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A SCORE CARD FOR THE RATING OF
FIRST-YEAR HIGH SCHOOL
BOOKKEEPING TEXTS

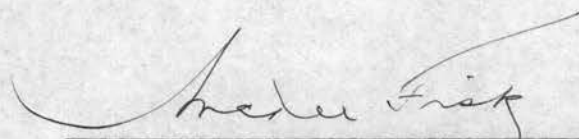
A SCORE CARD FOR THE RATING OF
FIRST-YEAR HIGH SCHOOL
BOOKKEEPING TEXTS

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CHAPTER I
INTRODUCTION

With the ever increasing number of textbooks now being published teachers and administrators are finding the selection of a desirable text more and more difficult. While it is true that textbooks are more carefully and scientifically prepared than ever before, the problem of choosing that text which best fits the needs of the school is of paramount importance. Of this Mr. A. J. Lawrence says:

.....Textbooks have increased in number and quality beyond the realization of the average teacher..... Evidences of scholarship in the preparation of textbooks, as well as in the teaching content, are clearly discernible. ¹

Because the textbook, as a "tool" used in teaching, is of such vital importance its selection must not be left to chance. Many factors may enter into the selection of a text according to Mr. Bullock:

.....The adoption of a text is a serious matter..... it is very difficult for every teacher to know of and secure copies of every textbook written upon the subject he is teaching, and unless he studies every one he cannot be sure he is choosing the best. A teacher might think one textbook better than another because one publisher's representative is able to present certain features of his text in a more convincing way; or is able to use better salesmanship of the second text; or the teacher might be unduly influenced by the personality of a representative. ²

Other writers see in the selection of a text, advantages

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- 1 Lawrence, A. J., "Evidences of Scholarship." (Editorial) The Balance Sheet. February, 1939. p 343.
 - 2 Bullock, A. E., "A Scientific Evaluation of Bookkeeping Texts." South-Western Publishing Company. p 1.

beyond that of obtaining a better textbook. Mr. Burr believes:

When a textbook is to be selected, the opportunity is one which offers two distinct purposes--first, there is the obvious opportunity to select a better textbook. The second opportunity is to extend the education and experience of those people charged with selecting the new textbook.....It is of inestimable value for classroom teachers to sit down together.....and to carefully consider the factors taken into account in choosing a textbook for a given situation. The value of this procedure is also apparent after the selection has been made, for if there is criticism of the selection, those classroom teachers who have taken part in the deliberations of the committee will be ready and willing to defend their choice. ³

There are several devices which may be used in selecting a textbook. Some of these are discussed at length in the review of other studies. Books may be compared with one another, or each book may be compared with a score card, a syllabus, or some form of outline that has been made previously. Of these methods the use of a score card is believed to be the most desirable method. This method has been used by a number of studies. Harvey A. Andruss is in accord with this belief, for he states that:

Score cards for textbooks have been used and abused, "cussed" and discussed; but they still remain as probably the best device the teacher has to aid him in arriving at a conclusion when only one of several textbooks must be selected. ⁴

The teacher of bookkeeping must select wisely the text he expects to use. He must select impartially and fairly a

³ Burr, Samuel E., "The Selection of Textbooks and the Use of Rating Scales." American School Board Journal. V 79. August, 1929. p 130.

⁴ Andruss, Harvey A., Ways to Teach Bookkeeping and Accounting. South-Western Publishing Company. 1937.

text which will fit the needs of his class by giving the greatest assistance in achieving the objectives of the course.

PURPOSE

The stated purpose of this study is the preparation of a score card to be used as an objective basis in the selection of first-year high school bookkeeping texts. A number of texts, published since 1935, are then rated by this score card to illustrate its use.

The score card is applied to only those texts which have been published or revised within the past five years, as recency of publication is considered in the field of bookkeeping an important factor.

MATERIALS

The materials used in devising a score card for the rating of first-year high school bookkeeping texts include the opinions of twenty high school bookkeeping teachers regarding essential or desirable criteria which, in their estimation should be used to judge a book; a committee of three experienced teachers, including one college professor, who applied the score cards to the textbooks; and the texts which were measured by the score card.

Apparently there are only nine textbooks on the market which have been published or revised within the past five years. The following textbooks were therefore used in this study:

1. Nathaniel Altholz and Alfred Lile. Bookkeeping For Everyday Life. Lyons and Carnahan Publishing Company. Chicago. 1938.
2. J. W. Alexander. Rowe Bookkeeping and Accounting Practice. The H. M. Rowe Company. Baltimore. 1938.
3. James W. Baker, Alva L. Prickett and Paul A. Carlson. 20th Century Bookkeeping and Accounting. The South-Western Publishing Company. Cincinnati. 1937.
4. F. H. Elwell, E. A. Zelliott and Harry I. Good. Personal and Business Record-Keeping. Ginn and Company. Boston. 1938.
5. Edwin H. Fearon. Intensive Bookkeeping and Accounting. The Gregg Publishing Company. New York. 1935.
6. John G. Kirk, George M. Alleman and Isadore Klein. Bookkeeping For Personal and Business Use. The John C. Winston Company. Philadelphia. 1939.
7. John G. Kirk and Wm. R. Odell. Bookkeeping For Immediate Use. The John C. Winston Company. Philadelphia. 1938.
8. C. D. Lazenby. Basic Bookkeeping and Accounting. The University Publishing Company. Lincoln, Neb. 1937.
9. Arthur H. Rosenkamppff and William C. Wallace. Bookkeeping Principles and Practice. Prentice-Hall Publishing Company. New York. 1936.

METHOD AND PROCEDURE

The following steps were followed in preparing the score card for this study:

1. A thorough study of all available bookkeeping texts, workbooks, practice sets and publisher's advertisements.
2. A survey of books, periodicals, and other literature relating to bookkeeping teaching materials.
3. An analysis of related theses and other research materials.

