

STATUS AND TRENDS OF THE COURSES IN BOOKKEEPING IN OKLAHOMA
ACCREDITED SENIOR HIGH SCHOOLS

By

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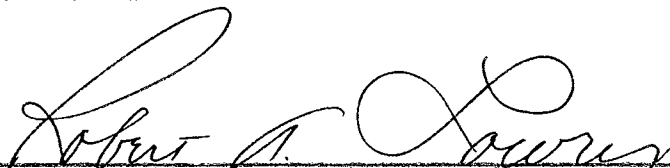
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THESIS AND ABSTRACT APPROVED:



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The writer expresses his sincere appreciation:

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CHAPTER I

PURPOSE, SCOPE, AND METHOD OF THE STUDY

Introduction. This study is intended to present facts to show the status of all the courses in bookkeeping in Oklahoma accredited senior high schools with regard to the extent of offerings, the grade placement, and the extent of offerings compared to the offerings of typewriting, business law, general business, and business English.

"Having seen what lessons can be learned from studying past conditions and events, people now demand information about present activities while that information can still be used to guide them in formulating policies and working out plans for development in the immediate future."¹ An investigation of the "Thesis Card Index" file in the reference room of the Main Library, Oklahoma A. and M. College, and the University of Oklahoma Bulletin for 1947,² indicated that no recent studies had been made concerning the status and trends of the course in bookkeeping in Oklahoma accredited senior high schools.

The Division of Secondary Education of the Oklahoma State Department of Education publishes two mimeographed bulletins which are helpful in establishing the outcomes desired by the State Accrediting agency: Syllabus for the Teaching of Bookkeeping and Guiding Principles of Business Education. The Official List of all Textbooks for use in the Public Schools of Oklahoma, published for the school year 1950-1951, lists five textbooks as approved by the State for the presentation of bookkeeping:³

1 Carter V. Good, A. S. Barr, Douglas E. Scates, The Methodology of Educational Research, p. 287.

2 University of Oklahoma Bulletin, "Abstracts of Theses," Office of Publications, University of Oklahoma Press, Norman, Oklahoma, May 15, 1947.

3 Official List of All Textbooks, State Board of Education, Oklahoma City, Oklahoma, 1950.

1. Carlson, Paul A.; Prickett, Alva Leroy; and Forkner, Hamden L.; Twentieth Century Bookkeeping and Accounting, 19th Edition, South-Western Publishing Co., Cincinnati, Ohio, 1947 (First year).
2. Carlson, Paul A.; Prickett, Alva Leroy; and Forkner, Hamden L.; Twentieth Century Bookkeeping and Accounting, 18th Edition, South-Western Publishing Co., Cincinnati, Ohio (Second year).
3. Zelliott, Ernest A.; Leidner, Walter E.; Zelliott-Leidner Bookkeeping, Prentice-Hall, Inc., New York, 1947.
4. Altholz, Nathaniel; and Lile, Alfred; Bookkeeping in Everyday Life, Lyons and Carnahan, Chicago, 1938.
5. Freeman, M. Herbert; Goodfellow, Raymond C.; Hanna, J. Marshall; Practical Bookkeeping for Secretaries and General Office Workers, Gregg Publishing Co., New York, 1943.

It is considered unnecessary to review the contents of these publications in order to evaluate the present status and trends of the course in bookkeeping in Oklahoma accredited senior high schools, since it is assumed that most of the schools represented in this study adhere to the program suggested by the State Department of Education.

Need for the Study. It has been said that "from the founding of the first business school in the United States, almost to the present day, the bookkeeping course has been the backbone of commercial education."⁴ If this statement is still true today, an examination of the extent of offerings in the course in bookkeeping should give an indication of trends within the entire business curriculum. Since the preceding statement was made in 1929, it is possible that bookkeeping no longer holds the prominent position previously given to it. As

4 A. Hugh Sproul, "Bookkeeping and Accounting," Commercial Education in Secondary Schools. Edited by Kitson, 1929, Ginn and Company, Boston, p. 40.

there has not been a recent study of the course in bookkeeping, nor of the business curriculum that includes bookkeeping, in Oklahoma accredited senior high schools, it is believed that a study determining the status and recent trends of the course in bookkeeping will be helpful.

Information obtained from this study should be helpful to the administrators, teachers, and future teachers of Oklahoma in planning their school programs and in preparing for a part in these programs.

The data compiled should be helpful to the State Department of Education in establishing courses of study for the business curriculum by presenting information showing the status and trends of the course in bookkeeping and its relative position in the business curriculum in Oklahoma accredited senior high schools.

Purpose. It is the purpose of this study to determine, from official records kept on file by the Division of Secondary Education of the State Department of Education, the status of all the courses in bookkeeping as related to other business subjects in Oklahoma accredited senior high schools and to present facts for each five-year interval since 1935 in order to reveal the trends of all the courses in bookkeeping in Oklahoma accredited senior high schools from 1935 to 1950.

The data were gathered in an attempt to answer the following questions pertaining to courses in bookkeeping in the Oklahoma accredited senior high schools for the school years 1935-1936, 1940-1941, 1945-1946, and 1950-1951:

1. How many of the Oklahoma accredited senior high schools have offered a course or courses in bookkeeping during each of the years selected for study?
2. How many of the Oklahoma accredited senior high schools received accreditation units for a course or courses in bookkeeping?
3. How many of the Oklahoma accredited senior high schools that received

accreditation units for a course or courses in bookkeeping are members of the North Central Association of Colleges and Secondary schools?

4. How many of the Oklahoma accredited senior high schools that received accreditation units for a course or courses in bookkeeping are white schools? Negro schools?
5. What types of school organization plans do the Oklahoma accredited senior high schools follow?
6. How many of the Oklahoma accredited senior high schools that offered bookkeeping follow each type of organization plan?
7. For how many units are the Oklahoma accredited senior high schools that offer bookkeeping accredited?
8. How many pupils in Oklahoma accredited senior high schools take the business subjects of bookkeeping, typewriting, business law, general business, and business English?
9. What is the size of the Oklahoma accredited senior high schools in terms of enrollment figures?
10. What is the size, in terms of enrollment figures, of Oklahoma accredited senior high schools that offer bookkeeping?
11. At which grade levels are courses in bookkeeping offered in the Oklahoma accredited senior high schools?
12. How many units of bookkeeping are Oklahoma accredited senior high schools accredited for in comparison with accreditation units for typewriting, business law, general business, and business English?

Definition of Terms. The following terms are defined as used throughout this study:

1. Bookkeeping. "Bookkeeping is the systematic procedure of gathering, checking, classifying, arranging, and permanently recording information

that affects a particular business unit."⁵

2. Course. "A course is the amount, kind, and arrangement of subject-matter of instruction offered in any high school during a definite period of time, and for which high school credit is allowed."⁶
3. Curriculum. "A curriculum is any systematic arrangement of subjects extending through a period of years, and planned for any particular group of pupils."⁷
4. Junior High School. "A standard junior high school is a three-year organization of grades seven, eight and nine. However, an organization of any two consecutive grades of these three may be considered a junior high school."⁸
5. North Central High School. "A North Central High School is one which meets all the standards and regulations for accrediting prescribed by the State Department of Education, and, in addition, the policies, regulations, and criteria of the North Central Association of Colleges and Secondary Schools."⁹
6. Accredited high school. Any high school whose Application for Accrediting form was approved by an inspector of the Division of Secondary Education of the State Department of Education and filed by that department.

5 Syllabus for the Teaching of Bookkeeping, Division of Secondary Education, State Department of Public Instruction, p. 1.

6 Annual High School Bulletin, Bulletin No. 112-Y, Division of Secondary Education, Oklahoma State Department of Education, June 30, 1950, p. 47.

7 Ibid., p. 47.

8 Ibid., p. 47.

9 Ibid., p. 47.

7. Senior high school. "The upper part of a divided reorganized secondary school, comprising usually grades ten to twelve inclusive, or nine to twelve, inclusive."¹⁰
8. Grade level. "A measure of educational maturity stated in terms of the school grade attained by an individual pupil or a group of pupils at a given time."¹¹
9. Secondary school organization plan. "Any plan followed in assigning school grades to the secondary school administration unit, such as the 8-4 plan or the 6-3-3 plan."¹²
10. School year. "The standard school year for unqualifiedly recommended and fully accredited high schools shall consist of thirty-six weeks of five days each, which shall be maintained both in the elementary grades and in high school. A term of 180 days is required of each accredited school of which five days may be used for professional meetings."¹³
11. Unit. "A unit is defined as a course covering an academic year that shall include a minimum of five forty-five minute recitation periods per week for thirty-six weeks."¹⁴
12. Accreditation units. Any unit approved by an inspector of the Division of Secondary Education of the State Department of Education, entered on the Application for Accrediting form as being offered either in the current year or the previous year.

10 Carter V. Good, Dictionary of Education, p. 367.

11 Ibid., p. 188.

12 Ibid., p. 283.

13 Annual High School Bulletin, op. cit., p. 11.

14 Ibid., p. 14.

Scope and Delimitation. All Oklahoma senior high schools for which the Division of Secondary Education of the Oklahoma State Department of Education had on file an Application for Accrediting form approved by an inspector of the accrediting board for the school years 1935-1936, 1940-1941, 1945-1946, and 1950-1951 were included in this study.

The fifteen-year period beginning with the school year 1935-1936 was selected as an adequate period of time to indicate any existing trends. Five-year intervals were selected to present an equal number of odd and even numbered years, since, according to the Annual High School Bulletin, bookkeeping should be offered as an elective during even years.¹⁵ This study presents data to show the number of schools alternating the course in bookkeeping. The school year 1935-1936 was a year between the depression and the industrial boom created by World War II. The school year 1940-1941 was just prior to the war boom. The school year 1945-1946 came immediately after the fighting had stopped, and before the war-time industrial activity had been reconverted to peacetime pursuits. The school year 1950-1951 represents the current unsettled times of the industrial scheme, as industry remains active in an attempt to combine peacetime activities with war-time production. The use of eventful years in the industrial organization of the country to indicate trends in business education is made in the belief that industrial activity and the extent of business education offerings are related.

Data for only the Oklahoma accredited senior high schools have been tabulated in this study. A business education program is usually not offered until the pupil reaches the senior high school. The senior high school is usually considered as grades nine to twelve, inclusive, or ten to twelve inclusive,

¹⁵ Annual High School Bulletin, op. cit., p. 28.

according to the type of organization plan. The findings of this study do not include data for all four years preceding high school graduation, but include data for four years in some high schools and for three in others, depending upon the plan of high school organization.

This study was further limited to the data that could be secured from the official records, reports, and publications of the Oklahoma State Department of Education. An investigation proved that the office of the Director of the Division of Secondary Education, located in the State Capitol, Oklahoma City, Oklahoma, contained records and files with all of the information necessary for the purpose of this study.

No attempt was made to contact individual schools or teachers. The aims, objectives, and methods of presenting the course were not examined.

Sources of Data. The Division of Secondary Education of the Department of Education maintains in the State Capitol in Oklahoma City a complete file of all the "Application for Accreditation" forms which must be submitted annually on or before November 15 before the school shall be considered for accreditation.¹⁶ These files are available for examination by any person in the state.

The "Application for Accreditation" forms are certified to be complete and correct by the superintendent or principal of the individual high schools before being submitted to the State Department of Education. The forms are utilized by the Division of Secondary Education as one of the bases for accrediting the applying high schools.

Method of Study. The normative-survey method of research was employed. "Normative-survey research is directed toward ascertaining the prevailing conditions. It seeks to answer the question, 'What are the real facts with regard to

¹⁶ Ibid., p. 6.

existing conditions?¹⁷

In order to gather data to determine the trends and status of the course in bookkeeping in Oklahoma accredited senior high schools, a list of questions was composed, the answers to which should indicate the trends. An examination of the "Application for Accrediting" form, included in the Appendix as Appendix A, indicated that the questions could be answered through use of these forms. The questions were slightly revised and placed in the order in which the information would be found on the "Application for Accrediting" form. A mimeographed data sheet, a copy of which is included in the Appendix as Appendix B, was prepared from the list of questions.

An interview with Miss Kathleen Reed, secretary to Mr. Standifer Keas, Director of the Division of Secondary Education, revealed that the only source of answers to the questions on the data sheet was the "Application for Accrediting" form and that none of the data needed for this study had been compiled. A data sheet was completed for every "Application for Accrediting" form that was on file for each of the four school years 1935-1936, 1940-1941, 1945-1946, and 1950-1951.

Two International Business Machines punch cards were punched for each data sheet, one card for the years 1935-1936 and 1940-1941, and another card for the years 1945-1946 and 1950-1951. The 1935-1936/1940-1941 card was designated by an "x" punch, and the data contained in the data sheet were punched into the card according to the master key, a copy of which is included in the Appendix as Appendix C. Each data sheet was given a number from 1 to 948, the total, and the same number was punched into the I. B. M. card that contained the information given on that data sheet so that a check could later be made to ascertain the accuracy

17 Good, Barr, and Scates, Loc. cit.

of the punching of the I. B. M. cards by checking them with the data sheets. After the cards were punched, it was determined that most of the information desired could be tabulated by counting specific cards, which could be accomplished most rapidly by an International Business Machines sorter. Some of the data, however, were obtained by using the International Business Machine, Type 405. The accuracy of the punched cards was established by proof-running the cards through the 405 and listing each position punched in each card, and checking the resulting tabulation with the rough punching form.

The information was then summarized into twenty-one tables that are incorporated into Chapter III of this study.

Chapter II presents the historical development of bookkeeping and its relation to the business education curriculum in the United States and the State of Oklahoma. Chapter III presents the findings of this study. Chapter IV presents a summary of the findings, and the conclusions and recommendations reached by the writer of this study.

CHAPTER II

HISTORICAL DEVELOPMENT OF BOOKKEEPING IN THE
BUSINESS CURRICULUM

Early Development. The science of keeping books is as old as history itself, for some of our earliest historical records found in the Mesopotamian Valley were the books of the firm of Egibi, which was engaged in banking there 2600 years before the birth of Christ.¹ There is evidence that wherever any commerce was, there also was a system for keeping books. Andruss says:

Modern commerce, however, dates from the years immediately before the discovery of America; and we must look to the great city-states of the Italian peninsula for a higher development of the wealth of the world.... A momentous importation was made when some one brought the Arabic system of numbering out of the East; it paved the way for the labors of Fra Luca Pacioli and the invention of the system of double-entry bookkeeping.²

Early development in America. The first public school in America, the Latin grammar school in Boston, was founded in 1635,³ and offered in its curriculum penmanship, arithmetic, and "casting accounts."⁴ The Latin grammar school, however, was narrow and limited in outlook and was therefore supplanted by the academy. The first academy was established in Philadelphia in 1751 by Benjamin Franklin.⁵ The academy was supported by private means and had to be for the most part self supporting. As Tonne says: "The academy had to maintain the interests of its students; consequently, any subject was taught that might

1 Harvey A. Andruss, Ways to Teach Bookkeeping and Accounting, South-western Publishing Company, 1943, p. 2.

2 Ibid., p. 3.

3 Aubrey A. Douglass, Modern Secondary Education, Houghton Mifflin Company, 1938, p. 18.

4 Andruss, op. cit., p. 5.

5 Douglass, op. cit., p. 209.

attract them...(including)...bookkeeping."⁶ Most of the early training in business education, however, was usually accomplished by an informal system of apprenticeship training.⁷ Finally, the need for a "free academy" induced the establishment of Boston English High, the first public high school in the United States, in 1821.⁸ This school offered bookkeeping in its curriculum.⁹

Beginning about 1880 the teaching of bookkeeping was given increased prominence in both private and public schools.¹⁰ The expansion of business in the post Civil War period, and the perfection of the typewriter in the early 1870's were two prominent factors that induced more high schools to include a business education department patterned after the private business school.¹¹ According to Baker: "During the period covering the last half of the nineteenth century, the apprenticeship method of training was replaced by school training. While the study of bookkeeping was regarded as educational, yet it was of an educational and vocational nature."¹² Brock found in her study that "The addition of the Department of Business Education to the National Education Association in 1893, accompanied by a rapid growth of public high schools, stimulated the development of commercial education on the secondary level."¹³

6 Herbert A. Tonne, Principles of Business Education, The Gregg Publishing Company, 1947, p. 6.

7 Ibid., p. 6.

8 Douglass, op. cit., p. 214.

9 Andruss, op. cit., p. 5.

10 J. W. Baker, A History of Bookkeeping Instruction in the United States, Monograph No. 23, South-Western Publishing Company, 1935, p. 5.

11 Tonne, op. cit., pp. 5-10.

12 Baker, op. cit., p. 11.

13 Ethel Brock, A History of High School Bookkeeping Objectives, Monograph No. 47, South-Western Publishing Company, 1939, p. 8.

