrollment in 1920. Since that year the number of schools has decreased about one-third and the enrollment has decreased about two-thirds. Early private business schools depended on the energy and initiative of their owners, but now we find such schools with reputations based upon many years of successful operation. The educational objectives of private business schools have remained much the same, but these schools have been quick to add courses to their curriculum which would further aid them in preparing their students so that they would be satisfactory to employers. The latest tendency in private business school management has been an up-grading in their work, approaching junior college and collegiate work. Because of the directness of their methods there probably always will be a place for the private business school in our educational system. Their present place in our educational system was well described by Lyon when he wrote:

They (the private business schools) have a real place as specialists in offering of technical training, and they have a large place.<sup>1</sup>

<sup>1</sup> L. S. Lyon, Education for Business, 327.

## PART II

### THE GROWTH AND DEVELOPMENT OF BUSINESS EDUCATION IN PUBLIC HIGH SCHOOLS

The growth and development of Business Education in public secondary schools divides into three phases: the numerical growth, the changes in aims and objectives, and the reflection of the changes in objectives shown in changes in curricula.

Business Education made its way into the public secondary schools through the medium of Bookkeeping.<sup>1</sup> The Boston English High School offered a course in Bookkeeping in 1823. This was a startling departure for a school devoted to academic training. The Boston High School for Girls offered a similar, but shorter, course in 1827. Philadelphia in 1841 offered two courses, a two year course and a four year course, but they were both ahead of their time and were dropped. Baltimore and Columbus, Ohio, in 1851 and Springfield, Illinois, in 1852 offered bookkeeping courses which seem to have covered both single and double entry bookkeeping. A course called "Business Forms" was offered in Columbus in 1851, but there is no information now as to the content of the course. Shorthand was introduced into the Phila-

<sup>1</sup> This introductory paragraph is adapted from Cloyd Marvin, Commercial Education in Secondary Schools, 34-35, and John E. Stout, The Development of High School Curricula in the North Central States, 1860-1918, 62-68

delphia and St. Louis schools in 1863. Commercial Arithmetic was taught in a few schools previous to 1885, but it was most generally nothing but a review of elementary arithmetic.

After 1890 the public demand for a more practical high school business curriculum grew so strong that the public secondary schools could hold out no longer. This demand came from two sources. Parents and tax-payers could see no reason why their children should have to go to private business schools for a business education when they had a system of tax supported schools. Business was demanding that the young people who came to it should have some idea what it was all about. Seemingly the first complete commercial course in public secondary schools was offered sometime in the eighteen seventies.<sup>1</sup> The next step in the development of public business education was the establishment of separate high schools devoted exclusively to business instruction. Lyon, in his Education for Business, gives credit for the first separate business high school to the "Business High School" of Washington, D. C. established in 1890.<sup>2</sup> All other writers seem to agree that the first separate commercial high school was established in Philadelphia in 1898. This was followed by the establishment of commercial high schools in many

<sup>1</sup> E. P. Cubberley and John E. Stout both mention the "seventies" as the date for the beginning of separate commercial curricula, although neither offers any supporting evidence.

<sup>2</sup> L. S. Lyon, Education for Business, 430.

other of the more populous cities of the country.<sup>1</sup> The first returns to the Bureau of Education of the federal government were made in 1894. Table II (page 22) and Table III (page 23) show the growth of public commercial education in the number of students enrolled.

The public high school exceeded the private business school in numbers of enrollment for the first time in 1916.<sup>2</sup> During the war years of 1917-1918 there was a swing back to the private business school because they could train clerks in a shorter length of time. But the swing back was only temporary. In 1922 Lyon wrote:

They (the public secondary schools) are replacing to a considerable degree the business college which developed earlier to meet the commercial demands of large scale, wide market business in America.<sup>3</sup>

The process of replacement is still going on and there is an increase each year in the number of students enrolled in the public high schools. As shown by Table I there is also a diminishing number of private business schools.

When public secondary schools first attempted to take over business education they took it just as the private

<sup>1</sup> Charles H. Johnson in his The Modern High School, 566, makes a distinction between the High School of Commerce and the Commercial High School that no other writer makes. The first is to give a broad knowledge of business affairs and processes, and in particular, a specialized training in connection with the problems of trade, transportation and finance. The second aims chiefly to fit boys and girls for subordinate positions in offices, stores and business houses.

<sup>2</sup> Cloyd Marvin, Commercial Education in Secondary Schools, 23.

<sup>3</sup> L. S. Lyon, A Survey of Commercial Education in the Public High Schools of the United States, 3.

**TABLE II**  
**NUMBER OF PUBLIC SECONDARY SCHOOLS OFFERING BUSINESS COURSES**  
**AND THEIR ENROLLMENT, 1894-1924<sup>1</sup>**

Year	Number of Schools	Enrollment
1894	----	15,220
1895	----	25,539
1900	2894	68,899
1905	3468	90,309
1910	1440	81,249
1915	2863	208,605
1920	----	-----
1924	3742	430,975

<sup>1</sup> Reports of the United States Commissioner of Education, 1894-1924. No information is available for the years indicated by blanks.

**TABLE III**  
**ENROLLMENT IN BUSINESS COURSES IN PUBLIC SECONDARY SCHOOLS**  
**1922 and 1928<sup>1</sup>**

Subject	1922 Enrollment	1928 Enrollment
Industrial History	8,307	5,322
Commercial Law	19,611	76,434
Commercial Geography	36,616	140,246
Business English	-----	14,279
Bookkeeping	270,537	309,138
Stenography	191,901	251,631
Typewriting	281,524	439,379
Salesmanship	3,676	9,972
Spelling	14,275	10,770
Penmanship	36,667	21,647
Office Practice	7,721	40,849
Commercial Arithmetic	31,688	201,289

<sup>1</sup> Reports of the United States Commissioner of Education,  
1922 and 1928.



Business schools were teaching it, and tried to justify the procedure by attaching social science aims to courses that were frankly vocational. Considerable weight is still given to social science aims. A Commission of The Association of Collegiate Schools of Business reported in 1922:

The social justification of business education lies in its contribution to productive capacity, using that term in its broadest sense. Productive capacity is promoted by competence in social relationships as truly as it is by competence in technical matters.<sup>1</sup>

As late as 1924 Conner T. Jones in his Teaching Business Subjects in the Secondary Schools offered this comment on the justification of business courses in the public secondary school:

A warning should be sounded against undue emphasis upon the purely informational aspects of education for business. Piled up knowledge alone does not make for success. The knowledge must be accompanied by an ability to weigh, judge, and understand circumstances and a force of character strong enough to direct. Those phases of education, then, which have as their aims the development of superior tastes, qualities, and morals should be retained. The high school should not contribute to the growth of what has been called "crass Materialism".<sup>2</sup>

As has been pointed out by Snedden, the results have not been satisfactory.<sup>3</sup> Other writers, too, have had a realization that all was not well. Leonard Koos made this observation about business education in the public secondary school:

There is multiplying evidence that both the typical offerings, and, to a large extent, the conception of

<sup>1</sup> The Association of Collegiate Schools of Business, Social Studies in the Secondary Schools, 3.

<sup>2</sup> Conner T. Jones, Teaching Business Subjects in Secondary Schools, 3.

<sup>3</sup> David Snedden, Problems of Secondary Education, 92-98

aims are out of accord with the needs for commercial education.<sup>1</sup>

The present tendency is to recognize once more that commercial education is truly vocational. The best statement of the modern trend is found in a bulletin issued by the United States Bureau of Education. In it J. O. Malott, the Bureau's specialist in Business Education, says:

There is a general agreement that the commercial curriculum should be designed to prepare for the activities of life, emphasizing preparation for occupational efficiency; the commercial subjects in the curriculum should be so arranged as to co-ordinate vocational education and training with those initial and promotional opportunities in business found ordinarily in the local communities; and the commercial subjects and the vocations into which they lead should be designed to offer to the students a new, unifying, and continuing experience in which each of the seven cardinal principles has an essential and related part. The vocational objective as discussed during the biennium (1926-1928) requires that the standard of achievement in schools should very definitely be those that are accepted standards for employment.<sup>2</sup>

Much the same idea was expressed by Kocs, and at about the same time (1926) :

Judged by the aims of secondary education, commercial subjects in the four year and senior high schools should contribute primarily to vocational preparation, but, to the extent that social-business subjects are emphasized, they should contribute also to the civic-social-moral aim.<sup>3</sup>

The first definite statement of aims for public secondary commercial education seems to be that appearing in High School

<sup>1</sup> Leonard Kocs, The American Secondary School, 491.

<sup>2</sup> J. O. Malott, "Commercial Education" U. S. Bureau of Education, Bulletin, 1929, Number 26, 4.

<sup>3</sup> Leonard Kocs, Ibid, 492.

Education published in 1912, and were enumerated by L. B. Moran of the Joliet High School. He listed the aims of business education as follows:

1. To offer a practical training that will induce a larger number of high school pupils to remain in school for a longer period.
2. To equip young people as thoroughly as possible to engage in business affairs.
3. To make the course broad enough so that the student, after completing it, may be able to stand upon the same plane, intellectually, as those with the scientific or classical course.
4. To have a sufficiently broad course and to teach the subject in such a thorough way, that, should the student later elect to take a college course, he will have gained the necessary information and developed sufficient mental strength to do efficient work in his special field as students do in other courses.<sup>1</sup>

John Elbert Stout in The High School published in 1914 gives but two aims:

Two aims should govern in commercial work. The first is that of giving to the young people a valuable point of view from which to understand and interpret the community in which they live.....The other aim is that of providing training for participation in business life.<sup>2</sup>

In 1927 Koos made up a statement of aims, based on the answers to a questionnaire sent to principals, and ranked according to importance as indicated by the principals:

1. General preparation for business
2. Technique requisite for business clerical positions
3. Training looking toward positions of responsibility
4. Training for specialization in large organizations

<sup>1</sup> Chas. Johnson et al, High School Education, 397.

<sup>2</sup> John Elbert Stout, The High School, 182.

<sup>3</sup> Leonard Koos, The American Secondary School, 490.

In 1918 a committee of the National Education Association published its work under the title of The Cardinal Principles of Secondary Education. This bulletin<sup>1</sup> set forth certain principles which the committee believed to be fundamental in all secondary education. This publication contends that all courses offered in secondary schools should contribute to each of the following:

Health

Command of fundamental processes

Worthy home membership

Vocation

Civic education

Worthy use of leisure

Ethical character

In the same year John Franklin Bobbitt published his first book on the curriculum, particularly emphasizing the need of specific aims and objectives, not only for the secondary school in general, but for each course offered in the secondary school. These two publications have probably had as much or more influence on contemporary secondary education as any other publications of the last quarter of a century. The results of this influence is plainly seen by pursuing the aims and objectives set up by certain selected school systems since 1925. These systems were selected because their curriculums have been published and

<sup>1</sup> "The Cardinal Principles of Secondary Education", United States Bureau of Education, Bulletin, 1918, No. 35, 11.

are readily available for comparison.

Denver, 1925.<sup>1</sup>

Commerce, Senior High Schools

**Objectives:**

1. To provide definite training for entrance into the leading commercial jobs open to high school graduates.
2. To indicate the possible higher types of future positions and to point out the training necessary for their attainment.
3. To instill a desire for such training.
4. To furnish fundamental courses for future training.
5. To develop the individual pupil as an end in himself.
6. To stress the importance of personal qualities and ideals in business.

St. Louis, 1926<sup>2</sup>

Commercial Education

**General Objectives:**

1. To gain a knowledge of prevailing methods of business procedure.
2. To acquire an appreciation of the vocational significance of commercial studies.
3. To obtain knowledge of one's personal abilities and limitations necessary for intelligent educational and vocational choice.
4. To form personal habits conducive to success in business.
5. To develop a scientific attitude toward business services and business management.
6. To develop an appreciation of the need for proper recreation to off-set the physical and mental strain arising from the intensity and specialization of modern commerce and industry.
7. To apply to home life the desirable knowledge, habits, ideals and appreciations acquired in business training.
8. To develop the ideal of service to society as an important function of business.

<sup>1</sup> Course of Study Monograph, No. 8, Denver Public Schools.

<sup>2</sup> Curriculum Bulletin, No. 36, Board of Education, St. Louis.

9. To acquire such knowledge and training as well prepare one for remunerative employment.
10. To form proper appreciations of the importance of good citizenship, good health, and a broad and thorough education as a foundation for success in business vocations.

