A COMPARISON OF STUDENT AND TEACHER OBJECTIVES AT BRANTLEY-DRAUGHON COLLEGE, FORT WORTH, TEXAS

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A COMPARISON OF STUDENT AND TEACHER OBJECTIVES AT BRANTLEY-DRAUGHON COLLEGE, FORT WORTH, TEXAS

THESIS

Presented to the Graduate Council of the North Texas State Teachers College in Partial Fulfillment of the Requirements

For the Degree of

MASTER OF BUSINESS ADMINISTRATION

By

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149290

Fort Worth, Texas

August, 1947

149290

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CHAPTER I

INTRODUCTION

Background

Over a period of many years Brantley-Draughon College has acquired the reputation of being one of the leaders among private business schools of the state. It is accredited by the State Department of Education and is the only business college in the state that confers degrees upon its graduates. It is a member of the National Association of Business Colleges. Many private schools have resorted to various malpractices at the expense of their students, and for that reason they are looked upon with disfavor by the Liberal Arts Colleges. However, for sane, practical training in the art of making a clean, secure living in the commercial world, students will continue to enroll in private business colleges. There they will obtain the training they desire in considerably less time than they could get it elsewhere.

The principal objective of a private business school should be to furnish the business training desired by its students. In most business schools it has been assumed that their students want only one thing out of a course; that is the training necessary to get a job. Like many of the assumptions of modern schools, this may be false, and for that

reason the students may not be getting the things out of their courses that they really want.

Statement of Problem

Without knowing what are the objectives of the students, it is almost impossible to give them the things desired in each of the courses. This study involves three things; first, a comparison of the general objectives of students and teachers; second, a comparison of jobs wanted by students with jobs for which the teachers think they are training their students; and third, a comparison of student and teacher objectives in the individual subjects.

Purpose of Study

This study has been undertaken in order that the college may benefit from the desires and opinions of its present students.

> The educational program of each school may be made most effective in aiding its students to make the best adjustment of which they are capable. One way of doing this is to answer this question. What are the educational aims and objectives obtained from an analysis of the student and his probable lifetime environment?[1]

In order to give the students exactly what they want in the way of education, it is important to know just what they do

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[1]Park J. Ewart, "A Classification of Research Problems of Collegiate Business Education in the United States," Abstract of dissertation, University of Southern California Bulletin, 1942, p. 23.

want and how near or how far we are from their desires at the present time. By learning our strong and weak points we may be better equipped to improve our school.

Delimiting the Problem

In Brantley-Draughon College there are several subjects offered for study by the students, but for which there are no organized classes. In this study only those subjects that are taught in organized classes are considered. This study is limited to the present day-students and teachers of the college. Only the things that the students want out of their courses are considered. No attempt is made to determine how capable the students are in selecting the best things for their success. Likewise, no attempt is made to evaluate how well the teachers are attaining their objectives.

Survey of Related Problems

Although no identical study has been discovered, several different approaches to a study of business education objectives have been made. Myrtle E. Gaffin made a study of the reasons why students take shorthand and compared those reasons with the later use that they made of their shorthand. No attempt was made to determine whether or not the teacher objectives were the same as the student objectives.[2]

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[2]Myrtle E. Gaffin, "The Extent of Student Withdrawals from Shorthand," Research Studies in Commercial Education, Iowa Research Conference, Vol. V, pp. 113-117.

Jonathan L. Booth made a study of student and teacher objectives in the teaching of Spanish. He went one step farther and attempted to find out if the teachers really stressed the objectives that they had said were important.[3] Many studies of teacher objectives have been made and educational authorities have listed over and over the objectives which they consider important in the teaching of business subjects.

Eula B. Reno made a survey of the employers of Austin, Texas to determine, among other things, what the employers thought the school objectives should be. No recognition was given to the desires of the students.[4]

Several studies have been made of school graduates to find out what they think they should have obtained from their business education. Mary Lee Sapp made a survey of the graduates of North Texas State Teachers College in which she determined to a certain extent what the graduates thought should have been the objectives as they attended school.[5] Chester Allen made a survey of graduates of Wellington High

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[3]Jonathan L. Booth, "Objectives in the Teaching of Spanish in the High Schools of Arizona," University of Arizona Bulletin, 1935, p. 9.

[4]Eula B. Reno, "Integration of Commercial Training With Business," (Unpublished Master's Thesis, University of Texas, 1938.)

[5]Mary Lee Sapp, "Value of Business Administration Courses in North Texas State Teachers College," (Unpublished Master's Thesis, North Texas State Teachers College, 1938.)

School for opinions on what the objectives of the high school commercial course should be.[6]

Methods and Procedure

The comparison of the objectives of the students and teachers at Brantley-Draughon College is a threefold study. First, the broad, general objectives of both students and teachers are compared. Second, the jobs for which students are training are compared with the jobs for which teachers think their students are training. Third, student and teacher objectives in the individual subjects are compared.

It is assumed that if objectives of students and teachers are very nearly the same, it would indicate that the college faculty is trying to offer the type of instruction that the students think is important. On the other hand, if there is no similarity between student and teacher objectives, it would indicate that the faculty is not presenting the courses to the satisfaction of the students.

Questionnaires, covering the three phases of the study were completed by both students and teachers. Copies of the questionnaires are presented in the appendix. Student and teacher answers are compared for each of the three phases of the study.

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[6]Chester Allen, "Integration of Business Training With Business in Wellington, Texas," (Unpublished Master's Thesis, North Texas State Teachers College, 1940.)

Organization and Presentation

Chapter II shows the development of the questionnaire to apply to Brantley-Draughon College. Chapter III deals with the general objectives. Chapter IV compares objectives in the individual subjects which are taught in the Accounting Department. Chapter V compares objectives for the Secretarial Department. Chapter VI deals with subjects taught in the Typewriting Department. Chapter VII gives the conclusions and recommendations.

CHAPTER II

DEVELOPMENT OF QUESTIONNAIRE

Organization of the College

Brantley-Draughon College offers its students nine separate courses, ranging from the Special Office Training course, requiring fifteen semester hours, to the Complete Administration course, requiring one-hundred-fifty semester hours. Table 1 shows the number of hours required in each

TABLE 1

ENROLLMENT IN BRANTLEY-DRAUGHON COLLEGE BY COURSES OFFERED IN JULY, 1947

Name of Course	Semester Hours Required	Number of Students
Complete Administration	150	10
Complete Secretarial	120	4
Complete Business	120	15
General Business	60	19
Higher Accounting and Auditing	45*	0
Junior Secretarial	48	12
Junior Accounting	36	19
Stenographic	36	10
Special Office Training	15	4

*Requires Junior Accounting or its equivalent.

course and the number of students in each course who completed the questionnaire when this study was made.

Brantley-Draughon College is divided into the Accounting Department, the Secretarial Department and the Typewriting

Department. Table 2 shows all of the subjects that are taught in organized classes and just which of the courses include each subject. Students who have signed for either

TABLE 2

ORGANIZATION OF CLASSES AT BRANTLEY-DRAUGHON

Name of Subject	Included in Courses								
	Complete Administration	Complete Secretarial	Complete Business	General Business	Higher Accounting and Auditing	Junior Secretarial	Junior Accounting	Stenographic	Special Office Training
Accounting Dept.									
Elementary accounting	x	x	x	x		x	x		
Intermediate accounting	x	x	x	x		x	x		
Industrial accounting	x	x	x	x			x		
Principles of cost accounting	x	x	x	x			x		
Review problems in junior accounting	x	x	x	x			x		
Federal tax accounting	x		x	#	x				
Advanced accounting	x		x	#	x				
Constructive accounting	x		x	#	x				
Auditing	x		x	#	x				
Business Mathematics	x	x	x	x	x	x	x		
Psychology	x	x	x	#	#		#		
Salesmanship	x	x	x	x	x	x	x		
Business Law	x	x	x	x	x	#	x		
Money and Banking	x	x	#	#					
Economics	x	#	x	#	#		#		
Business Organization and Management	x	x	x	x					
Going into Business for Yourself	x		#						

TABLE 2--Continued

Name of Subject	Included in Courses								
	Complete Administration	Complete Secretarial	Complete Business	General Business	Higher Accounting and Auditing	Junior Secretarial	Junior Accounting	Stenographic	Special Office Training
Secretarial Dept.									
Shorthand Theory and 70 Words Per Min.	#	x	#	#		x		x	
Shorthand Dictation 80 Words Per Min.	#	x	#	#		x		x	
Shorthand Dictation 100 Words Per Min.	#	x	#	#		x		x	
Shorthand Dictation 120 Words Per Min.	#	x	#	#		#		#	
Shorthand Dictation 140 Words Per Min.	#	#	#	#		#		#	
Secretarial Practice	x	x	x	#		x		#	
Filing and Indexing	x	x	x	x	x	x	x	x	x
Spelling	x	x	x	x	x	x	x	x	x
English I	x	x	x	x	x	x	x	x	x
English III	x	x	x	#	#	x	#	x	#
Typewriting Dept.									
Typing Theory and 40 Words Per Minute	x	x	x	x	x	x	x	x	x
Typing 50 Words Per Minute	x	x	x	#		x		x	x
Typing 60 Words Per Minute	#	x	#	#		#		#	
Typing 70 Words Per Minute	#	#	#	#		#		#	
Comptometer and Calculator	x	#	x	#	#	#	#		#

x Required subjects # Electives

of the courses will probably take subjects in all of the departments.

Sources of Objectives

General objectives.--In preparing the lists of general objectives for this study a search was made through many periodicals and books for detailed information on objectives of business education. The files of the Balance Sheet and the Journal of Business Education were studied for expressions of professional opinions on what these objectives should be. Lomax gives some good general objectives in his writings on teaching commercial subjects.[1] Kahn and Klein have also listed their opinions of business educational objectives.[2] Commercial Education Associations have compiled lists of objectives for use by their members.[3]

Objectives of individual subjects.--The lists of objectives for each of the individual subjects were made by checking the preface and table of contents of the textbooks used in the school, along with similar textbooks for each subject. Professional books on teaching the subjects were also consulted for information on objectives.

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[1]Paul S. Lomax, Commercial Teaching Problems.

[2]Joseph Kahn and Joseph J. Klein, Principles and Methods of Commercial Education.

[3]The Commercial Education Association of New York City and Vicinity, Skill Development, Fourth Yearbook.

The Questionnaire

Immediate objectives.--The ten general objectives that are the most appropriate for the near future are grouped under the heading of Immediate Objectives. Even though separate questionnaires were completed by students and teachers, the same basic objectives are included in each. These ten objectives were ranked in the order of their importance.

Long-range objectives.--The second part of the questionnaire is made up of ten appropriate long-range objectives for ranking in the order of their importance by students and teachers.

Expected jobs.--Students were asked to select three jobs that they would like to have when they complete their courses. Teachers were asked to select the three jobs for which they felt the students should be trained.

Individual subjects.--The ten most appropriate objectives for each subject taught in an organized class are listed for ranking in the order of their importance by both students and teachers. In addition, the students were asked to indicate whether they had finished the subject, were then taking it, or intended to take it in the future.

Collection of Data

The questionnaires were presented to all students and teachers of the school with a request for a prompt return of the completed form. No effort was made to insist that all

returns be in. A representative group was considered sufficient for this study. When the questionnaires were returned, they were classified according to the course the student was taking. The results of this survey have been tabulated as shown in subsequent tables.

CHAPTER III

GENERAL OBJECTIVES

When a student enrolls at Brantley-Draughon College, he undoubtedly has some particular reason for entering a business school. Chapter III gives the results of a survey of the broad general objectives of the students and compares them to the teacher objectives along the same lines.

Immediate Objectives

Most students have several objectives which are of more or less importance to them. First of all, they have objectives that apply to the immediate future. This section of the study gives the results of the survey of immediate objectives. Table 3 gives the average rankings of immediate objectives by students and teachers. Objective 1, which is to get the basic training which will be of service in initial employment, is given an average rank of 7.1 by Complete administration students. This figure is obtained by adding the rankings given to this objective and dividing by the number of Complete Administration students. This method is used throughout this and subsequent tables to obtain the mean average rank of each objective. For obtaining the average rank by all students, all rankings for each objective are added.

TABLE 3

AVERAGE RANKINGS OF IMMEDIATE OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES AND DEPARTMENTS

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Junior Accounting	Stenographic	Special Office Training	Accounting teachers	Secretarial teachers	Typewriting teacher	All students	All teachers	Rank-students	Rank-teachers
1	7.1	4.0	4.1	2.7	3.4	3.8	2.0	4.3	4.3	3.0	3.0	3.8	3.5	1	2
2	4.9	3.5	5.3	5.7	5.0	4.3	4.0	4.8	4.7	4.5	2.0	4.8	4.3	3	3
3	5.9	7.0	5.0	6.0	4.0	5.7	5.5	5.0	2.0	2.3	1.0	5.4	2.0	5	1
4	6.0	8.3	8.3	6.8	6.9	6.7	7.9	6.3	9.3	9.8	4.0	7.1	8.9	9	10
5	5.6	4.0	5.7	5.8	4.2	5.2	5.0	5.8	7.7	3.3	5.0	5.3	5.1	4	5
6	4.0	2.3	3.1	4.1	3.8	4.5	3.2	4.0	3.7	4.5	6.0	3.8	4.4	1	4
7	4.3	6.3	4.1	5.2	6.9	4.7	7.5	5.5	6.7	8.0	10.0	5.4	7.8	5	9
8	4.9	7.0	6.1	4.8	6.3	5.2	6.1	5.3	4.0	6.3	7.0	5.6	5.5	7	6
9	6.7	9.0	6.7	7.9	8.5	8.5	7.3	8.3	7.7	7.0	9.0	7.8	7.5	10	8
10	6.5	4.8	6.0	6.1	6.1	6.4	6.5	6.0	5.0	5.8	8.0	6.1	5.8	8	7

*List of objectives

1. Basic training which will be of service in initial employment.
2. To get introductory vocational training for those commercial occupations available to business college graduates.
3. To determine personal abilities and limitations necessary for intelligent educational and vocational choice.
4. Knowledge and skills that will be helpful in regular college work.
5. Knowledge and skills that will aid in completing business training.
6. To develop desirable personal qualities or traits which are most essential in the business world.
7. Knowledge and skills that will be helpful in owning and operating a business.
8. Obtaining such information about business as is essential for the conduct of the personal affairs of any adult.
9. Ability and desire to join in the common work of the community.
10. To form personal habits conducive to success in business.

The total is divided by the total number of students who completed the questionnaire. The rank by teachers and students is obtained by giving a number 1 to the objective with the lowest mean average rank, a number 2 to the objective with the second lowest mean average, etc.

Complete Administration students.--The students at Brantley-Draughon College who have signed for the Complete Administration course seem to have a rather wide range of objectives. The average rankings, as shown in Table 3, indicate that their greatest objective is to develop desirable personal characteristics, particularly those which are most essential in the business world. A more detailed analysis of the rankings by these students shows that three of the ten students have as their main objective the aquisition of knowledge and skills that will be helpful in regular college work. Beyond any doubt, that was not their objective when they started to Brantley-Draughon College. However, since getting acquainted with their field of work, they have decided that a degree from a recognized liberal arts college would be helpful in attaining their life objectives.

Complete Secretarial students.--The average rankings by these students indicate that their main objective is to develop desirable personal qualities or traits, particularly those which are most essential in the business world. Their second most common objective seems to be to get a job, for

the average rankings show second and third rankings to be to get introductory vocational training, in so far as possible, for those commercial occupations available to business college graduates and to get the basic training which will be of service in initial employment.

Complete Business students.--As in the other courses the main objective for these students appears to be to develop desirable personal qualities or traits, particularly those which are most essential in the business world. The rankings indicate that these students are interested in getting initial employment and in owning and operating a business. Three of these students gave as their number one objective the acquiring of knowledge and skills that will be helpful in owning and operating a business.

General Business students.--The principal objective of this group of students is to get the basic training which will be of service in initial employment. In addition to ranking this objective an average of 2.7, eleven out of the nineteen students selected it as their first objective. These students also feel the importence of developing desirable personal qualities or traits, particularly those which are most essential in the business world. Their third objective is to develop such capacities for and the obtaining of such information about business as is essential for the conduct of the personal affairs of any adult.

Junior Secretarial students.--The main objective of this group of students is to get the basic training which will be of service in initial employment. Average rankings indicate their second choice to be the development of desirable personal qualities or traits, particularly those which are most essential in the business world.

Junior Accounting students.--The principal objectives of this group of students are to get the basic training which will be of service in initial employment and to get introductory vocational training, in so far as possible, for those commercial occupations available to business college graduates. Six of these students give as their main objective the acquiring of knowledge and skills that will be helpful in owning and operating a business.

Stenographic students.--The objectives of these students are to get a job and to develop desirable personal qualities or traits, particularly those which are most essential in the business world. Five of the ten students list as their number one objective the getting of basic training which will be of service in initial employment.

Special Office Training students.--The objective that these students rank as first is to develop desirable personal qualities or traits, particularly those which are most essential in the business world. They also rank the objective of getting basic training for initial employment as second.

All students.--The average rankings by all the students indicate that their principal objectives are to get a job and to develop the traits that are essential in the business world. Thirty-four of the students give as their first objective the getting of basic training which will be of service in initial employment. Very few of the students think that it is important to develop ability and desire to join in the common work of the community. A total of six students say that they are preparing for regular college work as their first objective, but most of the other students rank that objective very low on the list. There is a general tendency for the students in the shorter courses to rank initial employment higher than the general objectives of a business course. On the other hand, the more complete courses seem to be taken for purposes other than to get a business job.

Accounting department teachers.--Average rankings by three accounting teachers indicate that their number one immediate objective is to help students determine their personal abilities and limitations necessary for intelligent educational and vocational choice. Their second choice is to help students develop desirable personal qualities or traits, particularly those which are most essential in the business world. Their third choice is to help students to develop such capacities for and the obtaining of such information about business as is essential for the conduct of the

personal business affairs of any adult. Their last choice is to give knowledge and skills that will be helpful in regular college work.

Secretarial Department teachers.--Average rankings by four secretarial teachers indicate that their number one immediate objective is to help students to determine their personal abilities and limitations necessary for intelligent educational and vocational choice. Their second choice is to give the students the basic training which will be of service in initial employment. Their third choice is to help students to acquire knowledge and skills that will aid them in completing business training.

Typewriting teacher.--This teacher ranks as her first objective the helping of students to determine personal abilities and limitations necessary for intelligent educational and vocational choice. Her second objective is to give students introductory vocational training for those commercial occupations available to business college graduates. Her third objective is to give students the basic training which will be of service in initial employment. Her last choice among the objectives listed is helping students to acquire knowledge and skills that will be helpful in owning and operating a business.

All teachers.--All teachers are agreed that the principal objective should be to help students determine their

personal abilities and limitations necessary for intelligent educational and vocational choice. The second most common objective is to give the basic training which will be of service to the students in initial employment. The third most common objective is to give introductory vocational training for those commercial occupations available to business college graduates. The objective with the lowest average ranking is to give the training that will be helpful to the student in regular college work. The teachers also rank low the objective of developing ability and desire, on the part of the student, to join in the common work of the community.

Comparison of student and teacher objectives.--As shown in Table 3, the average rankings of the students and teachers are somewhat similar. By the three main objectives selected by students it is evident that most of them want to go to work in the business world when they finish their training. Teachers also select objectives which indicate that they are training their students to go to work.