Prior to the twentieth century, bookkeeping was being offered in the high schools to fill a vocational necessity. At the turn of the century there is evidence that the business curriculum was becoming a prominent part of many high school programs, for many educational values were being claimed for the course in bookkeeping.¹⁴ The following quotation from Baker emphasizes this point:

Very few textbooks published since the beginning of the twentieth century state specific objectives as clearly as the textbooks published in the nineteenth century, but they have been broadened to include all types of business information. In fact, this broadening process was in the early part of the twentieth century extended to the point where bookkeeping knowledge was given secondary consideration in a bookkeeping textbook. In other words, the bookkeeping textbook of the early twentieth century, like many of those in the nineteenth century, contained information now included in general business training, business arithmetic, rapid calculation, commercial law, and business English.¹⁵

Twentieth Century Bookkeeping in America. Shortly after the turn of the century and prior to World War I, there seems to have been a decline in the general business objectives of bookkeeping, and a trend toward the overlapping of bookkeeping and accounting.¹⁶ About the time of World War I, commercial enrollment in the public high school was mounting at an unbelievably rapid rate.¹⁷ Chart I indicates the trend of the business curriculum for the twelve-year period from 1922 to 1934. In 1934, the enrollment in typewriting was 749,315; in shorthand, 404,237; and in bookkeeping, 442,938.¹⁸ From 1930 to 1935, bookkeeping objectives were the subject of considerable research. Recognition of the fact that a comparatively small percentage of bookkeeping students actually become bookkeepers demanded justification of the course on

¹⁴ Ibid., p. 9.

¹⁵ Baker, op. cit., p. 12.

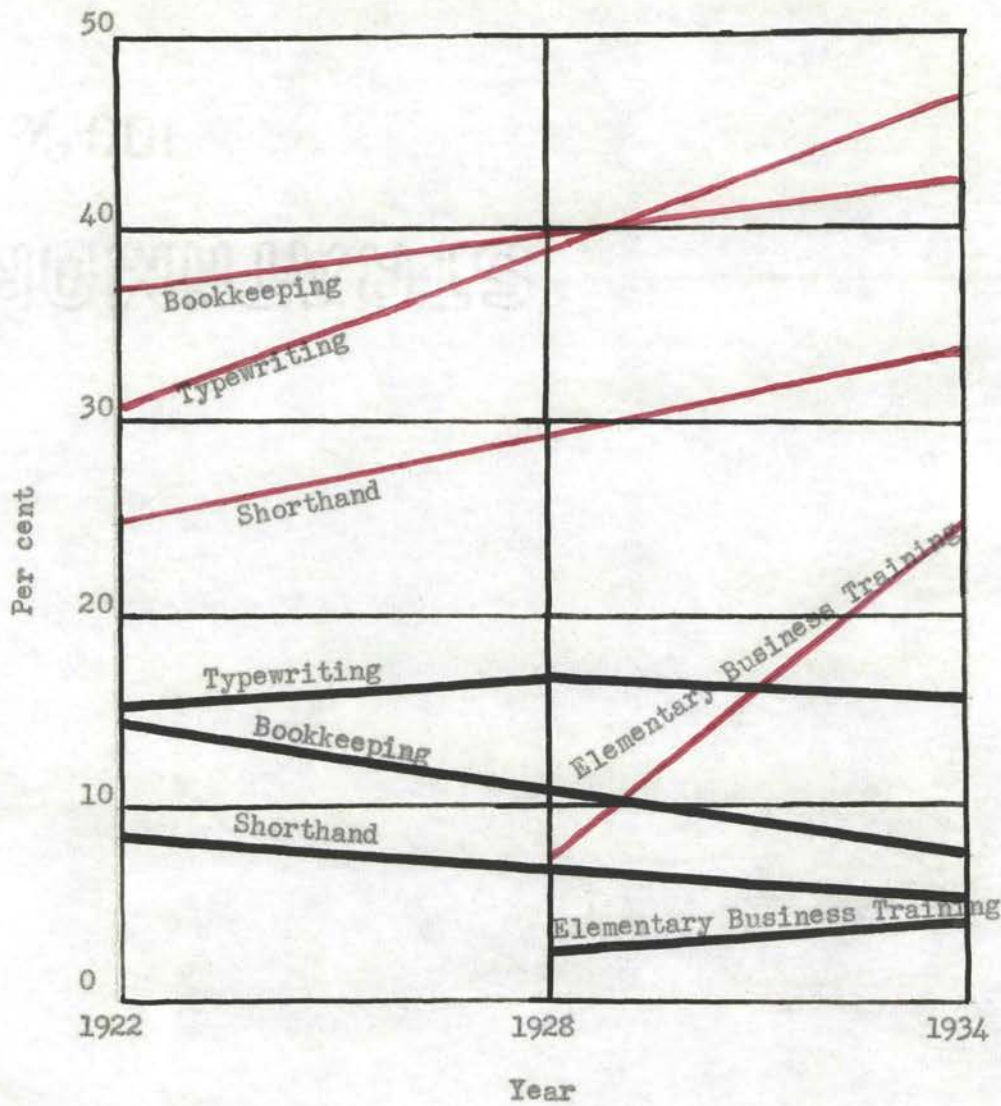
¹⁶ Brock, op. cit., p. 10.

¹⁷ Tomme, op. cit., p. 11.

¹⁸ Ibid., p. 15.

CHART I¹⁹

TRENDS IN THE BUSINESS CURRICULUM
FROM 1922 to 1934



LEGEND:

- Schools Offering —
- Pupils Registered —

¹⁹ Douglass, *op. cit.*, p. 555.

grounds other than that of job preparation.²⁰ Shilt examines in his study four "values" of the bookkeeping course: vocational, social, personal, and economic.²¹ Concerning current enrollment trends, Tonne makes this observation:

In spite of the temporary increase in the birth rate (following World War II), the elementary school population in 1960 will probably be several millions less than it was in 1930; even the high school may suffer a considerable reduction. On the collegiate level the increased proportion of students continuing in school may more than offset the relative population decrease. While the effect of decreasing population is especially noticeable in the elementary school, it is becoming equally noticeable in the high school. This will be especially true as the secondary school tends to reach the saturation point when it will take in all students of secondary school age. Thus, it can be seen that serious adjustments may have to be made in high school business education in the next two decades in terms of enrollment trends.²²

With all of the educational and social values inherent in the business curriculum, it is still basically vocational. From the standpoint of enrollment, the business curriculum is the most important vocational division in the secondary school.²³

The Business Curriculum in Oklahoma. In 1924, Ellis Mark Frost, Sr. examined commercial education in the high schools of Oklahoma, and it is from this study that much of the early development of the business curriculum in Oklahoma is learned.²⁴ Earl Clevenger stated in his study of 1931:

The oldest bulletin of the State Department of Education setting up standards in subjects offered by the High Schools was published as of June 1, 1920. Prior to that time the only record of that type (at least the only one now obtainable) was published by the University of Oklahoma and the oldest one there dates back to 1916 and was merely a

20 Brock, op. cit., p. 16.

21 Bernard A. Shilt, The Contribution of Bookkeeping Instruction to Modern Civilization, Monograph No. 35, South-Western Publishing Company, 1937.

22 Tonne, op. cit., pp. 260-261.

23 Douglass, op. cit., p. 554.

24 Ellis Mark Frost, Sr., Commercial Education in the High Schools of Oklahoma, Unpublished Master's Thesis, Oklahoma A & M College, 1924.

pamphlet of one large page showing the amount of work for which each of about 180 public high schools should be accredited.²⁵

Clevenger tabulated data for four different years in his study: 1916, 1920, 1924, and 1931. The data for 1916 were gathered from a one-page pamphlet published by the University of Oklahoma, and the data for 1920, 1924, and 1931 were gathered from the official records of the State Department of Education. Clevenger also sent questionnaires to 53 schools in the year 1931, 38 of which are included in his study.²⁶ A summarization of the findings of Clevenger's study of the official records, giving the number of schools offering bookkeeping for each of the four years tabulated, is presented in Schedule I:

SCHEDULE I

	<u>Accredited high schools</u>	<u>North Central Schools</u>	<u>Non-North Central offering bkpg.</u>		<u>North Central offering bkpg.</u>	
			<u>½ unit</u>	<u>1 unit</u>	<u>½ unit</u>	<u>1 unit</u>
1916 ²⁷	181	16	54	0	16	0
1920 ²⁸	315	49	86	28	13	20
1924 ²⁹	660	96	96	52	No record	
1931 ³⁰	886	109	13	64	No record	

Clevenger stated: "It is well to note that no school was accredited for more than one-half unit in bookkeeping (for the year 1916), which means that only an explanatory course and not a full course for vocational purposes was offered."³¹

²⁵ Earl Clevenger, Status of Commercial Education in Selected High Schools of Oklahoma, Unpublished Master's Thesis, Oklahoma A & M College, 1931, p. 14.

²⁶ Ibid., p. 3.

²⁷ Ibid., p. 20.

²⁸ Ibid., p. 21.

²⁹ Ibid., p. 22.

³⁰ Ibid., p. 22.

³¹ Ibid., p. 20.

Clevenger noted the decrease in the number of schools offering bookkeeping, but observed that the decrease was only among schools offering one-half unit of the course. In 1931, fewer students took bookkeeping than either shorthand or typewriting.³² Frost gathered data from the official records of the State Department of Education for the year ending June 1, 1923, and found that of 640 approved high schools for that year, 145, or 22.65 per cent, offered bookkeeping; 75, or 11.72 per cent, offered stenography; and 56, or 8.75 per cent, offered bookkeeping and stenography combined.³³ Clevenger made the observation that the course in stenography was a combination of shorthand and typewriting in the earlier bulletins.³⁴ It should be noted that Clevenger's study offered no record of the number of North Central schools offering bookkeeping in either 1924 or 1931. Frost sent questionnaires to the North Central schools in 1924, and 26 of the 36 North Central schools replying to his questionnaire were reported as offering commercial work.³⁵

Clevenger collected the data received from the 38 schools replying to his questionnaire into five groups according to the size of the community: Group I, more than 20,000; Group II, 10,000 to 20,000; Group III, 5,000 to 10,000; Group IV, 2,000 to 5,000; Group V, less than 2,000.³⁶ A summarization of the findings of Clevenger's study of his questionnaire returned by 38 schools in the state for the year 1931, giving the number of schools offering first and second year bookkeeping according to population of the community the school is in, is presented in Schedule II:

32 Ibid., p. 42.

33 Frost, op. cit., p. 18.

34 Clevenger, op. cit., p. 15.

35 Frost, op. cit., p. 18.

36 Clevenger, op. cit., p. 37.

SCHEDULE II³⁷

	<u>Group I</u>	<u>Group II</u>	<u>Group III</u>	<u>Group IV</u>	<u>Group V</u>
Total schools	3	7	8	9	11
1st-year bkpg.	3	6	5	7	8
2nd-year bkpg.	3	3	2	1	0

First-year bookkeeping ranked third among the 38 schools for the number of schools offering the course, following typewriting and first-year shorthand. Second-year bookkeeping ranked tenth, outranking spelling, penmanship, salesmanship, and office practice.³⁸ Clevenger found that in 1931, more than 70 per cent of the pupils who took first-year bookkeeping took it on the 11th or 12th grade level, and that more than 50 per cent of the pupils who took second-year bookkeeping took this course on the 12th grade level.

Clevenger followed up his earlier study by examining the official records of the State Department of Education for the school years 1935-1936, 1936-1937, 1937-1938, and 1938-1939. Schedule III offers a summarization of the number of schools offering each of the business subjects listed for each of the four years studied:

SCHEDULE III³⁹

	<u>1935-1936</u>	<u>1936-1937</u>	<u>1937-1938</u>	<u>1938-1939</u>
Total Schools	243	332	425	500
Business Law	129	160	233	306
Commercial Arithmetic	49	56	127	83
Business English	89	136	164	240
Shorthand	199	214	310	376
Bookkeeping	211	262	354	400
Typewriting	229	305	451	572

37 *Ibid.*, p. 37.

38 *Ibid.*, p. 45.

39 Earl Clevenger, "A Four-year Study of the Status of Commerce in Public Schools of Oklahoma," *Review of Commercial Education*, Oklahoma A & M College, (February, 1940), p. 10.

Silvey's study of the rural high schools of the Sixth Congressional District in Oklahoma in 1941 showed 18.7 per cent of the schools tabulated in his study offering bookkeeping in 1920-21, 13.2 per cent in 1925-26, 9.5 per cent in 1930-31, 14.7 per cent in 1935-36, and 57.7 per cent in 1940-41.⁴⁰ In 1936-1937, A. O. Colvin, Professor of Business Education at Colorado State College, Greeley, Colorado, supervised surveys of the business education offerings of the smaller high schools of California, Colorado, Florida, Georgia, Illinois, Indiana, Kentucky, Michigan, Minnesota, Missouri, Ohio, Pennsylvania, and South Carolina.⁴¹ The results of this survey showed that 90 per cent of the schools surveyed reported that they offered bookkeeping, a finding which is considerably greater than that found by Silvey. Silvey's study gives a good insight into the rural school which continues to comprise the major proportion of the Oklahoma accredited senior high schools. In his study, 54.4 per cent of the schools included enrolled fewer than 100 pupils, and 89.0 per cent of the schools reported no more than eight teachers in the school.⁴² Silvey's study also shows that in 1940-1941, 64.5 per cent of the schools offering bookkeeping and reported in his study had no more than 15 pupils enrolled in bookkeeping.⁴³

The status and trends of the courses in bookkeeping in Oklahoma accredited senior high schools from the school years 1935-1936, to 1950-1951, inclusive, will be presented in Chapter III of this study.

⁴⁰ Walter C. Silvey, Status of Business Education in Rural High Schools of Oklahoma's Sixth Congressional District. Unpublished Master's Thesis, Oklahoma A & M College, 1941, p. 16.

⁴¹ Ibid., p. 18.

⁴² Ibid., pp. 28-29.

⁴³ Ibid., p. 32.

CHAPTER III

FINDINGS

The purpose, scope, limitations, method, and procedure of this study were stated and outlined in Chapter I. The historical development of bookkeeping in the commercial curriculum in the high schools of the United States and Oklahoma is reviewed in Chapter II. This chapter presents, discusses, and analyzes the findings of the study.

The data utilized in this study were compiled from the "Application for Accreditation" forms submitted by all senior high schools in Oklahoma which were accredited by the Division of Secondary Education of the Oklahoma State Department of Education.

For convenience, the few parochial and Indian schools in the state have been classified with the white schools. The separate schools have been classified as Negro schools wherever the distinction has been made.

All the schools included in this study have been accredited by the State Department of Education. Many of these schools have also met the standards for accreditation of the North Central Association of Colleges and Secondary Schools. For the purpose of identifying within this study those schools which have met the requirements for accreditation by the North Central Association, the term "North Central high schools" will be used to designate those Oklahoma accredited senior high schools which were members of the North Central Association of Colleges and Secondary Schools. The term "Non-North Central high schools" will be used to refer to Oklahoma accredited senior high schools which were not members of the North Central Association of Colleges and Secondary Schools.

The Annual High School Bulletin of the Division of Secondary Education of the Department of Education states:¹ "Subjects not offered for a period of two

¹ Annual High School Bulletin, State Department of Education, June, 1950, p. 21.

years will be dropped from the list." This statement refers to the procedure established in the state to permit alternating courses in the high schools. For example, on page 28 of the Annual High School Bulletin,² the subject of bookkeeping is listed as an elective for the school year 1950-1951 and every even year thereafter, while shorthand, its alternate, is established as an elective for the school year 1951-1952 and every odd year thereafter. According to the rule previously quoted, therefore, a school would receive credit for a course during its "off" year. The state inspector for accreditation recommends the school for accreditation for the number of units which meet the standards, including in his report units for subjects which were offered and accredited the previous year although not offered in the current year. This study has distinguished between the number of schools that have been accredited in bookkeeping by offering the course during the year being reported, and the number of schools that have been accredited in bookkeeping for having offered the course the previous year, although not offering the course during the reporting year. Schools that received accreditation credit for offering the course during the reporting year are referred to as "offering" bookkeeping. When a tabulation includes both the schools offering bookkeeping during the reporting year and the schools that were accredited for offering the course in the previous year, the tabulation will refer to "schools receiving accreditation units" in bookkeeping.

The schools receiving accreditation units for having offered bookkeeping in the year previous to the reporting year have been regarded in this study as schools alternating the course with some other subject in the business curriculum. It is possible that all the schools receiving accreditation units in bookkeeping that did not offer the course in the reporting year are not alternating the course; however, it is believed that the schools that are in this category

2 Ibid., p. 28.

will not significantly affect any trends shown in the number of schools alternating the course.

Extent of Offerings According to Number of Schools. Table I lists the total number of schools in the state during the four selected years and the number of schools that offered bookkeeping during those years, and indicates how many of the schools were North Central accredited and how many were Non-North Central.

The number of schools increased during the five-year period from the school year 1935-1936 to the school year 1940-1941, then began decreasing until, in the school year 1950-1951, the number of accredited senior high schools in the state was 817, or 22 fewer than in 1935-1936. An examination of the number of schools offering bookkeeping during this era does not, however, show the same trend. In 1935-1936, only 26.1 per cent of the accredited senior high schools in the state were offering bookkeeping, and five years later, in 1940-1941, the percentage of schools offering bookkeeping had nearly doubled at 50.8 per cent.