#### Divisional Objectives, High School:

To acquire the specific knowledges and skills necessary for success in business.

To acquire practical, technical skill in the operation of the typewriter, and other office machines in general use.

To acquire the knowledge and skill necessary for success in stenographic and secretarial work.

To acquire the fundamental principles of bookkeeping and accounting procedure.

To obtain a knowledge of technical business forms.

To gain the ability to analyze and interpret business facts.

To acquire basic and exploratory knowledge of selling and advertising.

To gain a knowledge of the legal procedure applicable to common business transactions.

To acquire a knowledge of production, marketing, and finance.

To acquire a knowledge of the prevailing forms of business organization and methods of administration.

To acquire a knowledge of world conditions directly affecting trade and industry.

To develop the ideal of service to society and a knowledge of desirable procedure in human relationships to business.

To obtain knowledge of opportunities and conditions in the occupations for which training is given in the commercial curriculum.

To form habits of neatness, accuracy, and systematic procedure desirable in the performance of business duties.

To develop a critical attitude in judging one's own performance and pride in work well done.

To realize the opportunities for fullest development of self in the commercial occupations.

To develop ideals for the improvement of commercial relations and procedure.

To appreciate the importance of good health, good citizenship, and the application of high ethical standards, as factors contributory to success.

To apply in the home, or wherever needed, the desirable knowledges, habits, ideals, and appreciations acquired through commercial training.

To develop and strengthen those qualities of mind and those habits which contribute to success in personal, social, and business life, with emphasis upon integrity, industry, initiative, self-reliance, loyalty, and adaptability.

To gain a broad, general education and a thorough knowledge of business principles as a foundation for success in the higher types of business service.

San Francisco, 1928<sup>1</sup>

**Aim:**

Commercial education aims to prepare workers for a definite field of employment and to give them such specialized training as will fit them to carry on the activities demanded of them.

**Objectives:**

1. The development of such character habits as may function in the life of the individual in a high type of citizenship.
2. The formation of desirable business habits such as the development of attention and the ability to carry out instructions.
3. The attainment of a knowledge of business customs and the ability to prepare the common business forms with which a clerical worker in business should be familiar.
4. The preparation of students technically equipped to earn a living.

<sup>1</sup> Curriculum Bulletin 201, San Francisco Public Schools.

Rochester, 1928 <sup>1</sup>

**Objectives:**

1. To provide the definite training which will enable the student to effect an entrance into business.
2. To give the general, well-rounded training which will enable the pupil to grow in his work and to utilize to the fullest extent, those abilities which he has.
3. To develop a wholesome attitude toward business and a responsiveness to its requirements.
4. To develop an appreciation of the promotional opportunities in business and an understanding of the requirements necessary for their attainment.
5. To develop an appreciation of good health, and the need of proper recreation to off-set the physical and mental strain arising from the requirements of business.
6. To inculcate a proper appreciation of the importance of those personal traits which mark strength of character.
7. To show the relationship of the individual to the home and community and his obligations to their demands.

Sacramento, 1930 <sup>2</sup>

**General Objectives:**

1. The development of that specific body of technical knowledge and prerequisite skill essential to success in the usual commercial occupations.
2. The development of habits of personality and traits of character so essentially necessary to success and professional advancement.
3. The development of the desire for advancement, and the ability to appreciate personal qualities and to analyze job requirements necessary for the fullest enjoyment of personal and professional growth.

**Senior High School Objectives:**

**Terminal:**

1. To provide complete training for specific business positions which the pupil may enter

<sup>1</sup> The Work of the Public Schools, Rochester, N. Y.

<sup>2</sup> Commercial Education for Junior High School, Senior High School and Junior College. Sacramento Public Schools.



- immediately upon graduation from high school.
2. To provide training to fit the needs of those students who must leave high schools before graduation.
  3. To meet the needs of students with non-business majors who desire some business training for individual use.
  4. To develop the skill necessary to be successful in at least one commercial occupation.
  5. To arrange short, intensive business courses for high school graduates and others of sufficient maturity.
  6. To offer special assistance to those pupils who wish to prepare for positions in Sacramento with the State and National Civil Service.
  7. To arrange co-operative work for students, and to place them in positions upon the completion of their courses.

**Preparatory:**

1. To furnish foundational courses for future possible positions of higher type, and to point out additional training necessary for these positions.

These lists of aims and objectives would seem to indicate that the need for objectives has been fully recognized, but this is true only in the larger schools. In 1929 J. O. Malott complained:

Lack of general acceptance of definite, worthy objectives based upon the changing, yet known or knowable requirements of business positions, is retarding the progress of business education. <sup>1</sup>

The early commercial courses in the public secondary schools were copied after those of the private business school. This was only natural when we consider that the teachers were for the most part drawn from business college faculties or from business college graduates.<sup>2</sup> The first

<sup>1</sup> J. O. Malott, "Commercial Education", United States Bureau of Education, Bulletin, 1929, No. 26, 25.

<sup>2</sup> L. S. Lyon, Education for Business, 275.

attempts of the public school to copy after the private schools were utter failures, primarily from the standpoint of time. The public schools established "short term" courses to compete with the private schools on one of their big talking points, and found that it could not be done if the public school was to maintain any of its aims as a trainer of future citizens. Between the years 1895 and 1900 the public school business courses actually lost ground in the number of students enrolled in its commercial courses. Beginning about 1900 the public school began its attempt to combine the literary and vocational aspects of its courses by the establishment of the four year commercial course. The four year course, while it cannot compete with the private school on the time required, has been refined until today it is the generally accepted standard. What should be the content of the four year commercial course is still undergoing extensive experimentation. In 1905 J. Stanley Brown of the Township High School, Joliet, Illinois, set up this as the proper content of a four year commercial course:

1. Enough English to enable a student to read intelligently the best literature in the language.
2. Enough composition and rhetoric to insure the student saying briefly and pointedly what he intends to convey.
3. Enough penmanship to enable the student to write rapidly and legibly any business task that may be set.
4. Enough Arithmetic to enable the student to perform quickly and accurately the operations met in ordinary business.
5. Enough Algebra and Geometry to create a taste for study of somewhat more mathematics than the average business requires, and to provide some surplus mental discipline before real business work begins.
6. Enough commercial geography and industrial history to open the mind of the student to the fact that

neither commerce nor industry comes by accident, and hence the importance of going to the sources for our information.

7. Enough of Civics, Economics, and Business Law to make the student see the necessity of having a broad knowledge of men and their dealings with one another.
8. Enough of a modern language to enable the student to conduct a foreign correspondence in at least one of the three modern languages with a good reading knowledge of another.
9. Enough Laboratory Science in each year of the course to train the student to see and classify at a glance.
10. Enough Bookkeeping, Stenography and Typewriting to enable the student to perform easily the ordinary demands made upon graduates in such subjects.<sup>1</sup>

In order to carry out such an ambitious program Brown submitted the following suggested four year program:

**First Year:** English; commercial arithmetic; spelling; algebra; physiography.

**Second Year:** English (composition and rhetoric); European history; commercial geography; mechanical drawing; plane geometry.

**Third Year:** German, French or Spanish; bookkeeping and office practice; business law and civics; physics.

**Fourth Year:** Typewriting, stenography and letter writing; political economy or American history; German, French or Spanish; industrial chemistry and physiology.<sup>2</sup>

The quite general attempt to justify commercial education on any other grounds other than vocation is plainly shown by the above quotations.

Bookkeeping and stenography have been and still are the backbone of the commercial curriculum in the public high schools. In the last decade a third subject has been coming into prominence, Retail Selling. This course is especially

<sup>1</sup> National Society for the Scientific Study of Education, Fourth Yearbook (1905), 16-17.

adapted to our large cities where there is a demand for trained retail clerks. From the place where our public schools offered only two or three commercial courses they have developed to the place where they now offer different groups of subjects leading to different majors, all within the field of business education. The most frequent are the bookkeeping major, the stenographic major, and now in our larger cities, the retail selling major.

In 1922 Lyon made this complaint against the business curricula in the public secondary schools:

The high school commercial course is still dominated by heredity. It is still in the grip of its inheritance from the business college from which it so largely sprang.....(It) has in a large measure remained at it began - a technical training course, giving instruction in mechanical routine.<sup>1</sup>

The present trend in business curricula is shown by the following selected examples. Here are listed only the strictly business courses. No mention is made of the academic courses which are always recommended to the prospective student as electives.

Denver, 1925<sup>2</sup>

General Business and Accounting	Stenographic	Retail Distribution
Bookkeeping	Typewriting	Bookkeeping
Commercial Geography	Bookkeeping	Commercial
Business English	Commercial Geography	Geography
Economics	Business English	Business
Business and Machine Practice	Secretarial Practice	English
		Economics

<sup>1</sup> L. S. Lyon, Education for Business, 406.

<sup>2</sup> Course of Study Monograph No. 8, Denver Public Schools.

Business Organization  
and Management  
Commercial Law  
Commercial Mathematics

Stenography

Store Practice  
Commercial Law

In 1926 the St. Louis<sup>1</sup> schools offered the following  
business courses:

Accounting; Stenography; Typewriting; Salesmanship and  
Advertising; Business Administration; Commercial Law.

The San Francisco curriculum shows the offering of  
business subjects by years:<sup>2</sup>

Ninth Year:

Business Training  
Typewriting

Tenth Year:

Bookkeeping  
Typewriting  
Shorthand  
Commercial Geography  
Vocations

Eleventh Year:

Bookkeeping  
Typewriting  
Shorthand  
Economics  
Retail Selling  
Calculation  
Business English

Twelfth Year:

Accounting  
Secretarial Training  
Office Practice  
Commercial Law  
Mechanical Bookkeeping  
Salesmanship

Rochester<sup>3</sup> offers three majors, (1) general business  
and bookkeeping, (2) stenography, and (3) retail distribution.

<sup>1</sup> Curriculum Bulletin, No. 36, Board of Education, St. Louis.

<sup>2</sup> Curriculum Bulletin, No. 201, San Francisco Public Schools.

<sup>3</sup> Work of the Public Schools, Rochester, N. Y.

Rochester provides the following subjects to fulfill those majors:

First Lessons in Business; Business Arithmetic; Book-keeping; Economic Geography; Typewriting; Shorthand; Office Practice; Retail Distribution; Economic Organization and Management; Commercial Law; Economics; Business English.

All students entering the Commercial Department at the Sacramento High School are required to take Bookkeeping and Typewriting during the tenth year. Thereafter the course is differentiated on the following plan:<sup>1</sup>

<u>Stenography</u>	<u>Accounting</u>	<u>Salesmanship</u>
English	English	English
U. S. History	U. S. History	U. S. History
Phys. Ed.	Phys. Ed.	Phys. Ed.
Shorthand	Accounting	Retail Selling
Typing		Speciality
		Selling*
Choose one:	Choose one:	Choose one:
Commercial Law	Commercial Law	Commercial Law
Retail Selling	Retail Selling	Typing
Machine Calculation	Machine Calculation	Machine Calculation
	Typing	

After having made his choice in the eleventh year the student continues with his major in the twelfth year:

Phys. Education	Phys. Education	Phys. Education
Business Correspondence	Business Correspondence	Business Correspondence
Shorthand	Accounting	Economics*
Transcription and Office Methods	Machine Book-keeping	General Salesmanship*
	Economics*	

Co-operative commercial training is offered in all three majors during the High Twelfth Year.

<sup>1</sup> Commercial Education for Junior High Schools, Senior High Schools and Junior College, Sacramento Public Schools.

\* Subjects starred are proposed courses.

Marvin, in his survey of public secondary schools, found the subjects listed below given in the schools coming under his observation. Of course no school offered all of them, but each one mentioned was given by at least one school.<sup>1</sup>

Advertising	Foreign Trade
Banking	History and Civics
Bookkeeping (Elementary)	Office Practice and Organization
Bookkeeping (Advanced)	Permanship
Commercial Arithmetic	Salesmanship
Commercial Art	Spelling
Commercial Geography	Shorthand
Commercial History	Stenotypy
Commercial Law	Transportation
Economics	Typewriting
English	Window Display
English (Oral)	

This list furnishes proof of what Lyon<sup>2</sup> said in regard to the commercial curriculum:

Nearly every subject which would be considered as important in a modern university school of commerce has found some place in a secondary curriculum.<sup>2</sup>

One very important addition to the commercial curriculum is the development of co-operative commercial education. This is a plan whereby commercial students spend part of their time in stores and offices, doing actual commercial work, and receiving credit at school for the progress they make on the job. Co-operative education developed in Massachusetts in connection with shop work. The Fitchburg plan provided that industry should furnish the teacher and the school would furnish the pupils. This plan was not very satisfactory because the school lost all control of the

<sup>1</sup> Cloyd Marvin, Commercial Education in Secondary Schools, 40.