Long-Range Objectives

Most students are not going to school just for the benefits which might be obtained in the immediate future. They also have in mind a goal which they hope to attain some years in the future. Table 4 gives the results of a survey of long-range objectives of the students and compares them to

TABLE 4

AVERAGE RANKINGS OF LONG-RANGE OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES AND DEPARTMENTS

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Junior Accounting	Stenographic	Special Office Training	Accounting teachers	Secretarial teachers	Typewriting teacher	All students	All teachers	Rank-students	Rank-teachers
1	5.0	5.0	2.9	5.4	6.1	3.9	6.6	7.5	7.7	8.8	10.0	4.9	7.5	3	9
2	3.9	1.5	4.1	3.8	4.3	4.5	5.0	3.5	3.0	2.0	8.0	4.3	3.1	2	2
3	5.0	5.0	6.5	4.6	3.1	5.2	5.0	4.3	5.0	3.5	9.0	4.9	4.8	3	5
4	5.3	6.5	5.5	5.8	3.9	5.4	5.2	7.0	3.3	2.3	2.0	5.5	2.8	6	1
5	7.0	4.3	4.9	5.9	4.6	5.3	4.5	3.8	5.0	4.5	1.0	5.2	4.3	5	3
6	3.1	4.8	3.2	2.9	5.3	3.8	2.1	3.8	4.7	4.8	3.0	3.5	4.5	1	4
7	7.9	7.0	9.1	7.4	5.6	7.7	5.1	3.8	6.0	7.8	4.0	7.2	6.6	10	7
8	4.4	6.0	6.3	5.7	6.2	7.2	6.7	7.8	5.7	7.5	5.0	6.2	6.5	7	6
9	6.1	7.0	6.3	6.3	7.1	6.2	7.2	7.8	7.0	8.0	6.0	6.4	7.4	8	8
10	6.3	8.0	6.2	6.2	7.8	5.8	7.8	7.0	7.7	7.8	7.0	6.6	7.6	8	10

*List of Objectives

1. To obtain the knowledge and background for eventual ownership of a business.
2. To develop desirable personal qualities or traits, particularly those which are most essential in the business world.
3. To develop a scientific attitude toward business service and business management.
4. To develop the ideal of service to society as an important function of business.
5. To appreciate the importance of good citizenship, good health, and a thorough education as a foundation for success in business vocations.
6. To apply business knowledge to the operation of a trade.
7. To apply to home life the desirable knowledge, habits, and appreciations acquired in business training.
8. Knowledge, understanding, techniques and skills basic to the ability to determine broad governing policies.
9. Knowledge, understanding, techniques and skills basic to the ability to determine operating policies.
10. Knowledge, understanding, techniques and skills basic to the ability to carry out operating policies.

similar objectives of the teachers. This table shows the mean average rankings which are obtained by adding all rankings for an objective and by dividing the total by the number of students or teachers who completed the questionnaire. The rank by students and teachers is obtained in the same manner as for Table 3.

Complete Administration students.--These students say that their principal long-range objective is to acquire business knowledge necessary for the successful operation of a trade or profession. However, four out of the ten students give as their first objective the obtaining of knowledge and background for eventual ownership of a business. Those not interested in business ownership give this objective a low rank, and for that reason it is only third in the rankings by these students.

Complete Secretarial students.--These students rank as their first objective the developing of desirable personal qualities or traits, particularly those which are most essential in the business world. This objective is included in the list of immediate objectives and was ranked highest in both lists. Their second ranking is to form proper appreciation of the importance of good citizenship, good health, and a broad and thorough education as a foundation for success in business vocations.

Complete Business students.--These students rank as

their principal objective the obtaining of knowledge and background for eventual ownership of a business. They rank as second the acquiring of business knowledge necessary for the successful operation of a trade or profession. Very few of these students feel that is important to apply to home life the desirable knowledge, habits, ideals, and appreciations acquired in business training.

General Business students.--These students rank as their first objective the acquiring of business knowledge necessary for the successful operation of a trade or profession. Their second choice is to develop desirable personal qualities or traits which are most essential in the business world.

Junior Secretarial students.--These students rank as their first objective the development of a scientific attitude toward business service and business management. Their second choice is to develop the ideal of service to society as an important function of business.

Junior Accounting students.--The principal objective of these students is to acquire business knowledge necessary for the successful operation of a trade or profession. They rank as their second objective the obtaining of knowledge and background for eventual ownership of a business. Their third objective is to develop desirable personal qualities or traits which are most essential in the business world.

Stenographic students.--These students list as their

principal objective the acquiring of business knowledge necessary for the successful operation of a trade or a profession. Their second choice is to form proper appreciation of the importance of good citizenship, good health, and a broad and thorough education as a foundation for success in business vocations.

Special Office Training students.--These students list as their most important objective the forming of proper appreciation of the importance of good citizenship, good health, and a broad and thorough education as a foundation for success in business vocations. Their second choice is to develop desirable personal qualities or traits which are essential in the business world.

All students.--Average rankings by all of the students indicate that the most important objective is the acquiring of business knowledge necessary for the successful operation of a trade or profession. Second ranking is to develop desirable personal qualities or traits which are essential in the business world. Third ranking is to obtain the knowledge and background for eventual ownership of a business. However, this objective is ranked first by twenty-four students. Lowest ranking is given to the objective of applying to home life the desirable knowledge, habits, ideals, and appreciations acquired in business training.

Accounting Department teachers.--Accounting teachers

rank as first the development of desirable personal qualities or traits, particularly those which are most essential in the business world. Their second choice is the development of the ideal of service to society as an important function of business. Their third choice is helping the students to acquire business knowledge necessary for the successful operation of a trade or profession.

Secretarial Department teachers.--These teachers rank as their main objective the helping of the students to develop desirable personal qualities or traits, particularly those which are most essential in the business world. Their second objective is to develop the ideal of service to society as an important function of business. Their third most important objective is the development of a scientific attitude toward business service and business management.

Typewriting teacher.--This teacher gives as her first objective the forming of proper appreciation of the importance of good citizenship, good health, and a broad and thorough education as a foundation for success in business vocations. Her second choice is to develop the ideal of service to society as an important function of business.

All teachers.--Average rankings by all the teachers give as the most important objective the development of the ideal of service to society as an important function of business. Second choice is to develop desirable qualities or traits

which are most essential in the business world. Their third choice is the forming of proper appreciation of the importance of good citizenship, good health, and a broad and thorough education as a foundation for success in business vocations.

Comparison of student and teacher objectives.--Student and teacher long-range objectives do not compare as well as do the immediate objectives. The first choice by students is ranked only fourth by the teachers. Second choice by students is ranked second choice by teachers; the third choice by students is ranked ninth by teachers; the fourth choice by students is ranked fourth by teachers; and the first choice of teachers is ranked sixth by students. Apparently teachers see the advantage of developing an ideal of service to society while the students have not realized its importance.

Jobs Desired

One objective that is common to all students is that they want a job. It may be desired within a few months or it may be desired several years hence, but as a result of this or some other training, every student hopes to get employment. It may be as an employee or it may be self employment. This section of the study gives the jobs desired by students who are taking the different courses and compares those jobs with the jobs for which the teachers think they are training their students. Table 5 shows the number of students who think they are training for each job listed and

TABLE 5

NUMBER OF STUDENTS AND TEACHERS
PREFERRING CERTAIN JOBS

Jobs	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Junior Accounting	Stenographic	Special Office Training	Accounting teachers	Secretarial teachers	Typewriting Teacher	All students	All teachers
Accountant	6		12	13		11			3			42	3
Stenographer		3	2	6	10		10			4		31	4
Bookkeeper		2	5	9	2	11			3			29	3
C. P. A.	8	1	6	4		4						23	
Business Owner	4	1	7			6						18	
Typist		1			7		7	3			1	18	1
Auditor	5	1	4	4		3						17	
Secretary		3			10		4			4		17	4
Office Clerk					3	3	3	3	2	3	1	12	6
Comptometer Operator					2	4	2	4			1	12	1
Office Manager	1		2	1		2						6	
File Clerk					2		2	1				5	
Store Manager			2			3						5	

the number of teachers who think they are training their students for each job listed. Each student and teacher listed three jobs for which they thought they were training.

Complete Administration students.--From Table 5 it is evident that these students are interested in jobs in the accounting line. Most of these students list these jobs as their preferences; however, four of them indicate that they want to become business owners.

Complete Secretarial students.--These students are interested in secretarial and stenographic jobs. Two students indicate that they may be interested in bookkeeping jobs, and one states that he wants to become a Certified Public Accountant. The Complete Secretarial course does not prepare him for the C. P. A. examination as well as would the Complete Administration course.

Complete Business students.--Most of these students plan to work in the accounting line, however, two would like to work as stenographers. Two want to work as office managers, and two want to work as store managers.

General Business students.--These students are interested in the accounting line, but many of them seem to be content to go to work as bookkeepers. Six of the students list the job of stenographer as one of their choices.

Junior Secretarial students.--These students are training to become secretaries, stenographers, typists, office

clerks, comptometer operators, file clerks, and bookkeepers. This course is designed to give students sufficient training to enable them to obtain a start in almost any of the business fields.

Junior Accounting students.--These students select a wide range of jobs for which they are now training. In addition to the jobs in the accounting field they indicate that they are in training for jobs as office clerks, comptometer operators, office managers, store managers, and salesmen.

Stenographic students.--The range of jobs for which these students are training is not very wide. Since it is one of the shorter courses offered, most of the students realize that it fits them for only a few kinds of jobs.

Special Office Training students.--The field is very limited for students who complete no more than this course, and most of the students realize their limitations. About all that they can expect to do is type or do general office work.

All students.--The three leading jobs for which the students are in training are accountants, bookkeepers, and stenographers. A total of twenty-three students want to become Certified Public Accountants. It is very likely that several will be disappointed.

Accounting department teachers.--These teachers think

that their students are likely to obtain secretarial, stenographic, or office clerk positions when they graduate from school.

Typewriting teacher.--This teacher lists only the jobs of typist, comptometer operator, and office clerk as those which she thinks her students likely to obtain.

All teachers.--There is only one job listed by all three departments. That is the job of office clerk. All teachers seem to have in mind the fact that their students may go to work as general office clerks instead of in the more specialized fields.

CHAPTER IV

ACCOUNTING DEPARTMENT

The Accounting Department at Brantley-Draughon College is made up of four accounting teachers who offer class instruction in eight accounting courses and a number of related subjects. In addition to these organized classes, they give individual assistance to students who are taking other accounting courses, which are not taught in organized classes. This chapter discusses the objectives of students and teachers in each subject taught in an organized class.

Elementary Accounting

Complete Administration students, Complete Secretarial students, Complete Business students, and General Business students rank as their principal objective in this course the acquiring of a background for further study of accounting. Complete Secretarial students, Complete Business students, Junior Secretarial students, and Junior Accounting students rank as their principal objective the development of the ideal of accuracy in carrying out and recording business transactions. Students who have already completed the subject rank as their main objective the acquiring of a background for further study of accounting. Table 6 gives the

TABLE 6

AVERAGE RANKINGS OF ELEMENTARY ACCOUNTING OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Junior Accounting	Students who have finished subject	Students now taking subject	Students who plan to take subject	All students	Teachers	Rank-students	Rank-teachers
1 . .	1.2	3.3	2.5	3.1	4.1	3.7	2.6	4.5	3.0	3.0	6.3	1	7
2 . .	6.1	7.3	6.5	5.2	3.9	5.2	5.6	4.9	5.6	5.5	9.0	5	10
3 . .	3.1	3.3	2.5	3.2	2.6	3.2	3.0	3.4	2.1	3.0	3.7	1	3
4 . .	5.1	5.5	3.6	4.8	4.2	4.8	4.5	5.3	3.6	4.6	3.3	3	2
5 . .	5.5	5.3	5.2	4.7	5.5	5.4	5.2	5.7	4.8	5.2	3.0	4	1
6 . .	6.0	3.3	6.5	5.8	5.3	5.7	5.9	4.7	6.5	5.7	7.7	6	9
7 . .	6.0	7.3	6.5	5.6	5.6	5.8	5.8	6.3	6.5	6.0	4.0	7	4
8 . .	5.9	7.3	5.6	7.1	7.6	6.6	6.7	6.3	6.7	6.6	7.0	8	8
9 . .	7.1	6.0	8.2	7.5	7.9	6.7	7.5	6.6	7.7	7.4	5.3	9	5
10 . .	9.0	6.8	7.8	8.0	7.4	7.3	8.1	7.3	8.4	7.8	5.7	10	6

*List of Objectives

1. To acquire a background for further study of accounting.
2. To acquire knowledge and skills necessary for initial employment.
3. To develop the ideal of accuracy in carrying out and recording business transactions.
4. To develop the habit of neatness in preparing all business forms and recording of transactions.
5. To develop the habit of verifying results.
6. To acquire a general background in business training.
7. To become acquainted with the business papers and forms that are actually in use in an office.
8. To be able to interpret business information in the light of business ownership.
9. To acquire knowledge and skills sufficient for keeping personal records.
10. To acquire knowledge of and ability to operate some of the business machines in use today.

mean average rank of Elementary Accounting objectives by students who are taking different courses and by teachers. It also shows the comparative rank given to each objective by both students and teachers. Students who are now taking this course and those who plan to take it in the future are together in ranking as their main objective the development of the ideal of accuracy in carrying out and recording business transactions. As shown by the table average rankings of all the students who filled in the questionnaire indicate equal importance being placed on the two objectives already mentioned.

Average rankings by the three accounting teachers show that their first objective is to develop the habit of verifying results. The second objective of the teachers is to develop the habit of neatness in preparing all business forms and recording of transactions. The third choice is to develop the ideal of accuracy in carrying out and recording business transactions.

Intermediate Accounting

Table 7 gives the mean average rank of Intermediate Accounting objectives by students who are taking different courses and by teachers. The Complete Administration students, Complete Secretarial students, Complete Business students, and General Business students rank as their number one objective in this subject the acquiring of a background

TABLE 7

AVERAGE RANKINGS OF INTERMEDIATE ACCOUNTING OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Junior Accounting	Students who have finished subject	Students now taking subject	Students who plan to take subject	All students	Teachers	Rank-students	Rank-teachers
1 . .	1.0	3.3	2.1	2.7	5.5	3.8	2.6	2.8	2.9	2.7	5.3	1	5
2 . .	6.0	6.5	6.5	5.0	5.5	4.6	5.4	5.9	5.4	5.5	7.3	5	9
3 . .	5.0	4.3	3.3	3.2	1.0	3.4	3.5	3.3	3.8	3.5	3.0	2	1
4 . .	5.8	6.5	5.1	5.3	3.0	4.6	5.2	5.6	4.5	5.2	3.0	3	2
5 . .	5.4	6.0	5.2	4.9	6.5	5.9	5.4	5.6	5.5	5.4	4.0	4	3
6 . .	6.3	4.3	6.9	6.2	8.0	5.2	6.0	6.1	5.5	5.9	8.3	7	10
7 . .	5.5	7.0	6.3	7.2	5.5	5.7	6.5	5.1	6.9	6.3	6.7	8	7
8 . .	5.8	5.5	4.7	5.9	8.5	5.5	5.6	5.1	6.0	5.6	6.7	6	7
9 . .	7.4	6.8	7.9	7.2	7.5	7.6	7.3	7.8	7.8	7.5	4.7	10	4
10 . .	6.8	5.0	7.1	7.3	4.0	8.6	7.4	7.6	6.8	7.3	6.0	9	6

*List of Objectives

1. To acquire a background for further study of accounting.
2. To acquire knowledge and skills necessary for initial employment.
3. To develop the ideal of accuracy in carrying out and recording business transactions.
4. To develop the habit of neatness in preparing all business forms and in recording of transactions.
5. To develop the habit of verifying results.
6. To acquire a general background in business training.
7. To acquire knowledge and skills necessary for business ownership.
8. To acquire an understanding of the different types of business ownership and the advantages and disadvantages of each.
9. To acquire knowledge and skills necessary for keeping personal records.
10. To acquire knowledge and skills necessary for keeping simple tax records.

for further study of accounting. As shown by the table Junior Secretarial and Junior Accounting students rank as their first objective the development of the ideal of accuracy in carrying out and recording business transactions. The average rankings indicate that students who have finished the subject, students now taking the subject, and those who plan to take the subject in the future all agree that their main objective is to acquire a background for further study of accounting.

The teachers rank equally the development of the ideal of accuracy in carrying out and recording business transactions, and the development of the habit of neatness in preparing all business forms and in recording of transactions. For their third choice the teachers rank the development of the habit of verifying results. Students rank as their least important objective the acquiring of knowledge and skills necessary for keeping personal records, while the teachers rank that as fourth in importance. Both students and teachers rank rather low the objective of acquiring knowledge and skills necessary for business ownership.

Industrial Accounting

The Complete Administration students, Complete Business students, and Junior Accounting students rank as their most important objective for this subject the acquiring of a background for further study of accounting. Table 8 gives the

TABLE 8

AVERAGE RANKINGS OF INDUSTRIAL ACCOUNTING OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Accounting	Students who have finished subject	Students now taking subject	Students who plan to take subject	All students	Teachers	Rank-students	Rank-teachers
1	1.7	3.5	2.7	3.1	3.1	2.0	6.3	2.7	2.8	4.0	1	3
2	6.7	3.0	6.8	5.2	5.2	6.0	3.9	6.5	6.0	3.3	7	1
3	3.9	7.5	4.3	2.3	4.8	3.6	3.4	4.6	4.0	3.7	2	2
4	3.0	5.5	4.0	3.8	5.4	3.6	5.1	4.4	4.1	5.3	3	6
5	5.3	3.0	5.6	5.8	5.6	5.6	5.3	5.3	5.4	5.7	4	7
6	5.5	6.5	4.9	5.4	5.8	5.4	7.0	5.4	5.6	4.7	5	5
7	6.3	6.5	5.5	7.7	5.5	6.0	7.0	6.4	6.3	9.3	8	10
8	7.7	6.5	7.6	7.6	6.6	7.8	7.0	6.8	7.3	7.3	9	9
9	5.1	5.5	5.7	6.5	5.1	5.9	4.4	6.1	5.8	4.3	6	4
10	8.6	7.5	8.4	7.6	7.5	8.6	7.0	7.6	7.9	6.7	10	8

*List of Objectives

1. To acquire a background for further study of accounting.
2. To acquire an understanding of the problems confronting the accountant for a manufacturing company.
3. To gain an insight into the special accounting problems of the larger companies.
4. To acquire an understanding of the use, purpose, content, and form of business papers.
5. To understand to a greater extent the problems of taxation confronting the industrial accountant.
6. To acquire knowledge and skills necessary for successful business ownership.
7. To acquire knowledge and skills necessary for keeping personal records.
8. To be able to interpret business transactions.
9. To acquire knowledge and skills necessary for initial employment.
10. To learn how to secure economies in clerical effort.

mean average rank of Industrial Accounting objectives by students who are taking different courses and by teachers. As shown by the table the Complete Secretarial students give equally high rank to the acquiring of knowledge and skills necessary for initial employment, and to the acquiring of an understanding of the use, purpose, content, and form of business papers. General Business students have as their main objective the acquiring of an understanding of the problems confronting the accountant for a manufacturing company. Students who have already completed and students who plan to take the subject in the future agree that the main objective of this class should be to acquire a background for further study of accounting. However, those now taking the subject think that the main objective should be to acquire an understanding of the problems confronting the accountant for a manufacturing company.

The teachers, like the Complete Secretarial students, rank first as their objective in this subject the acquiring of knowledge and skills necessary for initial employment. Their second objective is to acquire an understanding of the problems confronting the accountant for a manufacturing company.