4. Compilation of a check-list after a thorough study of a number of score cards and other available materials.
5. Selection of a jury of experienced teachers.
6. Submitting the score card to the jury for their consideration.
7. Preparation of a score card, based on the combined opinions of the jury members, as indicated in their responses to the check-list.
8. Using the score card to rate the textbooks. This was done by a committee of three experienced book-keeping teachers.

In selecting the jury it was thought best to select experienced bookkeeping teachers who would be familiar with materials of the several publishers of recent bookkeeping materials in order that their combined judgment would not be prejudiced toward a particular text. Accordingly each publisher was requested by letter to furnish names and addresses of five experienced teachers.

Letters were sent to forty teachers, requesting each of them to serve as a member of the jury.* A self-addressed card was enclosed with each letter, on which replies could be made by merely checking their desired response. Twenty-seven of these replies were received. Of these, twenty-four

* A copy of these materials is included in the appendix.

teachers indicated their willingness to serve on the jury. Check-lists were then sent to these twenty-four teachers. Twenty of these check-lists were returned, and were used as the basis for compiling the score card.

The number of jurors using each publisher's materials are as follows:

<u>PUBLISHER</u>	<u>NUMBER OF TEACHERS</u>
The John C. Winston Company	3
Gregg Publishing Company	4
Lyons & Carnahan Publishing Company	2
Prentice-Hall Publishing Company	2
The H. M. Rowe Company	1
Ginn and Company	2
University Publishing Company	2
South-Western Publishing Company	4
	<hr/>
TOTAL NUMBER ON JURY	20

While this distribution does not give each publisher the same number of representatives, it is believed there is no reason to assume that a balance of favor is given to any particular textbook.

Check-lists, which were sent to the jurors, contained five typewritten pages. These pages were rotated in as many different ways as possible. It was presumed that there would be some deviation of the amount of time spent on each page, thus a rotation of these pages would tend to cause a more equal distribution of attention by the jurors to each of the

main divisions in the check-list.

The method used in this study is known as the "Normative-Survey Method. The method may be defined as follows:

.....it is essentially a method of quantitative description of the general characteristics of the group.....ascertaining the prevailing conditions. It seeks to answer the question, "What are the real facts with regard to the existing conditions.".....The compound adjective "normative-survey" is applied to this method in order to suggest the two closely related aspects of this kind of study. The word "survey" indicates the gathering of data regarding current conditions. The word "normative" is used because surveys are frequently made for the purpose of ascertaining what is the normal or typical condition, or practice. 5

REVIEW OF RELATED STUDIES

The following reviews represent studies which were made in the field of bookkeeping on subjects comparable to this study. As nearly as could be determined they represent all available studies on this subject.

Hartley, Marshall F., "A Rating Scale For Elementary Book-keeping Textbooks." Masters Thesis, University of Iowa. 1933.

The purpose of this study was to prepare a rating scale to be used as an objective basis in the selection of elementary bookkeeping textbooks as ordinarily used in a two-semester high school course.

The following results, as stated by the author, were obtained from the procedure of his study:

5 Good, Carter V., Barr, A. S., Scates, Douglas E. The Methodology of Educational Research. D. Appleton-Century Company. 1935. pp 286-288.

1. "A library study disclosed several excellent general studies and two special studies in bookkeeping textbook selection."
2. "Early responses from teachers regarding bookkeeping textbook selection availed so little usable information that this part of the study was discontinued."
3. "Responses from 210 out of 300 letters sent to administrators asking them to recommend qualified teachers to assist with the study."
4. Responses from forms sent out:

	<u>Sent</u>	<u>Returned</u>
Form II	90	60
Forms III and IV	180	80

Two surveys were made. The first survey sought to determine what qualities an ideal textbook should possess and the second was to determine the weights that should be attached to these qualities.

The list of qualities was grouped under three main headings:

1. General Qualities
2. Subject Matter
3. Presentation

Each main heading was further sub-divided into two or more sub-topics.

The method for using the rating scale was determined to be as follows:

In checking a book rate the items--excellent (4), good (3), fair (2), poor (1). After each division has been checked a fairly accurate score could be approximated in the following manner:

Take Division B of the General Qualities--Manner of Developing the Text. Suppose, in checking, the book is found to be satisfactory as to quality of experimental work done, as listed under parts 3, 4, and 5; but that it gives evidence of hasty preparation and lack of adequate revision. It might then, be rated somewhat as follows:

B. MANNER OF DEVELOPING THE TEXT	W	S
	330	270
1. Length of time in preparation		3
2. Number, recency, extent and quality of revision		2
3. Amount and quality of experimentation		4
4. Number and kind of students experimented on		4
5. Method of checking experimental results		4

The total "excellent" score for the five items would be twenty. The book in question, in this division, scored seventeen, or roughly, four-fifths of a perfect score. The weighted score then would be about four-fifths of 330, or approximately 270.

The author then assigned a definite value to each item in the check-list, having the total values equal the total weighted score for the division. Assuming the same situation as before the values were assigned and the divisions were scored as follows:

B. MANNER OF DEVELOPING TEXT	W	S
	330	270
1. Length of time in preparation	75	55
2. Number, recency, extent and quality of revisions	75	35
3. Amount and quality of experimentation	75	75
4. Number and kind of students experimented on	60	60
5. Method of checking experimental results	45	45

The principal criticism of this rating scale is the fact that it is too complicated. To use the scale without the aid of instructions given in the thesis would be too difficult for consideration by the average teacher or administrator.

Deery, John James, "The Selection of a Bookkeeping Textbook." Masters Thesis, Boston University. 1934.