<sup>2</sup> L. S. Lyon, Education for Business, 421.

subject matter taught, and more important still, of the man doing the teaching. Another plan was developed at Beverly and is practically the same as the plan now used wherever co-operative education is being used. The school furnishes the teachers and pupils and business furnishes what might be termed the "laboratory." The future of commercial education as a live and dynamic subject rests with the spread and growth of this form of commercial education. However, co-operative training has been greatly curtailed the last two years by the quite general feeling that if business and industry needs employees they should give preference to persons with dependents rather than to students.

Commercial education was introduced into the public high schools because of an insistent demand on the part of parents and business men that such courses should be given. The idea that the high school was for college preparation only was so firmly rooted that educators did not give in readily nor willingly. At the present time the tendency is to frankly admit that business education is vocational and to teach it accordingly. The growth of business education in the public high schools has been very rapid. In 1932 about one-third of all pupils in public high schools are taking business courses, and in some localities one-half of the pupils are registered in business courses. The last two years it has been increasingly hard for the graduates of the public high school to find positions. This condition may lead to a falling off of enrollment in business courses next fall. The curriculum of the public



high school has developed from a few scattered courses to complete majors in various commercial pursuits. Bookkeeping and Stenography remain the backbone of the high school business program, although now Retail Selling is gaining in popularity as a commercial major.

### PART III

#### THE GROWTH AND DEVELOPMENT OF BUSINESS EDUCATION IN AMERICAN COLLEGES AND UNIVERSITIES

In 1841 Thomas Jones published a text book "The Principles and Practice of Bookkeeping." In this book we find the following passage:

When we consider the importance of the subject (general accountantship) not only to the merchant, but also to the lawyer and the statesman; and that the portion of science it involves constitutes the very essence of all financial operations, it is impossible to conceive why it should have been so long excluded from the requirements of a liberal education.<sup>1</sup>

If the term "liberal education" referred to a collegiate education, and Chas. S. Reigner, editor of the Rowe Budget thinks that it does, then here we have the first suggestion that business courses should, or could, be given on a collegiate basis.

The first known actual proposal to establish a collegiate school of business was made by President Robert E. Lee of Washington and Lee University in 1869. President Lee's proposal was to establish business courses "not merely to give instruction in bookkeeping and the forms and details of business, but to teach the principles of commerce, economy, trade, and mercantile law".<sup>2</sup> President Lee died

<sup>1</sup> Quoted from Rowe Budget, XXXII, No. 8, 9.

<sup>2</sup> R. A. Kent, et al, Higher Education in America, 78.

the next year (1870) and his proposal was not put into effect.

In 1881 the University of Pennsylvania established the first collegiate school of business in the United States. The school was called the Wharton School of Finance and Economy in honor of Mr. Joseph Wharton, whose gift of money made the school possible. At first the school was not very successful, primarily because the teachers assigned to it were of the liberal arts school and were not in sympathy with the practical aims of the school. In 1884 the curriculum was re-organized and new teachers were employed. At this time the name of the school was changed to the Wharton School of Commerce and Finance, the name which it still bears. In spite of the success of the school under its new set-up, it was 1898 before another collegiate school of business was established. In that year the University of California and the University of Chicago each established a school of Commerce. In 1900 collegiate business schools were established at the University of Wisconsin, Dartmouth College, University of Vermont and New York University. So we began the present century with seven such schools, two in the New England states, two in the Middle Atlantic states, two in the Middle West, and one in the Far West. In 1914 Selby A. Moran wrote:

Business education in the high schools proved so successful that there soon arose a demand that our colleges and universities offer advanced courses along commercial lines.<sup>1</sup>

<sup>1</sup> Chas. Johnson et al, The Modern High School, 400.

Table IV (page 44) shows the growth in numbers of collegiate schools of business established from 1881 to 1924. Table V (page 45) shows the growth in numbers of students enrolled in these schools. These two tables show very clearly the growing interest in collegiate education for business, especially that which grew up immediately following the World War. In 1930 the U. S. Bureau of Education reported:

Collegiate facilities for obtaining a general business education are expanding.....approximately 400, or half of the colleges and universities, offered some business courses.<sup>1</sup>

In 1916 the American Association of Collegiate Schools of Business was formed. In 1930 the Association had forty-two member schools.<sup>2</sup> Undoubtedly there are many other schools offering collegiate training which could qualify for membership if they wanted it.

The 1903 meeting of the Michigan Political Science Association turned to a study of higher commercial education. The most significant remarks were made by Edmund J. James, then President of Northwestern University. He said in part:

We (the colleges and universities) must prepare to train leaders in commerce and industry and not merely clerks and bookkeepers. We must insist that the colleges and universities shall turn their attention to training men for the careers of railroading, banking, insurance, merchandising, as they now do for law, medicine and engineering.<sup>3</sup>

<sup>1</sup>"Biennial Survey of Education 1926-1928," United States Bureau of Education, Bulletin, 1930, No. 16, 233.

<sup>2</sup> James Bossard and J. F. Dewhurst, Education for Business, 263.

<sup>3</sup> Edmund J. James, "The Problem of Commercial Education", Michigan Political Science Association, V, 33.

TABLE IV  
 NUMBER OF COLLEGIATE SCHOOLS OF BUSINESS ESTABLISHED  
 1881-1924<sup>1</sup>

Year	Number of schools established
1881	1
1898	2
1900	4
1903	2
1906	1
1908	4
1909	2
1910	3
1911	3
1912	1
1913	5
1914	9
1915	5
1916	8
1917	8
1918	9
1919	24
1920	25
1921	19
1922	13
1923	21
1924	14

<sup>1</sup> Constructed from footnote in R. A. Kent, et al, Higher Education in America, 79-82.

TABLE V  
GROWTH IN NUMBER OF STUDENTS ENROLLED IN COLLEGIATE SCHOOLS  
OF BUSINESS, 1895-1926<sup>1</sup>

Year	Enrollment
1895	97
1903	1,100
1905	1,710
1910	4,321
1915	9,323
1920	36,855
1924	46,553
1926	75,728

<sup>1</sup> J. H. Bossard and J. F. Dewhurst, University Education for Business, 250.

Who can doubt that our business classes, like all other classes, need education and training...in the principles underlying their own practice.<sup>1</sup>

Hence the home of the highest sort of commercial training, like that of the highest sort of any kind of training, will be the university. We may accelerate the movement somewhat if we are working for it; we may retard it a little if we oppose it, but in either case its progress is sure. Its ultimate victory is inevitable.<sup>2</sup>

Collegiate schools of business at the present time fall into six different types, depending upon the length of time needed to complete the course.<sup>3</sup>

1. The two-year undergraduate school, which provides a two year professional curriculum after a two year liberal arts preparation. The Columbia University School of Business is an example of this type.
2. The three-year undergraduate school, of which there are now only two in the United States, the University of Georgia and Washington and Lee, in spite of the fact that the three year school is the prevailing European practice. Marshall,<sup>4</sup> in 1930, commented on the fact that there were no American three year schools. The two that we now have were established in 1931. (See Appendix 3 and 4)
3. The four-year undergraduate school which admits students directly from the high school to the pro-

<sup>1</sup> Ibid. 35.

<sup>2</sup> Ibid. 39.

<sup>3</sup> The following classification is adapted from Bossard and Dewhurst, Ibid. 270-274.

<sup>4</sup> L. C. Marshall, The Collegiate School of Business, 12.

fessional school. The University of California is of this type, although the first two years of the students time is closely hedged about with departmental requirements.

4. The five-year undergraduate school which controls its students five years before giving the baccalaureate degree. The one additional year is given over by the student to actual work in business. This supervised employment at the University of Cincinnati is alternated with class work throughout the five years. At Boston University the employment comes during the fifth year, after four years of class work.
5. The undergraduate-graduate school which provides two years of professional work after three years of liberal arts, a bachelor's degree being given at the end of the first year of professional work, and a professional degree at the end of the second year of professional study. The first school of this type was the Amos Tuck School of Business Administration and Finance, established at Dartmouth in 1900.
6. The graduate school, which admits only those as students who hold a bachelor's degree. Harvard and Stanford are the only schools of this type.

In 1911, Professor Judson of the University of Chicago, when writing of the training to be gained in a collegiate school of business, said:

It will be a training for success in the acquisition of wealth and for equal success in the use and enjoyment of



it. Thus will success in business lead to that wider success in life of which the former is only a part.<sup>1</sup>

A survey of the Presidents, Deans, and Instructors of the members of the American Association of Collegiate Schools of Business made in 1925 showed that 55% of that group indicated that preparing graduates to "make money" was not a legitimate aim. In addition to this, another 15% were doubtful as to its appropriateness.<sup>2</sup>

In 1925 Professor Willard E. Hotchkiss laid down these ideals as underlying the collegiate school of business.<sup>3</sup>

1. Public responsibility - recognizing that business itself is a function of national life.
2. Educational sequence - business education is not something set apart, but is an integral part of the educational system.
3. Scientific content - the collegiate school of business must "carry the student through basic analytical processes in which the fundamental principles of business organization and management will be set forth."
4. Professional aims - "to give the foundational training for managers, business experts, and all those whose function it is to develop and execute working plans in business."

<sup>1</sup> Harry Pratt Judson, The Higher Education as a Training for Business, 34.

<sup>2</sup> L. C. Marshall et al, The Collegiate School of Business, 107.

<sup>3</sup> W. E. Hotchkiss, "The Basic Elements and their Proper Balance in the Curriculum of a Collegiate School of Business", Journal of Political Economy, XXVIII, 89.

## 5. Vision

- "...to project the student into a future environment only partially revealed by clues drawn from the past and present."

Professor Hotchkiss also enumerated four specific aims of the undergraduate course:

1. Survey - To give such a survey of business processes and of the environment in which business is carried on as will enable the student to deal with problems in their relations to other problems.
2. Analysis - To develop the power of analyzing problems through to the end.
3. Attitude of mind - To develop in the student a habitual frame of mind from which to approach business problems.
4. Planning - Capacity to synthesize results of analysis into practical working plans and policies for dealing with business situations.<sup>1</sup>

The most frequent aims set forth by the members of the American Association of Collegiate Schools of Business are:<sup>2</sup>

1. Training in the general fundamentals of business and business administration, emphasizing the "science and theory" rather than the "art and practice."
2. Training for certain specialized fields.
3. Training for business leadership.
4. Cultural and ethical foundation.

Andre Siegfried, in his brilliant critique of the United States, published in 1928, made this observation:

General culture based not only on experience but on education is becoming more indispensable at the top of the ladder. As a business grows, the problems that must be confronted become broader and require minds that are more alert, keen and highly trained. The time is fast going when a youth is initiated into business by

<sup>1</sup> Ibid. 99.

<sup>2</sup> J. S. Bossard and J. F. Dewhurst, University Education for Business, 267.

sweeping out the office. For the directors, the general secretaries, and the assistants that surround them, America sincerely believes in economic education. This does not mean simply a business college course in book-keeping, commercial correspondence, economic geography, and so on, but an education that will turn out young men of broad culture.<sup>1</sup>

In the same year Marshall had this to say about the objectives of collegiate business education:

.....stated in terms of subject matter and method, these schools should devote themselves to the study and presentation of the fundamental processes, conditions and forces of business, with quite incidental attention to minor technique. Stated in terms of preparation for vocations, they should aim to prepare men with a social point of view to become (1) responsible business executives or (2) professional or technical experts such as accountants, statisticians, commercial secretaries, and members of governmental regulatory bodies. They should seek to give the students a background of business statesmanship and a perspective of social values that will enable their graduates to shorten their inevitable period of apprenticeship.<sup>2</sup>

The progress of collegiate business education up to 1928 is shown by the report of the U. S. Commissioner of Education for the year:

The colleges and universities.....have made remarkable progress in meeting the needs of education for business. They are offering a definite vocational education, not only for a larger number of business occupations, but for the lower and intermediate as well as the higher levels of these occupations.<sup>3</sup>

Bossard and Dewhurst in their University Education for Business set forth these aims (1931) :

Educational training for the requirements of this new profession (business) should involve primary emphasis

<sup>1</sup> Andre Siegfried, America Comes of Age, 149.

<sup>2</sup> L. C. Marshall et al, The Collegiate School of Business, 19.