In 1945-1946, however, right at the end of the war when business activity was still at its greatest, the percentage of senior high schools offering bookkeeping dropped to 79.9. This figure is extremely misleading until comparison is made with the percentage of schools offering bookkeeping the previous year. In 1935-1936, for example, only 4.1 per cent of the schools received accreditation units for having offered bookkeeping during the previous year. Evidently during that era, a school either offered bookkeeping each year or it didn't offer the course at all. In 1940-1941, the percentage of schools receiving accreditation units for bookkeeping although not offering the course that year was 10.9. In 1945-1946, the percentage of schools receiving units for accreditation for the previous year's course had increased to 17.3. The total percentages for schools receiving credits for units in bookkeeping, whether offered during the selected year or the previous year, showed that in 1935-1936, 30.2 per cent of the senior

TABLE I

NUMBER AND PER CENT OF OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS RECEIVING UNITS OF CREDIT FOR BOOKKEEPING DURING THE SCHOOL YEARS 1935-1936, 1940-1941, 1945-1946, AND 1950-1951, SHOWING WHETHER THE UNITS WERE EARNED FOR OFFERING THE COURSE DURING THE LISTED YEAR OR THE PREVIOUS YEAR, AND WHETHER THE SCHOOL WAS NORTH CENTRAL ACCREDITED OR NON-NORTH CENTRAL

School Years	Total Schools in Okla.	NORTH CENTRAL SCHOOLS				NON-NORTH CENTRAL SCHOOLS				TOTAL SCHOOLS			
		Offered this year		Offered in prev. year		Offered this year		Offered in prev. year		Offered this year		Offered in prev. year	
		No.	Pct.	No.	Pct.	No.	Pct.	No.	Pct.	No.	Pct.	No.	Pct.
1935-1936	839	83	9.9	4	0.5	136	16.2	30	3.6	219	26.1	34	4.1
1940-1941	867	102	11.8	7	0.8	338	39.0	88	10.1	440	50.8	95	10.9
1945-1946	844	97	11.5	10	1.2	223	26.4	136	16.1	320	37.9	146	17.3
1950-1951	817	112	13.7	8	1.0	321	39.3	126	15.4	433	53.0	134	16.4

This table should be read as follows: In 1935-1936, there were 839 Oklahoma accredited senior high schools; 83, or 9.9 per cent, of these schools were North Central schools offering bookkeeping; 4, or 0.5 per cent, of these schools were North Central schools receiving accreditation units in bookkeeping for offering the subject in the year 1934-1935; 136, or 16.2 per cent, of these schools were Non-North Central schools offering bookkeeping; and 30, or 3.6 per cent, of these schools were Non-North Central schools receiving accreditation units in bookkeeping for offering the subject in the year 1934-1935.

high schools in the state received units of credit; in 1940-1941, 61.7 per cent; and in 1945-1946, 55.2 per cent. These figures indicate that although there was a decrease in the number and percentage of schools offering bookkeeping during the five-year period from 1940-1941 to 1945-1946, part of the explanation seems to lie in the growing tendency to alternate the course in bookkeeping, offering it every second year.

Another reason advanced for the decline in the percentage of schools offering bookkeeping during the five-year period from 1940-1941 to 1945-1946 was suggested to this writer orally by one of the assistant directors of the Division of Secondary Education of the Department of Education, Mr. Floyd Hubbard, who had been a school superintendent during that period. Mr. Hubbard stated the opinion that a need for a course in bookkeeping was apparent in the year 1945-1946, but the very sources of the demand for more bookkeepers were calling away the bookkeeping teachers by offering salaries well beyond the school system's ability to pay. These bookkeeping teachers did not return after the war-rush, but found themselves in a position to use their experience in more remunerative employment. Thus, many schools had to drop the course in bookkeeping because they had no faculty member to teach the course.

Table I further indicates that the trend that was interrupted by the war years has resumed, surpassing its position of 1940-1941, with 53.0 per cent of the schools in the state offering bookkeeping in 1950-1951 and another 16.4 per cent receiving accreditation units for having offered the course in 1949-1950.

The data in Table I also show the number and percentage of the North Central high schools offering bookkeeping and the number and percentage of the Non-North Central high schools offering bookkeeping. From the data included in Table I, it can be determined that an average of about 93 per cent of the North Central schools that offered bookkeeping during the fifteen-year period offered it each

year and only 7 per cent alternated the course; while an average of only 73 per cent of the Non-North Central schools offering bookkeeping during the fifteen-year period offered bookkeeping each year, the remaining 27 per cent offering the course on an alternating plan.

The drop in the number of schools offering bookkeeping during the post-war school year of 1945-1946 that was noted previously for all the schools is not so apparent among the North Central high schools. In 1945-1946, the percentage of the schools in the state that were North Central schools offering bookkeeping was 11.5. In 1940-1941, the same percentage had been 11.8, indicating a 0.3 per cent drop during the five-year interval. The corresponding period among the Non-North Central high schools shows a drop of 12.6 per cent, from 39.0 to 26.4 per cent. It should be noted, however, that the percentage of schools receiving accreditation units for having offered bookkeeping during the previous year increased for the North Central high schools from 0.8 per cent to 1.2 per cent, bringing the total percentage of North Central high schools receiving accreditation units in 1940-1941 to 12.6 and in 1945-1946 to 12.7. This fact indicates that the total percentage of North Central high schools receiving accreditation units for bookkeeping remained unchanged, which is contrary to the general trend during that period.

These percentages, however, can be misleading because they are based upon the total number of schools in the state for that particular year. During the five-year period from 1940-1941 to 1945-1946, the total number of schools dropped from 867 to 844, a loss of 23 schools. Table I shows that the total number of North Central high schools receiving accreditation units for bookkeeping in 1940-1941 was 109, while in 1945-1946 the number was 107, or two fewer schools. The percentage of schools lost during the five-year period was 2.65 per cent ($23 \div 867$), while the percentage of North Central high schools receiving accreditation

units in bookkeeping was only 1.83 per cent (2 + 109) less at the end of the same period. If the number of North Central high schools receiving accreditation credit for bookkeeping remains fairly stable while the total number of schools in the state upon which the percentages are based decreases, the percentages would show an increase although the number of North Central schools receiving accreditation units did not increase.

The total decrease in the number of Oklahoma accredited senior high schools from the school year 1940-1941 to the school year 1945-1946 and the decrease in the number of North Central high schools offering bookkeeping during the same period are not directly comparable. A better comparison could have been made by using the figures for the decrease in the total number of North Central high schools during the five-year period from 1940-1941 to 1945-1946. The compared percentages do suggest, however, that the North Central high schools were not as seriously affected by the factors that caused the decrease in the number of schools during the war and immediate post-war period. Two of the distinguishing features of most North Central high schools are that they have greater enrollments than the average Non-North Central high schools and that they are located in the more densely populated areas of the state. A serious reduction in the high school population might cause some restrictions to an enriched curriculum within the North Central high schools, but the generally larger enrollment in these schools should prevent the withdrawal of basic courses in the curriculum. Another consideration is suggested by the location of the North Central high schools. The more densely populated areas can often afford higher salaries to make a teaching position in a North Central high school attractive; hence, North Central high schools may not be so seriously affected by teacher shortages within specific fields.

Extent of Offerings According to Types of Schools. Table II utilizes the same data as Table I, but shows whether the school earning accreditation units

TABLE II

NUMBER AND PER CENT OF OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS RECEIVING UNITS OF CREDIT FOR BOOKKEEPING DURING THE SCHOOL YEARS 1935-1936, 1940-1941, 1945-1946, AND 1950-1951, SHOWING WHETHER THE UNITS WERE EARNED FOR OFFERING THE COURSE DURING THE LISTED YEAR OR THE PREVIOUS YEAR, AND WHETHER THE SCHOOL ENROLLED WHITE PUPILS OR NEGRO PUPILS

School Years	Total Schools in Okla.	WHITE SCHOOLS				NEGRO SCHOOLS				TOTAL SCHOOLS			
		Offered this year		Offered in prev. year		Offered this year		Offered in prev. year		Offered this year		Offered in prev. year	
		No.	Pct.	No.	Pct.	No.	Pct.	No.	Pct.	No.	Pct.	No.	Pct.
1935-1936	839	217	25.8	34	4.1	2	0.3	0	0.0	219	26.1	34	4.1
1940-1941	867	437	50.5	95	10.9	3	0.3	0	0.0	440	50.8	95	10.9
1945-1946	844	317	37.6	145	17.1	3	0.3	1	0.2	320	37.9	146	17.3
1950-1951	817	425	52.0	134	16.4	8	1.0	0	0.0	433	53.0	134	16.4

This table should be read as follows: In 1935-1936, there were 829 Oklahoma accredited senior high schools; 217, or 25.8 per cent, of these schools were white schools offering bookkeeping; 34, or 4.1 per cent, of these schools were white schools receiving accreditation units in bookkeeping for offering the subject in the year 1934-1935; 2, or 0.3 per cent, of these schools were Negro schools offering bookkeeping; and none of these schools were Negro schools receiving accreditation units in bookkeeping for offering the subject in the year 1934-1935.

in bookkeeping served white pupils or Negro pupils. Few Negro schools in the state offered their pupils a course in bookkeeping. This writer noted when he was gathering these data, although he did not tabulate or classify data to support the observation, that a large proportion of the Negro schools in the state offered more vocational trade and agricultural subjects than any other field of study. The percentages given were all based upon the total number of Oklahoma accredited senior high schools. The total number of white Oklahoma accredited senior high schools is given in Table III and the total number of Negro Oklahoma accredited senior high schools is given in Table IV for each of the four years tabulated, and significant percentages are presented in those tables.

Extent of Offerings of Bookkeeping, Typewriting, Business Law, General Business, and Business English. Table III gives a comparison of the number of white Oklahoma accredited senior high schools that received accreditation units for the business subjects of bookkeeping, typewriting, business law, general business, and business English. The percentages given for each of the four selected years are based upon the total number of white Oklahoma accredited senior high schools in the state for that year.

The trend in bookkeeping already noted is again revealed in Table III, namely, a two-fold increase in the number of schools receiving accreditation units for the course during the five-year period from 1935-1936 to 1940-1941, a slight decrease in the post-war year of 1945-1946, and a new surge in 1950-1951 to the extent that three out of four white Oklahoma accredited senior high schools in the state received accreditation units for bookkeeping during that year. The percentages are based upon changing figures, it must be remembered; therefore, part of the percentage of increase is due to a decrease in the base, the number of white Oklahoma accredited senior high schools.

It should be noted that in the five-year period from 1935-1936 to 1940-1941,

TABLE III

NUMBER AND PER CENT OF WHITE OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS RECEIVING ACCREDITATION UNITS FOR THE BUSINESS SUBJECTS OF BOOKKEEPING, TYPEWRITING, BUSINESS LAW, GENERAL BUSINESS, AND BUSINESS ENGLISH DURING THE SELECTED SCHOOL YEARS OF 1935-1936, 1940-1941, 1945-1946, AND 1950-1951

School Years	Total White Schools in Okla.	BUSINESS SUBJECTS RECEIVING ACCREDITATION UNITS									
		Bookkeeping		Typewriting		Business Law		General Business		Business English	
		No.	Pct.	No.	Pct.	No.	Pct.	No.	Pct.	No.	Pct.
1935-1936	783	251	32.1	278	35.5	312	39.8	9	1.1	224	28.6
1940-1941	790	532	67.3	658	83.3	221	28.0	44	5.4	208	26.3
1945-1946	755	462	61.2	697	92.3	158	20.9	191	25.3	139	18.4
1950-1951	728	559	76.8	713	97.9	134	18.4	270	38.4	104	14.3

This table should be read as follows: In 1935-1936, there were 783 white Oklahoma accredited senior high schools; 251, or 32.1 per cent, of these schools received accreditation units in bookkeeping; 278, or 35.5 per cent, of these schools received accreditation units in typewriting; 312, or 39.8 per cent, of these schools received accreditation units in business law; 9, or 1.1 per cent, of these schools received accreditation units in general business; and 224, or 28.6 per cent, of these schools received accreditation units in business English.

the number of schools receiving accreditation units for typewriting increased almost two and one-half times--a much larger increase than for the subject of bookkeeping. The course in typewriting evidently did not suffer as did bookkeeping during the post-war years, because the number of schools receiving accreditation units for typewriting in 1945-1946 continued to increase beyond the 1940-1941 figure, rather than show a decrease as did bookkeeping during that year. The data show that only 15 white schools in the state did not receive accreditation units for typewriting in 1950-1951. The trend seems to indicate that both bookkeeping and typewriting are being accredited in a larger proportion of the Oklahoma accredited senior high schools each year, with typewriting nearing the universality point. No doubt the high percentage of schools receiving accreditation units for both bookkeeping and typewriting cannot be explained by vocational use values alone.

Business law was the most popular business subject listed in Table III for the school year 1935-1936. Table VI shows, however, that the number of pupils enrolled in bookkeeping and typewriting was greater than the number enrolled in business law, although more schools received accreditation units for the latter subject. Table III shows that although typewriting and bookkeeping were accredited in twice as many schools in 1940-1941 as in 1935-1936, the number of schools receiving accreditation units for business law decreased 30 per cent. The number and percentage of schools receiving accreditation units for business law continued to decrease in the five-year interval from 1940-1941 to 1945-1946, with a loss of 29 per cent of the schools that received accreditation units for the course in 1940-1941. The trend for fewer schools to offer business law continued at a lessened pace during the five-year period from 1945-1946 to 1950-1951. Only 15 per cent of the schools that received accreditation units for business law in 1945-1946 did not receive accreditation units for the course in 1950-1951. Fewer schools each year seemed to consider the course in business law as a necessary

part of the curriculum.

Table III shows that in 1935-1936 the course in general business was practically non-existent. During the five-year period from 1935-1936 to 1940-1941, the number of Oklahoma accredited senior high schools receiving accreditation units for general business increased five-fold, and the five-year period from 1940-1941 to 1945-1946 showed another five-fold increase. A total increase in the number of Oklahoma accredited senior high schools receiving accreditation units for general business during the ten-year period from 1935-1936 to 1945-1946 of more than twenty-five times the number of schools receiving accreditation units for the course at the beginning of the period, was the amazing record for general business as shown in Table III. The five-year period from 1945-1946 to 1950-1951 showed an increase in the number of schools receiving accreditation units for the course in general business, but the 41 per cent increase during that period seems relatively mild in comparison to its growth during the earlier period. It should be noted that the period of greatest growth included the war and immediate post-war period. Although general business is listed as part of the business curriculum, Guiding Principles of Business Education states:³ "Everyday Business is not a vocational course. It is designed primarily to acquaint pupils with the economic goods and services which are available for the use of everyone, irrespective of his occupation. Emphasis, therefore, must be placed on the personal use values." A talk with Mr. Standifer Keas, Director of the Division of Secondary Education, disclosed the fact that a teacher's certificate in the field of commerce was not necessary for teaching general business. In fact, Mr. Keas gave the opinion that frequently the commerce teacher with a skill development background did not have the proper background in economic thought required for the correct presentation of the course in general business. Part of the decrease in

³ Guiding Principles of Business Education, Division of Secondary Education, Oklahoma State Department of Education, 1950, p. 8.

the offerings in business law could possibly be explained by the increase in general business. General business can give the pupil the legal background he needs for everyday understandings.

Business English decreased in the number of schools receiving accreditation units for the course, as evidenced by Table III. The fifteen-year interval from 1935-1936 to 1950-1951 showed that about 50 per cent of the number of schools receiving accreditation units of credit for the course in business English at the beginning of the period received accreditation units for the course in 1950-1951. The greatest period of decrease was during the five-year interval from 1940-1941 to 1945-1946, the war years, which was the period of greatest increase for general business.

Table XX shows that general business was usually a one unit course, while business law and business English were usually one-half unit courses. The data seem to indicate that many schools have discontinued offering the subjects of business law and business English in favor of general business.

Table IV utilizes the same data as did Table III, but presents the data for the Negro Oklahoma accredited senior high schools rather than the white schools. It should be noted that the number of Negro schools increased 56 per cent during the ten-year interval from 1935-1936 to 1945-1946, and did not change for the five-year period from 1945-1946 to 1950-1951. The number of Negro schools receiving accreditation units for business subjects was in most instances only a small proportion of the total number of Negro schools. Approximately 10 per cent of the Oklahoma accredited senior high schools in the state during the school year 1950-1951 were Negro schools.

The number of Negro schools receiving accreditation units for bookkeeping doubled during the last five-year period from 1945-1946 to 1950-1951, but with that increase, only 9 per cent of the Negro schools received accreditation units

TABLE IV

NUMBER AND PER CENT OF NEGRO OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS RECEIVING ACCREDITATION UNITS FOR THE BUSINESS SUBJECTS OF BOOKKEEPING, TYPEWRITING, BUSINESS LAW, GENERAL BUSINESS, AND BUSINESS ENGLISH DURING THE SELECTED SCHOOL YEARS OF 1935-1936, 1940-1941, 1945-1946, AND 1950-1951

School Years	Total Negro Schools in Okla.	BUSINESS SUBJECTS RECEIVING ACCREDITATION UNITS									
		Bookkeeping		Typewriting		Business Law		General Business		Business English	
		No.	Pct.	No.	Pct.	No.	Pct.	No.	Pct.	No.	Pct.
1935-1936	57	2	3.5	5	8.8	6	10.5	0	0.0	0	0.0
1940-1941	77	3	3.9	12	15.6	10	13.0	2	2.6	4	5.2
1945-1946	89	4	4.5	17	19.1	7	7.8	1	1.1	2	2.2
1950-1951	89	8	9.0	35	39.3	8	9.0	10	11.2	1	1.1

This table should be read as follows: In 1935-1936, there were 57 Negro Oklahoma accredited senior high schools; 2, or 3.5 per cent, of these schools received accreditation units in bookkeeping; 5, or 8.8 per cent, of these schools received accreditation units in typewriting; 6, or 10.5 per cent, of these schools received accreditation units in business law; none of the schools received accreditation units in either general business or business English.

for the course. The number of Negro schools that received accreditation units for typewriting also doubled during the same period, making the total percentage of Negro schools receiving accreditation units for typewriting 39.3--the only business subject receiving accreditation units in more than 10 per cent of the Negro schools. The number and percentage of Negro schools receiving accreditation units for business law remained fairly constant during the fifteen-year period, a trend which is contrary to that shown for the white schools. The number of schools receiving accreditation units for general business has shown a great growth in the Negro schools as it did in the white schools. The period of greatest growth, however, seems to have been later in the Negro schools than it was in the white schools. Business English in the Negro schools seems to have paralleled the trend shown for the white schools, although Table IV does not show any Negro schools receiving accreditation units for the course in the school year 1935-1936. The Negro schools receiving accreditation units for the business subjects were in most cases the largest Negro schools in the state. Few of the small schools offered any business course other than typewriting.