Principles of Cost Accounting

Table 9 gives the mean average rank of the objectives for Principles of Cost Accounting by students who are taking

TABLE 9

AVERAGE RANKINGS OF PRINCIPLES OF COST ACCOUNTING OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Accounting	Students who have finished subject	Students now taking subject	Students who plan to take subject	All students	Teachers	Rank-students	Rank-teachers
1	2.1	3.3	2.5	3.6	4.2	2.3	3.5	3.7	3.3	6.3	1	6
2	3.9	8.3	3.6	3.1	4.7	3.9	2.9	4.6	4.1	1.7	2	1
3	5.2	4.3	4.9	4.8	4.3	3.9	4.2	5.3	4.8	4.3	3	3
4	5.6	3.5	5.3	4.4	4.6	5.1	4.6	4.7	4.8	4.0	3	2
5	5.5	5.3	6.0	5.7	6.4	6.1	5.7	5.9	5.9	6.0	6	5
6	8.0	6.3	6.6	7.0	5.9	7.1	7.3	6.4	6.7	6.3	9	6
7	6.7	6.3	7.2	6.0	5.9	7.0	6.7	6.0	6.4	6.7	7	9
8	5.4	6.8	6.8	7.2	6.6	7.5	7.5	6.1	6.7	8.0	9	10
9	7.0	5.5	6.3	7.5	6.4	6.1	7.1	6.7	6.6	6.3	8	6
10	5.6	5.8	5.7	5.7	5.7	5.9	5.5	5.7	5.7	5.3	5	4

*List of Objectives

1. To acquire a background for further study of accounting.
2. To understand the principles of finding the unit cost of manufactured articles.
3. To acquire an understanding of methods of accounting for material inventories.
4. To acquire an understanding of methods of accounting for labor and payrolls.
5. To acquire an understanding of accounting for departmental expenses.
6. To develop ability to start work as clerk in cost accounting department.
7. To understand the methods of accounting for branch factories.
8. To develop a background for work as cost accountant.
9. To understand the application of costs to small businesses.
10. To understand the principles of cost accounting as applied to economics of business.

different courses and by teachers. As shown by the table all students seem to be pretty well agreed that the principal objective of this class should be to acquire a background for further study of accounting. The only exceptions to this are the General Business students and the students who are now taking the course. They think that the most important objective is to understand the principles of finding the unit cost of manufactured articles. The teachers rank as first to understand the principles of finding the unit cost of manufactured articles. They rank second the acquiring of an understanding of methods of accounting for labor and payrolls. They do not think that it is so important to acquire a background for further study of accounting. The main reason may be that at this point in the study of accounting, the student should be getting ready to go to work. Neither students nor teachers feel that it is important to develop a background for work as a cost accountant, for both groups list that objective as having the least importance among the objectives listed on the questionnaire. In this subject there seems to be a great similarity between the average rankings of the teachers and those students who are now taking the course.

Review Problems in Junior Accounting

Table 10 gives the mean average rank of the objectives for Review Problems in Junior Accounting by students who are

TABLE 10

AVERAGE RANKINGS OF REVIEW PROBLEMS IN JUNIOR ACCOUNTING OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Accounting	Students who have finished subject	Students now taking subject	Students who plan to take subject	All students	Teachers	Rank-students	Rank-teachers
1	2.1	7.0	1.2	2.9	3.2	2.3	2.2	3.3	2.8	8.0	1	10
2	7.8	1.8	6.3	6.3	5.7	5.9	7.4	6.0	6.1	5.5	7	5
3	6.2	6.0	5.8	6.9	5.1	6.0	5.4	5.9	5.9	6.5	6	8
4	6.1	3.8	6.1	5.9	5.2	6.5	5.4	5.4	5.8	6.5	5	9
5	2.4	4.8	4.1	3.4	4.2	4.0	6.2	3.1	3.5	5.5	2	6
6	4.6	7.8	4.3	4.6	5.7	4.1	6.2	5.5	5.1	4.5	3	3
7	8.5	6.8	7.3	6.9	6.2	7.8	4.2	6.9	7.0	6.0	10	7
8	5.1	3.8	4.7	6.4	5.9	4.7	4.0	6.3	5.5	3.5	4	1
9	5.8	6.0	6.8	5.6	6.7	6.8	6.4	5.7	6.1	5.5	7	4
10	6.4	7.5	7.6	6.1	7.0	7.0	7.6	6.6	6.8	3.5	9	2

*List of Objectives

1. To review the background for further study of accounting.
2. To review the knowledge and skills necessary for initial employment.
3. To get a better insight into the problems of ownership.
4. To become better acquainted with the problems of management.
5. To become more familiar with many of the points of accounting that were not fully learned in previous classes.
6. To correlate the mathematics of interest, discount, taxes, and profit and loss with that of accounting.
7. To become more familiar with the knowledge and skills necessary for keeping personal records.
8. To acquire the general business background necessary for any type of business success.
9. To become more familiar with the accounting necessary at the end of any fiscal period.
10. To recognize the need for consistency in the application of accounting to all transactions occurring within the accounting period.

taking the different courses and by teachers. As shown by the table, all the students, with the exception of the Complete Secretarial students, think that the principal objective of this subject should be to review the background for further study of accounting. The Junior Accounting course does not include any accounting after this course, but most of the students plan to take the Advanced Accounting and Auditing course after they finish the Junior Accounting course. The second most common objective for these students is to become more familiar with many of the points of accounting that were not fully learned in previous classes. The Complete Secretarial students rank as their main objective for this subject to review the knowledge and skills necessary for initial employment.

The teachers give as top rank two objectives; to acquire the general business background necessary for any type of business success; and to recognize the need for consistency in the application of accounting to all transactions occurring within the accounting period. They rank as the third most important objective the correlation of the mathematics of interest, discount, taxes, and profit and loss with that of accounting.

Federal Tax Accounting

Table 11 gives the mean average rank of Federal Tax Accounting objectives by students who are taking the different

TABLE 11

AVERAGE RANKINGS OF FEDERAL TAX ACCOUNTING OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Business	General Business	Students who have taken subject	Students now taking subject	Students who plan to take subject	All students	Teachers	Rank-students	Rank-teachers
1	2.8	2.3	2.4	3.2	3.4	1.9	2.5	1.5	1	1
2	2.6	2.6	2.4	1.4	3.6	2.4	2.5	6.0	1	6
3	6.9	6.4	7.6	7.0	7.1	7.0	7.0	9.0	6	9
4	5.2	4.8	5.6	4.0	5.8	5.2	5.2	3.0	4	3
5	4.4	4.4	4.3	4.4	4.1	4.5	4.4	1.5	3	1
6	5.5	5.2	6.1	5.2	8.1	6.3	6.4	5.0	5	4
7	4.8	6.8	7.0	5.8	9.0	6.7	7.1	7.5	8	8
8	7.6	6.6	6.8	6.4	5.9	7.5	7.2	5.0	9	4
9	6.3	7.9	6.6	8.4	7.1	6.6	7.0	6.5	6	7
10	8.9	8.1	5.4	9.2	5.9	7.4	7.3	10.0	10	10

*List of Objectives

1. Ability to prepare the required tax reports in accordance with accepted accounting principles and governing precepts.
2. Knowledge and understanding of various tax laws, regulations, and rulings upon which tax returns must be based.
3. Appreciation of the nature and importance of the function of taxation in our economy.
4. Ability to recognize situations that may involve or be complicated by the present tax problems.
5. Knowledge, skill, and ability involved in the preparation of the tax returns and the determination of the tax due.
6. Skill in the preparation and filing of all working papers necessary to support each tax return.
7. Knowledge, skill, and ability involved in determining the accuracy of tax reports already prepared.
8. Appreciation of the necessity for keeping records necessary for preparing the tax return.
9. Ability to withhold and report taxes on the payroll.
10. Training sufficient for employment by Federal or State Tax Departments.

courses and by teachers. As shown by the table Complete Administration students rank as their main objective in this subject the acquiring of knowledge and understanding of various tax laws, regulations, and rulings upon which tax returns must be based. Their second highest ranking is to develop the ability to prepare the required tax reports in accordance with accepted accounting principles and governing legal precepts. Complete Business and General Business students rate this second objective as their number one objective for the subject. Those students who have completed the course think it of more importance to understand the law, while those taking the course at the present and those planning to take it later consider it of more importance to develop the ability to prepare the required tax reports.

The teachers give an equally high rank to two very similar objectives. They are to develop the ability to prepare the required tax reports in accordance with accepted accounting principles and governing legal precepts, and to acquire knowledge, skill, and ability involved in the preparation of the tax returns and the determination of the tax liability due. Neither students nor teachers rank as high the objective of developing an appreciation of the nature and importance of the function of taxation in our economy. The lowest ranking by both students and teachers is to acquire sufficient training for employment by the Federal Tax Department.

Advanced Accounting

Table 12 gives the mean average rank of Advanced Accounting objectives by students who are taking different courses and by teachers. As shown by the table Complete Administration students give as the main objective for this subject the acquiring of knowledge and understanding of the requirements necessary for becoming a public accountant. Their second objective is the development of ability to apply bookkeeping principles to the recording of business transactions for all forms of business organization, and to the reporting of the results. General Business students show a preference for acquiring knowledge and understanding of the principles of account keeping. Students who are now taking the subject rank as their main objective the acquiring of knowledge and understanding of the requirements necessary for becoming a public accountant. Those who have already completed the subject and those who plan to take it in the future agree that the important objective is to develop ability of applying these principles to the recording of business transactions.

The teachers rank as their principal objective the gaining of an insight into the special accounting problems of the larger partnerships and corporations. Their second highest objective is to recognize the need for consistency in the application of accounting principles to all events occurring within a reporting period. As shown by the table the teachers

TABLE 12

AVERAGE RANKINGS OF ADVANCED ACCOUNTING OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Business	General Business	Students who have taken subject	Students now taking subject	Students who plan to take subject	All students	Teachers	Rank-students	Rank-teachers
1	6.8	4.7	3.3	6.5	4.8	4.6	4.8	4.5	3	3
2	4.9	4.9	2.8	5.0	4.2	4.1	4.2	6.0	2	7
3	3.9	4.5	3.5	2.5	3.8	4.1	4.0	5.5	1	5
4	5.2	4.9	5.9	8.0	5.0	5.2	5.3	3.0	5	2
5	6.0	5.1	5.5	5.5	5.4	5.5	5.5	4.5	6	3
6	6.8	6.8	6.9	7.0	8.4	6.5	6.8	8.0	8	9
7	6.3	6.1	8.1	4.5	8.2	6.6	6.8	5.5	8	5
8	4.0	6.8	6.8	3.0	7.4	6.0	6.0	1.5	7	1
9	3.7	5.7	5.7	3.0	2.8	5.8	5.1	10.0	4	10
10	7.6	6.8	6.5	10.0	5.0	7.2	7.1	6.5	10	8

*List of Objectives

1. Knowledge and understanding of the internal affairs of a business organization.
2. Knowledge and understanding of the principles of account keeping.
3. Ability of applying these principles to the recording of business transactions for all forms of business organization, and to the reporting of the results.
4. Understanding the need for consistency in the application of accounting principles to all events occurring within a reporting period.
5. Knowledge of existing methods of financial statement analysis.
6. Understanding the importance of cost accounting and budgeting as a means of accounting control.
7. Interpreting business information for the owners.
8. Insight into the special problems of the larger companies.
9. Knowledge and understanding of the requirements necessary for becoming a public accountant.
10. Ability to secure and hold a position as bookkeeper.

rank as being least in importance the objective of acquiring knowledge and understanding of the requirements necessary for becoming a public accountant.

Constructive Accounting

Table 13 gives the mean average rank of Constructive Accounting objectives by students who are taking different courses and by teachers. As shown by the table Complete Administration students rank as their main objective in this subject the acquiring of knowledge and understanding of the principles and procedures of installing an accounting system. Their second ranking objective is the acquiring of knowledge and understanding of the principles and procedures of revising an accounting system. Complete Business students rank as their number one objective the acquiring of knowledge and appreciation of the function of the accounting system as a part of the entire accounting process. Their second highest objective and the highest for General Business students is to acquire knowledge and understanding of the principles and procedures of constructing an accounting system. Since the subject is not being taught at the present time, there are no students who are now taking it. Those who have already finished the subject list as their principal objective the acquiring of knowledge and understanding of the principles and procedures of installing an accounting system. The students who plan to take the subject in the future think it is more

TABLE 13

AVERAGE RANKINGS OF CONSTRUCTIVE ACCOUNTING OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Business	General Business	Students who have taken subject	Students who plan to take subject	All students	Teachers	Rank-students	Rank-teachers
1	4.8	3.3	4.1	4.5	3.9	4.0	2.0	3	2
2	4.0	3.6	2.1	3.5	3.2	3.2	1.5	1	1
3	2.4	4.0	3.9	1.8	3.9	3.6	3.5	2	3
4	3.4	4.8	4.7	3.8	4.3	4.2	4.5	4	5
5	6.7	6.8	5.7	5.3	6.6	6.4	7.0	6	6
6	6.6	6.5	5.2	5.8	6.4	6.3	8.0	5	9
7	7.6	6.4	8.0	6.8	7.3	7.3	7.5	9	7
8	6.8	6.6	7.7	8.5	6.8	7.0	7.5	8	7
9	7.6	7.0	6.8	8.0	7.2	7.3	3.5	9	3
10	6.4	5.9	6.7	7.8	6.2	6.4	10.0	6	10

*List of Objectives

1. Knowledge and appreciation of the function of the accounting system as a part of the entire accounting process.
2. Knowledge and understanding of the principles and procedures of constructing an accounting system.
3. Knowledge and understanding of the principles and procedures of installing an accounting system.
4. Knowledge and understanding of the principles and procedures of revising an accounting system.
5. Knowledge and understanding of the function and use of mechanical devices and methods in accounting.
6. Skill and ability to apply this knowledge and understanding to specific situations.
7. Appreciation of the importance of the accounting system as a basic element in business management.
8. Ability to construct an adequate set for own business.
9. Ability to construct sets for small businesses.
10. Knowledge and understanding of the public accountant and his relation to constructive accounting.

important to know and understand the principles of constructing an accounting system.

As shown by the table, teachers give as their principal objective the acquiring of knowledge and understanding of the principles and procedures of constructing an accounting system. Their second highest objective is the acquiring of knowledge and appreciation of the function of the accounting system as a part of the entire accounting process. The lowest ranking objective is the acquiring of knowledge and understanding of the public accountant and his relation to constructive accounting.

Auditing

Table 14 gives the mean average rank of Auditing objectives by students who are taking different courses and by teachers. The average rankings by students taking the three degree courses give as their principal objective the recognizing of the need for and the use of the results of the auditing process as an element of business operation, management, and administration. Most of the students also list as a high objective the understanding of the purposes, advantages, and limitations of the various types of audits.

The teachers indicate that their principal objective in this subject is to recognize the need for and the use of the results of the auditing process as an element of business operation, management, and administration. Their next highest

TABLE 14

AVERAGE RANKINGS OF AUDITING OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Business	General Business	Students now taking subject	Students who plan to take subject	All students	Teachers	Rank-students	Rank-teachers
1	3.6	3.1	4.2	4.3	3.4	3.6	2.0	1	1
2	3.6	4.4	4.6	4.2	4.2	4.2	5.5	2	5
3	5.7	3.9	5.2	5.2	4.8	4.9	6.5	3	8
4	5.0	5.9	6.5	5.8	6.0	5.9	5.0	7	2
5	5.6	4.9	5.3	5.2	5.1	5.1	6.0	5	6
6	4.9	4.6	5.7	4.7	5.5	5.4	6.0	6	6
7	3.9	6.0	5.0	4.5	5.2	5.0	5.0	4	2
8	8.2	6.3	8.2	8.7	7.2	7.5	7.5	10	10
9	6.9	6.6	6.0	5.7	6.7	6.5	5.0	8	2
10	8.2	8.2	4.9	6.8	7.2	7.1	6.5	9	8

*List of Objectives

1. To recognize the need for and the use of the results of the auditing process as an element of business operation, management and administration.
2. To understand the purposes, advantages and limitations of the various types of audit.
3. To understand the professional and ethical responsibilities and legal liabilities which grow out of the audit.
4. To acquire an understanding of the internal check and its relation to the audit.
5. To develop skill in reporting upon the results of an audit, whether orally or in writing.
6. To understand the organization and function of the public accountant as an auditor.
7. To acquire knowledge and skills necessary to become a Certified Public Accountant.
8. To acquire a background for business ownership.
9. To obtain the basic training in auditing that will be helpful in obtaining initial employment.
10. To obtain the basic training in auditing that will be in securing employment by the government.

rankings are to understand the internal check and its relation to the audit, to acquire knowledge and skills necessary for becoming a Certified Public Accountant, and to obtain the basic training in auditing that will be helpful in obtaining initial employment. The lowest ranking objective by students and teachers is to acquire a background for business ownership.

Business Mathematics

Table 15 gives the mean average rank of Business Mathematics objectives by students who are taking different courses and by teachers. As shown by the table, Complete Administration students, Complete Secretarial students, and General Business students, rank as their number one objective in this subject the acquiring of mastery of arithmetic fundamentals. Complete Business students, Junior Secretarial students, and Junior Accounting students rank as their main objective to develop speed in solving problems without sacrificing accuracy. Students who have already finished the course give as their first objective the mastery of arithmetic fundamentals, while the students who plan to take it in the future think it is first in importance that they develop speed in solving problems.

The mathematics teacher ranks as his number one objective the acquiring of mastery of arithmetic fundamentals. His second objective is to be able to arrange numerical work in a

TABLE 15

AVERAGE RANKINGS OF BUSINESS MATHEMATICS OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Junior Accounting	Students who have finished subject	Students who plan to take subject	All students	Rank-students	Teacher
1	2.1	1.7	4.5	3.0	3.3	4.1	3.4	3.7	3.5	2	1
2	3.6	2.7	3.1	3.8	2.8	3.4	3.6	2.6	3.4	1	5
3	4.0	5.0	4.6	4.1	4.3	4.5	4.5	4.1	4.4	3	6
4	4.1	7.0	4.6	5.1	5.0	4.5	4.7	5.2	4.8	5	7
5	7.9	9.0	7.0	6.7	5.8	5.6	6.6	6.9	6.6	7	8
6	4.3	2.7	4.6	4.6	4.3	4.2	4.5	4.6	4.5	4	9
7	7.0	7.3	7.4	7.3	8.0	7.2	7.2	7.6	7.3	9	2
8	8.1	8.0	6.8	7.5	4.8	6.8	7.5	5.9	7.1	8	3
9	8.0	7.0	7.0	8.5	7.0	8.4	8.0	7.9	7.9	10	10
10	5.9	4.7	5.4	4.5	10.0	5.5	4.6	8.3	5.5	6	4

*List of Objectives

1. To acquire mastery of arithmetic fundamentals.
2. To develop speed in solving problems without sacrificing accuracy.
3. To learn and develop the use of short cuts in problem solving.
4. To acquire the knowledge and skills essential to attack a problem in an orderly and logical manner.
5. To apply arithmetical knowledge and principles in everyday activities, in school, and in the home.
6. To be able to solve quickly and accurately special arithmetic problems connected with business.
7. To be able to arrange numerical work neatly and accurately and to write neat figures.
8. To be able to arrange numerical work in a form acceptable to business men.
9. To learn specific problems of a number of different businesses.
10. To learn the mathematics that will be helpful in the study of accounting.

form acceptable to business men. He, as well as the majority of the students, ranks as being of least importance the learning of specific problems of a number of different businesses. Even though both students and teacher think that the first objective of the class should be to master fundamentals, the outline of the subject as listed by the college and the National Association of Business Colleges does not include this as a major objective. The purpose of the class is to take students who have already mastered the fundamentals and give them the mathematics necessary for business jobs. However, as long as most of the students and the teacher realize the need for studying the fundamentals, there is not much the school can do but offer that needed training.

Psychology

Table 16 gives the mean average rank of Psychology objectives by students who are taking the different courses and by teachers. Each group of students ranks as their principal objective for this subject the development of ability to get along with business associates. Complete Administration students rank as their second objective to develop the ability to influence other people. Complete Secretarial students rank as their second objective to increase their efficiency in reading and studying. General Business students rank as their second objective to be able to use psychology in writing

TABLE 16

AVERAGE RANKINGS OF PSYCHOLOGY OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Accounting	Students who have finished subject	Students who plan to take subject	All students	Teachers	Rank-students	Rank-teachers
1	1.8	1.0	1.5	1.8	2.9	1.8	2.4	2.1	4.0	1	4
2	5.2	2.7	8.8	6.1	5.4	6.5	5.6	6.0	8.5	6	9
3	5.7	6.7	5.6	4.3	5.0	6.1	5.0	5.2	8.0	4	8
4	6.8	4.0	3.6	4.5	4.3	4.3	4.7	4.6	3.5	2	2
5	7.5	7.7	4.4	3.9	6.0	5.7	5.5	5.6	6.0	5	7
6	5.8	9.0	7.1	7.9	6.6	7.4	6.8	7.0	5.5	9	6
7	5.8	5.3	6.5	6.6	5.9	7.0	5.6	6.1	4.0	7	4
8	4.5	4.3	5.0	5.6	5.0	4.3	5.2	4.9	2.5	3	1
9	6.0	6.3	6.1	6.5	6.4	6.1	6.5	6.3	3.5	8	2
10	6.0	8.0	7.0	7.5	7.3	6.8	7.3	7.1	9.5	10	10

*List of Objectives

1. To develop the ability to get along with business associates.
2. To increase efficiency in reading and studying.
3. To be able to apply principles of psychology to selling.
4. To be able to use psychology in obtaining a desired position.
5. To be able to apply principles of psychology to letter writing.
6. To develop the ability to get along with members of one's own family.
7. To be able to make personal psychological adjustments.
8. To develop the ability to influence other people.
9. To acquire an understanding of one's personality and its measurement.
10. To acquire understanding and appreciation of the principles of mental hygiene and sane living.

letters. Complete Business and Junior Accounting students rank as their second objective to be able to use psychology in obtaining a desired position. There is very little difference in the rankings as given by those students who have already finished the course and those who plan to take it in the future.