<sup>3</sup>"Biennial Survey of Education 1926-1928"; United States Bureau of Education, Bulletin, 1928, No. 25, 280.

upon a broad and sound understanding of the forces and problems confronting our industrial civilization, rather than upon mere technical familiarity with the superficial routine of business operations.

University schools of business should of course recognize their peculiar responsibilities in training students to appreciate and accept the broader moral and ethical obligations of their new profession.<sup>1</sup>

Both students and faculties quite frankly regard collegiate business education as a means to an end - preparation for successful and socially useful careers in business.<sup>2</sup>

The same authors also record the following trends in collegiate business education which were observable in 1931:

1. The trend toward fundamental business studies.
2. Decreasing emphasis upon technical instruction.
3. Disapproval of further specialization for students.
4. Regional specialization for institutions.
5. The trend toward fewer courses.
6. The trend toward the engineering viewpoint.
7. The trend toward objective determination of curricula.
8. The trend toward better courses.
9. Disregard of departmental lines.
10. Applying science to business education.<sup>3</sup>

The U. S. Commissioner of Education reports a trend not listed above:

Schools of business are placing increased emphasis on research as an essential in enriching and giving greater reality to the business course.<sup>4</sup>

The aims of collegiate schools of business as announced in their catalogs are of course more specific than the general aims listed above. They do, however, show considerable

<sup>1</sup> J. H. Bossard and F. J. Dewhurst, University Education for Business, 23.

<sup>2</sup> Ibid. 49.

<sup>3</sup> Ibid. adapted from Chapter XIV.

<sup>4</sup> "Biennial Survey of Education", United States Bureau of Education, Bulletin, 1930, No. 16, 253.

support to the trends listed above.

University of Michigan

School of Business

The school endeavors (1) to provide instruction of professional grade in the basic principles of management; (2) to afford training in the use of quantitative measurements in the solution of management problems; (3) to assure education in the relationships between business leadership and the more general interests of the community, as represented by both public and private agencies.<sup>1</sup>

Columbia University

School of Business

It is the aim of the course to afford a sound knowledge of fundamental business facts and principles, in addition to such practical training in business methods as a school can furnish. Basic business education rather than training for trades is its aim.<sup>2</sup>

University of Georgia

School of Commerce

The work of the School embraces the general field of theoretical and practical Economics, Business Administration, and Accounting. The cultural aspects of education, however, have been kept in mind in arranging the curriculum of the School.<sup>3</sup>

University of Cincinnati

The purpose of the course in commerce is to give a broad training in the fundamentals of business administration. Business executives, although concerned pri-

- 1 University of Michigan, Official Publications, XXXI, No. 34, 1930.
- 2 Columbia University, Bulletin of Information, Thirty-first Series, No. 34, 1931.
- 3 Bulletin of the University of Georgia, XXX, No. 12, 1930

marily with problems of finance and marketing, have felt increasing need of a technical background along engineering lines, particularly in dealing with production problems. In order to meet this need, the work in commercial subjects is accompanied by a considerable amount of instruction in the sciences upon which engineering is based, and the relation between the two is emphasized.....

.....emphasis is placed upon economics as the background for finance, marketing and production. The various subjects.....are co-ordinated so as to give a rounded training in the manager's administration of industry.<sup>1</sup>

The aims of the two graduate schools of business clearly show the tendency toward research.

#### Harvard Graduate School of Business Administration

The Graduate School of Business Administration aims to give its students familiarity with general business facts and principles, which may serve as the foundation of a broad business point of view, and to give them the practice in analyzing and dealing with business problems which is needed for progress in business. The course includes training in reaching definite conclusions with reference to business problems, and in presenting such conclusions both orally and in writing. It avoids any pretense of covering satisfactorily the detailed technique and routine of particular industries.<sup>2</sup>

To the advancement of the profession of Business, and its practice along sound and ethical lines, and to the training of men in the essentials of character, integrity, and sound thinking for their own, and the nation's welfare, in their business life, the efforts of the Harvard Graduate School of Business Administration is dedicated.<sup>3</sup>

#### Stanford Graduate School of Business

1. An understanding of what business is and of the way it has come to occupy its present place in human affairs.
2. Knowledge and appreciation of the human and material

<sup>1</sup> University of Cincinnati Record, Series I, XXX, No. 4.

<sup>2</sup> Harvard University, Official Publications, XXVII, No. 34.

<sup>3</sup> Harvard University, Business a Profession, 16.

- forces with which business has to deal.
3. Mastery of basic principles.
  4. Ability to use the tools and technical equipment through which business is administered and controlled.
  5. Training in the application of principles in analyzing and handling concrete business situations.
  6. The development of a capacity for decision and action based on intelligent analysis of essential facts.<sup>1</sup>

A survey of the subjects offered in collegiate schools of business shows a very marked similarity in the subjects offered. One of the serious charges brought against business education in secondary schools has been that one school has adopted the curricula of other schools without making due allowances for differences in local conditions. It seems possible that colleges and universities have been guilty of the same thing. Table VI (pages 55 and 56) shows the offerings of four collegiate schools of business, selected on a geographical basis, one each from the East, South, Middle West, and Far West. The table cannot be exactly correct because it is not always possible to tell by the name of a course just what the content will be. Any subject that was not given by at least two of the four schools was dropped from consideration. Most of the subjects dropped under this plan were those offered by Columbia, and had to do with the problems peculiar to the financial center of the nation.

The curriculum at the University of Cincinnati is quite evidently the most carefully planned curriculum of any school in the United States. Because of its uniqueness it is given here in full. Notice, too, that their degree is not the

<sup>1</sup> Stanford University Register for 1929-30.

TABLE VI  
COURSES OFFERED BY COLLEGIATE SCHOOLS OF BUSINESS

Course	University of Georgia	University of Michigan	University of California	Columbia
Elementary Accounting	x	x	x	x
Intermediate Accounting	x			x
Advanced Accounting	x		x	x
Auditing	x	x	x	x
Cost Accounting	x	x	x	x
Income Tax Accounting	x	x	x	x
Accounting Systems		x	x	
Public Utility Accounts		x	x	
Analysis of Financial Statements			x	x
Governmental Accounts		x	x	
Budgets		x		x
Money, Credit and Prices	x	x	x	x
Commercial Banking	x	x		x
The Money Market	x			x
Corporation Finance	x		x	x
Investments	x	x	x	x
Public Finance	x		x	x
Foreign Exchange	x	x	x	x
Industrial Administration	x			x
Fundamentals of Business Organization.		x	x	x
Investigation and Analysis	x	x	x	x
Retail Store Management	x	x	x	x
Marketing	x	x	x	x
Sales Organization	x	x		x
Purchasing and Materials Control		x		x
Export Merchandising	x			



TABLE VI (continued)

Course	University of Georgia	University of Michigan	University of California	Columbia
Import Merchandising	x		x	x
Advertising	x		x	x
Elementary Sta- tistics	x	x		
Business Statistics		x		x
Fire Insurance	x		x	x
Casualty Insurance			x	x
Life Insurance	x		x	x
Elementary Economics	x	x	x	x
Economic History of the United States	x			x
Railroad Transpor- tation	x			x
Ocean Transportation			x	x
Railway Traffic	x		x	x
Public Utility Management	x	x	x	

baccalaureate degree, but is an engineering degree. The requirements for the degree of Commercial Engineer are:<sup>1</sup>

#### First Year

Mathematics  
 Algebra, Trigonometry, Analytical Geometry  
 Mechanics  
 Statics  
 Descriptive Geometry  
 Vector Algebra and Geometry  
 Engineering Drawing  
 General Inorganic Chemistry  
 Accompanying Laboratory  
 Applied Chemistry or Qualitative Analysis  
 Accompanying Laboratory  
 Co-ordination  
 English

#### Second Year

Principles of Economics  
 Physical Basis of Geography  
 Climatology and World Survey  
 Dynamics  
 Engineering Drawing  
 Co-ordination  
 English  
 English Economic History  
 Principles of Accounting  
 Accounting Laboratory  
 Mathematical Theory of Statistics  
 Mathematics of Finance

#### Third Year

Industrial Geography  
 Geography of North America  
 Economic History of the United States  
 General Physics  
 Physics Laboratory  
 Marketing Methods  
 Banking: Principles and Organization  
 Principles of Accounting  
 Co-ordination  
 English  
 Commercial Application of English

<sup>1</sup> University of Cincinnati Record, Series I, XXV, No. 4

**Fourth Year**

Cost Accounting  
Cost Accounting Laboratory  
The Money Market  
Investments  
Statistics  
Statistics Laboratory  
Effective Writing and Speaking  
English  
Marketing Methods  
Sales Management  
Labor Problems  
Research Reports

**Fifth Year**

Business Finance  
Business Law  
Economic Statistics  
Marketing Problems  
English  
Income Tax Accounting  
Budgetary Control  
Recent History of the United States  
Research Reports

During the entire five years the students spend alternate four week periods in the classroom and in industrial and commercial establishments.

The two graduate Schools of business (Harvard and Stanford) do not emphasize detailed curricula, but indicate in their announcements that their work is divided into study groups, or general fields within which their students work. These study groups are given for comparison with the more detailed and technical offerings of the undergraduate schools of business.

Harvard Graduate School  
of Business Administration<sup>1</sup>

1. Accounting
2. Banking - Commercial  
and Investment
3. Business Statistics
4. Corporate Management
5. Foreign Trade
6. Investment Management
7. Marketing
8. Public Utility  
Management
9. Transportation

Stanford Graduate School  
of Business<sup>2</sup>

1. Aspects of Management
2. Business Organization
3. Accounting, Financial  
and Legal Problems of  
Management.
4. Marketing Problems of  
Management
5. Operating Problems of  
Management
6. Business Policy
7. Specialized Work:
  - a. Problems in Personnel
  - b. Problems in Financial  
Management
  - c. Accounting
  - d. Business Forecasting
  - e. Advanced Problems of  
Distribution
  - f. Special Problems of  
Management Control
  - g. Finance
  - h. Industrial Management
  - i. Marketing

As was intimated above, not all business courses offered in colleges and universities are given in separate schools of business or commerce. Over four hundred of our American colleges and universities have Economics Departments in which business courses are offered. In fact, practically all of the universities having schools of business also have well developed Economics Departments. As a rule, the School of Commerce offers a little more specialization than does the Economics Department, but otherwise, the distinction seems to be in name only. Professor Marshall's study of the

<sup>1</sup> Harvard University, Official Publications, XXVII, No. 34.

<sup>2</sup> Stanford University Register for 1929-30.

frequency of Economics courses showed the following order:

Elementary economics and problems, labor, money and banking, business organization, accounting, business finance, economic history, business law, governmental finance, transportation, marketing, geography and resources, statistics, risks, advanced theory, foreign trade, production, trusts, social control, social reform, personnel administration, international relations, economics of agriculture, teaching of economics and real estate. After elementary economics....of the first ten courses in order of frequency, five are distinctly business subjects.<sup>1</sup>

Table VII (pages 61 and 62) shows the offerings of four typical Economics Departments. Harvard and Stanford have no undergraduate schools of business. The University of Michigan and the University of California have, yet there is no appreciable difference in their offerings.

The popularity of the collegiate school of business continues unabated. It is an adjunct to, and often subsidized by, that form of business organization commonly known as "Big Business". There have been but two complaints made against the collegiate school of business. The first was by Thorstein Veblen in 1918 when he wrote:

.....there is also a wide-sweeping movement afoot to bend the ordinary curriculum of the higher schools to the services of this cult of business principles, and so make the ordinary instruction converge to the advancement of business enterprise, very much as it was once dutifully arranged that higher education should be subservient to religious teaching....<sup>2</sup>

A college of commerce is designed to serve an emulative position only - individual gain regardless of, or at the cost of, the community at large - and it is, therefore, peculiarly incompatible with the cultural purposes of the university.<sup>3</sup>

<sup>1</sup> L. C. Marshall et al., The Collegiate School of Business, 16.

<sup>2</sup> Thorstein Veblen, The Higher Learning in America, 205.

<sup>3</sup> Ibid. 209.