Table V is a compilation of the data embodied in Tables III and IV. The data given in Table IV to show the business curriculum offerings in the Negro schools were generally insignificant in affecting the trends indicated by the business curriculum offerings in the white schools, since so few Negro schools offered any business subjects. Since the Negro schools apparently do not affect significantly any of the major trends in the business curriculum, except to increase the number of schools not offering business courses, the Negro schools and the white schools have been consolidated for the remainder of this study. Table V shows that the number of schools receiving accreditation units for the subjects of bookkeeping, typewriting, and general business has increased during the fifteen-year period, while the number of schools receiving accreditation units

TABLE V

NUMBER AND PER CENT OF OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS RECEIVING ACCREDITATION UNITS FOR THE BUSINESS SUBJECTS OF BOOKKEEPING, TYPEWRITING, BUSINESS LAW, GENERAL BUSINESS, AND BUSINESS ENGLISH DURING THE SELECTED SCHOOL YEARS OF 1935-1936, 1940-1941, 1945-1946, AND 1950-1951

School Years	Total Schools in Okla.	BUSINESS SUBJECTS RECEIVING ACCREDITATION UNITS									
		Bookkeeping		Typewriting		Business Law		General Business		Business English	
		No.	Pct.	No.	Pct.	No.	Pct.	No.	Pct.	No.	Pct.
1935-1936	839	253	30.2	283	33.7	318	37.9	9	1.0	224	26.7
1940-1941	867	535	61.7	670	77.3	231	26.6	46	5.3	212	24.4
1945-1946	844	466	55.2	714	84.6	165	19.5	192	22.7	141	16.7
1950-1951	817	567	69.4	748	91.5	142	17.4	280	34.3	104	12.8

This table should be read as follows: In 1935-1936, there were 839 Oklahoma accredited senior high schools; 253, or 30.2 per cent, of these schools received accreditation units in bookkeeping; 283, or 33.7 per cent, of these schools received accreditation units in typewriting; 318, or 37.9 per cent, of these schools received accreditation units in business law; 9, or 1.0 per cent, of these schools received accreditation units in general business; and 224, or 26.7 per cent, of these schools received accreditation units in business English.

for the subjects of business law and business English has decreased during the same period.

Extent of Enrollment in the Business Subjects of Bookkeeping, Typewriting, Business Law, General Business, and Business English. Table VI shows enrollment figures for the Oklahoma accredited senior high schools for the four years tabulated in this study, and compares the enrollment figures in the five business subjects of bookkeeping, typewriting, business law, general business, and business English to the total enrollment for each of these years. One of the reasons for the decrease in the number of schools in the year 1945-1946, as shown in Table I, is clearly indicated by Table VI--total enrollment dropped approximately 25 thousand pupils during that period. Table I also showed a further decrease in the number of schools for the year 1950-1951, but Table VI shows that enrollment figures increased. This fact indicates that there were fewer, but larger schools. Just how much larger the schools were is more clearly shown in Table X.

The trends shown by Table VI closely approximate the same trends indicated by Table V. The number of pupils taking bookkeeping in 1945-1946 was smaller than the number of pupils enrolled in this course in 1935-1936, although the number of schools offering the course in 1945-1946 was 40 per cent larger than the number of schools offering the course in 1935-1936. This fact seems to indicate that, generally speaking, bookkeeping was offered only in the larger schools in 1935-1936, while in 1945-1946, more of the small schools offered the course. Table XI will examine this fact in more detail.

A trend toward an increasing number of schools offering the subjects of bookkeeping, typewriting, and general business was noted in Table V. In the school year 1950-1951, one out of every eleven high school pupils in the state took bookkeeping, one out of three took typewriting, and one out of 20 took general business. The contrast between the growth of general business and the other business courses included in this study is most evident in Table VI, for each

TABLE VI

NUMBER AND PER CENT OF PUPILS IN THE OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS ENROLLED IN THE BUSINESS SUBJECTS OF BOOKKEEPING, TYPEWRITING, BUSINESS LAW, GENERAL BUSINESS, AND BUSINESS ENGLISH DURING THE SCHOOL YEARS 1935-1936, 1940-1941, 1945-1946, AND 1950-1951

School Years	Total No. of pupils enrolled in state	Enrolled in Bookkeeping		Enrolled in Typewriting		Enrolled in Business Law		Enrolled in General Business		Enrolled in Business English	
		Number	Pct.	Number	Pct.	Number	Pct.	Number	Pct.	Number	Pct.
1935-1936	116,336	6,985	6.0	16,141	14.0	4,352	3.7	652	0.6	3,642	3.1
1940-1941	120,721	10,013	8.3	27,039	22.4	4,130	3.4	1,425	1.2	3,816	3.1
1945-1946	95,921	6,309	6.6	25,774	26.9	1,308	1.4	3,118	3.2	1,775	1.8
1950-1951	100,952	9,055	8.9	31,776	31.5	1,348	1.3	4,953	4.9	1,566	1.5

This table should be read as follows: In the school year 1935-1936, there were 116,336 pupils enrolled in Oklahoma accredited senior high schools; 6,985, or 6.0 per cent, of these were enrolled in a course in bookkeeping; 16,141, or 14.0 per cent, of these pupils were enrolled in a course in typewriting; 4,352, or 3.7 per cent, of these pupils were enrolled in a course in business law; 652, or 0.6 per cent, of these pupils were enrolled in a course in general business; 3,642, or 3.1 per cent, of these pupils were enrolled in a course in business English.

Note: Enrollment figures shown in this table are for all pupils enrolled in the subject, regardless of number of units offered. No distinction is made between enrollments in beginning and advanced courses.

of the other business courses, including typewriting, suffered from the loss of enrollment during the five-year period from 1940-1941 to 1945-1946; yet, the enrollment in general business more than doubled during the same period. Table VI shows that more pupils took typewriting than all the other business subjects together in each of the four years tabulated in this study.

Distribution of Schools According to Type of Organization. Table VII shows the number of Oklahoma accredited senior high schools by their type of organization during the selected years of 1935-1936, 1940-1941, 1945-1946, and 1950-1951. The state accreditation form for 1935-1936 did not provide a space to identify the type of school organization, and all schools were classified as having an 8-4 organization, since they all grouped their enrollment figures in that manner in accordance with the accreditation form for that year. It should be noted that the number of 8-4 type schools has been steadily decreasing since 1940-1941, with the number of 6-3-3 type schools increasing. The number of 6-2-4 type schools remained almost constant during the same period. Table VII shows a definite trend toward the junior high school in the State of Oklahoma. The Division of Secondary Education in the State Department of Education has recognized this trend and has recently established more stringent regulations for the establishment of a junior high school to prevent a popular notion from weakening the educational structure. According to Mr. Floyd Hubbard, one of the assistant directors of the Division of Secondary Education, some junior high schools have been established in the past in schools with enrollments too small to provide an adequate junior high school program.

Extent of Offerings in Bookkeeping According to Type of School Organization. Table VIII utilizes the same data as Table VII, but is restricted to the Oklahoma accredited senior high schools that offered bookkeeping during the selected years of this study. A comparison of the two tables will indicate that

TABLE VII

DISTRIBUTION OF OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS ACCORDING TO TYPE OF ORGANIZATION, SHOWING THE NUMBER AND PER CENT OF SCHOOLS OF EACH TYPE FOR THE SCHOOL YEARS 1935-1936, 1940-1941, 1945-1946, AND 1950-1951

Type of School	Schools for year 1935-1936		Schools for year 1940-1941		Schools for year 1945-1946		Schools for year 1950-1951	
	Number	Pct.	Number	Pct.	Number	Pct.	Number	Pct.
8-4	*839	100.0	712	82.1	675	80.0	591	72.3
6-2-4			79	9.2	77	9.1	71	8.7
6-3-3			61	7.0	82	9.7	147	18.0
7-2-3			2	0.2	2	0.2	2	0.2
Misc.			13	1.5	8	1.0	6	0.8
Total	839	100.0	867	100.0	844	100.0	817	100.0

This table should be read as follows: For the school year 1935-1936, 839, or 100 per cent, of the Oklahoma accredited senior high schools were organized on the 8-4 plan; in 1940-1941, 712, or 82.1 per cent, of the Oklahoma accredited senior high schools were organized on the 8-4 plan; in 1945-1946, 675, or 80.0 per cent, of the Oklahoma accredited senior high schools were organized on the 8-4 plan; in 1950-1951, 591, or 72.3 per cent, of the Oklahoma accredited senior high schools were organized on the 8-4 plan.

* In 1935, the Application for Accreditation form of the Division of Secondary Education, State Department of Education, did not provide a section to classify the type of school. The form assumed the 8-4 type of organization by asking for enrollment figures in that manner. For that reason, all schools tabulated in this study for the year 1935-1936 are classified as 8-4.

TABLE VIII

DISTRIBUTION OF OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS THAT OFFERED BOOKKEEPING ACCORDING TO TYPE OF ORGANIZATION, SHOWING THE NUMBER AND PER CENT OF SCHOOLS OF EACH TYPE FOR THE SCHOOL YEARS 1935-1936, 1940-1941, 1945-1946, AND 1950-1951

Type of School	Schools for year 1935-1936		Schools for year 1940-1941		Schools for year 1945-1946		Schools for year 1950-1951	
	Number	Pct.	Number	Pct.	Number	Pct.	Number	Pct.
8-4	*219	100.0	333	75.7	208	65.0	266	61.4
6-2-4			53	12.0	45	14.1	49	11.3
6-3-3			53	12.0	63	19.7	116	26.8
7-2-3			1	0.3	2	0.6	2	0.5
Misc.			0	0.0	2	0.6	0	0.0
Total	219	100.0	440	100.0	320	100.0	433	100.0

This table should be read as follows: For the school year 1935-1936, 219, or 100.0 per cent, of the Oklahoma accredited senior high schools that offered bookkeeping were organized on the 8-4 plan; in 1940-1941, 333, or 75.7 per cent, of the Oklahoma accredited senior high schools that offered bookkeeping were organized on the 8-4 plan; in 1945-1946, 208, or 65.0 per cent, of the Oklahoma accredited senior high schools that offered bookkeeping were organized on the 8-4 plan; in 1950-1951, 266, or 61.4 per cent of the Oklahoma accredited senior high schools that offered bookkeeping were organized on the 8-4 plan.

* In 1935, the Application for Accreditation form of the Division of Secondary Education, State Department of Education, did not provide a section to classify the type of school. The form assumed the 8-4 type of organization by asking for enrollment figures in that manner. For that reason, all schools tabulated in this study for the year 1935-1936 are classified 8-4.

a higher percentage of the schools that have junior high schools, particularly three-year high schools, offered bookkeeping than those schools on the 8-4 plan. This fact should, of course, be expected since included in the 8-4 type schools were most of the schools too small to offer a commercial course and most of the Negro schools which, it has already been noted, did not usually offer a course in bookkeeping. In 1940-1941, 87 per cent of the 6-3-3 type schools offered bookkeeping; in 1945-1946, 77 per cent; and in 1950-1951, 79 per cent. A drop in the number of 6-3-3 type schools offering bookkeeping is indicated by these figures; but, as pointed out in Table I, the trend to alternate the course and offer it every second year did not become pronounced until the year 1945-1946 and has since remained. Table VIII shows only the schools offering the course during the year listed, and disregards the schools alternating the course and not offering the subject during the selected years. In 1940-1941, 47 per cent of the 8-4 type schools offered bookkeeping; in 1945-1946, 31 per cent; and in 1950-1951, 45 per cent. The sudden drop-off in 1945-1946, and quick recovery in 1950-1951, seem to indicate that a decrease in the number of pupils enrolled in Oklahoma accredited senior high schools affected the 8-4 type of school more than any of the types that included a junior high school. This does not mean that the inclusion of a junior high school indicates a more stable school community, but rather that the school must already be stable before the State Department of Education will recognize the addition of a junior high school.

Extent of Offerings in Bookkeeping According to the Units for Which Accredited. Table IX shows the number and percentage of Oklahoma accredited senior high schools offering bookkeeping during the selected years of this study, and the total number of units of all subjects for which the schools were accredited. It should be noted that the big growth in the number of schools that offered bookkeeping during the five-year period from 1935-1936 to 1940-1941 was among

TABLE IX

DISTRIBUTION OF OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS THAT OFFERED BOOKKEEPING ACCORDING TO THE TOTAL NUMBER OF UNITS FOR WHICH THE SCHOOLS WERE ACCREDITED, SHOWING THE NUMBER AND PER CENT OF SCHOOLS IN EACH CATEGORY FOR THE SCHOOL YEARS 1935-1936, 1940-1941, 1945-1946, AND 1950-1951

Number of units for which accredited	Schools for year 1935-1936		Schools for year 1940-1941		Schools for year 1945-1946		Schools for year 1950-1951	
	Number	Pct.	Number	Pct.	Number	Pct.	Number	Pct.
9 to 15½	10	4.6	20	4.6	7	2.2	3	0.7
16 to 24½	102	46.6	260	59.1	148	46.2	222	51.3
25 and over	107	48.8	160	36.3	165	51.6	208	48.0
Total	219	100.0	440	100.0	320	100.0	433	100.0

This table should be read as follows: For the school year 1935-1936, 10, or 4.6 per cent, of the 219 Oklahoma accredited senior high schools offering bookkeeping were accredited for a total of 9 to 15½ units; in 1940-1941, 20, or 4.6 per cent, of the 440 Oklahoma accredited senior high schools offering bookkeeping were accredited for a total of 9 to 15½ units; in 1945-1946, 7, or 2.2 per cent, of the 320 Oklahoma accredited senior high schools offering bookkeeping were accredited for a total of 9 to 15½ units; in 1950-1951, 3, or 0.7 per cent, of the 433 Oklahoma accredited senior high schools offering bookkeeping were accredited for a total of 9 to 15½ units.

the schools that received from 16 to $24\frac{1}{2}$ units of accreditation. All of the North Central schools were included in the "25 units and over" group of schools. The post-war year of 1945-1946 saw the "25 units and over" group of schools actually increase in the number of schools that offered bookkeeping, while the 16 to $24\frac{1}{2}$ units group went below the 50 per cent mark. When the number of schools offering bookkeeping increased in 1950-1951, the small schools again commanded a larger percentage of the schools offering the course. There had been very little variation between the number of schools offering bookkeeping in the 16 to $24\frac{1}{2}$ unit group and the 25 and over unit group for many years, as shown by Table IX. The Table does show, however, that the number of schools that offered bookkeeping with fewer than 16 units of credit in the school were very few.

Distribution of Schools According to Size of Enrollment. Table X shows the number of Oklahoma accredited senior high schools according to their size by enrollment for the four years 1935-1936, 1940-1941, 1945-1946, and 1950-1951. It should be noted that a majority of the senior high schools in Oklahoma had enrollments of less than 100 pupils, and all but a small percentage of the schools had enrollments of less than 500 pupils. In 1940-1941, Oklahoma had its largest school population for the four years tabulated, and approximately 85 per cent of the schools accommodating this population enrolled no more than 200 pupils.

During the five-year interval from 1940-1941 to 1945-1946, the school population decreased 25 thousand pupils, as shown in Table VI. The number of schools showing an enrollment of 500 or more pupils decreased from 27 schools to 18 schools, or 33 per cent. Part of this decrease evidently resulted in additional schools having an enrollment of 400 to 499 pupils, because that classification increased two schools, from 13 to 15. The number of schools with enrollments from 300 to 399 pupils decreased from 28 to 19, a loss of 9 schools; the number of schools with enrollments from 200 to 299 pupils decreased from 66 to 39, a

TABLE X

NUMBER AND PER CENT OF OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS DURING THE SCHOOL YEARS 1935-1936, 1940-1941, 1945-1946, AND 1950-1951, GIVEN BY SIZE OF ENROLLMENT

Size of Enrollment	Schools for year 1935-1936		Schools for year 1940-1941		Schools for year 1945-1946		Schools for year 1950-1951	
	Number	Pct.	Number	Pct.	Number	Pct.	Number	Pct.
1 to 99	502	59.8	500	57.7	585	69.3	538	65.8
100 to 199	216	25.7	233	27.0	168	19.9	178	21.9
200 to 299	52	6.2	66	7.6	39	4.6	59	7.2
300 to 399	31	3.7	28	3.2	19	2.2	11	1.3
400 to 499	5	0.6	13	1.5	15	1.8	11	1.3
500 and over	33	4.0	27	3.0	18	2.2	20	2.5
Total	839	100.0	867	100.0	844	100.0	817	100.0

This table should be read as follows: For the school year 1935-1936, 502, or 59.8 per cent, of the 839 Oklahoma accredited senior high schools enrolled from 1 to 99 pupils; in 1940-1941, 500, or 57.7 per cent, of the 867 Oklahoma accredited senior high schools enrolled from 1 to 99 pupils; in 1945-1946, 585, or 69.3 per cent, of the 844 Oklahoma accredited senior high schools enrolled from 1 to 99 pupils; in 1950-1951, 538, or 65.8 per cent, of the 817 Oklahoma accredited senior high schools enrolled from 1 to 99 pupils.

loss of 27 schools; the number of schools with enrollments from 100 to 199 pupils decreased from 233 to 168, a loss of 65 schools. The schools reporting enrollments from 1 to 99 pupils increased 85 schools, from 500 to 585. A total of 23 fewer schools were Oklahoma accredited in 1945-1946 than in 1940-1941.