Mr. Deery has made the scope of this study more than

the title would indicate. Chapter I is given, for the most part, to the history and development of textbook selection. Chapter II, entitled "The Bookkeeping Course in the High School," presents short discussions on the following subjects:

- A. The values of bookkeeping in the high school curriculum.
 - 1. Educational value
 - 2. Vocational value
- B. The organization of the bookkeeping curriculum
 - 1. Bookkeeping plans and procedure
 - 2. The bookkeeping approach

Chapter III deals with the application of standards for rating bookkeeping texts. In selecting his criteria the author made a study of the topics considered on eight representative score cards, used in the selection of textbooks. These score cards were prepared by the following writers:

John Guy Fowlkes
R. H. Franzen and F. B. Knight
Florence D. Fuller
Frank A. Jensen
Guy M. Whipple
Alfred L. Hall-Quest
Walter S. Atherarn et. al.
R. G. Walters

Mr. Deery considered the frequency of appearance of any one item in these studies as being the criterion of its importance. All items were included in this study which appeared four or more times in the eight studies.

The study disclosed that the following main divisions, or features, were considered most important by the studies:

1. Content
2. Method of Presentation
3. Style
4. Illustrations
5. Mechanical Make-up
6. Miscellaneous

Mr. Deery found the score card to be of assistance in the following ways:

It analyzed the whole book into smaller constituent parts, each of which was easier to judge.

It called the attention of the scorer to the various features of the book upon which judgment should be passed, thus making it less likely for the writer to overlook any important point in rating the book.

It made the scores not entirely relative, but showed how each book lined up with the standards presented by the authorities on bookkeeping text construction.

The criteria developed in this study should be of considerable reliability because of the fact that only the points of agreement among other studies were used. The scope of study then, actually extended far beyond that which was carried on by Mr. Deery.

Schroeter, Elizabeth Arlene, "A Comparative Study of Fourteen Bookkeeping Textbooks." Masters Thesis, University of Colorado. 1931.

The purposes of this study were to analyze fourteen senior high school bookkeeping textbooks in regard to mechanical make-up, date of copyright and price, student and teacher aids, illustrations, drill material, method of approach, and organization of material and content. To make objective com-

parisons of these bookkeeping texts. To discover the principal current trends in bookkeeping textbooks, and to discover to what extent these books meet the objectives of bookkeeping.

Several points of departure from the score card method of evaluation should be noted, namely: A list of the objectives of the subject was gathered and the content, drill material and illustrations were examined in connection with these objectives. The books were further evaluated in terms of the needs of bookkeeping students of today as they are determined by commercial surveys, instead of subjecting the books to the scoring and ranking of a number of teachers.

The following conclusions were drawn from the study:

Illustrations are used in abundance in all of the bookkeeping textbooks.

There is considerable disagreement among the books in the order of topics presentation.

There exists a conspicuous variation.....in the matter of emphasis placed upon bookkeeping topics.

The bookkeeping texts are apparently designed to train bookkeepers, rather than business men and women, to teach record-keeping rather than to impart business information.

Definite trends in bookkeeping textbooks are noticeable: (1) The newer books.....have a larger number of pages. They are higher in price. (2) The latest books are accompanied by batteries of objective tests. (3) The more recent books are richer in illustrative material. Colored and typewritten illustrations are more abundant. Script illustrations are used less frequently. (4) The balance sheet, equation, and balance sheet-equation types of approach are used in the newer books.

Bullock, A. E., "A Scientific Evaluation of Bookkeeping Texts." Los Angeles, California, 1928. South-Western Publishing Company.

This study is perhaps one of the most elaborate of its kind ever to be made, for it lasted nearly a year. Seventy-eight teachers from thirty senior high schools took part in the study.

Committees were selected to analyze the text from various viewpoints. The problem was divided into eight parts or phases as follows:

1. Outstanding characteristics claimed by the authors.
2. Manner in which the text was developed; e.g., length of time in preparation, experimentation, etc.
3. Experience, education and training of the authors.
4. Illustrations and mechanical make-up of the book.
5. Content of text by semesters.
6. Summaries, tests, reviews, teacher aids, and prices.
7. Sets and business forms.
8. Order and method of presentation.

This study, while being thorough in many respects, requires more effort and expense than many other types of study. It seems reasonable to believe that it is not within the scope of the large majority of teachers and administrators to make such an exhaustive study.

CHAPTER II
DEVELOPMENT OF THE SCORE CARD FOR THE
EVALUATION OF HIGH SCHOOL BOOKKEEPING TEXTS

Before an evaluation of any sort can be made there must be some criterion from which to judge a book.

.....it is recognized that the educational investigator and field worker who contribute in any significant way to the discovery of truth and its application to educational practice must evolve critical standards of evaluation and incorporate them in their own professional and scientific background. ¹

Many different methods are used in formulating these criteria. A few of these methods are here briefly reviewed.

The Schroeter Method:² A list of the objectives were gathered on the subject of bookkeeping. The content, illustrations and drill materials were then examined in connection with these objectives. The books were further evaluated in terms of the needs of bookkeeping students of today (1931) as they are determined by commercial surveys, instead of subjecting the books to the scoring and ranking of a group of teachers.

The Deery Method:³ The method used by James J. Deery is somewhat different. Mr. Deery selected eight score cards which had been formulated to evaluate textbooks in general,

1 Good, Barr and Scates, op. cit., pp 699-700

2 Schroeter, Elizabeth Arlene, op. cit.

3 Deery, James J., op. cit.

without particular reference to a single subject. From these score cards he selected items on the basis of their frequency. Any item which appeared four or more times in the eight studies was arbitrarily considered sufficiently important to be included as criteria.