The principal objective of teachers is to develop the ability to influence other people. Their two next highest objectives are to be able to use psychology in obtaining a desired position and to acquire an understanding of one's personality and its measurement. Their third ranking shows equal importance being given to the development of ability to get along with business associates, and ability to make personal psychological adjustments. Both students and teachers rank as their lowest objective the acquiring of understanding and appreciation of the principles of mental hygiene and sane living.

Salesmanship

Table 17 gives the mean average rank of Salesmanship objectives by students who are taking the different courses and by teachers. To acquire an understanding of successful selling principles is ranked as the number one objective by Complete Administration, Complete Secretarial, General Business, Junior Secretarial, and Junior Accounting students. To develop the ability to sell oneself and one's services is ranked

TABLE 17

AVERAGE RANKINGS OF SALESMANSHIP OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Junior Accounting	Students who have finished subject	Students who plan to take subject	All students	Rank-students	Teacher
1	1.7	1.0	3.4	2.0	3.7	3.4	2.8	3.0	2.9	1	5
2	8.6	10.0	7.3	7.3	8.3	6.8	7.7	7.7	7.7	10	10
3	9.0	5.0	7.4	4.8	3.7	5.7	6.9	4.8	6.2	5	6
4	5.7	7.0	6.5	6.3	6.7	6.2	6.9	5.5	6.4	7	9
5	7.9	9.0	4.9	7.8	5.3	5.0	6.6	5.4	6.2	5	4
6	6.9	6.0	6.5	7.4	5.6	7.6	7.5	6.9	7.3	9	7
7	2.4	2.0	3.2	2.7	4.0	3.4	2.5	4.4	3.2	2	3
8	3.9	3.0	4.8	4.4	5.3	4.2	3.8	5.8	4.6	3	2
9	5.1	8.0	6.2	7.9	5.7	6.3	6.3	6.7	6.4	7	8
10	3.9	4.0	4.0	4.5	6.6	4.6	3.9	5.7	4.6	3	1

*List of Objectives

1. To acquire an understanding of successful selling principles.
2. To learn selling principles as applying to traveling salesmen.
3. To become acquainted with the clerical work incident to selling.
4. To acquire practice in selling by securing prospects, making the preapproach, preparing and delivering of the sales talk.
5. To develop sales resistance through an understanding of selling appeals that may be used.
6. To learn selling principles as applying to retail selling.
7. To develop the ability to sell oneself or one's services.
8. To apply the principles of psychology learned in selling to the everyday business dealings.
9. To learn how to apply the principles of selling to business ownership.
10. To apply the principles of selling to the attaining of advancement and the achieving of success.

as first objective by Complete Business and Junior Accounting students. To become acquainted with the clerical work incident to selling is given first rank by the Junior Secretarial students. Students who have finished the subject rank as their first objective the ability to sell oneself or one's services. Students who plan to take the subject in the future list as their first choice the acquiring of an understanding of successful selling principles.

The teacher ranks as his number one objective to apply the principles of selling to the attaining of advancement and the achieving of success. His second objective is to apply the principles of psychology learned in selling to the everyday business dealings. His third choice is to develop the ability to sell oneself or one's services. All students as well as the teacher, rank as least in importance the learning of selling principles as applying to traveling salesmen. They also rank low the learning of selling principles as applying to retail selling.

Business Law

Table 18 gives the mean average rank of Business Law objectives by students who are taking the different courses and by teachers. As shown in the table, Complete Administration students rank as their first objective in taking this subject the correlation of a knowledge of business law with that of accounting. Their second choice is to develop an inherent

TABLE 18

AVERAGE RANKINGS OF BUSINESS LAW OBJECTIVES BY STUDENTS AND TEACHERS BY COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Junior Accounting	Students who have finished subject	Students who plan to take subject	All students	Teachers	Rank-students	Rank-teachers
1	4.3	5.0	4.5	5.5	1.1	5.4	5.0	4.8	4.9	7.0	6	6
2	5.3	9.0	6.9	6.0	8.0	5.7	6.0	6.5	6.2	8.5	8	9
3	4.9	5.3	4.9	4.6	4.0	4.5	4.5	4.8	4.7	5.5	3	5
4	6.6	5.3	4.2	3.4	3.0	5.7	4.6	4.8	4.7	2.0	3	1
5	8.9	8.3	6.5	6.3	6.5	6.4	7.2	6.5	6.9	7.0	9	6
6	4.4	5.7	4.6	5.5	6.5	5.0	4.7	4.6	4.7	7.5	3	8
7	4.4	4.0	4.0	4.7	5.0	4.5	4.5	4.4	4.5	2.0	2	1
8	4.6	2.6	6.2	5.8	5.0	5.0	6.2	4.4	5.8	5.0	7	4
9	2.1	4.6	5.0	4.8	7.0	4.5	4.2	4.9	4.4	2.0	1	1
10	9.7	5.0	7.7	7.3	5.5	8.4	7.8	8.0	7.9	8.5	10	9

*List of Objectives

1. To develop an inherent respect for all law.
2. To acquire an appreciation and a love for justice.
3. To form the mental habit of assuming a judicial attitude toward business problems.
4. To realize the importance of reliable legal advice when litigation is inevitable.
5. To acquire the habit of accurate and intensive reading.
6. To acquire an appreciation of the fact that all law is based upon the principle of right and wrong.
7. To acquire an appreciation of the rights and obligations contained in all business transactions.
8. To understand the principle of exactness and the necessity of clear thinking.
9. To correlate a knowledge of business law with that of accounting.
10. To apply a knowledge of business law to the duties of a secretary.

respect for all law. Complete Secretarial students give their highest ranking to the understanding of the principle of exactness and the necessity of clear thinking. Their second objective is to acquire an appreciation of the rights and obligations contained in all business transactions. Complete Business students rank as their first objective the acquiring of an appreciation of the rights and obligations contained in all business transactions. Their second objective, and the first objective for General Business students, is to realize the importance of reliable legal advice when litigation is inevitable. The second choice for General Business students is to form the mental habit of assuming a judicial attitude toward business problems. The principal objective for Junior Secretarial students is to develop an inherent respect for all law, while their second objective is the forming of the mental habit of assuming a judicial attitude toward business problems. Junior Accounting students rank as equally high the objectives of correlating the knowledge of business law with that of accounting, acquiring an appreciation of the rights and obligations contained in all business transactions, and forming the mental habit of assuming a judicial attitude toward business problems.

The teachers ranked as their first objectives the importance of reliable legal advice when litigation is inevitable, an appreciation of the rights and obligations contained

in all business transactions, and correlating the knowledge of business law with that of accounting.

Money and Banking

Table 19 gives the mean average rank of Money and Banking objectives by students who are taking the different courses and by teachers. To acquire an understanding of the economic principles of money is ranked as the number one objective by General Business students and the second objective by Complete Secretarial and Complete Business students. The second objective of the General Business students is to acquire an understanding of the economic responsibilities of the banking system. The principal objective of the Complete Administration, Complete Secretarial, and Complete Business students is to become acquainted with banking procedure. The second objective of the Complete Administration students is to acquire an understanding of the influence money and banking have on business conditions. There is very little difference in the rankings by those students who have already completed the course and those who plan to take it in the future.

The teacher of this subject ranks as the number one objective becoming acquainted with banking procedure. His second ranking is to develop the ability to use personal income wisely. His third choice is to acquire an understanding of the influence money and banking have on business conditions. He ranks as having least importance the objective of acquiring

TABLE 19

AVERAGE RANKINGS OF MONEY AND BANKING OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Students who have finished subject	Students who plan to take subject	All students	Rank-students	Teacher
1	7.0	6.5	5.9	5.3	6.0	5.5	5.6	6	2
2	6.8	8.5	5.9	6.2	6.6	6.3	6.4	7	8
3	3.8	3.5	3.7	3.8	2.0	4.3	3.8	1	6
4	7.2	7.5	8.2	6.2	8.0	7.1	7.4	10	7
5	5.8	2.5	4.5	4.2	3.8	4.5	4.3	3	10
6	3.5	2.0	3.4	5.5	3.2	4.1	3.8	1	1
7	4.7	6.0	5.1	4.8	4.8	4.8	4.8	5	5
8	7.8	7.0	6.6	6.3	6.0	7.2	6.9	8	4
9	5.7	4.0	5.6	5.6	4.2	4.8	4.6	4	3
10	7.5	7.5	7.5	7.0	9.2	6.8	7.3	9	9

*List of Objectives

1. To develop the ability to use personal income wisely.
2. To learn how to manage personal and family finances.
3. To acquire an understanding of the economic principles of money.
4. To acquire an appreciation of the value of keeping a personal bank account.
5. To acquire an understanding of the economic responsibilities of the banking system.
6. To become acquainted with banking procedure.
7. To acquire an understanding of the importance of credit in operating a business.
8. To become acquainted with danger of dealing with personal loan companies.
9. To acquire an understanding of the influence money and banking have on business conditions.
10. To acquire an understanding of the effect that foreign exchange has on business conditions.

an understanding of the economic responsibilities of the banking system.

Business Economics

Table 20 gives the mean average rank of Business Economics objectives by students who are taking the different courses and by teachers. As shown by the table, all of the different groups of students rank as their principal objective the acquiring of an actual understanding of the effects of economic laws and principles. Complete Secretarial students give an equally high rank to the acquiring of an understanding and appreciation of financial and business operations. Complete Administration students rank as their second objectives to be able to interpret current questions and events, and to acquire an understanding of the elements of money management--to use income wisely and to manage personal and family finances. There is very little difference in the rankings shown by students who have completed the subject as compared to those who have not taken the course.

The principal objective of the teachers, as shown by the average rankings, is to acquire an actual understanding of the effects of economic laws and principles. Their second objective is to acquire a consciousness of social and economic responsibilities. One of the teachers who teaches this subject ranks as the number one objective of the course to be able to vote intelligently on matters of governmental

TABLE 20

AVERAGE RANKINGS OF BUSINESS ECONOMICS OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Students who have finished subject	Students who plan to take subject	All students	Teachers	Rank-students	Rank-teachers
1	4.1	1.5	2.6	1.5	4.1	2.0	2.6	2.0	1	1
2	6.3	8.5	4.9	5.5	6.3	5.8	5.9	6.5	7	6
3	4.9	1.5	6.2	4.4	4.1	5.4	3.6	5.5	2	4
4	5.0	3.5	4.5	5.9	4.7	5.0	4.9	7.0	3	8
5	4.6	4.5	6.4	5.4	5.0	5.7	5.5	4.0	5	3
6	4.6	7.0	5.8	5.0	4.9	5.5	5.4	7.5	4	10
7	6.1	6.5	4.8	6.1	6.9	5.2	5.7	7.0	6	8
8	7.9	9.0	8.1	7.5	9.0	7.6	7.9	6.5	10	6
9	6.3	4.5	6.7	6.9	7.1	6.3	6.5	3.5	8	2
10	5.6	8.5	9.1	6.8	7.3	7.3	7.3	5.5	9	4

*List of Objectives

1. To acquire an actual understanding of the effects of economic laws and principles.
2. To get essential training in the fundamentals of personal management.
3. To acquire an understanding and appreciation of financial and business operations.
4. To be able to interpret business relations.
5. To be able to interpret current questions and events.
6. To acquire an understanding of the elements of money management-- to use income wisely and to manage personal finances.
7. To become an informed and careful buyer and an efficient user of goods and services.
8. To develop the needed skill in consumers mathematics as a tool for personal use.
9. To acquire a consciousness of social and economic responsibilities.
10. To be able to vote intelligently on matters of governmental policy which are affected by economic principles.

policy which are affected by economic principles. This objective was not given much importance by most of the students and the other teacher who teaches this class. None of the Junior Accounting students indicate any intention of taking this subject.

Business Organization and Management

Table 21 gives the mean average rank of Business Organization and Management objectives by students who are taking the different courses and by teachers. To become acquainted with the nature of business is the objective that is listed as first choice by the Complete Secretarial students and as second choice by General Business students. To become acquainted with the different types of business ownership is listed as second choice by the Complete Secretarial students. To develop a picture of the business life of our day is ranked as the second highest objective by Complete Administration students. To develop a planned, coordinated, and balanced view of business as a whole is the second objective of the Complete Business students. To acquire knowledge of how to organize and manage a business successfully is the principal objective for Complete Administration, Complete Business, and General Business students. It is also the highest objective for all the students as a whole.

The teachers rank as their principal objectives the getting acquainted with the nature of business, and the

TABLE 21

AVERAGE RANKINGS OF BUSINESS ORGANIZATION AND MANAGEMENT OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Students who have finished subject	Students who plan to take subject	All students	Teachers	Rank-students	Rank-teachers
1	4.4	1.5	4.7	3.4	4.0	3.9	3.9	2.0	3	1
2	4.7	3.0	4.0	4.3	4.4	4.0	4.1	3.5	4	3
3	3.3	3.6	4.5	6.3	3.3	4.5	4.2	5.0	5	4
4	3.6	3.3	3.5	4.3	2.9	4.1	3.8	2.0	2	1
5	2.6	3.3	2.9	3.0	3.0	2.9	2.9	5.5	1	5
6	6.7	7.0	7.3	6.3	8.1	6.4	6.8	8.0	6	9
7	6.3	7.0	7.6	8.3	7.9	6.9	7.1	6.5	9	8
8	6.9	8.0	6.9	6.1	7.3	6.6	6.8	6.0	6	6
9	7.7	8.0	6.4	6.9	6.7	7.1	7.0	6.0	8	6
10	9.0	10.0	7.4	7.0	7.3	8.1	7.9	10.0	10	10

*List of Objectives

1. To become acquainted with the nature of business.
2. To become familiar with the different types of business ownership.
3. To develop a picture of the business life of our day.
4. To develop a planned, coordinated, and balanced view of business as a whole.
5. To acquire knowledge of how to organize and manage a business successfully.
6. To acquire a knowledge of the duties of the finance officer of a business.
7. To acquire a knowledge of the duties of the personnel director of a business.
8. To acquire a knowledge of the duties of the office manager of a business.
9. To acquire a knowledge of the methods for handling of merchandise in a business.
10. To acquire a knowledge of the duties of the plant superintendent for a factory.

development of a planned, coordinated, and balanced view of business as a whole. Their next highest ranking is to become familiar with the different types of business ownership. Although none of the students were taking the subject at the time of this study, a class started immediately following the survey and approximately fifteen of the students are now taking the subject.

Going into Business for Yourself

Table 22 gives the mean average rank of Going into Business for Yourself objectives by students who are taking the different courses and by teachers. This subject is made available only to the Complete Administration and Complete Business students. Seven from each group indicated an interest in this subject. The Complete Administration students indicate a preference for the development of an understanding of the methods of financing a new business as their principal objective. The Complete Business students select as their number one objective the acquiring of knowledge of how to organize and manage a business successfully. Both those students who have completed the subject and those who plan to take it in the future rank as their main objective the understanding of the methods of financing a new business.

The teachers of this subject rank as their main objective to acquire knowledge of how to organize and manage a business successfully. Their second choice is to develop an

TABLE 22

AVERAGE RANKINGS OF GOING INTO BUSINESS FOR YOURSELF OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Business	Students who have finished subject	Students who plan to take subject	All students	Teachers	Rank-students	Rank-teachers
1	2.7	3.6	3.3	2.9	3.1	2.5	1	2
2.	3.0	4.6	3.8	3.8	3.8	7.0	2	7
3	3.6	4.1	4.0	3.8	3.9	4.0	3	3
4	5.4	4.7	4.0	5.5	5.1	5.0	5	5
5	5.0	3.0	4.5	3.8	4.0	2.0	4	1
6	5.9	6.9	7.5	5.9	6.4	8.0	7	8
7	6.6	6.0	7.0	6.0	6.3	4.0	6	3
8	9.3	7.7	8.8	8.4	8.5	9.0	10	10
9	8.6	6.1	7.8	7.3	7.4	8.0	9	8
10	5.0	8.3	4.3	7.6	6.6	5.5	8	6

*List of Objectives

1. To develop an understanding of the methods of financing a new business.
2. To learn the advantages and disadvantages of buying out a going concern.
3. To understand the advantages and disadvantages of the different types of ownership.
4. To acquire an understanding of the exact permits, licenses, and taxes necessary for the different businesses.
5. To acquire knowledge of how to organize and manage a business successfully.
6. To acquire an understanding of the importance of credit and banking in the operation of a business.
7. To acquire an understanding of the types of records necessary for a business.
8. To become acquainted with the problem of insurance for a business.
9. To acquire an understanding of the principles of buying and selling for a business.
10. To become acquainted with the special problems involved in special fields of business.

understanding of the methods of financing a new business. They rank as third choice to understand the advantages and disadvantages of the different types of ownership, and to acquire an understanding of the types of records necessary for a business. Their lowest ranking is the objective to become acquainted with the problem of insurance for a business. The average rankings of all the students show that objective to be lowest for students. To acquire an understanding of the principles of buying and selling for a business is also ranked low by students and teachers.

Summary of Chapter

Elementary Accounting, Intermediate Accounting, Industrial Accounting, Cost Accounting, and Review Problems in Junior Accounting are all subjects included in what is designated as the Junior Accounting course which is described in the college catalog as bookkeeping. The majority of the students are of the opinion that the principal objective in these classes should be to acquire a background for further study of accounting. As shown in the tables, teachers do not consider that to be the most important objective for these classes. Apparently they try to teach these classes as individual subjects and not merely as stepping stones to the more advanced accounting work.

The objectives of students and teachers in the higher accounting classes are much more similar than are those in

the Junior Accounting classes. Both students and teachers seem to realize the importance of the principles involved in each particular subject.

In most cases the objectives of students in the related subjects that are taught in the Accounting Department are much different from the objectives of the teachers. The two exceptions to the above statement are the objectives in the Business Law and Business Economics classes. There is a tendency for students to rank objectives that deal specifically with business occupations over the broad general objectives. On the other hand, teachers quite often rate objectives of developing ideals over the objectives that apply directly to business usage.

CHAPTER V

SECRETARIAL DEPARTMENT

The Secretarial Department at Brantley-Draughon College is made up of five teachers who teach shorthand, English, secretarial practice, filing, and spelling. Each subject taught in this department is discussed in this chapter.