Table VI also showed that the total enrollment increased in the five-year period from 1945-1946 to 1950-1951, yet Table X shows a decrease in the number of schools from 844 to 817, a decrease of 27 schools. This fact would seem to indicate larger schools. Table X shows a decrease in the 1- to 99-pupil schools from 585 to 538, a total of 47 schools. The overall decrease during the five years would account for 27 fewer schools, leaving 20 schools that must have increased their enrollment. The 100- to 199-pupil schools increased by 10 schools, and the 200- to 299-pupil schools increased by 20 schools, while the 300- to 399-pupil schools decreased by 8 schools, and the 400- to 499-pupil schools decreased by 4 schools, two of which evidently increased their enrollment above the 500-pupil figure. The figures do show an increase in schools larger than 100 pupils, but the trend seems to indicate also, fewer schools with enrollments in excess of 300 pupils, or more schools with enrollments between 100 and 300 pupils. How such a trend may affect the extent to which bookkeeping may be offered in the future will be examined by comparing Table XI to Table X.

Extent of Offerings in Bookkeeping According to Size of Enrollment. Table XI shows the number of Oklahoma accredited senior high schools that offered bookkeeping, classified according to their size of enrollment for the four years tabulated in this study. The distribution of the schools that offered bookkeeping in 1935-1936 should be noted. The largest single group was the 100- to 199-pupil schools, which contained 33.3 per cent of all the schools offering bookkeeping that year. The remaining two-thirds of the schools offering bookkeeping in 1935-1936 were distributed among the rest of the enrollment groups in

TABLE XI

DISTRIBUTION OF OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS THAT OFFERED BOOKKEEPING ACCORDING TO THE SIZE OF THE SCHOOL ENROLLMENT, SHOWING THE NUMBER AND PER CENT OF SCHOOLS IN EACH CATEGORY FOR THE SCHOOL YEARS 1935-1936, 1940-1941, 1945-1946, AND 1950-1951

Size of Enrollment	Schools for year 1935-1936		Schools for year 1940-1941		Schools for year 1945-1946		Schools for year 1950-1951	
	Number	Pct.	Number	Pct.	Number	Pct.	Number	Pct.
1 to 99	52	23.7	175	39.8	142	44.4	217	50.1
100 to 199	73	33.3	154	35.0	97	30.3	123	28.4
200 to 299	34	15.5	54	12.3	36	11.2	55	12.7
300 to 399	27	12.4	21	4.8	14	4.4	10	2.3
400 to 499	2	0.9	11	2.5	14	4.4	10	2.3
500 and over	31	14.2	25	5.6	17	5.3	18	4.2
Total	219	100.0	440	100.0	320	100.0	433	100.0

This table should be read as follows: For the school year 1935-1936, 52, or 23.7 per cent, of the 219 Oklahoma accredited senior high schools that offered bookkeeping enrolled from 1 to 99 pupils; in 1940-1941, 175, or 39.8 per cent, of the 440 Oklahoma accredited senior high schools that offered bookkeeping enrolled from 1 to 99 pupils; in 1945-1946, 142, or 44.4 per cent, of the 320 Oklahoma accredited senior high schools that offered bookkeeping enrolled from 1 to 99 pupils; in 1950-1951, 217, or 50.1 per cent, of the 433 Oklahoma accredited senior high schools that offered bookkeeping enrolled from 1 to 99 pupils.

fairly equal proportions, with the exception of the 400- to 499-pupil group. There were almost seven thousand pupils who took bookkeeping in 1935-1936, and only 63 hundred pupils took the course in 1945-1946; yet, only 219 schools offered the course in 1935-1936, while 320 schools offered the course in 1945-1946. Comparing the 1935-1936 figures and the 1945-1946 figures for the number of schools in each classification, shows the following facts: only 10.3 per cent of the 1- to 99-pupil schools offered bookkeeping in 1935-1936, while 24.3 per cent of the same group offered the course in 1945-1946, and there were more schools in this group in 1945-1946; 33.8 per cent of the 100- to 199-pupil schools offered bookkeeping in 1935-1936, while 57.7 per cent of the same group offered the course in 1945-1946; 65.4 per cent of the 200- to 299-pupil schools offered bookkeeping in 1935-1936, while 92.3 per cent of the same group offered the course in 1945-1946. In each case a higher percentage of the schools in each group offered bookkeeping in 1945-1946. These percentages are valid because an examination of the total number of schools in the groups from 1 to 299 pupils for the two years 1935-1936 and 1945-1946 shows that 770 schools came within that classification in 1935-1936 and 792 schools came within that classification in 1945-1946, a difference that would tend to lower the 1945-1946 percentages. Comparing the number of schools that offered bookkeeping within those three groups to the total number of schools in the three groups shows that 20.6 per cent of the schools in the three groups offered bookkeeping in 1935-1936, while 34.7 per cent of the schools in the same three groups offered bookkeeping in 1945-1946. This fact shows that more schools with an enrollment of fewer than 300 pupils offered bookkeeping in 1945-1946 than in 1935-1936, although the number of schools within those groups were approximately the same. The comparative percentages for the schools in excess of 300-pupil enrollments are nearly identical; 86.9 per cent of the schools in this group offered bookkeeping in 1935-1936, and 86.5 per cent of the schools in the group offered bookkeeping in 1945-1946. However, there were 20 per cent

fewer schools in this category in 1945-1946 than there were in 1935-1936.

The data for 1950-1951 show that 40.3 per cent of the 1- to 99-pupil schools offered bookkeeping, 69.1 per cent of the 100- to 199-pupil schools offered bookkeeping, 93.2 per cent of the 200- to 299-pupil schools offered bookkeeping, 90.9 per cent of the 300- to 399-pupil schools and the 400- to 499-pupil schools offered bookkeeping, and 90.0 per cent of the schools enrolling more than 500 pupils offered bookkeeping. Since more than 90 per cent of all the schools with enrollments in excess of 200 pupils already offered bookkeeping, any considerable increase in the number of schools offering bookkeeping could only be accomplished by more of the smaller schools offering the course.

The figures seem to indicate that schools with enrollments in excess of 200 pupils had greater opportunity for offering a course in bookkeeping than did schools enrolling fewer pupils. At least the 200-pupil schools seemed to have less difficulty in finding enough pupils to make the offering of a course practicable. In 1950-1951, 87.6 per cent of the Oklahoma accredited senior high schools enrolled fewer than 200 pupils. If the trend toward fewer schools with enrollments of less than 200 pupils continues, as indicated in Table X, it seems possible that the number of schools offering bookkeeping will increase. This writer recognizes that the size of enrollment is not the only factor which determines whether bookkeeping shall or shall not be offered in the school curriculum. Since enrollment figures and offerings have paralleled one another closely in the past, however, it is believed that a general trend can be indicated by enrollment figures.

Tables XII, XIII, XIV, and XV show the number of units in bookkeeping for which the Oklahoma accredited senior high schools were accredited according to the size of enrollment. Table XII tabulates the data for 1935-1936, Table XIII for 1940-1941, Table XIV for 1945-1946, and Table XV for 1950-1951.

TABLE XII

NUMBER OF OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS DURING THE SCHOOL YEAR 1935-1936, SHOWING THE NUMBER OF UNITS OF BOOKKEEPING FOR WHICH ACCREDITED, GIVEN BY SIZE OF ENROLLMENT

Size of Enrollment	Schools offering bookkeeping <u>this year</u>						Schools offering bookkeeping <u>in previous year</u>		Total Accredited		Did not offer book-keeping	Total Schools in State
	$\frac{1}{2}$ Unit	1 Unit	$1\frac{1}{2}$ Units	2 Units	$2\frac{1}{2}$ Units	3 Units	$\frac{1}{2}$ Unit	1 Unit	No.	Pct.		
1 to 99	2	50	0	0	0	0	0	18	70	13.9	432	502
100 to 199	0	73	0	0	0	0	1	12	86	39.8	130	216
200 to 299	0	34	0	0	0	0	0	3	37	71.1	15	52
300 to 399	0	25	1	1	0	0	0	0	27	87.1	4	31
400 to 499	0	2	0	0	0	0	0	0	2	40.0	3	5
500 and over	0	24	0	4	1	2	0	0	31	93.9	2	33
Total number	2	208	1	5	1	2	1	33	253	---	586	839
Per cent	0.2	24.8	0.1	0.6	0.1	0.2	0.1	4.0	---	30.1	69.9	100.0

This table should be read as follows: For the school year 1935-1936, in schools with enrollments from 1 to 99 pupils, 2 schools offered $\frac{1}{2}$ unit of bookkeeping, 50 schools offered 1 unit of bookkeeping, none of the schools offered $1\frac{1}{2}$, 2, $2\frac{1}{2}$, or 3 units of bookkeeping, no school received accreditation for $\frac{1}{2}$ unit of bookkeeping for offering the course for the school year 1934-1935, and 18 schools received accreditation for 1 unit of bookkeeping for offering the course for the school year 1934-1935. Seventy schools were accredited for bookkeeping, 432 schools did not offer bookkeeping either year, and a total of 502 schools had enrollments from 1 to 99 pupils.

TABLE XIII

NUMBER OF OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS DURING THE SCHOOL YEAR 1940-1941, SHOWING THE NUMBER OF UNITS OF BOOKKEEPING FOR WHICH ACCREDITED, GIVEN BY SIZE OF ENROLLMENT

Size of Enrollment	Schools offering bookkeeping <u>this year</u>						Schools offering bookkeeping <u>in previous year</u>		Total Accredited		Did not offer book-keeping	Total Schools in State
	$\frac{1}{2}$ Unit	1 Unit	$1\frac{1}{2}$ Units	2 Units	$2\frac{1}{2}$ Units	3 Units	$\frac{1}{2}$ Unit	1 Unit	No.	Pct.		
1 to 99	0	175	0	0	0	0	0	58	233	46.6	267	500
100 to 199	1	153	0	0	0	0	0	29	183	78.5	50	233
200 to 299	0	54	0	0	0	0	0	5	59	89.4	7	66
300 to 399	0	21	0	0	0	0	0	2	23	82.1	5	28
400 to 499	0	11	0	0	0	0	0	1	12	92.3	1	13
500 and over	0	17	0	4	1	3	0	0	25	92.6	2	27
Total number	1	431	0	4	1	3	0	95	535	----	332	867
Per cent	0.1	49.7	0.0	0.5	0.1	0.3	0.0	11.0	----	61.7	38.3	100.0

This table should be read as follows: For the school year 1940-1941, in schools with enrollments from 1 to 99 pupils, no schools offered $\frac{1}{2}$ unit of bookkeeping, 175 schools offered 1 unit of bookkeeping, none of the schools offered $1\frac{1}{2}$, 2, $2\frac{1}{2}$, or 3 units of bookkeeping, no school received accreditation for $\frac{1}{2}$ unit of bookkeeping for offering the course for the school year 1934-1935, and 58 schools received accreditation for 1 unit of bookkeeping for offering the course for the school year 1934-1935. Two hundred thirty-three schools were accredited for bookkeeping, 267 schools did not offer bookkeeping either year, and a total of 500 schools had enrollments from 1 to 99 pupils.

TABLE XIV

NUMBER OF OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS DURING THE SCHOOL YEAR 1945-1946, SHOWING THE NUMBER OF UNITS OF BOOKKEEPING FOR WHICH ACCREDITED, GIVEN BY SIZE OF ENROLLMENT

Size of Enrollment	Schools offering bookkeeping <u>this year</u>						Schools offering bookkeeping <u>in previous year</u>		Total Accredited		Did not offer book-keeping	Total Schools in State
	$\frac{1}{2}$ Unit	1 Unit	$1\frac{1}{2}$ Units	2 Units	$2\frac{1}{2}$ Units	3 Units	$\frac{1}{2}$ Unit	1 Unit	No.	Pct.		
1 to 99	0	140	0	2	0	0	0	119	261	44.6	324	585
100 to 199	0	97	0	0	0	0	0	25	122	72.6	46	168
200 to 299	0	36	0	0	0	0	0	1	37	94.8	2	39
300 to 399	0	14	0	0	0	0	0	1	15	78.9	4	19
400 to 499	0	14	0	0	0	0	0	0	14	93.3	1	15
500 and over	0	12	0	1	2	2	0	0	17	94.4	1	18
Total number	0	313	0	3	2	2	0	146	466	---	378	844
Per cent	0.0	37.1	0.0	0.4	0.2	0.2	0.0	17.3	---	55.2	44.8	100.0

This table should be read as follows: For the school year 1945-1946, in schools with enrollments from 1 to 99 pupils, no schools offered $\frac{1}{2}$ unit of bookkeeping, 140 schools offered 1 unit of bookkeeping, no schools offered $1\frac{1}{2}$ units of bookkeeping, 2 schools offered 2 units of bookkeeping, none of the schools offered $2\frac{1}{2}$ or 3 units of bookkeeping, no school received accreditation for $\frac{1}{2}$ unit of bookkeeping for offering the course for the school year 1944-1945, and 119 schools received accreditation for 1 units of bookkeeping for offering the course for the school year 1944-1945. Two hundred sixty-one schools were accredited for bookkeeping, 324 schools did not offer bookkeeping either year, and a total of 585 schools had enrollments from 1 to 99 pupils.

TABLE XV

NUMBER OF OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS DURING THE SCHOOL YEAR 1950-1951, SHOWING THE NUMBER OF UNITS OF BOOKKEEPING FOR WHICH ACCREDITED, GIVEN BY SIZE OF ENROLLMENT

Size of Enrollment	Schools offering bookkeeping <u>this year</u>						Schools offering bookkeeping <u>in previous year</u>		Total Accredited No.	Pct.	Did not offer book-keeping	Total Schools in State
	$\frac{1}{2}$ Unit	1 Unit	$1\frac{1}{2}$ Units	2 Units	$2\frac{1}{2}$ Units	3 Units	$\frac{1}{2}$ Unit	1 Unit				
1 to 99	0	216	0	1	0	0	0	107	324	60.2	214	538
100 to 199	0	123	0	0	0	0	0	22	145	81.5	33	178
200 to 299	0	54	0	1	0	0	0	3	58	98.3	1	59
300 to 399	0	10	0	0	0	0	0	1	11	100.0	0	11
400 to 499	0	9	0	1	0	0	0	0	10	90.9	1	11
500 and over	0	13	2	2	0	1	0	1	19	95.0	1	20
Total number	0	425	2	5	0	1	0	134	567	----	250	817
Per cent	0.0	52.1	0.2	0.6	0.0	0.1	0.0	16.4	---	69.4	30.6	100.0

This table should be read as follows: For the school year 1950-1951, in schools with enrollments from 1 to 99 pupils, no schools offered $\frac{1}{2}$ unit of bookkeeping, 216 schools offered 1 unit of bookkeeping, no schools offered $1\frac{1}{2}$ units of bookkeeping, 1 school offered 2 units of bookkeeping, none of the schools offered $2\frac{1}{2}$ or 3 units of bookkeeping, no school received accreditation for $\frac{1}{2}$ unit of bookkeeping for offering the course for the school year 1949-1950, and 107 schools received accreditation for 1 unit of bookkeeping for offering the course for the school year 1949-1950. Three hundred twenty-four schools were accredited for bookkeeping, 214 schools did not offer bookkeeping either year, and a total of 538 schools had enrollments from 1 to 99 pupils.

These tables clearly show that for each of the four years a vast majority of the schools offered no more than one unit of bookkeeping. The tables also show that the trend to alternate the course has increased over the fifteen-year span, and that the trend was more pronounced among the smaller senior high schools. These tables show that in 1935-1936, 73.7 per cent; in 1940-1941, 80.4 per cent; in 1945-1946, 85.7 per cent; and in 1950-1951, 85.6 per cent of the schools not offering bookkeeping enrolled fewer than 100 pupils.

Each of these tables shows the exact distribution of all schools within the school enrollment groups, whether they did or did not offer bookkeeping, whether they offered the course in the previous year although not offering it during the year reported, and the number of units offered by the schools which offered bookkeeping. This distribution helps to emphasize the data set forth in Table XI, and shows how the size of the school, based upon enrollment figures, has affected the offerings in bookkeeping.