The Bullock Method:⁴ Mr. Bullock's method was to work out criteria through the medium of several committees of experienced teachers. Members of each committee met and formulated criteria for a particular phase of the evaluation. The composite of all committees represented the complete list of criteria for the evaluation of bookkeeping textbooks.

The technique used in this study is known as the "jury" method. This method may be defined as follows:

An investigator secures the cooperation of a number of persons, referred to as "judges", who rank or rate..... the objects with which they are concerned. This process is commonly referred to as the "jury technique" since it involves the pooled judgments of a number of persons. ⁵

THE CHECK-LIST

The check-list was prepared as a result of the study of other score cards in the field of general education, plus a study of all available literature on the subject of bookkeeping, and finally an analysis of the bookkeeping texts which are selected for evaluation.

A list of 150 items was compiled. Whether or not these

4 Bullock, A. E., op. cit.

5 Good, Barr and Scates, op. cit.

items were desirable was not questioned, as that would be decided by the jury.

This list was then classified into five main divisions as follows:

<u>DIVISION</u>	<u>NUMBER OF ITEMS</u>
I. Presentation and Method of Approach	26
II. Illustrations	29
III. Content	53
IV. Teacher and Pupil Aids	18
V. Mechanical Features	25
	<hr style="width: 10%; margin: 0 auto;"/> 150

As previously stated, forty teachers were requested to serve on the jury. In answer to these requests twenty-seven teachers returned the self-addressed post cards. Twenty-four of these indicated their willingness to aid in the construction of a score card.

Of the twenty-four check-lists sent out, twenty were returned. Each of the twenty was answered satisfactorily, in that all items were checked in all divisions of the check-list. However two check-lists were returned for re-checking because the jurors had failed to check every item. They were satisfactory after being checked a second time.

A copy of the check-list as sent to the jury is shown as Form I.

RESULTS

The check-list, as it was sent to members of the jury, was arranged in the following manner:

One page contained only the main headings, which were to be weighted by the jury on the basis of one hundred points. These weights were then averaged and allotted to each main division on the basis of 1,000 points. The following weights were arbitrarily assigned to the main divisions to facilitate easier handling of each of the several items listed under the division:

TABLE I

MAIN DIVISIONS	AVERAGE	ASSIGNED VALUE
I. Presentation and Method of Approach	237.5	250
II. Illustrations	172.5	175
III. Content	300.0	300
IV. Teacher and Pupil Aids	177.5	175
V. Mechanical Features	112.5	100
TOTAL	1,000.0	1,000

Each of the main headings was then divided and subdivided into numerous items. The items were to be rated on a scale of ten points, i.e., any item which, in the opinion of the jurors, was undesirable for a bookkeeping text would

be rated zero, while at the other extreme the jurors might rate an item as being essential. The latter rating might be given a score of 7, 8, or 9, depending upon the degree of emphasis the juror wished to convey to this particular feature.

Tables II, III, IV, V, and VI show the rating given by the jury to each item under the main headings. For instance, in Table II, feature number one, "Glossy paper," was given the rating of 8 by one juror; a rating of 6 by three jurors; a rating of 4 by three jurors; a rating of 3 by three jurors; a rating of 2 by two jurors; and eight rated the feature as undesirable with a rating of zero.

MECHANICAL FEATURES

Several features show particular agreement among the jury members. For instance, 12 members believed "Clear, black type" was an essential feature in the bookkeeping textbook. All members considered the feature to be desirable. It is quite clear that teachers believe the "vocabulary of a text should be intelligible to the pupil." Sixteen members of the jury gave this feature the maximum rating of 9, while only one gave a rating as low as 6, which of course means that even this member considered the feature very desirable, but not essential.

Of slightly less agreement are the ratings accorded to such features as "Published within the past five years" and "Index." However, it may be noted that 10 jurors declared the maximum score of 9 for each of these features. All members believed that the feature "Published or revised within

TABLE II
MECHANICAL FEATURES

FEATURE	9	8	7	6	5	4	3	2	1	0
I. QUALITY AND MAKE-UP										
1. Glossy paper		1		3		3	3	2		8
2. Unglazed paper	6	2	1	4	2	1	2	1		1
3. Short lines on page	1		1	1	1	2	2	3	1	8
4. Lines across page	6	1	3	5			2		1	2
5. Clear, black type	12	2	1	4	1					
6. Washable cloth cover	2		1	5	2	1	1	1	4	3
7. Paper cover	1	1		2	1		2	1		12
8. Title of text	6	1	1	5		3		3		
9. Impressiveness of make-up as a whole	5	2	2	5	3	1				2
10. Size of text	5	2		7	1	2	2	1		
11. Resale value	1	2	2	6	2		2	1	1	3
12. Economical in price	7	1	2	5	2	1	1	1		
II. OTHER FEATURES										
1. Adequate amount of drill work provided	9	1	7	2				1		
2. Practice sets and workbooks optional	8		3	8	1					
3. Consideration of ability and experience of authors	6		4	5	2	1			2	
4. Text contains only one-year course	7		2	8		1		1		1
5. Text contains both first and second year courses		1		4	2	1	3		2	7
6. Publishers well and favorably known in commercial field	6	1	1	2	2	3	1		4	
7. Vocabulary intelligible to pupils	16	2	1	1						
8. Published or revised within past 5 years	10	2	3	3		2				
9. Index	10		1	4	2	1	1	1		
10. Exercises graded as to difficulty	5	3	7	4						1
11. Exercises included in the text	9	1	4	3	1		1			1
12. Exercises included which are separate from the text	9	1	4	3	1		1			1
13. Exercises included in appendix	1	1	2	2	3	1	2	1	2	5

the past 5 years" was at least desirable. Feature number seven, "Paper cover," is undesirable, as evidenced by the fact that 12 teachers believed the item to be undesirable and only 2 rated it as high as 6.