TABLE VII  
COURSES OFFERED IN THE ECONOMICS DEPARTMENTS OF FOUR  
SELECTED UNIVERSITIES

Course	Harvard	University of Michigan	University of California	Stanford
Principles of Economics	x	x	x	x
Economic Thought and Institutions	x			x
Introduction to Statistics	x	x	x	x
Survey of Economic Statistics	x			
Accounting	x	x	x	x
Economic History from Industrial Revolution	x			
Money, Banking and Credit	x	x	x	x
Economics of Transportation	x	x		
Economics of Corporations			x	x
Public Finance	x	x	x	x
Trade Unionism	x			
Theory of Value and Distribution	x	x		x
International Trade	x	x		
History of Commerce	x			
History of Industry and Agriculture	x			
Unemployment	x			
Problems of Labor	x	x	x	x
Railway Problems	x		x	x
Principles of Money and Banking	x			x
International Finance	x	x	x	x
Theory of Statistics	x		x	
Money Market			x	
Industrial Relations			x	
Industrial Incentives		x		
Problems of Transportation		x		
Industrial Combinations		x		
Railroad Regulation		x		

TABLE VII (continued)

Course	Harvard	University of Michigan	University of California	Stanford
Public Utilities Regulation		x		x
Economic History of Europe		x	x	
American Economic Development		x	x	x
Accounting Theory		x		
Taxation		x		x
Economics of Consumption				x
Elements of Cost Accounting				x *
Valuation				x
Accountancy of Investment				x
Cost Analysis				x
Federal Tax Procedure				x
Capital and Income Business Cycles	x		x	x
Accounting Problems				x
Investments				x
Financial Reports				x
Auditing Procedure				x
Price Forecasting				x
Consolidated Reports				x
Public Revenues				x
Modern Industrialism			x	
Marketing			x	
Economics of Insurance			x	
Life Insurance			x	
Actuarial Science			x	
Casualty Actuarial Science			x	

\* The reason for the large number of accounting courses in the Stanford curriculum is that they have a Division of Accountancy within the Economics Department which offers a highly specialized training in this branch of Economics.

The other attack came in 1930 when Abraham Flexner launched his savage assault on American Universities. He believes as does Veblen that a school of business has no place in a university. Business is not a profession and the tricks of the trade taught in schools of business belong in a technological school. He believes that a business education is a poor substitute for a sound general college education, and doubts whether a business education is of any great importance from a vocational point of view. Flexner summarized his attack on collegiate schools of business thus:

It is one thing.....for economists and sociologists to study the phenomena of modern business in a school of business or in a department of economics, and it is quite another thing....for a modern university to undertake to "shortcircuit" experience and to furnish advertisers, salesmen, or handy men for banks, department stores, or transportation companies.<sup>1</sup>

These men are in a very small minority. The general feeling is that collegiate education for business is no mere passing phase of modern educational development. Marshall sets three reasons for his belief that the movement is a permanent one:

1. It is not a local movement.
2. American universities have always participated in the practical affairs of life.
3. The movement is the natural outgrowth of our economic development.<sup>2</sup>

Business courses are offered in the Economics Departments of our colleges and universities and in separate Schools of Business or Colleges of Commerce which are inte-

<sup>1</sup> A. Flexner, Universities, American, English, German, 165.

<sup>2</sup> R. A. Kent et al., Higher Education in America, 83.



gral parts of the universities. Since 1900 the trend has been toward the establishment of separate schools of business whenever it was financially possible. This was especially true immediately after the World War, when sixty-eight schools were established during the three year period 1919-1921. While collegiate schools of business contend that their primary purpose is to give a solid foundation in economic principles and activities, the popular conception is that they offer a short cut to large salaries. Collegiate preparation for business, in a technical sense, has been accepted by the American people, although a few independent thinkers have contended that technological business training should not be one of the functions of a college or university. The popularity of the school of business is such that it can now be regarded as a component part of the American educational system.

## PART IV

### A SUGGESTED BUSINESS PROGRAM FOR A PUBLIC HIGH SCHOOL

No curriculum can be devised that will be satisfactory to every public high school. Every school has its own problems and needs, which, from the standpoint of business education depend entirely upon the community in which the school is located. One great error public high schools have made in the past is the attempt to take over the business curriculum of some other school and apply it in toto to its own needs. This is particularly true of small schools that have tried to copy the business programs of large schools. The business program should be organized to meet the needs of business of the community in which the school is located. The needs of business are revealed only by scientifically conducted surveys. Therefore, no business curriculum can be constructed scientifically until a survey has been made to determine the opportunities the business and industrial section of the community presents to those who are ready to enter its business life.

There is a question to be considered regarding the size and kind of a school for which the curriculum is being devised. Is the curriculum for the commercial department of a small high school in a small community, for the commercial department of a larger school in a larger city, or for a specialized high school (High School of Commerce) in a

metropolitan area?

There are two philosophies prevalent upon which business curricula are being constructed. In general terms they are: (1) that the public high school commercial program should offer a large background of the social sciences, upon which the technical commercial courses are superimposed, and (2) that the public high school should be interested first and foremost in the vocational possibilities of business education. The curriculum suggested here is based on the second of these philosophies, namely, that the public high school commercial program should be primarily vocational. The controlling aim of commercial education should be to fit students for profitable employment. The following reasons support this position:

1. Students take the commercial course because they want to equip themselves to make a living. If the public high school does not prepare its students so that they can hold a job, then it is guilty of gross misrepresentation in maintaining a commercial department, which, by its very nature, should be so preparing its pupils.
2. A school program burdened down with social science subjects diverts the time and attention of its students from their business studies. If the pupils are in school for the purpose of learning that which will enable them to make a living, then that which distracts their attention is not giving them any aid

toward the ultimate goal.

3. A person's first job is really only an apprenticeship. Our public schools should prepare their students so that the length of this apprenticeship is materially reduced.
4. The pupil in the commercial department who must drop out of school before graduation should possess some skills and knowledge which will aid him in making a living. Therefore the vocational training should begin early in the course.
5. The graduate of the commercial department must be prepared to give a satisfactory answer to the question "What can you do?".

The program suggested here is based on the following facts and assumptions, all of which are perfectly arbitrary, but we must have a few guide posts.

1. The proposed program is for the Commercial Department of a large general high school.
2. It is for a four year program. The program could be adapted to a three year high school by giving the ninth year subjects in the Junior High School.
3. The school is located in an industrial city of medium size, population 150,000.
4. No survey has been conducted to determine the occupations open to graduates of the department, so the curriculum is admittedly not scientifically constructed.

5. The curriculum is based on the philosophy that the high school commercial program should be primarily vocational in its aims.
6. The administrative staff is to consist of (1) a Director of Commercial Education who is to be the executive head of the department in charge of policies and supervision, and (2) an Assistant Director of Commercial Education in charge of co-operative education, vocational guidance and placement.

The Commercial Program should be organized around a "core curriculum", that is, a number of subjects which every commercial student shall be required to take, regardless of specialization.<sup>1</sup> The core curriculum for the suggested program consists of the following:

<u>Subject</u>	<u>Units</u> <sup>2</sup>
English	3
General Science	1
Business Arithmetic	$\frac{1}{2}$
Penmanship	$\frac{1}{2}$
Junior Business Training	1
Occupations	$\frac{1}{2}$
Typewriting	1

<sup>1</sup> John G. Kirk, Principles of Commercial Education, 18.

<sup>2</sup> A "unit" is here used to mean five class periods per week throughout the school year. Thus a half unit shows that the subject lasts only one semester.

<u>Subject</u>	<u>Units</u>
Bookkeeping	1
Civics	$\frac{1}{2}$
Economic History of the United States	$\frac{1}{2}$
Correspondence	$\frac{1}{2}$
Co-operative Educa- tion	$\frac{1}{2}$
	<hr/>
Total	10 $\frac{1}{2}$
	<hr/>

Ten and one-half of the sixteen units needed for graduation go to make up the core curriculum. The other five and one-half units are made up of the work needed for specialization. Differentiation of program does not begin until the eleventh year. At that time the student elects to major in one of the three majors offered, (1) accounting (2) stenography, or (3) selling.

#### COMMERCIAL PROGRAM FOR A PUBLIC HIGH SCHOOL

##### Ninth Year

English	1
General Science	1
Business Arithmetic	$\frac{1}{2}$
Penmanship*	$\frac{1}{2}$
Junior Business	
Training	1
Occupations	$\frac{1}{2}$
	<hr/>
	4 or 4 $\frac{1}{2}$

\* Not to be taken by those students who have satisfactory Penmanship.

Tenth Year

English	1
Typewriting	1
Bookkeeping	1
Elective	1
	<hr/>
	4

Eleventh Year

<u>Accounting</u>		<u>Stenographic</u>		<u>Selling</u>	
English	1	English	1	English	1
Accounting	1	Stenography	1	Retail Selling	1
Civics	1	Civics	1	Civics	1
Econ. Hist.	1	Econ. Hist.	1	Econ. Hist.	1
Business Law	1	Typewriting	1	Business Law	1
Machine Calculation	1		<hr/>	Store Management	1
	<hr/>		4	Elective	1
	4				<hr/>
					4

Twelfth Year

Accounting	1	Correspondence	1	Advertising	1
Machine Book-keeping	1	Stenography	1	Materials	1
Business Organization	1	Transcription	1	Salesmanship	1
Office Practice	1	Office Practice	1	Business Organization	1
Economics	1	Machine Calculation	1	Economics	1
Correspondence	1	Co-operative Ed	1	Correspondence	1
Co-operative Ed	1		<hr/>	Co-operative Ed	1
	<hr/>		4	Elective	1
	4				<hr/>
					4

This is not the place to go into details of the content of each subject. A brief description of each course is given so that some idea may be gained of what the program aims to accomplish.

English. The English courses for business students should be under control of the Commercial Department. The average teacher in the English Department does not under-

stand English for business purposes.<sup>1</sup> Like any other English courses, these should endeavor to develop the ability to write and speak English correctly. It has been estimated that 90% of all business transactions are carried on orally, so that is justification enough for placing considerable emphasis on oral English. These courses will differ from the usual English courses in two ways. First, the composition work should strive for the mastery of English for commercial rather than literary purposes. English in the Commercial Department should give very definite application of the laws of writing. Second, modern literature work should include industrial novels and biographies of business men.

General Science. Everybody should have some knowledge of the physical and material world in which we live. Elementary physiography, chemistry and physics should be covered.

Business Arithmetic. Under the present divisions in our public school system many pupils have practically no arithmetic after the sixth year. The use of fractions and decimals and the ability to add, multiply, divide and subtract rapidly and accurately is absolutely essential in commercial work. Time taken during the ninth year to review the fundamental arithmetic principles and to give intensive drill to establish speed and accuracy will not be wasted.

<sup>1</sup> Many commercial teachers advocate that English should be left in the English department on the grounds that as the pupils do not use English properly anyway, it is better for the Commercial Department to pass the blame back to the English Department.



If it is not deemed necessary to have all beginning business students take the course, it can be changed to a course in Remedial Arithmetic, required only of those students who show a marked weakness in the fundamentals of arithmetic.

Penmanship. In spite of the attention that is being paid to penmanship, employers of high school graduates still complain of poor penmanship on the part of their employees. Typewriting has largely replaced handwriting as a means of business correspondence, but surveys show that a very large proportion of the writing done in offices still is done longhand. No student should be allowed to go on in business courses who cannot write a legible business hand.

Junior Business Training. This course is divided into two parts, one informational, and one vocational for junior clerical positions. The informational half, which is given in the first semester of the ninth year, should be required of every student entering that grade. It offers information about business and how business is conducted that should be known by everybody, and especially those students who are not going to take the commercial course. The vocational half is intended primarily for those students who do not intend to complete the regular course, but who will have to enter the business world in a junior clerical position. The knowledge gained in this course will be of value also to those students who are forced to drop out of school for unforeseen reasons.

Occupations. A course for the ninth year, giving some

idea of the work required in various occupations, and personal qualifications needed for each; the opportunities for advancement and the possible pecuniary rewards. The class should be addressed by leaders in the various professions and trades.

Typewriting. One year of typewriting to be required of every commercial major. Everybody employed in an office finds times when a knowledge of typewriting is useful. Two years of typewriting is required of stenographic majors.

Bookkeeping. A one year bookkeeping course to be required of all commercial majors. Everybody who has anything to do in the business world should have some little knowledge of how accounts are kept and some knowledge of the terminology of accounts. This course covers the details and processes necessary to the keeping and closing of a simple set of single proprietorship books.

Civics. "The elementary survey of what our government is and does, what is expected of each citizen both in the way of active participation in the government and service to it and in the direction of refraining from the acts injurious to fellow citizens or to the political unit as a whole, is a basic bit of knowledge which is absolutely vital for every future citizen of our country."<sup>1</sup>

Economic History of the United States. This course is substituted for the usual course in United States history.