Extent of Offerings in Bookkeeping According to Grade Level. Table XVI shows the grade level on which the course or courses in bookkeeping were offered by Oklahoma accredited senior high schools during the years 1935-1936, 1940-1941, 1945-1946, and 1950-1951. It should be noted that in each of the four years a large majority of the schools offered the course or courses at either the 12th grade or a combination of the 11th and 12th grade level. Combination grades, such as 11-12, are frequently set up to accommodate a program for alternating the course with some other subject. If the course in bookkeeping is offered on even years, the pupil who graduates in an even year would be taking the course on the 12th grade level; however, the pupil who graduates the following year must take the course at the same time, taking it on what is for him the 11th grade level. Very few schools offered the course in bookkeeping at the 11th grade only, indicating that most schools believed that bookkeeping should be a

TABLE XVI

DISTRIBUTION OF OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS THAT OFFERED BOOK-KEEPING ACCORDING TO THE GRADE LEVELS ON WHICH THE COURSES WERE OFFERED, SHOWING THE NUMBER AND PER CENT OF SCHOOLS IN EACH CATEGORY FOR THE SCHOOL YEARS 1935-1936, 1940-1941, 1945-1946, AND 1950-1951

Grade Level	Schools for year 1935-1936		Schools for year 1940-1941		Schools for year 1945-1946		Schools for year 1950-1951	
	No.	Pct.	No.	Pct.	No.	Pct.	No.	Pct.
9	0	0.0	1	0.2	0	0.0	1	0.2
10	0	0.0	1	0.2	0	0.0	1	0.2
11	6	2.7	11	2.5	5	1.6	6	1.4
12	37	17.0	99	22.5	82	25.6	91	21.0
9-10	1	0.4	0	0.0	0	0.0	0	0.0
9-10-11	0	0.0	0	0.0	0	0.0	0	0.0
9-10-11-12	5	2.2	0	0.0	0	0.0	1	0.2
10-11	3	1.3	2	0.5	2	0.6	0	0.0
10-11-12	12	5.4	14	3.2	12	3.7	17	4.0
11-12	143	65.6	301	68.4	206	64.4	290	67.0
No record	12	5.4	11	2.5	13	4.1	26	6.0
Total	219	100.0	440	100.0	320	100.0	433	100.0

This table should be read as follows: For the school year 1935-1936, no schools offered bookkeeping on the 9th grade level alone; for the school year 1940-1941, 1 school, or 0.2 per cent of the total number of schools offering bookkeeping that year, offered bookkeeping on the 9th grade level alone; for the school year 1945-1946, no schools offered bookkeeping on the 9th grade level alone; for the school year 1950-1951, 1 school, or 0.2 per cent of the total number of schools offering bookkeeping that year, offered bookkeeping on the 9th grade level alone.

terminal course when offered and should be given to the pupils as near to their graduation as possible. There were a few schools in each of the four years tabulated that offered the course or courses in combinations which were not common. In the year 1935-1936, one school offered a one unit course in bookkeeping, alternating the course on the 9th and 10th grade levels. During the same year, five schools offered bookkeeping in combinations of the 9th through the 12th grade: three of them offered only one unit, and evidently permitted the pupils to elect the course during any year they were in high school; one school offered two units of bookkeeping, and probably alternated the course for each of the two units; and one school offered three units of bookkeeping, probably alternating the third unit with some other subject. Three schools during the same year offered bookkeeping on a combination of the 10th and 11th grade levels, each alternating a one unit course. In 1935-1936, 12 schools offered bookkeeping in a combination of the 10th through the 12th grade: one school offered three units, one school offered $2\frac{1}{2}$ units, one school offered 2 units, one school offered $1\frac{1}{2}$ units, and the other eight schools offered only one unit. In 1940-1941, one school offered one unit of bookkeeping on the 9th grade level, one school offered one unit on the 10th grade level, two schools alternated one unit courses on the 10th and 11th grade level, and 14 schools offered the course in a combination of the 10th through the 12th grade. Three of the schools offering bookkeeping in the 10 to 12 grade combination offered 3 units, one school offered $2\frac{1}{2}$ units, and one school offered 2 units; the remaining 10 schools offered only one unit. In 1945-1946, two schools offered one-unit courses by alternating them on the 10th and 11th grade level, and 13 schools offered bookkeeping from the 10th to the 12th grade. Of the schools offering bookkeeping in the 10th to 12th grade combination, two offered 3 units, two offered $2\frac{1}{2}$ units, one offered 2 units, and the remaining eight offered a one unit course. In

1950-1951, one school offered a one unit course in bookkeeping in the 10th grade, one school offered a one unit course that could be taken by a pupil in any grade from 9 to 12, and 18 schools offered bookkeeping on the 10th to 12th grade combination. Of the schools offering bookkeeping in the latter combination, one school offered 3 units, five schools offered 2 units, two schools offered $1\frac{1}{2}$ units, and the remaining 10 schools offered only one unit of bookkeeping.

Extent of Offerings in First-Year Bookkeeping Among the North Central and Non-North Central Schools According to Grade Level. Table XVII utilizes the same data as did Table XVI, but restricts itself to the grade levels on which the first-year course in bookkeeping was offered by Oklahoma accredited senior high schools during the years 1935-1936, 1940-1941, 1945-1946, and 1950-1951, and whether the school was North Central or Non-North Central. It should be noted that none of the North Central schools offered bookkeeping at the 11th grade level alone, except for one school in 1935-1936. It is surprising to note that most of the infrequent combinations examined in connection with Table XVI were in North Central schools. The percentage of North Central schools offering bookkeeping on the 12th grade level alone was slightly greater than the percentage of North Central schools that offered the course on the 11-12 grade level combination. Most of the schools that offered more than one unit of bookkeeping, it should be noted by comparing Table XVII with Table XVI, offered their courses in the 10th to 12th grade combination, rather than the 11th to 12th grade combination. Since it has been determined that almost all of the schools offering bookkeeping on the 11-12 grade level combination are alternating the course, it should be expected that a larger percentage of the North Central schools would offer the course in the 12th grade only, because, as Table I showed, few North Central schools alternate the subject of bookkeeping.

Extent of Offerings in Typewriting, Business Law, General Business, and Business English compared with the Extent of Offerings in Bookkeeping. Tables

TABLE XVII

DISTRIBUTION OF OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS THAT OFFERED FIRST-YEAR BOOKKEEPING ACCORDING TO THE GRADE LEVELS ON WHICH THE COURSE WAS OFFERED, SHOWING THE NUMBER OF SCHOOLS IN EACH CATEGORY AND WHETHER THEY WERE NORTH CENTRAL OR NON-NORTH CENTRAL FOR THE SCHOOL YEARS 1935-1936, 1940-1941, 1945-1946, AND 1950-1951

Grade Level	Schools for year 1935-1936		Schools for year 1940-1941		Schools for year 1945-1946		Schools for year 1950-1951	
	Non-N.C.	N.C.	Non-N.C.	N.C.	Non-N.C.	N.C.	Non-N.C.	N.C.
9	0	0	1	0	0	0	0	1
10	0	0	0	1	0	0	0	1
11	5	1	11	0	5	0	6	0
12	28	8	79	20	58	24	67	24
9-10	1	0	0	0	0	0	0	0
9-10-11	0	0	0	0	0	0	0	0
9-10-11-12	1	2	0	0	0	0	0	1
10-11	0	3	0	2	1	1	0	0
10-11-12	1	7	2	7	2	6	4	6
11-12	85	52	235	63	144	60	219	70
No record	10	2	9	1	11	1	25	1
Total	132	75	337	94	221	92	321	104

This table should be read as follows: For the school year 1935-1936, no schools offered bookkeeping on the 9th grade level alone; for the school year 1940-1941, 1 Non-North Central school offered bookkeeping on the 9th grade level alone; for the school year 1945-1946, no schools offered bookkeeping on the 9th grade level alone; for the school year 1950-1951, 1 North Central school offered first-year bookkeeping only on the 9th grade level alone.

XVIII, XIX, XX, and XXI show a comparison of the number of accreditation units received in the business subjects of typewriting, business law, general business, and business English with the number of accreditation units received in bookkeeping by the Oklahoma accredited senior high schools for the years 1935-1936, 1940-1941, 1945-1946, and 1950-1951. Table XVIII tabulates the data for 1935-1936, Table XIX for 1940-1941, Table XX for 1945-1946, and Table XXI for 1950-1951.

In 1935-1936, 556 schools did not offer typewriting, and 529 of these same schools did not offer bookkeeping. Of the schools accredited for typewriting, the most common offering was $\frac{1}{2}$ to 1 unit, and the majority of these schools were also accredited for $\frac{1}{2}$ to 1 unit of bookkeeping. In 1940-1941, the number of schools that did not offer typewriting dropped to only 197 schools, most of which also did not offer bookkeeping. The most common offering in typewriting for 1940-1941 was also $\frac{1}{2}$ to 1 unit, and 354 of these schools were also accredited for $\frac{1}{2}$ to 1 unit of bookkeeping. By 1945-1946, the number of schools that did not offer typewriting had dropped to only 131 schools, with only three of these being accredited for bookkeeping. In 1945-1946 the amount of typewriting being offered had increased so that the most frequent offering was $1\frac{1}{2}$ to 2 units. Three hundred and forty-two of the schools which were accredited for $1\frac{1}{2}$ to 2 units of typewriting were also accredited for $\frac{1}{2}$ to 1 unit of bookkeeping. In 1950-1951, 69 schools did not offer typewriting, and none of these offered bookkeeping. Most of the schools in 1950-1951 that were accredited for typewriting were offering from $1\frac{1}{2}$ to 2 units of the subject, and five schools offered $2\frac{1}{2}$ or more units. In 1945-1946 and 1950-1951, there were more schools offering $1\frac{1}{2}$ to 2 units of typewriting with no bookkeeping than there were schools offering $\frac{1}{2}$ to 1 unit of typewriting with $\frac{1}{2}$ to 1 unit of bookkeeping. In 1935-1936, only 283 schools were accredited for typewriting compared to 253 schools accredited for bookkeeping,

TABLE XVIII

NUMBER OF OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS DURING THE YEAR 1935-1936, SHOWING THE NUMBER OF UNITS OF BOOKKEEPING FOR WHICH ACCREDITED COMPARED TO THE NUMBER OF ACCREDITATION UNITS IN THE BUSINESS SUBJECTS OF TYPEWRITING, BUSINESS LAW, GENERAL BUSINESS, AND BUSINESS ENGLISH

Course and units	No units of bkpg.	$\frac{1}{2}$ to 1 unit of bkpg.	$1\frac{1}{2}$ to 2 units of bkpg.	$2\frac{1}{2}$ or more units of bkpg.	Total
TYPEWRITING:					
No units	529	26	1	0	556
$\frac{1}{2}$ to 1 unit	50	177	1	0	228
$1\frac{1}{2}$ to 2 units	7	41	4	3	55
$2\frac{1}{2}$ or more units	0	0	0	0	0
BUSINESS LAW:					
No units	406	113	2	0	521
$\frac{1}{2}$ unit	180	130	4	3	317
1 unit	0	1	0	0	1
GENERAL BUSINESS:					
No units	583	238	6	3	830
$\frac{1}{2}$ unit	1	3	0	0	4
1 unit	2	3	0	0	5
BUSINESS ENGLISH:					
No units	465	145	4	1	615
$\frac{1}{2}$ unit	120	97	1	0	218
1 unit	1	2	1	2	6

This table should be read as follows: For the school year 1935-1936, 529 schools did not receive accreditation credit in either bookkeeping or typewriting; 26 schools received $\frac{1}{2}$ to 1 unit of bookkeeping with no units in typewriting; one school received $1\frac{1}{2}$ to 2 units of bookkeeping with no units in typewriting; 50 schools received $\frac{1}{2}$ to 1 units of typewriting with no units in bookkeeping; 177 schools received $\frac{1}{2}$ to 1 unit in bookkeeping and $\frac{1}{2}$ to 1 unit in typewriting; 1 school received $1\frac{1}{2}$ to 2 units in bookkeeping and $\frac{1}{2}$ to 1 unit in typewriting. A total of 556 schools received no units in typewriting, and 228 schools received $\frac{1}{2}$ to 1 unit in typewriting.

TABLE XIX

NUMBER OF OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS DURING THE YEAR 1940-1941, SHOWING THE NUMBER OF UNITS OF BOOKKEEPING FOR WHICH ACCREDITED COMPARED TO THE NUMBER OF ACCREDITATION UNITS IN THE BUSINESS SUBJECTS OF TYPEWRITING, BUSINESS LAW, GENERAL BUSINESS, AND BUSINESS ENGLISH

Course and units	No units of bkpg.	$\frac{1}{2}$ to 1 unit of bkpg.	$1\frac{1}{2}$ to 2 units of bkpg.	$2\frac{1}{2}$ or more units of bkpg.	Total
TYPEWRITING:					
No units	186	11	0	0	197
$\frac{1}{2}$ to 1 unit	108	354	0	0	462
$1\frac{1}{2}$ to 2 units	38	162	3	3	206
$2\frac{1}{2}$ or more units	0	0	1	1	2
BUSINESS LAW:					
No units	323	312	0	1	636
$\frac{1}{2}$ unit	9	213	4	3	229
1 unit	0	2	0	0	2
GENERAL BUSINESS:					
No units	329	486	2	4	821
$\frac{1}{2}$ unit	1	11	0	0	12
1 unit	2	30	2	0	34
$1\frac{1}{2}$ or more units	0	0	0	0	0
BUSINESS ENGLISH:					
No units	328	322	4	1	655
$\frac{1}{2}$ unit	4	196	0	3	203
1 unit	0	9	0	0	9

This table should be read as follows: For the school year 1940-1941, 186 schools did not receive accreditation credit in either bookkeeping or typewriting; 11 schools received $\frac{1}{2}$ to 1 unit of bookkeeping with no units in typewriting; 108 schools received $\frac{1}{2}$ to 1 units of typewriting with no units in bookkeeping; 354 schools received $\frac{1}{2}$ to 1 unit in bookkeeping and $\frac{1}{2}$ to 1 unit in typewriting. A total of 197 schools received no units in typewriting, and 462 schools received $\frac{1}{2}$ to 1 unit in typewriting.

TABLE XX

NUMBER OF OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS DURING THE YEAR 1945-1946, SHOWING THE NUMBER OF UNITS OF BOOKKEEPING FOR WHICH ACCREDITED COMPARED TO THE NUMBER OF ACCREDITATION UNITS IN THE BUSINESS SUBJECTS OF TYPEWRITING, BUSINESS LAW, GENERAL BUSINESS, AND BUSINESS ENGLISH

Course and units	No units of bkpg.	$\frac{1}{2}$ to 1 unit of bkpg.	$1\frac{1}{2}$ to 2 units of bkpg.	$2\frac{1}{2}$ or more units of bkpg.	Total
TYPEWRITING:					
No units	128	2	0	1	131
$\frac{1}{2}$ to 1 unit	82	113	0	0	195
$1\frac{1}{2}$ to 2 units	168	342	4	2	516
$2\frac{1}{2}$ or more units	0	2	0	0	2
BUSINESS LAW:					
No units	322	353	4	0	679
$\frac{1}{2}$ unit	55	103	0	2	160
1 unit	1	3	0	1	5
GENERAL BUSINESS:					
No units	326	319	4	3	652
$\frac{1}{2}$ unit	4	18	0	0	22
1 unit	48	122	0	0	170
$1\frac{1}{2}$ or more units	0	0	0	0	0
BUSINESS ENGLISH:					
No units	335	364	4	0	703
$\frac{1}{2}$ unit	42	84	0	2	128
1 unit	1	11	0	1	13

This table should be read as follows: For the school year 1945-1946, 128 schools did not receive accreditation credit in either bookkeeping or typewriting; 2 schools received $\frac{1}{2}$ to 1 unit of bookkeeping with no units in typewriting; one school received $2\frac{1}{2}$ or more units of bookkeeping with no units in typewriting; 82 schools received $\frac{1}{2}$ to 1 units of typewriting with no units in bookkeeping; 113 schools received $\frac{1}{2}$ to 1 unit in bookkeeping and $\frac{1}{2}$ to 1 unit in typewriting. A total of 131 schools received no units in typewriting, and 195 schools received $\frac{1}{2}$ to 1 unit in typewriting.

TABLE XXI

NUMBER OF OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS DURING THE YEAR 1950-1951, SHOWING THE NUMBER OF UNITS OF BOOKKEEPING FOR WHICH ACCREDITED COMPARED TO THE NUMBER OF ACCREDITATION UNITS IN THE BUSINESS SUBJECTS OF TYPEWRITING, BUSINESS LAW, GENERAL BUSINESS, AND BUSINESS ENGLISH

Course and units	No units of bkpg.	$\frac{1}{2}$ to 1 unit of bkpg.	$1\frac{1}{2}$ to 2 units of bkpg.	$2\frac{1}{2}$ or more units of bkpg.	Total
TYPEWRITING:					
No units	69	0	0	0	69
$\frac{1}{2}$ to 1 unit	42	84	0	0	126
$1\frac{1}{2}$ to 2 units	139	473	4	1	617
$2\frac{1}{2}$ or more units	0	2	3	0	5
BUSINESS LAW:					
No units	220	453	2	0	675
$\frac{1}{2}$ unit	30	106	5	0	141
1 unit	0	0	0	1	1
GENERAL BUSINESS:					
No units	177	352	7	1	537
$\frac{1}{2}$ unit	15	22	0	0	37
1 unit	57	185	0	0	242
$1\frac{1}{2}$ or more units	1	0	0	0	1
BUSINESS ENGLISH:					
No units	226	484	2	0	712
$\frac{1}{2}$ unit	24	71	5	0	100
1 unit	0	4	0	1	5

This table should be read as follows: For the school year 1950-1951, 69 schools did not receive accreditation credit in either bookkeeping or typewriting; 42 schools received $\frac{1}{2}$ to 1 units of typewriting with no units in bookkeeping; 84 schools received $\frac{1}{2}$ to 1 unit in bookkeeping and $\frac{1}{2}$ to 1 unit in typewriting. A total of 69 schools received no units in typewriting, and 126 schools received $\frac{1}{2}$ to 1 unit in typewriting.

and the most common offering with both courses was $\frac{1}{2}$ to 1 unit. In 1950-1951, 748 schools were accredited for typewriting compared to 567 schools accredited for bookkeeping. The most common offering in typewriting, however, had increased to $1\frac{1}{2}$ to 2 units, while the most common offering in bookkeeping remained at $\frac{1}{2}$ to 1 unit. Not only do more schools offer typewriting than bookkeeping, but they are offering more of it.