Very little agreement is expressed as to whether the text should be "economical in price," for while 10 members rated the feature essential, 8 believed the feature was desirable and 2 declared it to be of little value. The feature "Exercises included in appendix" shows even less agreement, as shown by the distribution of ratings under each of the columns from 0 to 9 inclusive.

PRESENTATION AND METHOD OF APPROACH

A marked difference of opinion is expressed as to the most desirable method of approach. The "Balance Sheet" is, however, given the greater weight, as none of the jurors considered this feature undesirable. Eight jurors considered the method as very essential with a rating of 9.

It will be noted that at least three items under the heading "Chapter Presentation" show agreement, namely: "Explanation," "Illustration," and "Exercises applying to principles learned." Chapter preview is of uncertain value in that the jury shows no apparent agreement as to the desirability of the feature.

As evidenced by the rating of each of the items listed under "Aims in Presentation" teachers are yet undecided as to a definite stand on this feature. Four members considered

TABLE III
PRESENTATION AND
METHOD OF APPROACH

FEATURE	9	8	7	6	5	4	3	2	1	0
I. APPROACH										
1. Journal	4	1		4	3	1	1		1	5
2. Balance Sheet	8	2		4	3	1		2		
3. Transaction	4		1	7	1	1	1	1		4
4. Equation	9	1		2		1	3	1		3
5. Account	4	1	3	1		5	1		2	3
II. PRESENTATION										
1. Chapter										
a. Preview	2	1	3	5	2	3	2		1	1
b. Discussion	7	4	1	3	2	2	1			
c. Explanation	11	6		3						
d. Illustration	16	2	1							
e. Summary	6	2	4	3	2	3				
f. Exercises applying to principles	15		1	3		1				
g. Questions for class discussion	7	1	3	3	2	1	3			
h. Topics for class discussion	5	1	1	4	3	2	3			
2. Aims in presentation										
a. Direct vocational	4	2	1	6		4				3
b. Indirect vocational	1	1	2	7	2	2	1	1	1	2
c. Social	1			7	4	2	2		1	3
d. General business	5		3	7	2	2				1
e. To form correct habits for book- keeping	8	2	1	3	2	2				2
3. General										
a. Material logically presented	13	1	3	1	1		1			
b. Material presented psychologically	5	1	1	4	3	3	3			
c. Approach firmly establishes funda- mental concepts	10		2	7		1				
d. Unit method of presentation	4	2		4	1		5		1	3
e. Contract method of presentation	3		1	4	1	3	3	1		4
f. Text self-instruct- ing	7		1	6		1	1	2		2
g. Complete instruct- ions with chapter	9	1	3	4		3				
h. Introduces new de- vices as a means to an end	9	1	4	2	4					

the vocational aim as wholly essential, while 3 considered it as altogether undesirable. Somewhat greater agreement is expressed on the aim "To form correct bookkeeping habits." Eight teachers considered this feature entirely essential, while only 2 believed it to be undesirable.

The "Contract method of presentation" as against the "unit method of presentation," shows no uniformity of opinion. A majority of the jury agreed that the material of the text must be "logically presented" to the student.

CONTENT OF TEXT

The jury rating of features one to seven inclusive expresses definite agreement as to the importance of these items. All other features under content of text show a much greater variance of opinion. The twenty members were divided as to whether the text should be applicable to vocational or personal use, as indicated by the rating of features thirty and thirty-one. Fourteen jurors believed that "cost accounting" had no place in a high school textbook, as this feature was rated zero by 8 members, while 6 declared it was of little value and 6 rated the feature as essential.

The ratings show little agreement as to the type of sets which should be included in the text. From one to six jurors believed each of these sets to be undesirable. A like number believed most of these features to be essential. It was agreed by the majority of members that "City club" and "Church" sets were of little value, or undesirable.

With the exception of features one to seven there is

TABLE IV
CONTENT OF TEXT

FEATURE	9	8	7	6	5	4	3	2	1	0
1. Concept of debit and credit	18			2						
2. General Ledger, use and operation	15		3	2						
3. Special journals, use and operation	11	3	4	2						
4. General journal, use and operation	16		2	2						
5. Closing the ledger	16		1	3						
6. Working papers	10	2	3	2			2		1	
7. Financial statements	16	1	1		1		1			
8. Business forms, papers	8	1	2	6			2		1	
9. Business organization	4		4	6		3	2		1	
10. Comparative statements, analyzing & interpreting	6	1	1	5	2		4	1		
11. Deferred and accrued items, reserves, dep'n.	10	3	2	3	2					
12. Partnerships	7	1	2	3	2	1	1		1	2
13. Trading accounts	6	1	2	5	2	2		1	1	
14. Petty cash fund	9	2	4			3	1	1		
15. C. O. D. shipments	3	2	4	4	1	2	2			
16. Single entry	1		2	3		1	1	2	4	6
17. Corporation organization, charter, stock, bonds	2		2	4	1	1	2		2	6
18. Records peculiar to a corporation	2		2	3	1	2	2		2	6
19. Real estate accounting	1	1	2	2	1	4	2		2	5
20. Budget making	6		2	6	2		3	1		
21. The voucher system	2	1	3	3		2	2	1	1	5
22. Bank organization and bookkeeping	2	1	1	2	1	2	5			
23. Consignments	1		2	1	2	4	1	2	1	6
24. Departmental organization and procedure	1		2	1	3	3	3	1	1	5
25. Cost accounting	1	3	2				4	1	1	8
26. Income tax procedure	3	1	4	1			3	1	1	6
27. Social Security Act	5	2	3	1			2	2	1	3
28. Suitable for semester plan of organization	6	2	1	4	2	1	1			3
29. Different levels of ability taken into consideration	10		2	6			1		1	