<sup>1</sup> Harry D. Kitson, Commercial Education in Secondary Schools, 300.

The usual United States history course covers the military and political history of the country, but with very little attention to the economic development. The important parts of the history course should be the economic and social phases, with only such military and political history as is necessary to show the results of the fundamental economic causes. Our wars and important political campaigns have all been caused by economic conditions.

Correspondence. The primary aim of this course is to develop the ability to write a clear, concise business letter in proper form. It should also encourage originality of expression within the limits of good taste.

Co-operative Training. Co-operative training is to be required of every commercial major during the high twelfth year. The student should have a chance to try out in actual practice the theories he has been learning. Such a course aids in cutting down his period of apprenticeship. There is no training equal to "training for the job on the job". Experience has shown that business men will take students from school on a co-operative basis when they hesitate to employ beginners in the first place. The Assistant Director of Commercial Education is to be in charge of this work, primarily for the purpose of finding co-operative jobs for all the students who need this course during their last half year in school. The teachers in the department who are specialists in the work in which the student is engaged are to act as the co-ordinators after the student is once on the

Job.

Accounting. Advanced work in the field of accounts, based on the one year of bookkeeping as a prerequisite. The accounting program extends over the eleventh and twelfth years and should cover (1) adjustments (2) ten and twelve column work sheets (3) reserves (4) special column journals (5) controlling accounts (6) partnership accounts (7) corporation accounts (8) preparation of statements and their interpretation.

Business Law. Law provides for the protection of life and property and governs the relations of men with each other. The business man needs a knowledge of law in these complex times for two reasons, (1) to protect himself when legal aid is not readily available, and (2) to recognize situations when legal aid is absolutely necessary.

Machine Calculation. The accuracy and speed with which arithmetic computations can be performed on calculation machines guarantees that there will be a bigger demand for operators in the future than there has been in the past. The course contemplates instruction in both types of calculating machines, one represented by the Comptometer or Burroughs Calculator, the other type represented by the Marchant or Monroe.

Machine Bookkeeping. The machine age is invading offices just as it invaded factories. Bookkeeping machines are now used by practically all banks and large offices. Now that the manufacturers of bookkeeping machines are

developing systems of accounts for the small dealer based on the capabilities of their machines, the chances are getting greater that the student may be called upon to operate a bookkeeping machine on his first job.

Business Organization. This course should give students an understanding of how business is organized, and the various types of problems that arise in its operation. Elementary business control should be stressed. The course should also show the opportunities for advancement within the various types of organization.

Office Practice. There should be two sections of this course, one for Accounting majors and one for Stenographic majors. Students should be given practice in doing just the things they will have to do when they take a position in an office. This should include a thorough grounding in filing and filing systems, and the operation and care of office machinery.

Economics. This course, dealing with the science of business, should be given at the end of the commercial course, after the student has absorbed enough data from which to generalize. Economics shows the "true basis upon which growth and progress in business depends."<sup>1</sup>

Stenography. This course is the backbone of the Stenographic program. Two years of shorthand should be required of those students who expect to take positions as stenographers. The first year is given over to the mastery of the

<sup>1</sup> Joseph Kahn and Joseph Klein, Principles and Methods in Commercial Education, 19.

basic principles of shorthand. The second year's work is placing emphasis on speed and accuracy.

Transcription. The ability to write shorthand and to read it back does not indicate the ability to transcribe shorthand notes on the typewriter with speed and accuracy. The aim of this course is to develop, through practice, the ability for the student to transcribe his own notes without wasted time or effort and in correct business form.

Retail Selling. "Selling as an occupation gives employment to more persons on a wider range of abilities than any other commercial occupation"....<sup>1</sup> This course should give the student an understanding of the theory and principles of retail selling.

Store Management. The employee should have some knowledge of the environment in which he is working. This course is to give the student a general knowledge of the store, its methods of doing business, and its general policies. It shows the application of the principles of organization and management to retail stores.

Advertising. Emphasis should be placed on the broad principles rather than on the technique of writing advertisements. However, practice should be given in analysing good copy and in writing copy and making simple layouts.

Materials. A study of textiles, china, glassware, leather, etc., made from the standpoint of the customer.

<sup>1</sup> California High School Teachers Association, Report of the Committee of Fifteen, 250.

The student should get the information necessary to answer questions asked by prospective purchasers.

Salesmanship. This course involves those types of selling other than retail selling. The student is given training in all five steps of the selling process, namely, (1) attracting attention (2) arousing interest (3) creating desire (4) developing confidence, and (5) forcing decision.

As this suggested program is strictly vocational, Vocational Guidance will be an integral part of it. Guidance should begin not later than the ninth year, and continue throughout the time the student is in school, and after. The following quotation from Koos states the place of guidance in the secondary school:

Any school system which is committed to training for vocations must at the same time, by corollary, take on the function of guidance, since proper distribution of students to the several lines of training cannot be accomplished without it.<sup>1</sup>

This does not mean, however, that students are to be "railroaded" into whatever openings the Director of Vocational Guidance thinks the student can fill. Along with guidance, placement and employment supervision will also be included.

One of the big weaknesses of the public high school commercial program has been that those responsible for the policies of the public high school have paid too much attention to aims and objectives and not enough attention to the

<sup>1</sup> Leonard Koos, The American High School, 560.

results of instruction. They have set up many and varied commercial courses with excellent aims and objectives, but have neglected to set up standards of achievement. The business world judges a high school commercial department by the quality of its product, not by the aims and objectives in the printed curriculum. It is much better for the pupil if he is exposed to fewer subjects and reaches a satisfactory business standard in those he does take up. Therefore the following standards of achievement are set up to accompany the suggested program. No pupil should be passed on to the higher subjects until the standards for his present subjects have been reached or surpassed.

#### STANDARDS OF ACHIEVEMENT IN COMMERCIAL SUBJECTS

- Handwriting** - The pupil must attain a handwriting equal to at least 60 on the Ayers Handwriting Scale.
- Shorthand** - The pupil must be able to take dictation at an average minimum rate of 82 words per minute.
- Transcription** - The pupil must be able to transcribe his own notes at an average rate of 50 words per minute. Transcription from the dictating machine must be done at 54 words per minute.
- Typing** - The pupil must be able to type from plain copy at an average rate of 60 words per minute.
- Bookkeeping** - The pupil must be able to open, keep, and close a simple set of single proprietorship books.



## PART V

### THE RELATIONSHIP OF BUSINESS EDUCATION TO BUSINESS

The relationship of business education to business seemingly can best be determined by answering the question "Does business shape business education or does business education shape business?" Three answers present themselves, each with some supporting evidence. First, business needs and demands played a very great part in shaping business education in private business schools and in public high schools. Second, business education as taught in colleges and universities seems to be having some influence on business. Third, there is a zone in which business education is related to business, whether taught in secondary schools or colleges and universities.

Private business schools and their prototype, the business program in public high schools, were developed to meet the demands of business for trained clerical help. When a demand arose for a certain type of clerical help, these schools developed courses to train students for this kind of work. The school program was very definitely shaped by the demands of business. The result, however, was not entirely satisfactory to either the schools or to business. There are two reasons for this. First, the schools were very reluctant to accept the vocational aims and objectives attached to business education. Second, business was not satisfied with

the product of the school. The first has already been discussed in Part II. The second case has been stated very aptly:

Business first turned to educators who attempted by purely academic instruction, to impart necessary knowledge of methods and practices. Academic training of this type apart and away from the job itself soon revealed its defects. The trainee came into inevitable conflict with the supervisory staff and rightly so, for classroom training did not fit the employee for the job.<sup>1</sup>

To meet this and like criticisms, schools have, under the leadership of the Federal Board for Vocational Education, made extensive studies to determine commercial occupations and then made job analyses of many of them, to determine what skills and knowledges students should have before entering these occupations. Table VIII (page 82) and Table IX (page 84) show the results of two such surveys conducted by the Federal Board. These extensive and expansive surveys were made so that schools could say that their programs are on a scientific rather than a philosophic basis. The schools are making a splendid effort to train students just as business wants them trained.

During the same time business seems to have undergone a change in its attitude toward business education. While the schools have been struggling to supply the types of clerks and other employees that business wants, business now seems to be demanding something more than mere clerkship of the schools' product. Table X (page 85) gives a sampling of many answers made by business men during the past few years to the

<sup>1</sup> James H. Greene, Organized Training in Business, 37.

TABLE VIII

A CLASSIFICATION OF GENERAL OFFICE POSITIONS<sup>1</sup>

<u>Clerical</u>	<u>Executive</u>
Stenographic	General
Stenographer	General Manager
Dictaphone Operator	Office Manager
Ediphone Operator	Department Executives and
Stenotypist	Assistants
Secretary	Accountant
Bookkeeping	Auditor
Accountant	Comptroller
Bookkeeper	Cost Accountant
Bookkeeper-Cashier	Advertising Manager
Entry Clerk	Credit Manager
Ledger Clerk	Employment Manager
Journal Clerk	Personnel Director
Recording Clerks	Sales Manager
Bill Clerk	Traffic Manager
Collector	Purchasing Agent
Cost Clerk	Minor Executives and
Invoice Clerk	Executive Assistants
Order Clerk	Chief Clerks
Price Clerk	Head Bookkeepers
Payroll Clerk	Head Stenographers
Statistical Clerk	Head, Mail Room
Stores Clerk	Division Head
Time Clerk	Chief File Clerk
Voucher Clerk	Supervisor
General Clerk	
Non-recording Clerks	
Cashier	
Errand boy	
File Clerk	
Mail Clerk	
Office Boy	
Page	
Shipping Clerk	
Stock Clerk	

<sup>1</sup> Federal Board for Vocational Education, Senior Occupational Survey, 40.

TABLE VIII (continued)

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**Professional and Semi-Professional**

Certified Public Accountant  
Senior Accountant  
Junior Accountant  
Business Service Experts  
Advertising  
Systematization  
Traffic  
Employment  
Correspondence  
Translating  
Commercial Engineers

**Machine Operators**

Addressing Machines  
Addressograph  
Bellnap  
Elliott  
Billing Machines  
Elliott-Fisher  
Remington-Wahl  
Underwood  
Bookkeeping Machines  
Burroughs  
Elliott-Fisher  
Ellis  
Remington-Wahl  
Underwood  
Calculating Machines  
Burroughs Calculator  
Comptometer  
Marchant  
Monroe  
Card Punching Machines  
Graphotype  
Multigraph  
Mimeograph  
Photostat  
Telephone Switchboard  
Tabulating Machine  
Typewriter

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TABLE IX  
 DISTRIBUTION OF JUNIOR WORKERS BY POSITIONS  
 IN SIXTEEN CITIES<sup>1</sup>

Position	Number
Messenger	870
General Clerk	447
Cashier	71
Timekeeper	25
Shipping Clerk	56
Receiving Clerk	15
Stock Clerk	182
Switchboard Operator	246
File Clerk	234
Mail Clerk	171
Bundle Wrappers	194
Delivery Wagon Drivers	111
Typist	73
Stenographer	88
Dictaphone Operator	3
Bookkeeper	33
Entry Clerk	16
Ledger Clerk	17
Cost Clerk	2
Billing Clerk	29
Salesman (retail)	344
Bookkeeping Machine Operators	28
Calculating Machine Operators	22
Addressograph	12
Miscellaneous Machine Operators	23
Statement Clerks	1
Collector	7
Miscellaneous Clerks	245

<sup>1</sup> Federal Board for Vocational Education, Survey of Junior Commercial Occupations, 24.

TABLE X  
 SKILLS, HABITS, ATTITUDES, AND PERSONALITY  
 TRAITS THAT SHOULD BE DEVELOPED IN  
 STUDENTS IN BUSINESS SCHOOLS  
 AND DEPARTMENTS<sup>1</sup>

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Painstaking Attention	Alertness
System	Clean Personal Habits
Order	Good memory
Neatness	Penmanship
Punctuality	Reliability
Accuracy	Patience
Ambition	Untiring energy
Loyalty	Fractions
Initiative	Integrity
Self-confidence	Good judgment
Willingness to assume responsibility	Thorough knowledge of English
Obedience	Co-operation
Courtesy	Tolerance
Industry	Willingness to work
Thoughtfulness	Enthusiasm
Good Vocabulary	Common honesty

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<sup>1</sup> This table was made up from the expressions of a great number of business and professional men. The traits are not listed in order of importance or frequency.

question of what schools can or should do in preparing their students for life in the business world.