Shorthand Theory

Table 23 gives the mean average rankings of Shorthand Theory objectives by students according to courses being taken and by teachers. As shown in the table, to acquire an understanding of the basic principles of shorthand is the objective which is ranked first by Complete Administration, Complete Business, General Business, and Junior Secretarial students. It is ranked as the second objective by Complete Secretarial and Stenographic students. The Stenographic and Complete Secretarial students name as their number one objective the development of skill in writing shorthand rapidly and accurately. This objective is ranked second by General Business students. The Complete Administration students select as their second objective the development of appreciation for the value of shorthand to business. Students who have completed the course and those who plan to take it

TABLE 23

AVERAGE RANKINGS OF SHORTHAND THEORY OBJECTIVES BY STUDENTS AND TEACHERS BY COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Stenographic	Students who have finished subject	Students now taking subject	Students who plan to take subject	All students	Teachers	Rank-students	Rank-teachers
1	3.7	7.0	3.2	3.9	4.2	6.7	5.3	4.8	3.1	4.6	7.8	4	7
2	1.6	2.5	2.2	2.6	2.2	3.4	1.5	2.9	3.0	2.4	1.5	1	1
3	5.3	3.2	3.0	3.6	3.0	4.2	3.0	3.5	4.9	3.6	3.8	3	3
4	4.6	2.0	4.2	3.6	3.1	2.8	3.7	2.8	3.9	3.3	2.3	2	2
5	4.0	6.2	5.6	4.7	4.9	4.2	4.0	5.2	6.0	4.6	5.3	4	5
6	6.0	7.5	5.2	8.1	7.5	8.6	7.9	7.3	6.3	7.3	8.0	8	8
7	6.0	5.0	7.4	5.9	6.4	6.2	6.2	6.5	5.6	6.2	4.3	6	4
8	7.3	5.2	8.0	7.7	7.5	6.4	7.7	6.6	7.6	7.2	6.0	7	6
9	6.7	7.5	8.2	6.9	7.9	7.0	7.8	7.7	6.3	7.4	8.0	9	8
10	9.7	8.7	8.0	8.1	7.8	5.6	8.0	7.5	8.3	7.9	8.3	10	10

*List of Objectives

1. To develop appreciation of the value of shorthand to business.
2. To acquire an understanding of the basic principles of shorthand.
3. To develop the ability to read fluently and understandingly from shorthand copy.
4. To develop skill in writing shorthand rapidly and accurately.
5. To develop the ability to transcribe accurately from familiar copy.
6. To develop ability in phonetic analysis of the English language.
7. To develop habits of accuracy, neatness, and systematic procedure desirable in the performance of business duties.
8. To develop personal traits desirable in a stenographer such as loyalty, self-reliance, promptness, initiative, responsibleness, personal cleanliness, and the ability to get along with people.
9. To build a larger vocabulary.
10. To learn how to obtain and hold a job as stenographer.

in the future rank as their first objective the acquiring of an understanding of the basic principles of shorthand, while those students who are now taking the class, rank as their main objective to develop skill in writing shorthand rapidly and accurately.

The average rankings by the four shorthand teachers show their number one objective to be the acquiring of an understanding of the basic principles of shorthand. Their second objective is to develop skill in writing shorthand rapidly and accurately. Their third choice is to develop the ability to read fluently and understandingly from shorthand copy. Both teachers and students give as their lowest ranking objective to learn how to secure and make progress in stenographic positions. Apparently both realize that this first class in shorthand is not sufficient to adequately train a student for a stenographic position. The teachers also rank rather low those objectives of developing ability in phonetic analysis of the English language, and to build a larger vocabulary.

Shorthand Dictation 80 Words Per Minute

Table 24 gives the mean average rankings of Shorthand Dictation 80 Words Per Minute objectives by students according to courses being taken and by teachers. The objective of developing skill in writing shorthand rapidly and accurately from familiar and unfamiliar material is ranked as the main

TABLE 24

AVERAGE RANKINGS OF SHORTHAND DICTATION 80 WORDS PER MINUTE OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Stenographic	Students who have finished subject	Students now taking subject	Students who plan to take subject	All students	Teachers	Rank-students	Rank-teachers
1	5.0	1.0	3.5	3.0	1.0	1.7	3.3	1.0	1.7	2.3	1.5	1	1
2	1.5	4.0	1.5	3.4	2.3	2.4	2.6	2.0	2.5	2.5	4.5	2	3
3	3.5	5.5	2.7	4.7	3.1	4.1	4.3	3.0	3.7	3.9	6.5	3	7
4	4.5	5.0	5.2	2.7	4.1	4.9	3.6	4.0	4.5	4.1	3.0	4	2
5	3.5	3.5	4.7	5.6	5.6	6.0	4.9	5.0	5.5	5.3	6.0	5	5
6	7.5	5.0	6.2	5.4	6.7	6.1	6.0	6.0	6.3	6.1	5.0	6	4
7	6.0	6.0	8.2	7.5	7.7	7.1	7.5	8.0	7.2	7.4	7.5	7	8
8	7.5	9.0	7.2	8.4	7.1	7.6	7.8	7.5	7.8	7.8	7.5	9	8
9	9.0	8.0	7.5	7.2	8.4	6.4	7.0	8.5	7.8	7.5	6.0	8	5
10	7.0	10.0	7.5	8.5	8.9	8.3	8.6	10.0	8.0	8.4	7.5	10	8

*List of Objectives

1. To develop skill in writing shorthand rapidly and accurately from familiar and un familiar material.
2. To develop ability to produce a typewritten transcript at a reasonable rate of speed.
3. To develop ability to use correct punctuation in transcription work.
4. To develop habits of neatness, accuracy, and systematic procedure in taking dictation and preparing transcripts.
5. To develop the correct methods of procedure in transcribing.
6. To understand the importance of accuracy in following instructions.
7. To develop desirable attitudes toward work.
8. To get knowledge and understanding of personal traits desirable in the business office.
9. To learn how to secure and make progress in stenographic positions.
10. To develop shorthand ability sufficient for personal use.

objective of Complete Secretarial, Junior Secretarial, and Stenographic students. It is the second objective of General Business students. To develop ability to produce a typewritten transcript at a reasonable rate of speed is ranked first by Complete Administration and Complete Business students. It is ranked second by Junior Secretarial and Stenographic students. To develop ability to use correct punctuation in transcription work is the second objective of Complete Administration and Complete Business students. To develop habits of neatness, accuracy, and systematic procedure in taking dictation and preparing transcripts is ranked first by General Business students and second by Complete Secretarial students.

As their first objective in this class the teachers rank the development of skill in writing shorthand rapidly and accurately from familiar and unfamiliar material. Their second objective is to develop habits of neatness, accuracy, and systematic procedure in taking dictation and preparing transcripts. Their third choice is to develop ability to produce a typewritten transcript at a reasonable rate of speed. Neither students nor teachers think that the class has any importance in developing shorthand ability for personal use. The teachers rank rather low the objectives of developing desirable attitudes toward work, and getting knowledge and understanding of personal traits desirable in the

business office. One teacher wrote in her questionnaire that these were very important but that they were not taught in a shorthand class. No suggestion was made as to where it should be taught.

Shorthand Dictation 100 Words Per Minute

Table 25 gives the mean average rankings of Shorthand Dictation 100 Words Per Minute objectives by students according to courses being taken and by teachers. Students in all of the courses indicate that their main objective in this subject is to develop skill in writing shorthand accurately from unfamiliar material at a rate of 100 words per minute. However, the average rankings shown by students who have already completed the class, lists their main objective as the development of ability to produce a typewritten transcript at a reasonable rate of speed. The second objective for General Business, Junior Secretarial, and Stenographic students is to develop ability to produce a typewritten transcript at a reasonable rate of speed. The second objective for Complete Business students is to develop ability to use correct punctuation in transcription work. The second objective for Complete Administration and Complete Secretarial students is to develop habits of neatness, accuracy, and systematic procedure in taking dictation and preparing transcripts.

The teachers give as their most important objective the development of skill in writing shorthand accurately from

TABLE 25

AVERAGE RANKINGS OF SHORTHAND DICTATION 100 WORDS PER MINUTE OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Stenographic	Students who have finished subject	Students now taking subject	Students who plan to take subject	All students	Teachers	Rank-students	Rank-teachers
1	1.0	1.0	1.0	2.5	1.0	1.3	2.4	1.0	1.0	1.4	1.0	1	1
2	3.0	4.5	4.0	3.0	3.0	2.4	2.0	4.2	3.3	3.1	3.7	2	2
3	5.0	7.0	2.7	3.8	3.6	3.3	3.4	4.2	3.8	3.8	6.7	3	7
4	2.0	2.5	6.7	3.4	3.9	5.7	3.6	5.5	4.4	4.4	3.7	4	2
5	8.0	6.0	4.0	5.7	6.3	5.1	5.9	6.2	5.4	5.6	4.7	5	5
6	9.0	4.0	6.0	5.7	4.6	6.3	5.6	4.2	6.2	5.7	3.7	6	2
7	6.0	5.0	7.3	7.5	7.0	8.1	7.9	7.0	6.9	7.2	6.3	7	6
8	7.0	6.5	6.3	8.4	7.5	8.7	7.9	7.2	7.5	7.5	8.0	9	9
9	10.0	9.5	7.3	7.0	8.1	6.4	7.7	6.0	7.3	7.2	7.7	7	8
10	4.0	9.0	9.6	8.5	9.4	8.6	8.9	9.2	8.7	8.8	10.0	10	10

*List of Objectives

1. To develop skill in writing shorthand accurately from unfamiliar material at a rate of 100 words per minute.
2. To develop ability to produce a typewritten transcript at a reasonable rate of speed.
3. To develop ability to use correct punctuation in transcription work.
4. To develop habits of neatness, accuracy and systematic procedure in taking dictation and preparing transcripts.
5. To develop the correct methods of procedure in transcribing.
6. To develop an understanding of the importance of accuracy in following instructions.
7. To develop desirable attitudes toward work.
8. To obtain knowledge and understanding of personal traits desirable in the business office.
9. To learn how to secure and make progress in stenographic positions.
10. To develop shorthand ability sufficient for personal use.

unfamiliar material at a rate of 100 words per minute. Their second highest objectives are to develop ability to produce a typewritten transcript at a reasonable rate of speed, to develop the habit of neatness, accuracy, and systematic procedure in taking dictation and preparing transcripts, and to develop an understanding of the importance of accuracy in following instructions. Neither students nor teachers think that this course has any value as far as personal use is concerned.

Shorthand Dictation 120 Words Per Minute

Table 26 gives the mean average rankings of Shorthand Dictation 120 Words Per Minute objectives by students according to courses being taken and by teachers. Every student and teacher who filled in the questionnaire for this subject has as her main objective the development of skill in writing shorthand accurately from unfamiliar material at a rate of 120 words per minute. The two Stenographic students list as their second most important objective the development of shorthand ability sufficient for personal use. Complete Business and General Business students rank as their second objective to learn how to secure and make progress in stenographic positions. The Junior Secretarial students rank as their second most important objectives the learning how to secure and make progress in secretarial positions, and to develop habits of neatness, accuracy and systematic procedure

TABLE 26

AVERAGE RANKINGS OF SHORTHAND DICTATION 120 WORDS PER MINUTE OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Stenographic	Students who have finished subject	Students now taking subject	Students who plan to take subject	All students	Teachers	Rank-students	Rank-teachers
1	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1	1
2	5.0	10.0	5.5	6.7	2.0	5.0	9.0	5.4	5.7	9.0	5	9
3	7.0	8.0	6.0	7.2	3.0	7.0	5.0	6.3	6.2	8.7	7	8
4	3.0	2.0	2.0	4.0	5.5	3.0	4.0	3.6	3.6	3.7	2	4
5	4.0	3.0	5.0	3.5	10.0	4.0	3.0	5.6	5.1	5.7	4	5
6	2.0	4.0	8.5	5.7	6.5	2.0	10.0	5.9	5.9	3.3	6	3
7	6.0	5.0	6.5	3.5	5.0	6.0	2.0	5.0	4.8	2.3	3	2
8	8.0	7.0	7.5	7.0	7.0	8.0	8.0	7.0	7.2	6.3	8	7
9	9.0	9.0	7.0	7.2	9.0	9.0	6.0	8.0	7.9	6.0	10	6
10	10.0	6.0	6.0	9.0	6.0	10.0	7.0	7.4	7.6	9.0	9	9

*List of Objectives

1. To develop skill in writing shorthand accurately from unfamiliar material at 120 words per minute.
2. To develop shorthand ability sufficient for personal use.
3. To develop shorthand ability sufficient for a civil service examination.
4. To learn how to secure and make progress in stenographic positions.
5. To learn how to secure and make progress in secretarial positions.
6. To develop an understanding of the importance of accuracy in following instructions.
7. To develop habits of neatness, accuracy and systematic procedure in taking dictation and preparing transcripts.
8. To obtain knowledge and understanding of personal traits desirable in the business office.
9. To develop desirable attitudes toward work.
10. To develop shorthand ability sufficient for becoming a court reporter.

in taking dictation and preparing transcripts. The second objective for the teachers is to develop habits of neatness, accuracy and systematic procedure in taking dictation and preparing transcripts. Their lowest rankings are to develop shorthand ability sufficient for personal use, and to develop shorthand ability sufficient for becoming a court reporter.

Shorthand Dictation 140 Words Per Minute

Table 27 gives the mean average rankings of Shorthand Dictation 140 Words Per Minute objectives by students according to courses being taken and by teachers. As shown by the table, only six students indicate any interest in this subject. None are taking this subject at the present time and none have completed it. It is not to be expected that students who have finished this class will still be in school. Most of the secretarial and stenographic students go to work long before they complete all the shorthand offered by the school. All six of the students indicate that their most important objective when they do take the class will be to develop skill in writing shorthand accurately from unfamiliar material at a rate of 140 words per minute. For other rankings there is a wide variety of selections. The second most important objective as listed by all the students is to learn how to secure and make progress in stenographic positions. Their third most important objectives are to develop shorthand

TABLE 27

AVERAGE RANKINGS OF SHORTHAND DICTATION 140 WORDS PER MINUTE OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Business	General Business	Junior Secretarial	Stenographic	Students who plan to take subject	All students	Teachers	Rank-students	Rank-teachers
1	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1	1
2	10.0	7.0	2.0	10.0	7.7	7.7	9.0	9	9
3	3.0	4.5	9.0	3.5	4.7	4.7	8.5	3	8
4	2.0	2.5	8.0	3.0	3.5	3.5	5.0	2	5
5	4.0	6.5	10.0	3.0	5.6	5.6	4.0	5	3
6	5.0	7.0	3.0	8.0	6.3	6.3	3.0	6	2
7	7.0	4.0	4.0	4.5	4.7	4.7	4.0	3	3
8	8.0	9.5	6.0	6.5	7.7	7.7	5.5	9	6
9	9.0	6.5	5.0	7.5	7.0	7.0	5.5	7	6
10	6.0	6.5	7.0	8.0	7.0	7.0	9.5	7	10

*List of Objectives

1. To develop skill in writing shorthand accurately from unfamiliar material at a rate of 140 words per minute.
2. To develop shorthand ability sufficient for personal use.
3. To develop shorthand ability sufficient for a civil service examination.
4. To learn how to secure and make progress in stenographic positions.
5. To learn how to secure and make progress in secretarial positions.
6. To develop an understanding of the importance of accuracy in following instructions.
7. To develop habits of neatness, accuracy and systematic procedure in taking dictation and preparing transcripts.
8. To obtain knowledge and understanding of personal traits desirable in the business office.
9. To develop desirable attitudes toward work.
10. To develop shorthand ability sufficient for becoming a court reporter.

ability sufficient for a civil service examination, and to develop habits of neatness, accuracy and systematic procedure in taking dictation and preparing transcripts. The teachers rank as their number one objective to develop skill in writing shorthand accurately from unfamiliar material at a rate of 140 words per minute. Their second most important objective is to develop an understanding of the importance of accuracy in following instructions. Both students and teachers rank very low the objective of becoming a court reporter.

Applied Secretarial Practice

Table 28 gives the mean average rankings of Applied Secretarial Practice objectives by students according to courses being taken and by teachers. Complete Administration, General Business, and Junior Secretarial students rank as their most important objective to develop the ability to use common business forms and papers. Stenographic students rank this same objective as their second most important. To acquire knowledge and understanding of personal traits desirable in the business office is ranked as second in importance by Complete Secretarial, and Junior Secretarial students, and first by Complete Business students. To develop further ability in the basic skills involved in shorthand and typing is ranked second by General Business students. To obtain experience in solving definite secretarial problems is ranked first by Stenographic and second by Complete Administration students.

TABLE 28

AVERAGE RANKINGS OF APPLIED SECRETARIAL PRACTICE OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Stenographic	Students who have finished subject	Students who plan to take subject	All students	Rank-students
1	2.0	5.0	4.1	1.4	2.0	2.0	3.4	2.0	2.5	1
2	5.0	3.0	3.8	4.6	3.0	5.5	2.8	4.6	4.0	2
3	6.0	6.5	7.3	4.0	4.9	2.5	8.0	4.0	5.3	5
4	2.7	5.5	6.4	5.6	4.1	1.5	4.9	4.7	4.7	4
5	3.0	4.5	3.8	5.6	4.2	5.0	4.0	4.5	4.4	3
6	7.2	8.5	6.5	6.5	6.4	4.5	7.6	6.0	6.6	8
7	6.5	2.5	4.4	4.9	6.2	8.0	4.6	5.7	5.4	6
8	6.0	3.5	4.8	5.6	7.7	7.0	5.1	6.4	6.0	7
9	9.0	6.0	6.5	7.5	8.0	9.5	8.6	8.0	7.6	9
10	7.5	10.0	7.6	8.1	8.5	9.5	7.9	8.6	8.2	10

*List of Objectives

1. To develop the ability to use common business forms and papers.
2. To acquire knowledge and understanding of personal traits desirable in the business office.
3. To develop further ability in the basic skills involved in shorthand and typing.
4. To obtain experience in solving definite secretarial problems.
5. To acquire knowledge and appreciation of business procedures and practices.
6. To obtain an understanding of the opportunities open to the stenographer.
7. To develop the ability to use various types of business equipment and appliances.
8. To develop the habit of keeping accurate and neat records.
9. To develop the ability to use various means of transportation and communication and to estimate costs.
10. To learn how to organize and manage accurately one's own personal finances and records.

To acquire knowledge and appreciation of business procedures and practices is also given highest ranking by Complete Business students. Complete Secretarial students give as their highest ranking objective the development of ability to use various types of business equipment and appliances. The objective that is ranked as being least in importance is to learn how to organize and manage accurately one's own personal finances and records.

This class was not being taught at the time of the survey and the teacher who teaches the subject was taking a vacation. For that reason no comparison can be made between students and teachers in their rankings of objectives.

Filing and Indexing

Table 29 gives the mean average rankings of Filing and Indexing objectives by students according to courses being taken and by teachers. The Complete Administration, Complete Business, General Business, and Junior Secretarial students rank as their most important objective in this course the acquiring of an understanding of the importance of preserving business correspondence and records. Stenographic students give as their highest ranking objectives the acquiring of knowledge and skills essential for any office worker, and the acquiring of knowledge and skills essential for management of a filing system. Special Office Training students list as their number one objective the acquiring of sufficient

TABLE 29

AVERAGE RANKINGS OF FILING AND INDEXING OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Junior Accounting	Stenographic	Special Office Training	Students who have finished subject	Students who plan to take subject	All students	Rank-students
1	3.3	3.5	3.0	2.8	1.6	5.0	5.6	5.0	3.5	4.0	3.7	1
2	5.4	7.0	4.7	3.9	2.7	5.0	6.4	6.0	5.1	4.4	4.8	3
3	5.1	4.5	5.0	3.9	4.3	5.6	3.6	7.0	4.7	5.0	4.8	3
4	3.9	5.5	5.6	5.3	4.0	5.2	3.6	8.0	4.8	5.5	5.0	5
5	7.0	9.0	5.3	6.2	7.3	4.6	5.0	1.0	5.8	5.1	5.5	6
6	4.3	2.5	4.9	4.3	7.0	3.8	5.0	2.0	4.6	4.2	4.4	2
7	4.7	3.5	5.7	6.5	5.0	6.5	5.2	3.0	5.3	6.2	5.7	7
8	7.1	6.5	4.9	7.8	8.0	6.2	5.4	10.0	7.1	6.4	6.8	9
9	5.7	5.0	6.4	6.9	9.0	6.2	7.6	4.0	6.3	6.5	6.5	8
10	8.9	8.0	7.5	7.6	6.0	6.7	7.6	9.0	7.3	7.4	7.4	10

*List of Objectives

1. To acquire an understanding of the importance of preserving business correspondence and records.
2. To acquire the ideal of accuracy in filing by learning that a paper filed in the wrong place is a paper lost.
3. To acquire the knowledge and skills essential for any office worker.
4. To acquire knowledge and skills essential for management of a filing system.
5. To acquire sufficient knowledge of filing and indexing to be able to carry on the personal business of any adult.
6. To learn how to file by any recognized method.
7. To become acquainted with the types of filing equipment and to learn something of the uses of each.
8. To become acquainted with the filing systems for several specific businesses and professional men.
9. To acquire an understanding of the organization and uses of a central filing department.
10. To acquire an understanding of the principles of indexing as applied to everyday life.

knowledge of filing and indexing to be able to carry on the personal business of any adult. Complete Secretarial and Junior Accounting students rank as their most important objective to learn how to file by any recognized method. All students combined indicate that their lowest rank in objectives is to acquire an understanding of the principles of indexing as applied to everyday life.