TABLE IV (Continued)

CONTENT OF TEXT

FEATURE	9	8	7	6	5	4	3	2	1	0
30. Applicable to vocational use	7		3	7	1			1		1
31. Applicable to personal use	9		1	1	6	1		1	1	
32. Applicable to both vocational and personal use	9	1	1	6	1		1	1		
33. Meets general objectives set up in local course of study	6	1	5	8						
34. Exercises based on fundamental needs & skills	10	1	2	5	1		1			
35. Text may be correlated with Junior business	5	1	1	6	3	1	1		2	
36. All terms are clearly defined	13	1	2	3		1				
37. Objectives clearly stated	8	2	4	3	2	1				
38. Arithmetic drills	1	1		4	4	1	3		2	4
39. Appendix of added information and materials	1	1	2	2	2	1	5	2	2	2
40. Supplementary sets	2		2	6	3	1	2		2	2
41. Short practice sets	8		2	4	2	2				
42. Long practice sets	2			2	3	2	2	1	1	7
43. Sets included in text:										
a. School project	1		1	7	1	1	2		1	6
b. Farm project	1	1	1	8	1	1	2	1	1	3
c. Dentist or doctor	3		8	1	1	2	1	1		3
d. City club				7	3	1	3	1		5
e. Church		1	1	5	2	1	3	1		6
f. Personal records	6		3	5	3	1		1		1
g. Household records	4	2	2	6	2	1		1		2
h. Retail business	6	1	4	5	1	1				2
i. Wholesale business	4	1	2	5	3	1			1	3
j. Radio dealer	2		1	8	1	2	1	1	1	3

apparently no definite agreement as to the relative value of any content feature.

ILLUSTRATIONS

Illustrations, for the most part, were considered desirable or essential. An almost unanimous agreement was expressed in favor of the "Balance Sheet" and "Profit and Loss Statement." Nineteen of the twenty jurors agreed that these illustrations were wholly essential.

Illustrations of the books of original entry, with the exception of "Registers," were rated high by a large majority of the teachers.

Ten of the twenty jurors acceded to the opinion that a "purchase ledger" and "sales ledger" were essential.

The relative value of the following features was generally agreed upon by the jury members: "Trial balance," "Working papers," "Posting," "T-accounts." There was little agreement as to the value of the illustrations, "Surplus Statement," "Script," "Cumulative account forms," "Distribution account forms," "Graphs," "Halftones," "Schedules," and "Income Tax Returns."

In most instances jurors believed the illustration features to be at least desirable.

TEACHER AND PUPIL AIDS

Only one feature shows particular agreement, namely: "Key to all exercises, sets and problems." Eleven jurors rated this feature essential with a score of 9; one gave it

TABLE V
ILLUSTRATIONS

FEATURE	9	8	7	6	5	4	3	2	1	0
I. BOOKS OF ORIGINAL ENTRY										
1. General Journal	17	1		1		1				
2. Purchase Journal	14	2		3			1			
3. Sales Journal	14	2		3			1			
4. Cash Books	13	3		3			1			
5. Registers	6	1	2	8	1		1			1
II. BOOKS OF SECONDARY ENTRY										
1. General Ledger (Open accounts)	17	1	1	1						
2. General Ledger (Closed accounts)	14	2	1	1	1					1
3. Purchase Ledger	8	1	1	4	2	2	1			1
4. Sales Ledger	8	1	1	3	3	2	1			1
III. OTHER ILLUSTRATIONS										
1. Balance Sheet	19						1			
2. Profit & Loss Statement	19						1			
3. Surplus Statement	4		4	2	1	1	4		1	3
4. Trial balances	15		3	2						
5. Working papers	12	1		6				1		
6. Business forms	7	2	3	5	1		1		1	
7. Posting	14		3	2	1					
8. Making corrections	9	1	2	4	1	1	1		1	
9. Equations	6	1	3	4	4	1	1			
10. Model sets	7	2	2	3	1	1	1			
11. Photographs	6			6	2	1	3	1	1	
12. Script	2	1	1	3	3		3	1	3	3
13. Illustrations in color	5			9		2	1		1	2
14. Cumulative account forms	1	1	4	6	1	1	3		1	2
15. Distribution account forms	2	1	4	1	1	4	1	1	1	4
16. Graphs	1	1	1	1	2	4	5		2	3
17. Halftones	1			3	1	3	3	2	4	3
18. Schedules	3		2	3	1	4	3	1	1	2
19. Income Tax Returns	2	1	1	5	1	1	2	1	3	3
20. T-accounts	11		1	6		1	1			

a score of 8; four scored it 7; two scored it 6; and two gave it a score of 5.

All members of the jury agreed that "workbooks" were at least desirable and eight gave the feature a value of 9.

Particular disagreement is shown by the ratings given "Supplementary practice sets," "Questions in text," and "Practical suggestions for using text."

TABLE VI
TEACHER AND PUPIL AIDS

FEATURES	9	8	7	6	5	4	3	2	1	0
I. TEACHER										
1. Standardized tests	6	2	2	5	1	2				2
2. Free publication and services	7	1		6	1	1				4
3. Advisory service	5			7	1	2	2	1		2
4. Manual	8	1	3	8						
5. Key to all exercises, sets and problems	11	1	4	2	2					
6. Practice sets	9	2	2	2	2					3
7. Supplementary practice sets	2	1	1	5	3	1	1		1	5
8. Auditing plans	1		1	4		3	4	1	2	4
9. Progress charts	1	1		4		5	5			4
10. Courses of study	1	1		6		3	5		2	2
11. References	1			2		4	6		4	3
II. PUPIL										
1. Questions in text	3	1	4	7	2	1	1		1	
2. Study helps	3		5	5	3	2	1			1
3. Explanations for procedure of working problems	8	1	3	3	1	2				2
4. Footnotes	1			3	1	6	3	2	1	3
5. References				4		4	4	1	1	6
6. Practical suggestions for using text	2	1	1	9		1	2	2	1	1
7. Workbooks	8		1	4	2	5				