In 1935-1936, 406 schools offered neither bookkeeping nor business law, 180 schools were accredited for business law and no bookkeeping, 115 schools were accredited for bookkeeping and no business law, and only 138 were accredited for both. One subject evidently did not establish the need for the other. In 1940-1941, however, 323 schools offered neither business law nor bookkeeping. Of the remaining schools, only 9 were accredited for business law without bookkeeping, 313 were accredited for bookkeeping without business law, and 222 were accredited for both. It appears that bookkeeping was considered the more essential of the two subjects. In 1945-1946, the number of schools accredited for business law had decreased to 165, 56 of which did not offer bookkeeping, and 109 of which were accredited for both. In 1950-1951 the number of schools accredited for business law was only 142, 30 of which did not offer bookkeeping, and 112 of which were accredited for both. In both of the years 1945-1946 and 1950-1951, a large majority of the schools accredited for bookkeeping did not offer business law.

In 1935-1936, only 9 schools were accredited for general business, three of which did not offer bookkeeping. In 1940-1941, 46 schools were accredited for general business, 43 of which were also accredited for bookkeeping. In 1945-1946, 192 schools were accredited for general business, 52 of which did not offer bookkeeping. It should be noted that the most common offering in general business had become a one unit course. In 1950-1951, the number of schools accredited for general business had increased to 280 schools, the majority of which were also accredited for $\frac{1}{2}$ to 1 unit of bookkeeping.

In 1935-1936, 224 schools were accredited for business English, 121, or over half of which did not offer bookkeeping. In 1940-1941, the same situation noted with business law was evidenced with business English: 212 schools were accredited for a course in business English, and only four of these did not offer bookkeeping. In 1945-1946, the number of schools accredited for business English was only 141, 43 of which did not offer bookkeeping, and in 1950-1951, only 105 schools were accredited for business English, 24 of which did not offer bookkeeping. Both business law and business English were usually offered for only $\frac{1}{2}$ unit compared with 1 unit of bookkeeping.

CHAPTER IV

SUMMARY OF FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

The purpose of this study, as set forth in Chapter I, is to determine from official records of the Division of Secondary Education of the State of Oklahoma Department of Education, the present status of the course or courses in bookkeeping in Oklahoma accredited senior high schools with regard to the extent of offerings, the grade placement, and the extent of offerings compared to the offerings of the business courses of typewriting, business law, general business and business English.

The data utilized in this study were gathered from the records on file with the Division of Secondary Education for the school years 1935-1936, 1940-1941, 1945-1946, and 1950-1951. These data were tabulated and presented in Chapter III of the study.

FINDINGS

A summary of the most important findings follows:

1. The percentage of Oklahoma accredited senior high schools receiving accreditation units in bookkeeping increased during the fifteen-year period studied from 30.2 per cent of the total number of Oklahoma accredited senior high schools for the school year 1935-1936 to 69.4 per cent of the total number of Oklahoma accredited senior high schools for the school year 1950-1951, with the greatest increase occurring during the five-year period from 1935-1936 to 1940-1941. The trend to increase was interrupted during the war, a decrease being shown from 61.7 per cent of the Oklahoma accredited senior high schools receiving accreditation units in bookkeeping for the school year 1940-1941 to 55.2 per cent of the Oklahoma accredited senior high schools for the school year 1945-1946.

2. The fluctuations noted in the percentage of Oklahoma accredited senior high schools receiving accreditation units in bookkeeping were not so pronounced

among the North Central high schools. For the school year 1940-1941, the North Central schools receiving accreditation units in bookkeeping were 12.6 per cent of the Oklahoma accredited senior high schools; for the school year 1945-1946, 12.7 per cent; and for the school year 1950-1951, 14.7 per cent.

3. The percentage of schools alternating the course in bookkeeping with some other subject increased during the fifteen year period, with no significant percentage of difference shown for even or odd years, although the State Department of Education recommends bookkeeping as an elective for even years.¹ The exact percentage of increase cannot be determined because it cannot be definitely established that all schools receiving accreditation credit for offering the course the year previous to the reporting year were actually alternating the course, although that would be the most common reason.

4. The percentage of North Central high schools that alternated the course in bookkeeping was only a small proportion of the total percentage of schools alternating the course during the fifteen-year period studied.

5. Approximately 10 per cent of the Oklahoma accredited senior high schools for the school year 1950-1951 were Negro schools. Nine per cent of these Negro senior high schools received accreditation units in bookkeeping, compared to 76.8 per cent of the white schools. As a consequence of this fact, 32.4 per cent of the Oklahoma accredited senior high schools not offering a course in bookkeeping for the school year 1950-1951 were Negro schools. The percentage of Negro schools not offering a course in bookkeeping did not affect the total percentage of Oklahoma accredited senior high schools not offering bookkeeping as greatly for the school years 1935-1936, 1940-1941, and 1945-1946, as it did for the school year 1950-1951, because a greater proportion of the white schools did not offer the course during the earlier years.

¹ Annual High School Bulletin, Division of Secondary Education, State Department of Education, June 15, 1950, p. 28.

6. The percentage of schools receiving accreditation units in typewriting was greater than the percentage of schools receiving accreditation units in bookkeeping for each of the four years studied. Only 15 white schools did not receive accreditation units in typewriting for the school year 1950-1951, while 169 white schools did not receive accreditation units for bookkeeping.

7. The percentage of schools receiving accreditation units for a course in business law was greater than the percentage receiving accreditation units for bookkeeping at the beginning of the period studied in 1935-1936. For the school year 1950-1951, only 17.4 per cent of the Oklahoma accredited senior high schools received accreditation units in business law compared to 69.4 per cent receiving accreditation units in bookkeeping.

8. The percentage of schools receiving accreditation units for the subject of general business increased from 1.0 per cent of the Oklahoma accredited senior high schools to 34.3 per cent during the fifteen years reviewed in this study. Even with this great increase in the percentage of schools receiving accreditation units in general business, bookkeeping was accredited in more than twice as many schools for the school year 1950-1951 as was the course in general business.

9. The percentage of Oklahoma accredited senior high schools receiving accreditation units in business English decreased from 26.7 per cent to 12.8 per cent during the fifteen-year interval. For the school year 1950-1951, less than 20 per cent of the number of schools that received accreditation units in bookkeeping received accreditation units in business English, although almost the same number of schools offered both subjects at the beginning of the period studied.

10. The total number of pupils enrolled in Oklahoma accredited senior high schools increased by 4,385 during the five-year interval from the school year 1935-1936 to 1940-1941, to the largest enrollment recorded for any of the four

years examined, 120,721. The number of pupils enrolled decreased by approximately 20 per cent during the five-year period from the school year 1940-1941 to 1945-1946, and showed a slight increase during the next five years until, for the school year 1950-1951, the total pupil enrollment in Oklahoma accredited senior high schools was slightly greater than one hundred thousand pupils.

11. The percentage of the total number of pupils enrolled in Oklahoma accredited senior high schools who took bookkeeping was greatest for the school year 1950-1951, being slightly greater than the percentage for the school year 1940-1941. During the five-year period from 1940-1941 to 1945-1946, the percentage of pupils enrolled in a course in bookkeeping decreased from 8.3 per cent for 1940-1941 to 6.6 per cent for 1945-1946. Approximately one out of eleven pupils enrolled in Oklahoma accredited senior high schools for the school year 1950-1951 took a course in bookkeeping.

12. The percentage of the total number of pupils enrolled in Oklahoma accredited senior high schools who took typewriting was three to four times greater than the percentage of pupils who took bookkeeping for each of the four years tabulated in this study. For the school year 1950-1951, approximately one out of three pupils enrolled in Oklahoma accredited senior high schools took a course in typewriting. One reason why the study shows such a large percentage of high school pupils taking typewriting is that most of the schools that offered typewriting during the school year 1950-1951 offered two years, and the enrollments were tabulated together in this study.

13. The percentage of the total number of pupils enrolled in Oklahoma accredited senior high schools who took business law and business English decreased during the five-year period from the school year 1940-1941 to 1945-1946, and remained at that level for the school year 1950-1951. For the school year 1950-1951, business law enrolled 1.3 per cent and business English enrolled 1.5 per cent of the total number of pupils attending Oklahoma accredited senior high schools.

14. The percentage of the total number of pupils enrolled in Oklahoma accredited senior high schools who took general business increased more than eight times during the fifteen-year interval, from 0.6 per cent to 4.9 per cent. For the school year 1935-1936, the number of pupils taking general business was approximately 10 per cent of the number of pupils taking bookkeeping; in 1950-1951, the number of pupils taking general business was more than 50 per cent of the number of pupils taking bookkeeping.

15. The percentage of schools organized on the 8-4 plan decreased during the fifteen-year period, and the percentage of 6-3-3 type schools correspondingly increased during the same period. There were 220 schools for the school year 1950-1951 offering a junior high program compared to 142 junior high schools in 1940-1941.

16. For the school year 1940-1941, 75.7 per cent of the schools offering bookkeeping were organized on the 8-4 plan; for 1945-1946, 65.0 per cent; and for 1950-1951, 61.4 per cent. Corresponding to the decrease in the percentage of the 8-4 type schools offering bookkeeping, the percentage of the 6-3-3 type schools offering bookkeeping increased during the same period, from 12.0 per cent for the school year 1940-1941, to 19.7 per cent for the school year 1945-1946, and to 26.8 per cent for the school year 1950-1951. No data were available to indicate the type or organization for the school year 1935-1936.

17. The percentages of the Oklahoma accredited senior high schools that offered bookkeeping were about the same for the schools that were accredited for 16 to $24\frac{1}{2}$ units and those accredited for 25 or more units. Very few schools receiving less than 16 units of credit offered bookkeeping.

18. Approximately 85 to 90 per cent of the Oklahoma accredited senior high schools had enrollments of fewer than 200 pupils in each of the four years tabulated.

19. Approximately 75 per cent of the Oklahoma accredited senior high schools that offered bookkeeping for the school years 1940-1941, 1945-1946, and 1950-1951, enrolled fewer than 200 pupils. Only 8.8 per cent of the schools offering bookkeeping for the school year 1950-1951 had enrollments in excess of 300 pupils.

20. The most frequent grade level on which first-year bookkeeping was offered was a combination of the 11th and 12th grades, with the 12th grade listed most frequently if only one grade was mentioned.

21. Most of the schools offering more than one unit of bookkeeping were North Central schools and offered bookkeeping courses in combinations from the 10th to the 12th grade. For the school year 1935-1936, two schools offered 3 units of bookkeeping, one offered $2\frac{1}{2}$ units of bookkeeping, five schools offered 2 units of bookkeeping, one school offered $1\frac{1}{2}$ units of bookkeeping, and three schools offered $\frac{1}{2}$ unit of bookkeeping. For the school year 1940-1941, three schools offered 3 units of bookkeeping, one offered $2\frac{1}{2}$ units of bookkeeping, four offered 2 units of bookkeeping, and one school offered $\frac{1}{2}$ unit of bookkeeping. For the school year 1945-1946, two schools offered 3 units of bookkeeping, two offered $2\frac{1}{2}$ units of bookkeeping, and three offered 2 units of bookkeeping. For the school year 1950-1951, one school offered 3 units of bookkeeping, five offered 2 units of bookkeeping, and two offered $1\frac{1}{2}$ units of bookkeeping. The trend indicated is that fewer schools are offering $2\frac{1}{2}$ or 3 units of bookkeeping, and that no schools are offering one-half unit of bookkeeping.

22. The most common offering in bookkeeping for each of the four years tabulated in the study was one unit.

23. The most common offering in typewriting for the school years 1935-1936 and 1940-1941 was one unit; for the school years 1945-1946 and 1950-1951, it was $1\frac{1}{2}$ to 2 units.

24. The most common offering in business law and business English for each of the four years tabulated was $\frac{1}{2}$ unit.

25. The most common offering in general business, beginning with the school year 1945-1946, was one unit.

26. The decrease in the percentage of schools offering business law and business English during the five-year period from the school year 1940-1941 to 1945-1946 directly paralleled the increase in the percentage of schools offering general business during the same period.

CONCLUSIONS

Based on the findings summarized for this study, the following conclusions are drawn concerning the status and trends of the course in bookkeeping in the Oklahoma accredited senior high schools.

1. The percentage of Oklahoma accredited senior high schools receiving accreditation units in bookkeeping increased during the fifteen-year period from 30.2 for the school year 1935-1936 to 69.4 for the school year 1950-1951. Approximately 90 per cent of the Oklahoma accredited senior high schools enrolling more than 200 pupils for the school year 1950-1951 offered bookkeeping, but more than 85 per cent of the Oklahoma accredited senior high schools enrolled fewer than 200 pupils during the same year. The Annual High School Bulletin states:

In schools with a high school enrollment of 100 or more, courses should not be given for the benefit of less than 15 pupils. In schools with a high school enrollment of less than 100, courses should not be given for the benefit of fewer than 10 pupils.²

Enrollments in excess of 200 pupils seem to provide enough pupils who desire bookkeeping to comply with the foregoing recommendation of the State Department of Education. If a trend for a greater percentage of Oklahoma accredited senior high schools to offer bookkeeping is to continue, two possibilities are suggested:

² Ibid., p. 22.

either more small schools with enrollments of fewer than 200 pupils must offer bookkeeping, or a greater number of the schools in the state must enroll more than 200 pupils. The data seem to indicate the latter possibility.

2. One unit of bookkeeping is generally the extent of the bookkeeping being offered by the Oklahoma accredited senior high schools. The Annual High School Bulletin lists bookkeeping as a one unit course.³ In the Guiding Principles of Business Education, the following principle is set forth for bookkeeping:

Although first-year bookkeeping has many vocational values, pupils should not be encouraged to believe they can secure jobs as bookkeepers after one year of work.⁴

An examination of these data indicates that the State Department of Education does not regard the course in bookkeeping primarily as a vocational course, and that it will continue to recommend bookkeeping as a one unit course for most high schools. With more schools providing a course in general business to supplement the course in bookkeeping, it seems that the current trend in the business education curriculum is to de-emphasize the vocational aspect of the business curriculum in favor of the socio-economic background that may be derived from such a program.

3. For the school year 1950-1951, 9.0 per cent of the Negro Oklahoma accredited senior high schools received accreditation units in bookkeeping, and the percentage of Negro Oklahoma accredited senior high schools receiving accreditation units in bookkeeping that year was twice as great as for any previous year examined in this study. The reluctance for the Negro schools to offer a business curriculum may have been the result of recognition that "white collar"

3 Ibid., p. 20.

4 Guiding Principles of Business Education, Division of Secondary Education, State Department of Education, 1950, p. 3.

jobs are not readily available to the Negro graduate. If the aims of the course in bookkeeping will in the future emphasize the socio-economic background of society, it seems possible that the course in bookkeeping, as well as general business, will become more popular in the Negro high schools of the state.

4. The most common grade level on which the course in first-year bookkeeping was offered was either a combination of the 11th and 12th grades or the 12th grade alone. This fact seems to indicate that most of the schools comply with the State Department of Education recommendation that the course in bookkeeping be offered as near to the terminus of the pupils' training as scheduling will permit.

5. The status and trends shown by this investigation with regard to the extent to which bookkeeping has been offered have not been paralleled by any of the other business subjects tabulated in this study.⁵ Typewriting was offered by 91.5 per cent of the Oklahoma accredited senior high schools for the school year 1950-1951, while 31.5 per cent of the pupils enrolled in Oklahoma accredited senior high schools for the same year took typewriting, and 83.2 per cent of the schools offering typewriting offered more than 1 unit. Bookkeeping was offered by 69.4 per cent of the Oklahoma accredited senior high schools for the school year 1950-1951, while 8.9 per cent of the pupils enrolled in Oklahoma accredited senior high schools for the same year took bookkeeping, and 98.6 per cent of the schools offering bookkeeping offered not more than 1 unit.⁷ The percentage of schools receiving accreditation units in business law decreased from 37.9 per cent of the Oklahoma accredited senior high schools for the school year 1935-1936 to 17.4 per cent of the Oklahoma accredited senior high schools for the school year 1950-1951, and the percentage of schools receiving accreditation units in business English decreased from 26.7 per cent of the Oklahoma accredited senior high schools for the school year 1935-1936 to 12.8 per cent of the Oklahoma accredited

senior high schools for the school year 1950-1951, while the percentage of schools receiving accreditation units in bookkeeping increased from 30.2 per cent of the Oklahoma accredited senior high schools for the school year 1935-1936 to 69.4 per cent of the Oklahoma accredited senior high schools for the school year 1950-1951.

The percentage of Oklahoma accredited senior high schools that received accreditation units for general business has increased from 1.0 per cent to 34.3 per cent during the fifteen-year period of this study, while the percentage of Oklahoma accredited senior high schools that received accreditation units in bookkeeping has increased from 30.2 to 69.4 during the same period. The general trend in the business curriculum has been toward more schools offering business subjects, and bookkeeping has followed this trend.