Since the teacher of this subject was out on a vacation at the time the survey was made, no comparison between students and teachers can be made.

Spelling

Table 30 gives the mean average rankings of Spelling objectives by students according to courses being taken and by teachers. Complete Business, Junior Secretarial, Junior Accounting, and Stenographic students rank as their number one objective in this subject the acquiring of an understanding of the importance of correctly spelling all words used in business correspondence. Complete Administration and General Business students rank as their first objective to master the spelling of the most common words. Special Office Training students think that it is more important to be able to recognize any spelling difficulties and to develop the habit of referring to a dictionary. Complete Secretarial students rank as their most important objective the acquiring of spelling skills sufficient for a successful business career.

TABLE 30

AVERAGE RANKINGS OF SPELLING OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Junior Accounting	Stenographic	Special Office Training	Students who have finished subject	Students now taking subject	All students	Teachers	Rank-students	Rank-teachers
1	4.2	5.3	2.8	3.3	1.8	3.5	3.6	7.0	3.7	3.3	3.4	4.0	1	3
2	2.5	4.3	2.7	2.3	2.8	4.7	4.5	3.5	3.2	4.1	3.7	2.6	2	2
3	5.2	7.3	4.1	4.4	4.1	4.8	4.9	2.5	4.8	4.3	4.5	3.0	4	1
4	4.3	3.8	4.0	4.7	3.8	4.2	3.9	3.8	4.3	4.1	4.1	4.8	3	5
5	6.8	2.5	6.1	6.1	5.9	6.6	5.1	6.8	5.9	5.9	5.9	6.8	6	7
6	8.8	5.7	8.0	7.4	6.0	8.3	5.7	8.7	8.5	6.8	7.4	8.2	9	8
7	4.8	6.5	7.0	5.5	7.7	5.0	7.7	9.3	5.3	6.9	6.3	8.2	8	8
8	7.3	7.5	6.7	6.3	6.9	5.5	5.0	4.3	6.5	5.9	6.1	5.8	7	6
9	3.7	4.3	5.4	5.2	7.1	5.2	4.3	3.8	4.9	5.3	5.1	4.4	5	4
10	7.5	8.0	8.1	8.7	9.0	7.2	6.7	5.5	7.8	7.8	7.8	8.2	10	8

*List of Objectives

1. To acquire an understanding of the importance of correctly spelling all words used in business correspondence.
2. To master the spelling of the most common words.
3. To be able to recognize any spelling difficulties and to develop the habit of refering to a dictionary.
4. To become acquainted with the spelling, use, and definition of the most common business words.
5. To acquire knowledge and skills sufficient for successful business careers.
6. To develop an aid to the study of shorthand and typing.
7. To learn the spelling of words used in bookkeeping and accounting.
8. To become acquainted with the pronunciation of business terms.
9. To increase the vocabulary.
10. To develop the habit of neatness in written work.

Students who have already finished the subject rank as their most important objective to master the spelling of the most common words. Their second choice is to acquire an understanding of the importance of correctly spelling all words used in business correspondence. Students who are still taking the subject rank as their first objective the acquiring of an understanding of the importance of correctly spelling all words used in business correspondence, and their second choice is to master the spelling of the most common words.

The teachers give as their most important objective the recognizing of any spelling difficulties and the developing of the habit of referring to a dictionary. Their second objective is to master the spelling of the most common words. They rank as being least in importance to develop spelling as an aid to the study of shorthand and typing, to learn the spelling of bookkeeping and accounting terms, and to develop the habit of neatness in written work.

English I

Students taking the Complete Administration course rank as their most important objective in this subject the ability to write readily the clear, forceful English required in present-day business transactions. Table 31 gives the mean average rankings of English I objectives by students according to courses being taken and by teachers. All other students rank as their most important objective the development of the

TABLE 31

AVERAGE RANKINGS OF BUSINESS ENGLISH I OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Junior Accounting	Stenographic	Special Office Training	Students who have finished subject	Students now taking subject	Students who plan to take subject	All students	Rank-students	Teacher
1	2.4	2.8	1.5	2.6	3.5	1.8	3.0	1.0	2.5	2.5	1.8	2.3	1	3
2	2.3	3.3	2.5	2.9	3.7	2.8	4.9	5.0	3.2	4.2	2.5	3.1	2	2
3	4.1	6.5	4.9	4.8	6.0	5.2	4.3	5.0	5.5	4.5	4.3	5.0	4	4
4	4.9	3.5	5.2	5.4	4.8	4.6	5.0	6.5	4.7	4.6	5.1	4.8	3	6
5	5.6	4.8	6.7	5.0	5.2	5.8	4.9	2.5	5.3	4.3	6.0	5.4	5	7
6	8.4	7.0	7.2	7.1	7.0	6.7	8.5	7.5	6.9	7.8	7.6	7.3	9	5
7	6.1	6.5	5.9	4.6	5.2	5.8	5.6	5.0	5.3	5.9	5.8	5.6	6	9
8	7.8	8.0	6.7	7.0	7.0	7.0	7.4	7.0	6.8	7.8	7.4	7.1	8	8
9	8.6	8.5	8.6	9.2	7.2	9.2	5.6	10.0	8.5	7.5	8.4	8.5	10	10
10	4.9	6.3	5.9	6.6	5.6	6.0	5.9	5.5	6.2	5.4	5.6	5.9	7	1

*List of Objectives

1. To develop the ability to speak readily the clear, forceful English required in the transaction of present-day business.
2. To develop the ability to write readily the clear, forceful English required in present-day business transactions.
3. To acquire an understanding of word usage.
4. To become familiar with correct sentence structure.
5. To develop an understanding of the use of punctuation.
6. To become acquainted with the technical terms of grammar as a convenience in the discussion of the subject of English.
7. To learn how to write personal business letters.
8. To develop the ability of writing application letters.
9. To acquire knowledge and skills of English that are helpful in the study of shorthand.
10. To learn the central principles underlying effective letters.

ability to speak readily the clear, forceful English required in the transaction of present-day business. The two above mentioned objectives are by far the most important to the students who are taking this subject.

The teacher ranks as her most important objective the learning of the central principles underlying effective letters. Her second objective is to develop the ability to write readily the clear, forceful English required in present-day business transactions. Her third choice is to develop the ability to speak readily the clear, forceful English required in the transaction of present-day business. Her lowest ranked objective is the acquiring of knowledge and skills of English that are helpful in the study of shorthand.

English II

Table 32 gives the mean average rankings of English II objectives by students according to courses being taken and by teachers. Students who are taking Complete Administration, Complete Business, Junior Accounting, and Stenographic courses rank as their principal objective the development of ability of speaking and writing correctly and clearly. General Business and Junior Secretarial students rank as their first objective the getting acquainted with the principles underlying effective letter writing. Complete Secretarial students rank as their most important objective to become familiar with the more common problems or situations presented through letters.

TABLE 32

AVERAGE RANKINGS OF BUSINESS ENGLISH II OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Junior Accounting	Stenographic	Special Office Training	Students who have finished subject	Students now taking subject	Students who plan to take subject	Rank-students	Rank-teachers
1	2.3	4.0	4.1	2.8	2.8	2.6	1.3	2.9	3.8	2.6	2.8	1	5
2	3.1	6.0	4.2	2.3	2.7	4.0	2.3	2.9	3.0	3.9	3.5	2	1
3	4.6	3.7	6.0	4.7	7.5	3.6	5.0	5.6	7.2	4.0	4.9	3	6
4	6.4	4.7	6.4	4.2	6.0	5.7	8.3	5.8	5.0	5.7	5.6	4	7
5	8.7	7.0	4.4	6.7	9.3	6.4	8.8	6.3	6.0	7.0	6.6	8	10
6	3.7	7.7	6.0	6.0	2.8	5.9	8.3	4.9	4.7	6.3	5.6	4	2
7	6.4	5.0	6.7	6.3	5.3	4.0	8.0	6.3	7.0	6.8	6.6	8	9
8	5.7	5.7	5.3	8.9	6.0	6.4	7.0	6.9	6.2	6.7	5.6	4	8
9	5.9	5.7	4.8	6.5	6.3	6.7	3.3	5.9	5.2	5.9	5.8	7	3
10	8.3	5.3	6.1	6.6	6.5	7.1	5.0	7.4	5.3	6.4	6.6	8	4

*List of Objectives

1. To develop the ability of speaking and writing correctly and clearly.
2. To get acquainted with the principles underlying effective letter writing.
3. To become familiar with the more common problems or situations presented through correspondence.
4. To get practice in solving such problems by letter.
5. To learn how a knowledge of practical psychology will be of great value in the solution of business problems dealing with human behavior.
6. To develop sureness in the use of words.
7. To get acquainted with primary business procedures, principles, and broad policies through business forms.
8. To get a bird's eye view of the field with which each sort of letter deals, in order to see the relation of any specific problem to the field as a whole.
9. To get the essential principles involved in each type of letter, and thus to furnish specific guidance in the handling of the problems.
10. To get practice in handling problems by letters.

The teacher ranks as her principal objective to get acquainted with the principles underlying effective letter writing. Her second objective is to develop sureness in the use of the basic tools with which to work--words. Her third objective is to get the essential principles involved in each type of letter, and thus to furnish specific guidance in the handling of the problems. Her lowest ranking is to learn how a knowledge of practical psychology will be of great value in the solution of business problems dealing with human behavior.

Summary of Chapter

In the shorthand classes both students and teachers are agreed that the principal objective should be the development of shorthand skill at specific speeds for business purposes. The students are not taking the classes for other reasons and the teachers are not teaching the courses for anything except to give the student training in building shorthand skill for a job.

In the English courses the students indicate that their principal objective is to learn to speak more effectively while the teacher thinks it is more important to learn to write effective business letters. In the Spelling classes students feel that the most important objective should be to understand the importance of correctly spelling all words used in business correspondence while the teachers feel it is more

important to be able to recognize any weakness in spelling and to develop the habit of referring to the dictionary. There is actually very little difference in these two objectives.

CHAPTER VI

TYPEWRITING DEPARTMENT

The Typewriting Department at Brantley-Draughon College is composed of the typing and calculator classes. All the different typing classes meet at the same time but assignments are different for the different speeds. All of these classes are discussed in this chapter.

Typewriting Theory

Table 33 gives the mean average rankings of Typewriting Theory objectives by students who are taking the different courses and the teacher. As shown by the table, students who are taking the Complete Administration, Complete Business, Junior Secretarial, and Special Office Training course rank as their principal objective the mastery of the keyboard and other parts of the typewriter. Students who are taking Junior Accounting and the Stenographic course rank as their main objective the development of the habit of accuracy in typing and in proofreading material. Students who are taking the Complete Secretarial course rank as their main objective the preparing of neater and better papers for personal and business purposes. To acquire mastery of the keyboard and other parts of the typewriter is the second most important

TABLE 33

AVERAGE RANKINGS OF TYPEWRITING THEORY OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Junior Accounting	Stenographic	Special Office Training	Students who have finished subject	Students now taking subject	All students	Rank-students	Teacher
1	1.4	4.0	1.2	2.3	1.7	3.4	3.3	2.0	1.8	2.8	2.4	1	1
2	3.7	5.7	3.0	2.9	3.7	2.9	2.6	4.0	2.9	3.5	3.2	2	4
3	5.3	6.7	4.2	4.6	4.3	4.2	4.6	4.0	4.4	4.9	4.7	4	3
4	4.7	5.8	6.0	5.3	6.9	4.6	5.6	6.8	5.5	5.5	5.4	5	8
5	4.0	3.8	4.3	4.5	4.1	4.4	4.1	4.3	3.9	4.8	4.4	3	7
6	8.4	7.0	8.2	7.6	8.1	8.5	7.1	9.3	7.5	8.4	7.9	10	6
7	6.7	6.3	6.3	5.3	8.1	6.4	8.0	6.3	6.6	6.5	6.3	6	9
8	8.9	5.5	8.0	7.6	5.7	6.8	5.5	6.5	8.1	6.5	7.1	8	5
9	6.7	5.0	7.3	7.1	7.9	6.4	7.0	6.5	7.6	7.1	7.2	9	10
10	5.1	5.3	6.4	7.5	5.3	7.6	7.6	5.5	6.3	7.0	6.7	7	2

*List of Objectives

1. To acquire mastery of the keyboard and other parts of the typewriter.
2. To develop the habit of accuracy in typing and in proofreading material.
3. To develop a feeling for correct spelling and syllabication of words.
4. To develop more ability in the use of written speech.
5. To be able to prepare neater and better papers for personal and business purposes.
6. To develop sufficient power on the machine to assist in the study of shorthand.
7. To be able to use the typewriter for personal uses.
8. To acquire sufficient skill on the typewriter to secure employment as a typist.
9. To develop desirable social attitudes, business habits, and tact.
10. To acquire a background for further study of typewriting.

objective for the Complete Secretarial, Junior Accounting, and Stenographic students. All of the other groups of students rank as their second objective the development of the habit of accuracy in typing and in proofreading material. There is very little difference in the rankings shown by students who have already completed the subject and the rankings shown by students who are now taking the class.

The teacher ranks as her principal objective the mastery of the keyboard and other parts of the typewriter. Her second most important objective is the acquiring of a background for further study of typewriting. Her third objective is the development of a feeling for correct spelling and syllabication of words. She ranks as least important the objective of developing desirable social attitudes, business habits, and tact. Students rank as their objective with least importance the developing of sufficient power on the machine to assist in the study of shorthand.

Typewriting 50 Words Per Minute

Table 34 gives the mean average rankings of Typewriting 50 Words Per Minute objectives by students according to courses being taken and by teachers. The average rankings by each of the different groups of students show the principal objective in this subject to be the development of a speed of 50 words per minute on the typewriter. Stenographic students indicate that their second most important objective is to develop

TABLE 34

AVERAGE RANKINGS OF TYPEWRITING 50 WORDS PER MINUTE OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Stenographic	Special Office Training	Students who have finished subject	Students now taking subject	Students who plan to take subject	All students	Rank-students	Teacher
1	1.7	1.3	2.7	2.6	1.6	1.4	1.7	2.8	1.5	2.0	2.0	1	6
2	6.7	6.0	4.4	4.0	4.0	3.7	7.3	5.7	4.6	4.0	4.7	3	10
3	2.5	5.0	3.4	3.5	3.0	4.3	2.7	3.3	3.5	3.5	3.4	2	3
4	6.7	6.7	5.9	6.6	4.4	6.3	5.3	6.4	6.1	5.5	6.0	7	5
5	4.5	7.0	6.9	4.3	5.6	6.0	5.0	6.0	5.7	5.6	5.7	6	2
6	5.2	5.0	5.4	4.5	5.9	6.0	6.7	4.8	5.8	5.5	5.4	4	9
7	8.3	5.3	7.7	7.5	6.1	7.3	9.3	7.4	7.1	7.6	7.3	9	4
8	8.3	9.7	7.8	6.6	8.3	4.9	7.7	7.2	7.6	7.5	7.4	10	8
9	4.3	4.3	4.3	5.9	6.8	7.0	4.3	4.2	6.1	5.7	5.5	5	7
10	6.2	4.3	6.0	8.3	9.3	8.1	5.0	6.6	7.0	7.9	7.2	8	1

*List of Objectives

1. To develop a speed of 50 words per minute on the typewriter.
2. To develop familiarity with office forms and office procedure.
3. To develop ability to write letters in several styles and forms.
4. To acquire knowledge of and ability to do duplicating work by several methods.
5. To be able to type numbers and other information in table form.
6. To develop more ability in the use of written speech.
7. To develop sufficient power on the machine to assist in the study of shorthand.
8. To be able to pass a civil service examination in typing.
9. To be able to prepare neater and better papers for personal and business purposes.
10. To acquire a background for further study of typewriting.

familiarity with office forms and office procedure. Complete Secretarial students rank as their second most important objectives the preparing of neater and better papers for personal and business purposes, and the acquiring a background for further study of typewriting. Students who are taking all the other courses rank as their second objective the ability to write letters in several styles and forms.

The teacher ranks as the most important objective for this class the acquiring of a background for further study of typewriting. Her second most important objective is the ability to type numbers and other information in table form. Her third rank is given to the ability to write letters in several styles and forms. Her least important objective is to develop familiarity with office forms and office procedure. The teacher and the students rank very low the objective of being able to pass a civil service examination in typing. The teacher does not give a very high ranking to the development of more ability in the use of written speech.

Typewriting 60 Words Per Minute

Table 35 gives the mean average rankings of Typewriting 60 Words Per Minute objectives by students according to courses being taken and by teachers. Students who are taking the Complete Administration course rank as their most important objectives in this subject the developing of skill in operating the typewriter efficiently for office and business use,

TABLE 35

AVERAGE RANKINGS OF TYPEWRITING 60 WORDS PER MINUTE OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Stenographic	Students who have finished subject	Students now taking subject	Students who plan to take subject	All students	Rank-students	Teacher
1	3.5	1.5	2.2	1.8	2.0	1.0	2.0	2.8	1.6	2.0	1	3
2	7.5	9.0	4.8	5.0	5.4	9.0	9.0	6.7	5.1	6.0	5	10
3	2.5	1.5	3.0	2.7	2.4	4.0	2.3	4.0	2.3	2.7	2	1
4	4.0	4.0	4.8	3.8	3.6	5.5	3.3	5.2	3.9	4.1	3	2
5	6.5	5.5	5.8	6.3	6.2	4.0	6.7	5.8	5.8	5.9	4	9
6	9.0	8.5	6.0	6.5	5.4	6.5	7.3	6.2	6.5	6.5	6	6
7	8.5	9.5	6.3	4.8	7.2	9.0	6.0	5.4	7.5	6.8	7	8
8	5.5	5.5	7.8	8.7	6.8	3.5	9.3	6.6	7.0	7.0	9	4
9	5.5	5.0	6.8	6.8	7.2	7.5	6.0	6.8	7.0	6.9	8	5
10	2.5	5.0	7.3	8.5	8.8	5.0	6.0	5.6	7.9	7.1	10	7

*List of Objectives

1. To develop a speed of 60 words per minute on the typewriter.
2. To develop skill in operating the typewriter for personal use.
3. To develop skill in operating the typewriter efficiently for office and business use.
4. To develop an appreciation of the importance of neat, accurate work in a business office.
5. To develop an understanding of and skill in using common business forms.
6. To become acquainted with the nature of positions open to typists and the methods of securing employment.
7. To be able to pass a civil service examination in typing.
8. To develop sufficient power on the machine to assist in the study of shorthand.
9. To acquire knowledge of and ability to do duplicating work by several methods.
10. To acquire a background for further study of typewriting.

and the acquiring of a background for further study of typewriting. Complete Secretarial students rank as their most important objectives the development of a speed of 60 words per minute on the typewriter, and the development of skill in operating the typewriter for office and business use. All of the other groups of students rank as their principal objective the development of a speed of 60 words per minute on the typewriter. The second objective for Complete Business, General Business, and Junior Secretarial students is to develop skill in operating the typewriter for office and business use. The Stenographic students rank as their second most important objective the development of sufficient power on the machine to assist in the study of shorthand.

The teacher lists as her principal objective in this class the development of skill in operating the typewriter for office and business work. Her second objective is to develop an appreciation of the importance of neat, accurate work in a business office. Her third objective is to develop a speed of 60 words per minute on the typewriter. She ranks the development of skill in operating the typewriter for personal use as the objective with the least importance in this subject. Average rankings by all of the students indicate that they consider the acquiring of a background for further study of typewriting to be one of the least in importance of the objectives listed in the questionnaire.