TABULATION OF JURY RATINGS

After each of the twenty jury members had rated all the items in the check-list it was then necessary to compute the mean raw score for each feature. This was accomplished by multiplying the number of individual judgments in each column by the score allotted to that column and dividing the sum of all columns by 20--the number of judgments. The procedure for calculating this weighted average may be illustrated as follows:

FORM II

TOTAL WEIGHTED AVERAGE FOR ITEM
"STANDARDIZED TESTS" AND THE INDIVIDUAL
SCORES GIVEN THIS FEATURE

FEATURE	9	8	7	6	5	4	3	2	1	0	Wt. Ave.
Standardized Tests	6	2	2	5	1	2	0	0	0	2	6.3

Six jurors believed "Standardized Tests" were so essential they gave it a rating of 9; two considered it essential with a rating of 8; and two considered it essential to an even less degree with a rating of 7. Under the column headed "Desirable," six jurors believed this feature to be very desirable and rated it 6; one gave it a rating of 5; two believed the item was somewhat desirable and gave it a rating of 4. None of the twenty jurors rated the feature as being of "Little Value." Two believed standardized tests were

undesirable and therefore gave it a zero rating. The weighted average of these ratings is obtained by multiplying the number of individual judgments in each column by the allotted score for that column and dividing the sum of all columns by the number of individual judgments. The weighted average in the example (Form II) then, is 6.3, or, according to the combined judgments of the jury, the feature is considered very desirable.

A similar procedure was followed in securing the weighted average for each of the 150 items in the check-list. Details of these data are shown in the appendix.

It was arbitrarily decided to exclude every feature receiving a weighted average of less than 4.0. This weight would indicate that the jury believed the feature was of little value in selecting a textbook for bookkeeping. Accordingly 28 features were excluded from the finished score card. These features are shown in the relation to the weights accorded each by the jury under Table VII.

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TABLE VII
FEATURES ELIMINATED FROM SCORE CARD

FEATURE	WEIGHTED AVERAGE
Graph illustrations	3.6
Halftones, illustrations	3.0
Single entry bookkeeping	2.8
Corporation, charter, stock, bonds	3.6
Records peculiar to a corporation	3.5
Real Estate accounting	3.6
Bank organization and bookkeeping	3.6
Consignments	3.1
Departmental organization and procedure	3.4
Cost accounting	3.1
Arithmetic drills	3.8
Appendix of added information	3.9
Long practice sets	3.0
School project in bookkeeping	3.7
City club bookkeeping	3.6
Bookkeeping for a church	3.5
Footnotes	3.5
References (Pupil aid)	3.7
Auditing plans	3.4
Progress charts	3.8
Teacher references	3.0
Glossy paper in text	2.5
Short lines on page	2.4
Washable cloth cover	3.9
Paper cover	2.1
Text contains both first and second year course	2.8
Exercises included apart from the text	3.2
Exercises included in the appendix	3.6

After the weighted average had been determined for each feature the next procedure was to determine the relative weight of each item in relation to the total points allotted by the jury to each of the main divisions. The following formula was used:

$$\frac{MW_f}{MW_D} \cdot MP_D \quad \begin{array}{l} (M = \text{Mean, } W = \text{Weight, } f = \text{Feature}) \\ (P = \text{Points, } D = \text{Main Division}) \end{array}$$

Substituting the figures of the illustration on page 32 to show the operation of this formula the calculation would appear as follows:

$$\frac{6.3}{78.5} \times 175 = 14.04$$

The figure 6.3 represents the weighted average of the feature "Standardized Tests." The denominator, 78.5 represents the sum of the weighted averages under the main division "Teacher and Pupil Aids." The figure 175 represents the weight allotted the main division by the jury. The result expresses the maximum score allotted by the jury to this particular item which, in this instance, is 14.

Form III shows the completed score card. The column of figures to the right of the features column indicates the maximum scores allotted by the jury to each feature in accordance with the procedure illustrated above.

SCORE CARD FOR RATING
FIRST-YEAR HIGH SCHOOL BOOKKEEPING TEXTBOOKS

Directions for using the score card: Each bookkeeping text should be rated on a separate score card. Features included under main divisions should be rated on the basis of a maximum score listed in the column headed "Maximum Score". Each feature should be given the maximum score if, in the opinion of the rater, that particular item needs no improvement. If the feature is not included in the text or is included in such a manner as to be detrimental to the learning activities of the pupil, the item should be rated zero. Any other score between the two extremes of zero and maximum may be allotted to each feature in accordance with the judgment and experience of the rater. A total "Score allowed" should be computed for each of the main divisions and for the textbook as a whole.

Name of Textbook Rated: _____

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
<u>A. PRESENTATION AND METHOD OF APPROACH</u>		
I. Approach		
1. Journal	7	—
2. Balance Sheet	10	—
3. Transaction	8	—
4. Equation	9	—
5. Account	9	—
II. Presentation		
1. Chapter		
a. Preview	8	—
b. Discussion	11	—
c. Explanation	12	—
d. Illustration	13	—
e. Summary	10	—
f. Exercises applying to principles learned	13	—
g. Questions for class discussion	10	—
h. Topics for class discussion	9	—