Comparing Tables VIII and X shows very clearly the difference between what business says it wants and what surveys show that students will be expected to do. When asked what the schools should teach, business men have answered in vague general terms, generally having to do with abstract qualities. Yet when graduates of the schools go out to take their first job they are confronted with the question "What can you do?" This inconsistency has been noted before. The following observation made in 1918 is quoted from Lyon:

.....individually and as citizens the managers of business enterprises clamor for educational progress, but in their official capacity they retard and hinder that progress by rejecting anything in the line of educational product as useless and impractical that does not contribute in the shortest way to utilitarian ends.<sup>1</sup>

A hasty conclusion would be that business and business education are further apart now than ever before, but at the present time there is a more concentrated effort than ever to bring business and education together on a common plane. Three quotations from current publications show this trend:

The business man profits by the work which schools are doing to provide him with intelligent employees, and the school should have the assistance of the business man if they are to do their work efficiently. Some ways in which this can be accomplished are:

1. Business men should advise the schools in connection with the development of their courses of study.
2. Business men should co-operate with the placement department of the schools.

<sup>1</sup> L. S. Lyon, Education for Business, 105.

3. Business men can aid the schools by assisting in vocational guidance.
4. Business men can be of assistance to the schools by encouraging scholarship.
5. Business men are in a position to suggest important teaching materials.<sup>1</sup>

Business men can help the schools by becoming better acquainted with the schools. Every business man should be willing to take the time to visit his local high school.....at least once a year, and should occasionally accept an invitation to address groups of pupils. They should also be willing to invite teachers and groups of pupils to visit their places of business. Business men can help the schools by seeing that schools get their fair share of taxes, and that a proper proportion is spent on commercial education.....Business can help the schools by hiring and intelligently placing graduates.<sup>2</sup>

These two quotations seem to be trying to throw all the burden onto the business man. The last quotation takes a more equitable view:

Education and business are not antagonistic forces. To represent business as merely materialistic acquisitive enterprise on the one hand, or education as detached and valueless mental gymnastics on the other hand, reveals an equally incomplete and distorted view of the real contribution of both of these great enterprises. The American school and American business are partners, each supplementing and strengthening the other.<sup>3</sup>

Definite facts are not available as to how business education in colleges and universities has influenced business. Certain tendencies can be noted, based on the expressed opinions of business men and educators, and current business policies. Previous to 1900 American business was dominated

<sup>1</sup> E. J. McNamara, "Business Can Help Your School," Journal of Business Education, Feb. 1931, 29

<sup>2</sup> E. A. Bullock, "Business Can Help Schools," Journal of Education, CXIV, No. 2, (July 20, 1931), 29.

<sup>3</sup> Editorial, Journal of Education, March, 1931.



by the following business policies: (1) protective tariff, (2) free and unrestricted immigration, (3) non-interference by government, and (4) a disregard for the rights of labor. When we consider these in the light of present practice we can see what progress has been made.

There has been less change in the attitude of business toward the protective tariff than in any other of these policies. Economists are not convinced of the value of the protective tariff. Colleges and universities have been teaching the benefits of free trade, or at least a tariff for revenue only. Their students, in theory, should have carried these teachings into practice with them when they went into the business world. The last tariff indicates that they have not done so, or that their influence in business has been too small to be felt. In the United States the tariff is a political issue. Politicians listen to what Big Business has to say, and as yet college trained men, as a group, have not reached a point of commanding influence. Business is largely controlled by non-college men. These men, for the most part, recognize the value of college training, as is witnessed by the fact that many hire only college trained men. But the time has not yet come when it is time for them to retire and turn the reins over to younger men, many of whom are thoroughly grounded in Economics. The disastrous effects of the last tariff may show many business men the results of a tariff, which is so high that it not only protects but prohibits, in a practical way which they

will recognize more readily than they could or would abstract economic theory. On the point of tariff policy it is clearly evident that as yet business education has had no noticeable influence on business policy. The continued widespread study of Economics, plus the practical demonstration of the ill effects of high tariffs should in the future cause a more moderate tariff policy in the United States.

The great industrial development since 1875 and the continued westward expansion with its unfolded natural resources promoted a continued demand for more men, and the policy of free and unrestricted immigration was approved by all. At first a majority of our immigrants were from the north and west of Europe and were a class of people that were easily assimilated. Then the tide of immigration turned to the south and east of Europe and we got a class of people who were more inclined to retain their native standards of living. Beginning about 1910 we found ourselves with an oversupply of mobile labor, and we were faced with the problem of caring for those we already had rather than bringing any more in. Immigration had ceased to be a business asset. Dean Donham points out that permanent unemployment of a technological nature began to be an issue after the depression of 1919-1921, and further unrestricted immigration became a danger.<sup>1</sup> Unrestricted immigration was stopped in 1924 and it has ceased to be a major business problem.

Industry was developed in this country under the policy

<sup>1</sup> W. B. Donham, Business Adrift, 53.

of Laissez faire, a broad interpretation of which means that competition was trusted to guide economic activity to socially desirable ends. Business definitely assumed an attitude of no interference by governmental agencies. Conditions in the latter part of the last century and the first decade of this century culminated in the "trust-busting" campaigns of Theodore Roosevelt. Early attempts at governmental control of industry met with the strenuous opposition of the industries concerned, but after the principle was once established, the extent and activities of governmental regulatory bodies were greatly extended and with much less opposition. W. B. McDonald, Managing Director of the American Management Association remarks that "all business is becoming affected with the public interest."<sup>1</sup> The truth of this statement is plainly evident when we consider that business losses fall on society as a whole. The management of any business is of public interest. The fact that governmental agencies are ready and will step in has served as a prod to keep industry within socially desirable ends. C. F. Taeusch observes:

It is in part as a reaction to such legal control of business that self government and ethics in business have become dominant in American corporation and trade association policies.<sup>2</sup>

When Gerald Swops, President of the General Electric Company presented his plan of industrial relationships to the

<sup>1</sup> W. B. McDonald, "Cooperation Between the University and Business in Training and Placing College Men," Journal of Business, IV, No. 3, 18.

<sup>2</sup> C. F. Taeusch, "Business Ethics," Encyclopedia of the Social Sciences, II, 333.

National Manufacturers' Association on September 16, 1931, at New York City, he said, "It is industry that must do these things, because they surely will be done."<sup>1</sup> This was a fair warning to industry that governmental control of industrial relationships will ensue if industry itself does not find a way out. Industry itself does not like governmental control any better now than it did twenty-five years ago, but it recognizes that governmental control there will be unless it can keep its own house in order. That fear of governmental control is not the only motivating force is indicated by the following:

It may fairly be said that today there are large numbers of business men who have become definitely concerned - entirely apart from any question of legal compulsion - for the public obligations of the modern far-reaching business enterprise typified by the large scale corporate form of organization.<sup>1</sup>

Business may be guided to socially desirable ends through three methods: (1) the free initiative of industry, (2) fear of governmental control, or (3) governmental control. Colleges and universities have done their best to impress upon their students that the first method is the best, and in some schools attempts have been made to show how and why these things should be done.

The attitude of employers toward employees has undergone a complete change. Formerly employers had but one use for employees - to get all they could out of them for as little pay as possible. Now we find industry taking a

<sup>1</sup> Ralph Heilman, Ethical Problems of Modern Finance, 6.

paternalistic attitude toward its employees, watching over them at work and at leisure, and establishing personnel departments to make and maintain contacts with employees. This changed attitude of industry toward employees may be traced to the fact that our colleges and universities in their management courses have been stressing the fact that the most important of all management problems are those having to do with employees. Henry S. Dennison, President of the Dennison Manufacturing Company, made this assertion at the opening of the Stanford University Graduate School of Business:

The chief aim of the School's instruction....as it is the chief responsibility of management, must be in the handling of an organization - handling men and women, working together for some common end.<sup>1</sup>

During the financial and industrial depression beginning in 1929 we find business taking a different attitude toward the unemployment problem than ever before. In previous depressions the first cut in costs was a reduction in wages, followed by a laying off of labor. No consideration was given to the fact that less wages immediately decreased purchasing power, which in turn decreased the demand for the products of industry. The present depression has seen business men, for the first time in any depression, attempting to keep wages on as high a scale as possible and to keep as many men at work as possible through the use of the short or split week. Business recognizes that the purchasing power created by short or

<sup>1</sup> Henry S. Dennison, "The Management Viewpoint on Business Education," Proceedings of the Stanford Conference on Business Education, 34.

split weeks of labor is better than no purchasing power, the result of total unemployment. Business is taking cognizance of the very fundamental fact that there must be ability to purchase along with the desire to purchase if effective buying power is to be maintained. In this case, the widespread teaching of Economics in our colleges and universities is being felt in behalf of the general welfare.

Leaders in the business world, by word and act, have been paying more and more attention to the ethics of business and to character in business. Some of this has no doubt been due to a realization that not to do so was virtually business suicide. Some is no doubt due to the fact that colleges and universities have been paying some little attention to the ethics of business. Their efforts along this line were brought about primarily through the growth of the corporate form of business organization in which the stockholder (the owner) is so far removed from the management of the business that he is not interested in the policies of the corporation. Where the stockholders are not interested in how ethically the business is conducted, the responsibility falls upon the managers. Colleges and universities have been giving more attention to the managerial end of business practice and have been stressing the fact that the corporation manager owes something to society in the way in which he conducts his business as well as to the stockholders in the form of dividends. Men who are perfectly upright and ethical in their private lives pay no attention to the

way a business in which they hold stock is managed so long as dividends are paid regularly. A classic example of this was the ignorance of John D. Rockefeller, Jr., as to the infamous conditions which brought about the Colorado Coal strikes in 1913-1914. Two universities, California and Northwestern, have funds available for lectures on the ethics and morals of business. The titles of the lectures delivered in past years indicates the general trend of these lectures. The titles and lecturers are given in Table XI (page 95) and Table XII (page 96). In the first lecture given at the University of California in 1904, Albert Shaw said:

It is the positive and aggressive attitude toward life, the ethics of action, rather than the ethics of negation, that must control the modern business world, and that may make our modern business man the most potent factor for good, in this, his own, industrial period.<sup>1</sup>

In 1930 Ralph E. Heilman spoke at Northwestern University under the Vawter Foundation. He gave credit to our colleges and universities in these terms:

In the movement for making effective a higher level in ethical conduct, the higher institutions of learning must also perform an important function. The part of the colleges and universities in developing a realization of the social and ethical obligations of business can hardly be overestimated. For it is undoubtedly true that college graduates and college training will play an increasingly significant role in influencing the development of business thought, standards and practice.<sup>2</sup>

Merely training young men to increase their earning capacity does not constitute adequate justification for the inclusion of business instruction in university

<sup>1</sup> Albert Shaw, The Business Career in Its Public Relations, Foreword.

<sup>2</sup> R. E. Heilman, "Ethical Standards in Business and Business Education," William A. Vawter Foundation on Business Ethics, 19.

## TABLE XI

THE BARBARA WEINSTOCK LECTURES ON THE MORALS OF TRADE  
 DELIVERED AT THE UNIVERSITY OF CALIFORNIA, 1904-1931

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The Business Career in Its Public Relations.....	Albert Shaw.....1904
The Conflict Between Private Monopoly and Good Citizenship	John Graham Brooks.....1909
Commercialism and Journalism.....	Hamilton Holt.....1909
Morals in Trade and Commerce.....	Frank B. Anderson...1911
Social Justice Without Socialism...John Bates Clark...1914	
Is Civilization a Disease?.....	Stanton Cort....1917
Creating Capital: Money-making as an Aim in Business.....	Walter E. Lipman.....1918
Higher Education and Business Standards.....	Willard E. Hotchkiss.....1918
The Ethics of Cooperation.....	J. H. Tufts.....1918
The Morals of Economic Internationalism.....	J. A. Hobson.....1920
The Paper Moneys of Europe.....	F. W. Hurst.....1922
Safeguarding the Future of Private Business.....	W. E. Creel.....1923
The Ancient Greeks and the Evolution of Standards in Business.....	G. M. Calhoun....1928
Relativity in Business Morals.....	H. M. Robinson....1928
The Lawful Pursuit of Gain.....	Max Radin.....1931

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## TABLE XII

WILLIAM A. VAWTER FOUNDATION ON BUSINESS ETHICS  
NORTHWESTERN UNIVERSITY, 1930

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Ethical Standards in Business and Business Education.....	Ralph E. Heilman
Business Ethics as a Solution to the Conflict Between Business and the Community.....	Wallace Donham
Ethical Problems of Commercial Banking...	Melvin A. Traylor
Ethical Problems in the Modern Trust Department.....	Harold A. Rockwell
Ethical Problems of Investment Banking.	Trowbridge Calloway
Ethical Problems in the Newer Forms of Financing.....	William F. Gephart

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curricula. The justification for the expenditure of large sums for instruction in business subjects by state and endowed institutions must rest on a much broader basis than this. The maintenance of colleges of commerce and business administration is justified only in so far as they promote an increase in our productive capacity, an equitable distribution of the products of industry and better service by the business system to the needs of society.<sup>1</sup>

Business is based on the expectation and assumption of honesty. If the great majority of men and women in business were not honest, it would be impossible to carry on any business. In 1924 the students at the University of California were told that they would find honesty "the royal road to success in business life."<sup>2</sup> Character training is recognized as a very important phase of all education. Clay D. Slinker, Director of Commercial Education, Des Moines, Iowa, holds it to be a self evident fact that ethical character training is a highly essential part of every commercial program.<sup>3</sup> Thwing maintains that if college training fits the graduates to be better business men it also seeks to make them better men.<sup>4</sup> The following quotation, which was written by a member of the faculty of the University of Southern California, shows the attitude of the progressive school of business:

Just as confidence must ever be the basis for credit,

<sup>1</sup> Ibid. 19.