RECOMMENDATIONS

The following recommendations are made to further the utility value of the findings determined by this study:

1. A study should be made of the aims and objectives, the methods, and the textbooks most commonly used by the teachers of bookkeeping in the Oklahoma accredited senior high schools to ascertain specifically the extent to which the socio-economic values and vocational values of bookkeeping are being emphasized.

2. The teacher preparing for teaching at the secondary school level in Oklahoma senior high schools should acquaint himself with the limitations for vocational training in the business curriculum of Oklahoma accredited senior high schools, and should develop an adequate foundation in general business information.

3. The State Department of Education should incorporate into the Annual High School Bulletin, or some similar publication, a summarization of data similar to those employed in this study, in order to maintain a continuous knowledge of the status and trends of the entire educational program of the state.

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City..... Dist. No..... School..... Post Office.....

APPLICATION FOR HIGH SCHOOL ACCREDITING, 1950-1951

STATE OF OKLAHOMA
DEPARTMENT OF EDUCATION

White.....

Copy for
County Superintendent

PART I. GENERAL INFORMATION
DIVISION OF SECONDARY EDUCATION

Colored.....

This application is to be filed with the Division of Secondary Education, State Department of Education, State Capitol, Oklahoma City, Oklahoma on or before **November 15**. A copy is to be kept on file in the office of the local superintendent.

CERTIFICATE OF ACCURACY

Please Use Typewriter.

I hereby certify that the information contained in the following report is complete and correct.

D. or St..... Date..... (Please sign here) Superintendent-Principal.

Superintendent..... Principal

Member of Board Scholastic Enumeration, 1950..... Date regular term of school opened

Students received by transfer: Grades..... H. S..... Are pupils transported to your school?.....

Do all teachers hold proper valid Oklahoma teacher certificates for the year 1950-51?

Do the principals and superintendent have valid appropriate administrators certificates?

How many teachers hold standard degrees? How many do not hold degrees?

Are official transcripts and certificates on file for all teaching personnel?

Name of librarian: Full time Part time Teacher Other.....

Is library acceptably catalogued? Is accession book kept up-to-date?

Does library have regular charging system showing by whom and when books are withdrawn?..... returned?.....

Do your records show all units of pupils' work for each year with teachers' marks?

Are official transcripts of pupils' work completed in other schools on file in the office?

Are credits transferred from other schools properly entered on pupils' permanent records?

Are permanent high school records properly safeguarded?..... Are duplicate and proper supporting records kept?.....

Was an approved Summer School Term held this year?

Did you have a split term this summer? Number of weeks between split term and fall term.....

Number of days school was actually taught (exclusive of days missed for holidays and professional meetings) in 1949-50.....

Give type of organization (8-4) (6-2-4)..... (6-3-3).....

PUPIL ENROLLMENT

Grade	At close of 1st 6 Weeks this Year		Total last year		Number promoted last year		Average daily attendance last year (not %)	
	1		2		3		4	
	B	G	B	G	B	G	B	G
1								
2								
3								
4								
5								
6								
Total								
Boys								
Girls								
Total								
Boys								
Girls								
Total								

19. HIGH SCHOOL PUPIL-TEACHER RATIO

- a. Total number of teachers in the school system.....
(Account for all high school and elementary teachers, including superintendent and principal)
- b. Number of full-time high school teachers.....
(Give all teachers, including superintendent and principal, who teach only in high school)
- c. Number of part-time high school teachers.....
(Account here for each member, not included in "b" above, who teaches one high school class or more)
- d. Full-time equivalency of part-time high school teachers.....
(Divide total number of periods taught daily by all part-time teachers by the average number of periods taught by all full-time teachers. Calculate to the first decimal place.)
- e. Sum of "b" and "d" (above).....
- f. What is your pupil-teacher ratio?.....
(Divide pupil enrollment, table 17, Col. 1 by 20 "e". In computing Item 20 "f" be sure that your teaching staff and pupil enrollments are computed for the same grade; e.g., 9-10-11-12 or 10-11-12)
- g. State which grades are used in 20 "f" above.....

Graduates (last year) High School: Boys..... Girls..... Total.....

Post Graduates (last year): Boys..... Girls..... Total..... Eighth Grade Graduates (last year)

20. No. High School pupils carrying for graduation credit
- a. Fewer than four units
 - b. Four units
 - c. More than 4 but less than 5 units.....
 - d. Five units
 - e. More than five units
 - f. Total High School enrollment.....
21. No. Units required for graduation
- a. By local school
 - b. In college entrance units only.....
 - c. In English
 - d. In Mathematics
 - e. In American history
 - f. In laboratory science
 - g. In
 - h. In
 - i. In
22. No. High School teachers teaching daily
- a. Fewer than four classes.....
 - b. Four classes
 - c. Five classes
 - d. Six classes
 - e. More than six classes.....
 - f. Total No. High School teachers.....
24. No. High School teachers teaching daily
- a. Fewer than 141 pupils.....
 - b. 141-150 pupils
 - c. 151-160 pupils
 - d. More than 160 pupils.....
 - e. Total No. High School teachers.....
25. No. Elementary teachers having an Average Daily Attendance of
- a. Fewer than 30 pupils
 - b. 30-39 pupils
 - c. More than 39 pupils
 - d. Total No. Elementary teachers.....
26. Audio-Visual Program
- a. Equipment (indicate no. owned)
 - 1. 16 mm projector
 - 2. 35 mm. comb. filmstrip projector
 - 3. 3 1/4x4 slide projector
 - 4. Opaque projector
 - 5. Recorders -- turntable----- wire----- tape.....
 - 6. Radio
 - 7. Others
 - b. Materials (indicate no. owned)
 - 1. Filmstrips owned
 - 2. 16 mm films owned
 - 3. Records owned
- Check: ,
 Does your school participate in a regional _____ county _____, school district _____ film library? Name of person in charge of the audio-visual program _____
27. Check activities sponsored by school
- a. Clubs (List name of clubs)
 - b. Newspaper
 - c. Handbook
 - d. Student Council
 - e. Annual
28. Does school provide for
- a. Guidance
 - b. Library instruction
 - c. Physical and Health Education.....
 - d. School Lunches

PROGRESS REPORT

23. LIBRARY (Use invoices)

Department	No. volumes added since last report	Cost of volumes added	Total No. usable volumes
English fiction			
English non-fiction			
European History			
American History			
Other social studies			
Science			
Vocational Agriculture			
Home Economics			
Dictionaries			
Encyclopedias			
Other general books			
No. library books for grades			
TOTAL			

29. LABORATORIES (Use invoices)

Subject and department	Cost of Equip. added since last report	Cost of equipment now available
General Agriculture		
Biology		
Botany		
Zoology		
Chemistry		
General Science		
Physics		
Physiology		
Geography		
Voc. Agri.		
Home Econ.		
Ind. Arts		
Drawing		
Commerce		
Music		

30. State briefly what been done to carry out suggestions and recommendations received from the Division of Secondary Education during the year.

City Dist. No. School Post Office

APPLICATION FOR SCHOOL ACCREDITING, 1950-1951

PART II. THE ELEMENTARY INSTRUCTIONAL PROGRAM

White

Colored

The improvement of instruction is the ultimate objective of the school improvement program in the elementary school as in the high school. Therefore, this report has to do with this phase of your school program. It is a part of and must go along with the Annual Application for Accrediting to the Division of Secondary Education, State Department of Education, Capitol Building, Oklahoma City, Oklahoma, on or before November 15, 1950.

Are curriculum guides made available to all elementary teachers?

Is the curriculum guide and other bulletins on instruction being used?

Does the administrative head of the school devote personal attention to supervising and checking instruction?

Are teachers' attendance registrars kept at school?

Do teachers enter grades on records before pupil's report cards are issued?

Do teachers enter grades or marks for daily classwork on their classbooks regularly?

Do teachers give special emphasis to the mastery of study skills?

Does the teacher recognize individual differences of pupils and provide for individual and group teaching?

Does the teacher group pupils and integrate subject matter?.....

Does the teacher provide frequent and meaningful reviews on fundamentals?

Does the teacher provide opportunities for pupils to do critical thinking?

Does the teacher give definite and specific instruction in the principles of democracy?

Is the teaching of music and art correlated with other subjects?

Does the teacher provide constructive seat work for the pupils enrolled in the primary grades?

Do first year pupils read at least four pre-primers, four primers and five first readers during the first year in school?.....

Do they make use of community resources and materials for the enrichment of learning?

Are pupils instructed in the use of the dictionary? Reference books? Library?.....

Are Audio-Visual aids available for teachers use?

Do teachers display the pupils work in their rooms?.....

Is a program of health and physical education sponsored for all the pupils?

Are programs sponsored for the public?..... Do most of the pupils participate in one or more of these programs?.....

Is a definite program of in-service training for teachers carried on?

Are remedial and outside reading programs emphasized? Is the reading certificate offered by the State Department of Education used?

Are standardized or some approved form of tests used? If so, give the average scores made by each grade.

1st grade 2nd grade 3rd grade 4th grade

5th grade 6th grade 7th grade 8th grade

Do the pupils and teachers show a proper respect for the United States of America and the flag?

27. The Elementary School Library:

NOTE: The invoice and analysis of the library below should be carefully made by the pupils with the assistance of the teachers in order that they may become acquainted with its contents and classifications.

		Grades									
		Pre-Primer	Primer	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth
x	x										
3	3	4	4	4	1	1					

A. Present enrollment by grades

Sets of supplementary readers required

Usable sets of supplementary readers owned by school

1. School has at least two current and usable books per child in average daily attendance.....
2. Minimum annual expenditure for books is \$1.50 per child in A.D.A. in schools of less than 100 A.D.A., provided that this may be reduced 25¢ per child for each 100 additional in A.D.A. except that not less than 75¢ per child is to be spent regardless of the size of the school
3. Books for library are selected with the following factors in mind: (a) Needs of pupils, (b) Interest of pupils, (c) Information needed by pupils, (d) Budget allowance, (e) Enrollment, (f) Relationship to course of study, (g) General Reference
4. Books are catalogued and available from open shelves.....
5. Pupils are taught to use dictionary, indexes, and encyclopedias.....
6. Pupils are taught to take notes and use information.....
7. Library center is provided in each classroom.....
8. Library materials are changed frequently to satisfy pupil interest

School provides intermediate or elementary dictionaries (one dictionary for every five children). Give names or titles and state how many are available.....

Reference sets and encyclopedias owned by the elementary school:

Name of Set	No. of Vols.	Copyright Date	Name of Set	No. of Vols.	Copyright Date
.....
.....

The elementary school subscribes for the following magazines and newspapers: (Library should have 5 to 20 periodicals.)

Name of Publications	Name of Publications
.....
.....

B. Answer the following Yes or No:

- An acceptable system of classification used..... Accession book kept up to date..... Shelf list..... Bulletin rack or file supplied with a selection of at least twelve bulletins..... The school will use a State Traveling Library during the year..... Books arranged on the shelves according to subject matter and reading levels..... Free reading period given at least once each week..... Encyclopedia kept on rack, desk or table where it is available for convenient reference..... Books are equipped with pocket and card..... A record is kept of books read by each pupil..... The school provides an unabridged dictionary..... Books are removed from library after they become worn beyond use.....

(Sign here) Superintendent—Principal

APPLICATION FOR SCHOOL ACCREDITING, 1950-1951

PART III SUBJECT-MATTER FIELD PREPARATION

White

Colored

This report is for all individuals who teach in high school and in the elementary grades of this school system. It is a part of which must be sent in with the annual application for high school accrediting to the Division of Secondary Education. State Department of Education, State Capitol, Oklahoma City, Oklahoma, on or before November 15.

TEACHERS NAME AND ADDRESS (Indicate all new teachers with an asterisk*)	Degree or No. hr.	Kind of Certificate	Grade in which Teaching	School and State Taught Last year	HIGH SCHOOL FIELDS				No. of hrs. in Educ.
					First Field		Second Field		
					Name of teaching field	Sem. hrs.	Name of teaching field	Sem. hrs.	
a	b	c	d	e	f	g	h	i	j
Example: Susie Mae Smith 100 East 20th St. Oklahoma City, Okla.	A.B.	Life H.S.	11th	Salina, Kansas	Soc. Sci.	Eco 6	Math	12	20
						Soc 4			
						Gov 4			

Teachers of General Science should list all semester hours in Chemistry, Biology and Physics separately.

Teachers of Social Studies, should list all semester hours in Government, Economics and Sociology separately. Do not list the above with History.

TEACHERS NAME AND ADDRESS (Indicate all new teachers with an asterisk*)	Degree or No. hr.	Kind of Certificate	Grade in which Teaching	School and State Taught Last year	HIGH SCHOOL FIELDS				No. hr in Edu
					First Field		Second Field		
					Name of teaching field	Sem. hrs.	Name of teaching field	Sem. hrs.	
a	b	c	d	e	f	g	h	i	j
Example: Susie Mae Smith 100 East 20th St. Oklahoma City, Okla.	A.B.	Life H.S.	11th	Salina, Kansas	Soc. Sci.	Eco 6 Soc. 4 Gov 4	Math	12	20
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									

An extra line is below the name of each teacher for listing half-unit subjects. Write in the subjects for both semesters. Do not attach copy of lesson plans. In large schools, use additional blanks furnished by this Department.

Check item applicable to the following schedule: Gds. 7-12....., Gds. 9-12....., Gds. 10-12.....

Teacher's Full Name	I Period Time		II Period Time		III Period Time		IV Period Time		V Period Time		VI Period Time		VII Period Time		VIII Period Time		Total enrollment in all classes	
	to	No. in Class	to	No. in Class	to	No. in Class	to	No. in Class	to	No. in Class	to	No. in Class	to	No. in Class	to	No. in Class		
	Subject		Subject		Subject		Subject		Subject		Subject		Subject		Subject			

32. Size of Class or Section

Number of Pupils in Class	1 to 5	6 to 10	11 to 15	16 to 20	21 to 25	26 to 30	31 to 35	Over 35	Total Number of Classes
Number of Classes									

*Indicate extra-curricular activities for each teacher.

APPENDIX B
DATA SHEET

Name of School _____ Dist. _____

Post Office _____ White _____

County _____ Colored _____

Type of School	8-4	6-2-4	6-3-3	Other _____
	1950-51	1945-46	1940-41	1935-36

Total Enrollment _____

Is bkpg. taught?
If yes, give units _____

No. students bkpg. _____
Is typing offered?
If yes, give units _____

Enrollment, Typing _____
Is Com'l Law taught?
If yes, give units _____

Enrollment, Com'l Law _____
Is Gen'l Bus. taught?
If yes, give units _____

Enrollment, Gen'l Bus. _____
Is Bus. Eng. taught?
If yes, give units _____

Enrollment, Bus. Eng. _____

Grade Level, bkpg. _____

Is School N.C.? _____

No. units accredited _____

APPENDIX C

MASTER PUNCHING KEY

<u>Column</u>	<u>Information</u>
1-3	Schedule No.
4	White: blank; colored: x; Indian: 2; Parochial: 3.
5	Type of school (1950/40x): 8-4: 1; 6-2-4: 2; 63-3: 3; 7-2-3: 4;
6	do. (1945/35x): Misc.: 5.
7-10	Total enrollment (1950/40x)
11-14	do. (1945/35x)
15	Units bkpg. (1950/40x): $\frac{1}{2}$ -1: 1; $1\frac{1}{2}$ -2: 2; $2\frac{1}{2}$ -3: 3.
16	do. (1945/35x)
17-19	Enrollment bkpg. (1950/40x)
20-22	do. (1945/35x)
23	Units typing (1950/40x): $\frac{1}{2}$ -1: 1; $1\frac{1}{2}$ -2: 2; $2\frac{1}{2}$ -3: 3.
24	do. (1945/35x)
25-27	Enrollment type (1950/40x)
28-30	do. (1945/35x)
31	Units Law (1950/40x): $\frac{1}{2}$: 1; 1: 2; $1\frac{1}{2}$: 3.
32	do. (1945/35x)
33-35-	Enrollment Law (1950/40x)
36-38	do. (1945/35x)
39	Units Gen'l Bus. (1950/40x): $\frac{1}{2}$: 1; 1: 2; $1\frac{1}{2}$: 3.
40	do. (1945/35x)
41-43	Enrollment G. B. (1950/40x)
44-46	do.
47	Units Bus. Eng. (1950/40x): 1: 1; 1: 2; $1\frac{1}{2}$: 3.
48	do. (1945/35x)
49-51	Enrollment B. E. (1950/40x)
52-54	do. (1945/35x)
55	Grade Level, bkpg (1950/40x): 9: 1; 10: 2; 11: 3; 12: 4; 9-10-11-
56	do. (1945/35x) 12: 5; 9-10-11: 6; 9-10: 7, 10-11- 12: 8; 10-11: 9; 11-12: x; n.g.: 0.
57	Is school N.C.? (1950/40x): Yes: x; No: blank
58	do. (1945/35x)
59	Units accredited (1950/40x): 0- $8\frac{1}{2}$: 0; 9- $15\frac{1}{2}$: 1; 16- $24\frac{1}{2}$: 2;
60	do. (1945/35x) 25 and over: 3; Not given: x
61	Year of card: 1950-45 blank 1940-35 x

THESIS TITLE: STATUS AND TRENDS OF THE COURSES IN BOOKKEEPING
IN OKLAHOMA ACCREDITED SENIOR HIGH SCHOOLS

NAME OF AUTHOR: ROBERT J. HEALEY

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