Typewriting 70 Words Per Minute

Table 36 gives the mean average rankings of Typewriting 70 Words Per Minute objectives by students according to courses being taken and by teachers. The students who are taking General Business courses rank as their most important objective in this subject the development of skill in operating the typewriter efficiently for office and business use. All of the other groups rank as their most important objective the development of a speed of 70 words per minute on the typewriter. There is very little difference in the rankings made by students who have finished the subject, those who are now taking the subject, and those who plan to take it in the future.

The teacher gives as her most important objective in this class the development of skill in operating the typewriter efficiently for office and business use. Her second most important objective is to be able to type numbers and other information in table form. Her third objective is to develop a speed of 70 words per minute on the typewriter. The two objectives that she thinks have the least importance are to develop skill in operating the typewriter for personal use, and to be able to pass a civil service examination in typing. The students rank as their least important objectives the development of skill in operating the typewriter for personal use, and to be able to type numbers and other information in table form.

TABLE 36

AVERAGE RANKINGS OF TYPEWRITING 70 WORDS PER MINUTE OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Stenographic	Students who have finished subject	Students now taking subject	Students who plan to take subject	All students	Rank-students	Teacher
1	1.0	1.0	2.6	3.3	2.0	1.7	1.0	2.7	2.1	2.2	1	3
2	3.0	8.5	6.0	6.8	6.0	8.0	8.0	6.7	6.4	6.6	9	9
3	2.0	2.0	3.7	3.0	2.4	3.0	2.0	6.7	2.0	2.8	2	1
4	10.0	9.5	6.3	4.5	5.8	6.7	9.0	5.7	6.4	6.4	6	10
5	5.0	4.5	7.7	5.0	5.8	7.3	7.0	6.7	5.9	6.0	5	7
6	9.0	7.0	7.3	4.5	5.2	4.0	10.0	3.7	5.7	5.6	3	8
7	6.0	6.0	5.0	5.0	5.6	7.7	6.0	5.7	5.9	5.8	4	6
8	8.0	5.5	7.0	8.5	6.6	2.7	5.0	5.7	6.6	6.4	6	5
9	7.0	5.5	5.3	6.5	7.0	7.0	4.0	6.7	6.6	6.4	6	4
10	4.0	5.5	4.0	8.0	8.6	5.7	3.0	4.0	7.4	6.6	9	2

*List of Objectives

1. To develop a speed of 70 words per minute on the typewriter.
2. To develop skill in operating the typewriter for personal use.
3. To develop skill in operating the typewriter efficiently for office and business use.
4. To be able to pass a civil service examination in typing.
5. To acquire knowledge of and ability to do duplicating work by several methods.
6. To become acquainted with the nature of positions open to typists and the methods of securing employment.
7. To develop an understanding of and skill in using common business forms.
8. To develop sufficient power on the machine to assist in the use of shorthand.
9. To develop an appreciation of the importance of neat, accurate work in a business office.
10. To be able to type numbers and other information in table form.

Comptometer and Calculator

Table 37 gives the mean average rankings of Comptometer and Calculator objectives by students according to courses being taken and by teachers. Average rankings by students in all of the different courses indicate that the principal objective in this subject is to become acquainted with the operation and uses of the key-driven calculator. Complete Business and Special Office Training students rank as their second most important objective the becoming proficient in doing the fundamental processes on the calculator, and Junior Accounting students rank as their second objective the development of the habit of proving all work. The second objective for Complete Secretarial students is to become acquainted with actual business forms and procedures. The second objective for Junior Secretarial students is to develop touch control in the operation of the calculator. The second objective for Complete Administration and General Business students is to be able to use the comptometer as a machine in accounting. There is very little difference in the rankings given by students who have finished the subject, students who are now taking the subject, and students who plan to take it in the future.

The principal objective of the teacher in this subject is to develop touch control in the operation of the calculator. Her second most important objective is to become acquainted

TABLE 37

AVERAGE RANKINGS OF COMPTOMETER OBJECTIVES BY STUDENTS AND TEACHERS ACCORDING TO COURSES

Objectives*	Complete Administration	Complete Secretarial	Complete Business	General Business	Junior Secretarial	Junior Accounting	Special Office Training	Students who have finished subject	Students now taking subject	Students who plan to take subject	All students	Rank-students	Teacher
1	2.6	1.3	3.0	2.9	3.9	1.3	3.0	1.8	3.2	3.3	2.9	1	2
2	5.7	3.7	4.2	4.7	5.1	4.9	3.0	4.3	5.2	4.5	3.1	2	3
3	5.9	7.0	5.9	5.3	5.7	3.6	3.5	6.1	5.2	5.1	5.4	4	4
4	6.3	7.0	6.6	6.1	5.3	4.6	8.8	5.8	5.9	6.5	6.1	8	10
5	7.3	2.6	6.4	7.4	6.7	4.1	6.3	6.7	6.4	5.6	6.2	9	6
6	6.0	4.3	4.9	6.5	4.7	6.9	4.0	5.8	4.8	5.8	5.5	5	1
7	9.7	9.0	8.9	6.5	7.3	7.0	3.5	8.2	6.7	7.7	7.6	10	5
8	2.9	5.6	4.5	4.3	4.9	7.4	9.5	4.4	6.4	4.8	5.2	3	9
9	3.0	6.7	5.5	4.9	5.2	7.9	8.5	5.7	5.5	5.4	5.5	5	7
10	5.4	7.7	5.1	6.3	6.2	7.4	5.0	6.1	6.1	5.9	6.0	7	8

*List of Objectives

1. To become acquainted with the operation and uses of the key-driven calculator.
2. To become proficient in doing the fundamental processes on the calculator.
3. To develop the habit of proving all work.
4. To apply the use of calculator to other business courses.
5. To become acquainted with actual business forms and procedures.
6. To develop touch control in the operation of the calculator.
7. To acquire knowledge and skills necessary for initial employment as a comptometer operator.
8. To be able to use the comptometer as a machine in accounting.
9. To become acquainted with the use of a comptometer in the auditing of business records.
10. To apply the skills to specific problems in business mathematics.

with the operation and uses of the key-driven calculator. Her third objective is to become proficient in doing the fundamental processes on the calculator. She ranks as being least in importance the objective of using the calculator in other business courses. The students lowest ranking objective is to acquire knowledge and skills necessary for initial employment as a comptometer operator. The teacher ranks this objective fifth on the list. It seems that very few of the students want to go to work as comptometer operators.

Summary of Chapter

The students who are taking subjects in the Typewriting Department rank as their most important objective in most of the classes the understanding of the principles of operation of the typewriter and comptometer. After learning the basic principles they feel it is more important to develop power to attain the desired speed in all of the other classes. In most of the classes the teacher indicates that her most important objective is to help the student develop a machine skill that can be used in a business position. Neither students nor the teacher rank personal use as an important objective.

CHAPTER VII

CONCLUSIONS AND RECOMMENDATIONS

Summary of Study

One of the purposes of this study is to determine whether Brantley-Draughon College has been giving its students the kind of training that they desire. With this information it should be possible to determine what departments and what subjects can be improved and to make the school more effective in preparing its students for their future positions.

As shown by this study, most of the students are enrolled at Brantley-Draughon College for the purpose of securing basic training and developing the necessary traits for obtaining and succeeding at a commercial job. The teachers are trying to help the students determine their personal abilities and limitations in order that they might make a wise educational and vocational choice. Apparently students feel that they have already made that choice.

Table 5 shows that most of the students have their sights set rather high as to the type of job for which they think they are training. The teachers seem to have a more realistic viewpoint in training their students to be office clerks as well as accountants, secretaries, etc. The students who

say they are training to become Certified Public Accountants, business owners, auditors, office managers, and store managers probably realize that it will take more than a business college education to attain those goals. However, there is no reason why they cannot use other jobs as stepping stones to the better jobs.

In the Junior Accounting subjects the principal objectives of the students are to acquire a background for further study of accounting, to develop the ideal of accuracy in carrying out and recording business transactions, and to become acquainted with the special problems of the larger companies. In these same subjects the main objectives of the teachers are to develop the habit of neatness and accuracy in carrying out and recording business transactions, to develop the habit of verifying results, and to become acquainted with the special problems of manufacturing.

The student and teacher objectives in the Higher Accounting subjects are very similar. Their principal objectives in these subjects are to develop ability to prepare tax reports, to learn how to construct accounting systems, and to recognize the need for and the use of an audit as an element of business operations, management, and administration.

In the Secretarial Department the students and teachers are fairly well in agreement as to what the objectives of the shorthand classes should be. Their principal objectives are

to acquire an understanding of the basic principles of shorthand, to develop skill in writing shorthand accurately from unfamiliar material at certain rates, and to develop ability to prepare an accurate transcript at a reasonable rate of speed.

The students feel that the most important Spelling objective should be to learn to spell all words used in business correspondence. The teachers think it more important to learn to use a dictionary. The students indicate that their main objectives in the English courses are to learn to speak and write correctly, to learn how to write a good business letter, and to become familiar with the more common problems or situations presented through correspondence. The objectives of the teacher are principally the same.

In the Typewriting department both students and the teacher think that the most important objectives should be to acquire mastery of the keyboard and other parts of the typewriter, to develop speed as a background for further study of typewriting, and to develop skill in operating the typewriter for office and business use. The principal objectives of students and the teacher in the comptometer course are to become acquainted with the key-driven calculator, to become proficient in doing the fundamental processes on the calculator, and to develop touch control in its operation. The classes in this department are purely for developing skill.

Conclusions

Based on the results as shown by the average rankings of both students and teachers, the following conclusions seem evident:

1. There are many different reasons why students are enrolled in Brantley-Draughon College.

2. There are many different things that students expect to get out of the subjects taught in the Accounting Department.

3. The students who take most of their work in the Secretarial Department are more in agreement as to what they expect to get out of those subjects taught in that department.

4. There is more agreement between student and teacher objectives in the Secretarial and Typewriting Departments than there is in the Accounting Department.

5. There is more uniformity in the teacher objectives in the Secretarial Department than there is in the Accounting Department.

6. The college officials make no effort to secure uniform objectives by all the teachers in each department.

7. The college officials make no effort to analyze students, or if they do, the information is not passed on to the teachers.

8. Most of the teachers do not make allowances for different student objectives.

Evaluation of Study

Before relying upon the findings of this study, the validity of the results should be verified for the following reasons:

1. The selected objectives were sometimes expressed in language too far advanced for many of the students.

2. In many cases the choice between different objectives was very small.

3. The length of the questionnaire caused a tendency toward carelessness in ranking the objectives.

4. After selecting the most important objective, students seemed to be pretty haphazard in ranking the other nine objectives.

5. There is too much tendency for objectives that are listed first to be given the highest average ranking.

Recommendations

For improvement of school.--It is recommended that an analysis be made of the objectives of each student as he enters school. This information should be passed on to the teachers, who have him in class. Teachers should be encouraged to teach their classes in the light of the student objectives.

It is recommended that teacher objectives be set up for the Accounting Department to secure more uniformity and cooperation in securing the desired teaching results. That is

also true about means of attaining those objectives.

For future studies.--There are many other types of studies that should be made for the improvement of instruction at Brantley-Draughon College. It is recommended that the following studies be made:

1. A survey of student opinions as to how well the college is helping them attain their objectives.

2. A survey of ex-students to determine what they think the school could have done to better prepare them for the work they are doing.

3. A survey of Fort Worth employers to determine in what ways they think the school could improve the ability of its graduates.

4. A survey to determine if the teachers are actually stressing the objectives that the college officials think are most important.

5. A job survey to find out just what kind of jobs are available for graduates of the college.

APPENDIX

TEACHER QUESTIONNAIRE

Name _____

Rank each of these two groups of objectives in the order of their importance by indicating your preference in numbers one through ten.

Immediate Objectives

___ a: To give the basic training which will be of service in initial employment.
___ b: To offer introductory vocational training, in so far as possible, for those commercial occupations available to business college graduates.
___ c: To assist students to determine personal abilities and limitations necessary for intelligent educational and vocational choice.
___ d: To help students acquire knowledge and skills that will be helpful in regular college work.
___ e: To help students acquire knowledge and skills that will assist them in completing business training.
___ f: To help students to develop desirable personal qualities or traits, particularly those which are most essential in the business world.
___ g: To help students acquire knowledge and skills that will be helpful in owning and operating a business.
___ h: To help students to develop such capacities for and the obtaining of such information about business as is essential for the conduct of the personal business affairs of any adult.
___ i: To help students to develop ability and desire to join in the common work of the community.
___ j: To help students form personal habits conducive to success in business.

Long-Range Objectives

___ a: To help students obtain the knowledge and background for eventual ownership of a business.
___ b: To help students to develop desirable personal qualities or traits, particularly those which are most essential in the business world.

___ c: To help students to develop a scientific attitude toward business service and business management.
___ d: To help students to develop the ideal of service to society as an important function of business.
___ e: To help students form proper appreciation of the importance of good citizenship, good health, and a broad and thorough education as a foundation for success in business vocations.
___ f: To help students to acquire business knowledge necessary for the successful operation of a trade or profession.
___ g: To help students to apply to home life the desirable knowledge, habits, ideals, and appreciations acquired in business training.
___ h: To help students acquire the knowledge, understanding, techniques and skills basic to the ability to determine broad governing policies.
___ i: To help students acquire the knowledge, understanding, techniques and skills basic to the ability to determine operating policies and control operations.
___ j: To help students acquire the knowledge, understanding, techniques and skills basic to the ability to carry out operating policies.

From the below listed jobs, indicate in one, two, three order those jobs for which you think you are training your students.

___ 1. File clerk
___ 2. Comptometer operator
___ 3. Sales clerk
___ 4. Office clerk
___ 5. Typist
___ 6. Stenographer
___ 7. Bookkeeper
___ 8. Accountant
___ 9. Auditor
___ 10. Cost accountant
___ 11. Timekeeper
___ 12. Secretary
___ 13. C. P. A.
___ 14. Tax accountant
___ 15. Salesman
___ 16. Office manager
___ 17. Personnel director
___ 18. Banker
___ 19. Store manager
___ 20. Business owner
___ 21. _____
___ 22. _____

STUDENT QUESTIONNAIRE

Name _____ Age ____ Sex ____

G. I. or Non G. I. _____ Part VII or Part VIII _____

Date enrolled _____ Course _____

Highest educational attainment before entering Brantley-Draughon College _____

Years experience in office work _____

Type of position _____

Rank each of these two groups of objectives in the order of their importance by indicating your preference in numbers one through ten.

Immediate Objectives

___ a: To get the basic training which will be of service in initial employment.
___ b: To get introductory vocational training, in so far as possible, for those commercial occupations available to business college graduates.
___ c: To determine personal abilities and limitations necessary for intelligent educational and vocational choice.
___ d: To acquire knowledge and skills that will be helpful in regular college work.
___ e: To acquire knowledge and skills that will aid in completing business training.
___ f: To develop desirable personal qualities or traits, particularly those which are most essential in the business world.
___ g: To acquire knowledge and skills that will be helpful in owning and operating a business.
___ h: To develop such capacities for and the obtaining of such information about business as is essential for the conduct of the personal business affairs of any adult.
___ i: To develop ability and desire to join in the common work of the community.
___ j: To form personal habits conducive to success in business.

Long-Range Objectives

___ a: To obtain the knowledge and background for eventual ownership of a business.
___ b: To develop desirable personal qualities or traits, particularly those which are most essential in the business world.
___ c: To develop a scientific attitude toward business service and business management.
___ d: To develop the ideal of service to society as an important function of business.
___ e: To form proper appreciation of the importance of good citizenship, good health, and a broad and thorough education as a foundation for success in business vocations.
___ f: To acquire business knowledge necessary for the successful operation of a trade or profession.
___ g: To apply to home life the desirable knowledge, habits, ideals, and appreciations acquired in business training.
___ h: To acquire the knowledge, understanding, techniques and skills basic to the ability to determine broad governing policies.
___ i: To acquire the knowledge, understanding, techniques and skills basic to the ability to determine operating policies and control operations.
___ j: To acquire the knowledge, understanding, techniques and skills basic to the ability to carry out operating policies.

From the below listed jobs indicate in one, two, three order the jobs for which you are now training.

___ 1. File clerk
___ 2. Comptometer operator
___ 3. Sales clerk
___ 4. Office clerk
___ 5. Typist
___ 6. Stenographer
___ 7. Bookkeeper
___ 8. Accountant
___ 9. Auditor
___ 10. Cost accountant
___ 11. Timekeeper
___ 12. Secretary
___ 13. C. P. A.
___ 14. Tax accountant
___ 15. Salesman
___ 16. Office manager
___ 17. Personnel director
___ 18. Banker
___ 19. Store manager
___ 20. Business owner
___ 21. _____
___ 22. _____

OBJECTIVES FOR INDIVIDUAL SUBJECTS

Rank the following objectives in the order of their importance in helping you to attain your objectives.

Elementary Accounting

___ a: To acquire a background for further study of accounting.
___ b: To acquire knowledge and skills necessary for initial employment.
___ c: To develop the ideal of accuracy in carrying out and recording business transactions.
___ d: To develop the habit of neatness in preparing all business forms and recording of transactions.
___ e: To develop the habit of and ability to verify results.
___ f: To acquire a general background in business training.
___ g: To become acquainted with the business papers and forms that are actually in use in an office.
___ h: To be able to interpret business information in the light of business ownership.
___ i: To acquire knowledge and skills sufficient for keeping personal records.
___ j: To acquire knowledge of and ability to operate some of the business machines in use today.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take this course in the future.

Intermediate Accounting

___ a: To acquire a background for further study of accounting.
___ b: To acquire knowledge and skills necessary for initial employment.
___ c: To develop the ideal of accuracy in carrying out and recording business transactions.
___ d: To develop the habit of neatness in preparing all business forms and in recording of transactions.
___ e: To develop the habit of and ability to verify results.
___ f: To acquire a general background in business training.
___ g: To acquire knowledge and skills necessary for business ownership.
___ h: To acquire an understanding of the different types of business ownership and the advantages and disadvantages of each.

___ i: To acquire knowledge and skills necessary for keeping personal records.
___ j: To acquire knowledge and skills necessary for keeping simple tax records.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take the course in the future.

Industrial Accounting

___ a: To acquire a background for further study of accounting.
___ b: To acquire knowledge and skills necessary for initial employment.
___ c: To acquire an understanding of the problems confronting the accountant for a manufacturing company.
___ d: To gain an insight into the special accounting problems of the larger companies.
___ e: To acquire an understanding of the use, purpose, content, and form of business papers.
___ f: To understand to a greater extent the problems of taxation confronting the industrial accountant.
___ g: To acquire knowledge and skills necessary for successful business ownership.
___ h: To acquire knowledge and skills necessary for keeping personal records.
___ i: To be able to interpret business transactions.
___ j: To learn how to secure economies in clerical effort.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take the course in the future.

Principles of Cost Accounting

___ a: To acquire a background for further study of accounting.
___ b: To understand the principles of finding the unit cost of manufactured articles.
___ c: To acquire an understanding of methods of accounting for material inventories.
___ d: To acquire an understanding of methods of accounting for labor and payrolls.

___ e: To acquire an understanding of accounting for departmental expenses.
___ f: To develop ability to start work as clerk in cost accounting department.
___ g: To understand the methods of accounting for branch factories.
___ h: To develop a background for work as cost accountant.
___ i: To understand the application of costs to small business.
___ j: To understand the principles of cost accounting as applied to economics of business.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take the course in the future.

Review Problems in Junior Accounting

___ a: To review the background for further study of accounting.
___ b: To review the knowledge and skills necessary for initial employment.
___ c: To get a better insight into the problems of ownership.
___ d: To become better acquainted with the problems of management.
___ e: To become more familiar with many of the points of accounting that were not fully learned in previous classes.
___ f: To correlate the mathematics of interest, discount, taxes, and profit and loss with that of accounting.
___ g: To become more familiar with the knowledge and skills necessary for keeping personal records.
___ h: To acquire the general business background necessary for any type of business success.
___ i: To become more familiar with the accounting necessary at the end of any fiscal period.
___ j: To recognize the need for consistency in the application of accounting to all transactions occurring within the accounting period.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take the course in the future.