<sup>2</sup> Frank B. Anderson, Morals in Trade and Commerce, 15.

<sup>3</sup> Clay D. Slinker, "Commercial Education," Balance Sheet, April, 1931, 284.

<sup>4</sup> C. F. Thwing, The Training of Men for the World's Future, 143.

so character must be the foundation upon which to build an enduring structure of economic relationships among men. Good business expects every man to have a conscience and to do his duty.<sup>1</sup>

Colleges and universities have also been placing emphasis upon the fact that business has social and civic responsibilities. In 1916 Thwing wrote:

Government should promote business, and business should be loyal to government. In this condition the University should declare itself a force that makes for peace. It desires to serve the highest, broadest, deepest, most lasting interests of men, both governmental and commercial.<sup>2</sup>

Colonel R. I. Rees, Assistant Vice-President, The American Telephone and Telegraph Company, expresses as his opinion that it is the duty of our colleges and universities

....to send....graduates into the world with a sense of responsibility for our social order and with a consciousness that they are equipped to make a contribution to the solution of these problems which are threatening our civilization.<sup>3</sup>

It becomes necessary for colleges and universities to keep a figurative finger on the public and business pulse. Professor Hotchkiss points out that society will in the end determine what are the social ends toward which it will have business efforts contribute,<sup>4</sup> and it will fall on university trained men to detect and interpret these limitations. The

<sup>1</sup> Editorial, The Commerce Journal, June 1924.

<sup>2</sup> C. F. Thwing, The Training of Men for the World's Future, 23.

<sup>3</sup> R. I. Rees, "What Business Expects of Graduates of Schools of Business," Journal of Business, IV, 35.

<sup>4</sup> W. E. Hotchkiss, Higher Education and Business Standards, 12.

following quotation shows the realization of the need for enlightened, effective leadership:

In no field more than in business is such enlightened leadership needed, for the crux of the social unrest lies in the maladjustment of capital and labor. The American college sends over 30% of its male graduates into business. To train leaders has always been a prominent aim of the liberal arts college. To realize the type of leadership demanded by the present and immediate future, is the first requisite for meeting this responsibility. But if the college is to make such training effective, it must abandon its faith in formal discipline, and educate the college youth specifically for the kind of social functions it expects of them.<sup>1</sup>

William John Cooper, United States Commissioner of Education, in an address before the National Education Association last year (1931), said in part, "One of the difficulties with American business today is that it has the man who dropped out of school rather than the man with the brains who could do school work."<sup>2</sup> Such a statement as that should not be possible within the next generation. It soon should be that the best American executives are those who have received their fundamental training in the best colleges and universities: and the economic, political and ethical principles inculcated there will be the guiding principles in the future of American business. Another speaker at the same meeting voiced similar sentiments. Florence Morse, of the University of Southern California, pointed out:

Many will suffer privation, many will perish, but we

<sup>1</sup> Bessie Lee Gambrill, College Achievement and Vocational Efficiency, 90.

<sup>2</sup> W. J. Cooper, "Business and Education," National Education Association Proceedings, 1931, 93.

shall probably muddle through this depression as we have muddled through others. When the next one is due the young men and women whom we are training in high schools and colleges now will perhaps be in control of the business of the country.....When our business leaders and workers have adequate information for solving complex industrial, economic and social problems and are imbued with ideals of service to mankind, it will be unnecessary to muddle through another depression.<sup>1</sup>

School Life, a publication of the United States Department of Education, observes that "one of the significant things in industry is the increasing assumption of social obligations by management."<sup>2</sup> A further hope is expressed by William Bagley when he says:

One should expect a continuation and (should we say?) a refinement and humanizing of our present leadership in commercial enterprises, financial management, and industrial organization.....With a large number of trained leaders, and presumably a larger proportion of highly competent leaders, one should expect marked progress in the amelioration of social ills.<sup>3</sup>

In 1904 Thwing expressed the fear that we would over-educate men for business by attempting to fit the individual to do a higher type of work than was actually open to him, or by attempting to fit him for a higher work than his own faculties would permit him to do.<sup>4</sup> The same fear is expressed by President Knoles when he writes:

The fear is that American youth will be educated beyond the appreciation of work and not up to the

<sup>1</sup> Florence Morse, "Muddling Through", National Education Association Proceedings, 1931, 93.

<sup>2</sup> School Life, April 1931, 153.

<sup>3</sup> William Bagley, "The Upward Expansion of Mass Education," Higher Education Faces the Future, Paul Schilpp ed. 150.

<sup>4</sup> C. F. Thwing, College Training and the Business Man, 19.

cultural level of a real participant in effective "white collar" jobs, even if there should be enough such jobs made available by the continuous process of the extension of machine production.<sup>1</sup>

Dean Donham of the Harvard Graduate School of Business Administration believes that the hope of the future lies in the successful solution of the economic ills of the present:

What we need is effective and rational foresighted leadership culminating in philosophically sound planning. On the question whether we obtain such leadership from American business, the fate the capitalistic civilization may well depend. Moreover, we must remember that even plans made through such leadership will be dangerous if the leaders lack a philosophy of the problems of business as related to civilization, or fail to develop the modes and habits of thought necessary to the rational foresight required in a changing world.<sup>2</sup>

Alfred Whitehead, in his introduction to the same volumes, places the burden of developing this type of leadership on the schools:

The business of the future must be controlled by a somewhat different type of men to that of previous centuries. The type is already changing, and had already changed as far as the leaders are concerned. The Business Schools and Universities are concerned with spreading this type throughout the nations by aiming at the production of the requisite type of mentality.<sup>3</sup>

Dr. Julius Klein, first assistant Secretary of the United States Department of Commerce, also voiced his belief in the future of business education when he said, "We must more and more look to our universities as the training fields for those who are to be our future captains of trade and

<sup>1</sup> Tully C. Knoles, "American Education-Whence and Whither," Higher Education in America, Paul Schilpp ed., 53.

<sup>2</sup> W. C. Donham, Business Adrift, 165.

<sup>3</sup> Ibid, Introduction, xxv.

industry."<sup>1</sup>

The whole question of the influence of business education on business has been summed up by Geo. D. Strayer in these words:

Whether we inquire concerning.....management in industry, the marketing of goods.....in every case we can trace much of the development of the past fifty years to the contribution made by public education as represented by the institutions of higher learning.

It is no idle claim to propose that the economic strength of our people is attributable to a large degree to our program of public education.<sup>2</sup>

The general opinion seems to be that American colleges and universities have had some influence on business in the past, but that they will have much more in the future. Of course the time will never come when American business policies will be determined solely by college trained men, but the proportion of college trained executives will gradually increase as each succeeding generation of managers retire. It is in the years to come, rather than in the present, when there will be tangible evidence as to what extent business education has affected business.

<sup>1</sup> San Francisco Chronicle, March 24, 1932, 15.

<sup>2</sup> Geo. D. Strayer, "The Contribution of Public Education to the Integration of all Education," National Education Association Proceedings, 1931, 18.

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**DRAUGHON'S**  
*Practical Business College*  
 Higher Accounting and Business Administration



TELEPHONE 6-5255

- BANKING
- SHORTHAND
- PENMANSHIP
- BOOKKEEPING
- TYPEWRITING
- MANIFOLDING
- OFFICE PRACTICE
- CIVIL SERVICE
- LETTER WRITING
- COMMERCIAL LAW
- BUSINESS ENGLISH
- POSTING MACHINE
- BUSINESS ARITHMETIC
- MULTIGRAPHING

*Memphis, Tennessee*

January 19, 1932

Mr. Elmer W. Plaskett  
 4820 Seventh Ave.  
 Sacramento, California

Dear Mr. Plaskett:

The Draughon Business Colleges were organized, and at one time owned by Professor John F. Draughon, but the schools are now individually owned. We still retain the feature of transferring scholarships. Other than that there is no connection between the schools.

I do not think that we have ever been in direct competition with any of the Bryant and Stratton schools because Mr. Draughon confined his activities to the south and west and I understand that the Bryant Stratton schools are all in the north and east.

Yours very truly,

*O. R. Mason*  
 Manager

ORM:FL

## Appendix II



**BRYANT & STRATTON COLLEGE**  
 18 SOUTH MICHIGAN AVENUE  
 CHICAGO

January 16, 1932

Mr. Elmer W. Plaskett  
 4820 Seventh Avenue  
 Sacramento, California

Dear Mr. Plaskett:

In reply to your letter, we shall be glad to give you the information you wish.

Question 1 - This Bryant and Stratton College which originated this training in 1856 is not now connected with the other schools of the same name. Fifty years or so ago Mr. Stratton died and as he was the traveling manager the corporation thought best to sell the outlying schools to their then present managers.

Question 2 - The schools still carry the Bryant and Stratton name and are not in connection with each other in any way.

Question 3 - This school in Chicago still publishes the Bryant and Stratton Practical Book-keeping text. I don't know about the others.

The only other Bryant and Stratton Colleges that I know of are as follows: one in Buffalo, one in Providence and one in Boston. I think the others have sold out and are under different names.

Yours very truly,

BRYANT & STRATTON COLLEGE  
 By

*E. W. Stratton*  
 Manager

FWH:K



## Appendix III

WASHINGTON AND LEE UNIVERSITY  
LEXINGTON, VIRGINIA

SCHOOL OF COMMERCE  
AND ADMINISTRATION  
G. D. HANCOCK, DEAN

August 22, 1931.

Mr. Elmer W. Plaskett,  
4810 Seventh Avenue,  
Sacramento, California.

My dear Sir:

I have your letter of the 14th inquiring about our course in commerce.

We offer the degree of Bachelor of Science in Commerce on the completion of four years of college work, the first year of which is in the college of liberal arts and the remaining three years in the school of commerce. We do not give any other degrees in the school of commerce.

So far as undergraduate work is concerned, the difference between the two year courses, the three year courses and the four year courses is in the time at which the school of commerce takes administrative charge of the students. The two year courses offered in many institutions are much the same as our three year course in content and also in the arrangement of studies in the curriculum; the four year courses differ mainly in introducing one or more of the commerce courses in the freshman year. In our course the students take the same courses in the freshman year as the students in the college of arts, and are registered as arts students; in the sophomore year they are registered as commerce students, and take our prescribed curriculum, - consisting of elementary economics, American government, elementary accounting, American history or science, and an advanced foreign language. Our specialized work begins in the junior year.

A reference to our catalogue, if you have one available, will explain this in more detail.

Very truly yours,

G. D. Hancock.



## Appendix IV

UNIVERSITY OF GEORGIA  
SCHOOL OF COMMERCE  
ATHENS, GEORGIA

August 30, 1931

Mr. Elmer W. Plaskett  
4820 - 7th Avenue  
Sacramento, California

Dear Sir:

I have your letter of August 14th.

The course in Commerce here is called a three year course, although four years are actually required to obtain the degree, because of the fact that the first year students in the University, in no matter what department they may be registered, are required to take a uniform course consisting of English, mathematics, history, physical science and a foreign language. At the beginning of the second year they get into business subjects.

We give a B.S. in Commerce degree at the end of the four years, one of which is a liberal arts year.

Very truly yours,

*R. P. Andrews*  
Dean

RPB:B