Federal Tax Accounting

___ a: To develop the ability to prepare the required tax reports in accordance with accepted accounting principles and governing legal precepts.
___ b: To acquire knowledge and understanding of various tax laws, regulations, and rulings upon which tax returns must be based.
___ c: To develop an appreciation of the nature and importance of the function of taxation in our economy.
___ d: To develop ability to recognize situations that may involve or be complicated by the present tax problems.
___ e: To acquire knowledge, skill, and ability involved in the preparation of the tax returns and the determination of the tax liability due.
___ f: To develop skill in the preparation and filing of all working papers necessary to support each tax return.
___ g: To acquire knowledge, skill, and ability involved in determining the accuracy of tax reports already prepared.
___ h: To develop an appreciation of the necessity for keeping records necessary for preparing the tax return.
___ i: To acquire the ability to withhold and report taxes on the payroll.
___ j: To acquire sufficient training for employment by Federal or State Tax Departments.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take this course in the future.

Advanced Accounting

___ a: To acquire knowledge and understanding of the internal affairs of a business organization.
___ b: To acquire knowledge and understanding of the principles of account keeping.
___ c: To develop ability of applying these principles to the recording of business transactions for all forms of business organization, and to the reporting of the results.
___ d: To recognize the need for consistency in the application of accounting principles to all events occurring within a reporting period.
___ e: To acquire knowledge of existing methods of financial statement analysis.

___ f: To recognize the importance of cost accounting and budgeting as a means of accounting control.
___ g: To be able to interpret business information in the light of business ownership.
___ h: To gain an insight into the special accounting problems of the larger partnerships and corporations.
___ i: To acquire knowledge and understanding of the requirements necessary for becoming a public accountant.
___ j: To increase the ability to secure and successfully hold a position as bookkeeper.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take this course in the future.

Constructive Accounting

___ a: To acquire knowledge and appreciation of the function of the accounting system as a part of the entire accounting process.
___ b: To acquire knowledge and understanding of the principles and procedures of constructing an accounting system.
___ c: To acquire knowledge and understanding of the principles and procedures of installing an accounting system.
___ d: To acquire knowledge and understanding of the principles and procedures of revising an accounting system.
___ e: To acquire knowledge and understanding of the function and use of mechanical devices and methods in accounting.
___ f: To develop skill and ability to apply this knowledge and understanding to specific situations.
___ g: To develop an appreciation of the importance of the accounting system as a basic element in business management.
___ h: To be able to construct an adequate set for own business.
___ i: To be able to construct sets for small businesses.
___ j: To acquire knowledge and understanding of the public accountant and his relation to constructive accounting.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take this course in the future.

Auditing

___ a: To recognize the need for and the use of the results of the auditing process as an element of business operation, management and administration.
___ b: To understand the purposes, advantages and limitations of the various types of audit.
___ c: To understand the professional and ethical responsibilities and legal liabilities which grow out of the audit.
___ d: To acquire an understanding of the internal check and its relation to the audit.
___ e: To develop skill in reporting upon the results of an audit, whether orally or in writing.
___ f: To understand the organization and function of the public accountant as an auditor.
___ g: To acquire knowledge and skills necessary to becoming a Certified Public Accountant.
___ h: To acquire a background for business ownership.
___ i: To obtain the basic training in auditing that will be helpful in obtaining initial employment.
___ j: To obtain the basic training in auditing that will be helpful in securing employment by the government.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take the course in the future.

Business Mathematics

___ a: To acquire mastery of arithmetic fundamentals.
___ b: To develop speed in solving problems without sacrificing accuracy.
___ c: To learn and develop the use of short cuts in problem solving.
___ d: To acquire the knowledge and skills essential to attack a problem in an orderly and logical manner.
___ e: To apply arithmetical knowledge and principles in everyday activities, in school, and in the home.
___ f: To be able to solve quickly and accurately special arithmetic problems connected with business.
___ g: To be able to arrange numerical work neatly and accurately and to write neat figures.
___ h: To be able to arrange numerical work in a form acceptable to business men.
___ i: To learn specific problems of a number of different businesses.

___ j: To learn the mathematics that will be helpful in the study of accounting.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take the course in the future.

Psychology

___ a: To develop the ability to get along with bueiness associates.
___ b: To increase efficiency in reading and studying.
___ c: To be able to apply principles of psychology to selling.
___ d: To be able to use psychology in obtaining a desired position.
___ e: To be able to apply principles of psychology to letter writing.
___ f: To develop the ability to get along with members of one's own family.
___ g: To be able to make personal psychological adjustments.
___ h: To develop the ability to influence other people.
___ i: To acquire an understanding of one's own personality and its measurement.
___ j: To acquire understanding and appreciation of the principles of mental hygiene and sane living.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take this course in the future.

Salesmanship

___ a: To acquire an understanding of successful selling principles.
___ b: To learn selling principles as applying to traveling salesmen.
___ c: To become acquainted with the clerical work incident to selling.
___ d: To acquire practice in selling by securing prospects, making the preapproach, preparing and delivering of the sales talk.
___ e: To develop sales resistance through an understanding of selling appeals that may be used.

___ f: To learn selling principles as applying to retail selling.
___ g: To develop the ability to sell oneself or one's services.
___ h: To apply the principles of psychology learned in selling to the everyday business dealings.
___ i: To learn how to apply the principles of selling to business ownership.
___ j: To apply the principles of selling to the attaining of advancement and the achieving of success.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take the course in the future.

Business Law

___ a: To develop an inherent respect for all law.
___ b: To acquire an appreciation and a love for justice.
___ c: To form the mental habit of assuming a judicial attitude toward business problems.
___ d: To realize the importance of reliable legal advice when litigation is inevitable.
___ e: To acquire the habit of accurate and intensive reading.
___ f: To acquire an appreciation of the fact that all law is based upon the principle of right and wrong.
___ g: To acquire an appreciation of the rights and obligations contained in all business transactions.
___ h: To understand the principle of exactness and the necessity of clear thinking.
___ i: To correlate a knowledge of business law with that of accounting.
___ j: To apply a knowledge of business law to the duties of a secretary.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take the course in the future.

Money and Banking

___ a: To develop the ability to use personal income wisely.

___ b: To learn how to manage personal and family finances.
___ c: To acquire an understanding of the economic principles of money.
___ d: To acquire an appreciation of the value of keeping a personal bank account.
___ e: To acquire an understanding of the economic responsibility.
___ f: To become acquainted with banking procedure.
___ g: To acquire an understanding of the importance of credit in operating a business.
___ h: To become acquainted with danger of dealing with personal loan companies.
___ i: To acquire an understanding of the influence money and banking have on business conditions.
___ j: To acquire an understanding of the effect that foreign exchange has on business conditions.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take this course in the future.

Business Economics

___ a: To acquire an actual understanding of the effects of economic laws and principles.
___ b: To get essential training in the fundamentals of personal management.
___ c: To acquire an understanding and appreciation of financial and business operations.
___ d: To be able to interpret business relations.
___ e: To be able to interpret current questions and events.
___ f: To acquire an understanding of the elements of money management--to use income wisely and to manage personal and family finances.
___ g: To become an informed and careful buyer and an efficient user of goods and services.
___ h: To develop the needed skill in consumers mathematics as a tool for personal use.
___ i: To acquire a consciousness of social and economic responsibilities.
___ j: To be able to vote intelligently on matters of governmental policy which are affected by economic principles.

Check the statement below that is correct.

1. I have already completed this course.

2. I am now taking this course.
3. I plan to take the course in the future.

Business Organization and Management

___ a: To become acquainted with the nature of business.
___ b: To become familiar with the different types of business ownership.
___ c: To develop a picture of the business life of our day.
___ d: To develop a planned, coordinated, and balanced view of business as a whole.
___ e: To acquire knowledge of how to organize and manage a business successfully.
___ f: To acquire a knowledge of the duties of the finance officer of a business.
___ g: To acquire a knowledge of the duties of the personnel director of a business.
___ h: To acquire a knowledge of the duties of the office manager of a business.
___ i: To acquire a knowledge of the methods for handling of merchandise in a business.
___ j: To acquire a knowledge of the duties of the plant superintendent for a factory.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take the course in the future.

Going Into Business for Yourself

___ a: To develop an understanding of the methods of financing a new business.
___ b: To learn the advantages and disadvantages of buying out a going concern.
___ c: To understand the advantages and disadvantages of the different types of ownership.
___ d: To acquire an understanding of the exact permits, licenses, and taxes necessary for the different businesses.
___ e: To acquire knowledge of how to organize and manage a business successfully.
___ f: To acquire an understanding of the importance of credit and banking in the operation of a business.
___ g: To acquire an understanding of the types of records necessary for a business.

___ h: To become acquainted with the problem of insurance for a business.
___ i: To acquire an understanding of the principles of buying and selling for a business.
___ j: To become acquainted with the special problems involved in special fields of business.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take the course in the future.

Shorthand Theory and 70 Words Per Minute

___ a: To develop appreciation of the value of shorthand to business.
___ b: To acquire an understanding of the basic principles of shorthand.
___ c: To develop the ability to read fluently and understandingly from shorthand copy.
___ d: To develop skill in writing shorthand rapidly and accurately.
___ e: To develop the ability to transcribe accurately from familiar copy.
___ f: To develop ability in phonetic analysis of the English language.
___ g: To develop habits of accuracy, neatness, and systematic procedure desirable in the performance of business duties.
___ h: To develop personal traits desirable in a stenographer such as loyalty, self-reliance, reliability, promptness, initiative, responsibleness, personal cleanliness, and the ability to get along with people.
___ i: To build a larger vocabulary.
___ j: To learn how to secure and make progress in stenographic positions.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take the course in the future.

Shorthand Dictation 80 Words Per Minute

___ a: To develop skill in writing shorthand rapidly and accurately from familiar and unfamiliar material.

___ b: To develop ability to produce a typewritten transcript at a reasonable rate of speed.
___ c: To develop ability to use correct punctuation in transcription work.
___ d: To develop habits of neatness, accuracy, and systematic procedure in taking dictation and preparing transcripts.
___ e: To develop the correct methods of procedure in transcribing.
___ f: To understand the importance of accuracy in following instructions.
___ g: To develop desirable attitudes toward work.
___ h: To get knowledge and understanding of personal traits desirable in the business office.
___ i: To learn how to secure and make progress in stenographic positions.
___ j: To develop shorthand ability sufficient for personal use.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take the course in the future.

Shorthand Dictation 100 Words Per Minute

___ a: To develop skill in writing shorthand accurately from unfamiliar material at a rate of 100 words per minute.
___ b: To develop ability to produce a typewritten transcript at a reasonable rate of speed.
___ c: To develop ability to use correct punctuation in transcription work.
___ d: To develop habits of neatness, accuracy and systematic procedure in taking dictation and preparing transcripts.
___ e: To develop the correct methods of procedure in transcribing.
___ f: To develop an understanding of the importance of accuracy in following instructions.
___ g: To develop desirable attitudes toward work.
___ h: To obtain knowledge and understanding of personal traits desirable in the business office.
___ i: To learn how to secure and make progress in stenographic positions.
___ j: To develop shorthand ability sufficient for personal use.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take the course in the future.

Shorthand Dictation 120 Words Per Minute

___ a: To develop skill in writing shorthand accurately from unfamiliar material at a rate of 120 words per minute.
___ b: To develop shorthand ability sufficient for personal use.
___ c: To develop shorthand ability sufficient for a civil service examination.
___ d: To learn how to secure and make progress in stenographic positions.
___ e: To learn how to secure and make progress in secretarial positions.
___ f: To develop an understanding of the importance of accuracy in following instructions.
___ g: To develop habits of neatness, accuracy and systematic procedure in taking dictation and preparing transcripts.
___ h: To obtain knowledge and understanding of personal traits desirable in the business office.
___ i: To develop desirable attitudes toward work.
___ j: To develop shorthand ability sufficient for becoming a court reporter.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take the course in the future.

Shorthand Dictation 140 Words Per Minute

___ a: To develop skill in writing shorthand accurately from unfamiliar material at a rate of 140 words per minute.
___ b: To develop shorthand ability sufficient for personal use.
___ c: To develop shorthand ability sufficient for a civil service examination.
___ d: To learn how to secure and make progress in stenographic positions.
___ e: To learn how to secure and make progress in secretarial positions.
___ f: To develop an understanding of the importance of accuracy in following instructions.

___ g: To develop habits of neatness, accuracy, and systematic procedure in taking dictation and preparing transcripts.
___ h: To obtain knowledge and understanding of personal traits desirable in the business office.
___ i: To develop desirable attitudes toward work.
___ j: To develop shorthand ability sufficient for becoming a court reporter.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take the course in the future.

Applied Secretarial Practice

___ a: To develop the ability to use common business forms and papers.
___ b: To acquire knowledge and understanding of personal traits desirable in the business office.
___ c: To develop further ability in the basic skills involved in shorthand and typing.
___ d: To obtain experience in solving definite secretarial problems.
___ e: To acquire knowledge and appreciation of business procedures and practices.
___ f: To obtain an understanding of the opportunities open to the stenographer.
___ g: To develop the ability to use various types of business equipment and appliances.
___ h: To develop the habit of keeping accurate and neat records.
___ i: To develop the ability to use various means of transportation and communication and to estimate costs.
___ j: To learn how to organize and manage accurately one's own personal finances and records.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take the course in the future.

Filing and Indexing

___ a: To acquire an understanding of the importance of preserving business correspondence and records.

___ b: To acquire the ideal of accuracy in filing by learning that a paper filed in the wrong place is a paper lost.
___ c: To acquire the knowledge and skills essential for any office worker.
___ d: To acquire knowledge and skills essential for management of a filing system.
___ e: To acquire sufficient knowledge of filing and indexing to be able to carry on the personal business of any adult.
___ f: To learn how to file by any recognized method.
___ g: To become acquainted with the types of filing equipment and to learn something of the uses of each.
___ h: To become acquainted with the filing systems for several specific businesses and professional men.
___ i: To acquire an understanding of the organization and uses of a central filing department.
___ j: To acquire an understanding of the principles of indexing as applied to everyday life.

Check the statement below that is correct.

1. I have already completed the course.
2. I am now taking the course.
3. I plan to take the course in the future.

Spelling and Vocabulary Building

___ a: To acquire an understanding of the importance of correctly spelling all words used in business correspondence.
___ b: To master the spelling of the most common words.
___ c: To be able to recognize any spelling difficulties and to develop the habit of referring to a dictionary.
___ d: To become acquainted with the spelling, use, and definition of the most common business words.
___ e: To acquire knowledge and skills sufficient for successful business careers.
___ f: To develop an aid to the study of shorthand and typing.
___ g: To learn the spelling of words used in bookkeeping and accounting.
___ h: To become acquainted with the pronunciation of business terms.
___ i: To increase the vocabulary.
___ j: To develop the habit of neatness in written work.

Check the statement below that is correct.

1. I have already completed the course.

2. I am now taking the course.
3. I plan to take the course in the future.

Business English (First Course)

___ a: To develop the ability to speak readily the clear, forceful English required in the transaction of present-day business.
___ b: To develop the ability to write readily the clear, forceful English required in present-day business transactions.
___ c: To acquire an understanding of word usage.
___ d: To become familiar with correct sentence structure.
___ e: To develop an understanding of the use of punctuation.
___ f: To become acquainted with the technical terms of grammar as a convenience in the discussion of the subject of English.
___ g: To learn how to write personal business letters.
___ h: To develop the ability of writing application letters.
___ i: To acquire knowledge and skills of English as they are helpful in the study of shorthand.
___ j: To learn the central principles underlying effective letters.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take the course in the future.

Business English (Second Course)

___ a: To develop the ability of speaking and writing correctly and clearly.
___ b: To get acquainted with the principles underlying effective letter writing.
___ c: To become familiar with the more common problems or situations presented through correspondence.
___ d: To get training and practice in solving such problems or situations by letter.
___ e: To learn how a knowledge of practical psychology will be of great value in the solution of business problems dealing with human behavior.
___ f: To develop sureness in the use of the basic tools with which to work--words.
___ g: To get acquainted with primary business procedures, principles, and broad policies through business and related forms.

___ h: To get a bird's eye view of the field with which each sort of letter deals, in order to see the relation of any specific problem to the field as a whole.
___ i: To get the essential principles involved in each type of letter, and thus to furnish specific guidance in the handling of the problems.
___ j: To get a sufficient amount of practice in handling of problems by letters.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take the course in the future.

Typewriting Theory and 40 Words Per Minute

___ a: To acquire mastery of the keyboard and other parts of the typewriter.
___ b: To develop the habit of accuracy in typing and in proofreading material.
___ c: To develop a feeling for correct spelling and syllabication of words.
___ d: To develop more ability in the use of written speech.
___ e: To be able to prepare neater and better papers for personal and business purposes.
___ f: To develop sufficient power on the machine to assist in the study of shorthand.
___ g: To be able to use the typewriter for personal uses.
___ h: To acquire sufficient skill on the typewriter to secure employment as a typist.
___ i: To develop desirable social attitudes, business habits, and tact.
___ j: To acquire a background for further study of typewriting.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take this course in the future.

Typewriting 50 Words Per Minute

___ a: To develop a speed of 50 words per minute on the typewriter.
___ b: To develop familiarity with office forms and office procedure.

___ c: To develop ability to write letters in several styles and forms.
___ d: To acquire knowledge of and ability to do duplicating work by several methods.
___ e: To be able to type numbers and other information in table form.
___ f: To develop more ability in the use of written speech.
___ g: To develop sufficient power on the machine to assist in the study of shorthand.
___ h: To be able to pass a civil service examination in typing.
___ i: To be able to prepare neater and better papers for personal and business purposes.
___ j: To acquire a background for further study of typewriting.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take this course in the future.

Typewriting 60 Words Per Minute

___ a: To develop a speed of 60 words per minute on the typewriter.
___ b: To develop skill in operating the typewriter for personal use.
___ c: To develop skill in operating the typewriter efficiently for office and business use.
___ d: To develop an appreciation of the importance of neat, accurate work in a business office.
___ e: To develop an understanding of and skill in using common business forms.
___ f: To become acquainted with the nature of positions open to typists and the methods of securing employment.
___ g: To be able to pass a civil service examination in typing.
___ h: To develop sufficient power on the machine to assist in the study of shorthand.
___ i: To acquire knowledge of and ability to do duplicating work by several methods.
___ j: To acquire a background for further study of typewriting.

Check the statement below that is correct.

1. I have already completed this course.

2. I am now taking this course.
3. I plan to take this course in the future.

Typewriting 70 Words Per Minute

___ a: To develop a speed of 70 words per minute on the typewriter.
___ b: To develop skill in operating the typewriter for personal use.
___ c: To develop skill in operating the typewriter efficiently for office and business use.
___ d: To be able to pass a civil service examination in typing.
___ e: To acquire knowledge of and ability to do duplicating work by several methods.
___ f: To become acquainted with the nature of positions open to typists and the methods of securing employment.
___ g: To develop an understanding of and skill in using common business forms.
___ h: To develop sufficient power on the machine to assist in the use of shorthand.
___ i: To develop an appreciation of the importance of neat, accurate work in a business office.
___ j: To be able to type numbers and other information in table form.

Check the statement below that is correct.

1. I have already completed this course.
2. I am now taking this course.
3. I plan to take this course in the future.

Comptometer and Calculator

___ a: To become acquainted with the operation and uses of the key-driven calculator.
___ b: To become proficient in doing the fundamental processes on the calculator.
___ c: To develop the habit of proving all work.
___ d: To apply the use of calculator to other business courses.
___ e: To become acquainted with actual business forms and procedures.
___ f: To develop touch control in the operation of the calculator.
___ g: To acquire knowledge and skills necessary for initial employment as a comptometer operator.

___ h: To be able to use the comptometer as a machine in accounting.
___ i: To become acquainted with the use of a comptometer in the auditing of business records.
___ j: To apply the skills to specific problems in business mathematics.

Check the statement below that is correct.

1. I have already completed the course.
2. I am now taking the course.
3. I plan to take the course in the future.

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