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE 37 ALLOTTED</u>
2. Aims in presentation of material		
a. Direct vocational	8	—
b. Indirect vocational	7	—
c. Social	7	—
d. General business	10	—
e. To form correct habits for bookkeeping	10	—
3. General		
a. Material logically presented	12	—
b. Material psychologically presented	9	—
c. Approach firmly establishes concepts of fundamental elements of bookkeeping	12	—
d. Contract method of presentation	7	—
e. Unit method of presentation	7	—
f. Text is self-instructive	9	—
g. Complete instructions with each chapter	11	—
h. Introduces new devices as a means to an end, not an end in themselves	12	—
TOTAL SCORE	250	—

B. ILLUSTRATIONS

I. Books of Original Entry		
1. General Journal	8	—
2. Purchase Journal	8	—
3. Sales Journal	8	—
4. Cash Books	8	—
5. Registers	6	—
II. Books of Secondary Entry		
1. General Ledger (Open Accounts)	8	—
2. General Ledger (Closed Accounts)	8	—

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
3. Purchase Ledger	6	—
4. Sales Ledger	6	—
III. Other Illustrations		
1. Balance Sheet	8	—
2. Profit and Loss Statement	8	—
3. Surplus Statement	5	—
4. Trial Balances	8	—
5. Working Papers	7	—
6. Business forms	7	—
7. Posting	8	—
8. Making corrections	7	—
9. Equations	6	—
10. Model Sets	6	—
11. Photographs	6	—
12. Script	4	—
13. Illustrations in color	5	—
14. Cumulative account forms	5	—
15. Distribution account forms	4	—
16. Schedules	4	—
17. Income Tax Returns	4	—
18. T-account forms	7	—
TOTAL SCORE	175	—

C. CONTENT OF TEXT

1. Concept of debit and credit	11	—
2. General Ledger, use and operation	10	—
3. Special Journals, use and operation	10	—
4. General Journals, use and operation	10	—

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
5. Closing the ledger	10	_____
6. Working papers	9	_____
7. Financial Statements	10	_____
8. Business forms and papers	8	_____
9. Business organization and review	7	_____
10. Comparative statements, analyzing and interpreting	7	_____
11. Deferred and accrued items, reserves and depreciation	9	_____
12. Partnerships	7	_____
13. Trading accounts	8	_____
14. Petty cash fund	9	_____
15. C. O. D. shipments and sales	7	_____
16. Budget making	8	_____
17. The voucher system	5	_____
18. Income Tax Procedure	5	_____
19. Social Security Act	6	_____
20. Suitable for semester plan	7	_____
21. Different levels of ability taken into consideration	9	_____
22. Applicable to vocational use	8	_____
23. Applicable to personal use	8	_____
24. Applicable to both vocational & personal use	9	_____
25. Meets general objectives set up in local course of study	9	_____
26. Exercises based on fundamental needs, knowledges and skills	9	_____
27. Text may be correlated with Junior Business	7	_____
28. All terms clearly defined	10	_____
29. Objectives clearly stated	9	_____

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
30. Supplementary sets provided	6	—
31. Short practice sets	8	—
32. Sets included in text:		
a. Farm project	5	—
b. Dentist or Doctor	6	—
c. Personal records	7	—
d. Household records	7	—
e. Retail business	8	—
f. Wholesale business	6	—
g. Radio dealer	6	—
	<hr/>	<hr/>
TOTAL SCORE	<u>300</u>	<u> </u>

D. TEACHER AND PUPIL AIDS

I. Pupil

1. Questions in text	13	—
2. Study helps	13	—
3. Explanations of procedure for working problems	15	—
4. Practical suggestions for using textbook	11	—
5. Workbooks	15	—

II. Teacher

1. Standardized tests	14	—
2. Free advisory service	12	—
3. Free publication and service	13	—
4. Manual	17	—
5. Key to all exercises, sets & problems	18	—
6. Practice sets	15	—
7. Supplementary practice sets	9	—
8. Courses of study	10	—
	<hr/>	<hr/>
TOTAL SCORE	<u>175</u>	<u> </u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
<u>E. MECHANICAL FEATURES</u>		
I. Quality and make-up		
1. Unglazed paper	5	—
2. Lines across entire page	5	—
3. Clear, black type	7	—
4. Title of text	5	—
5. Impressiveness of make-up as a whole	5	—
6. Size of text	5	—
7. Resale value	4	—
8. Economical in price	5	—
II. Other Features		
1. Adequate amount of drill work provided	6	—
2. Practice sets and workbooks optional with text	6	—
3. Consideration of ability and experience of authors	5	—
4. Text contains only 1-year course of bookkeeping	6	—
5. Publishers well and favorably known in commercial field	5	—
6. Vocabulary intelligible to pupils	7	—
7. Published or revised within the past 5 years	6	—
8. Index	6	—
9. Exercises graded as to difficulty	6	—
10. Exercises included in the text	6	—
	<u>100</u>	<u>—</u>
<hr/>		
A. Presentation and Method of Approach	<u>250</u>	—
B. Illustrations	<u>175</u>	—
C. Content of Text	<u>300</u>	—
D. Teacher and Pupil Aids	<u>175</u>	—
E. Mechanical Features	<u>100</u>	—
GRAND TOTAL SCORE	<u><u>1,000</u></u>	<u><u>—</u></u>

CHAPTER III

THE SCORE CARD AND ITS APPLICATION TO THE EVALUATION OF BOOKKEEPING TEXTS

In chapter II it is shown how the score card was developed. It is the purpose of this chapter to apply the score card to the nine bookkeeping textbooks which have been chosen for evaluation.

It should be emphasized here that the stated purpose of this study is to develop a score card; that its application to the textbooks is to show how the score card may function, while the rating, or total score, allotted each text expresses the viewpoint of the rating committee there is no intention to convey the impression that these scores signify the value of each book in every situation.

It is the belief of the committee that the score card, to be of real value, must be applied by those who wish to select the text. The need for this is apparent in view of the fact that the textbook must fit the local situation.

The rating of texts in this study was performed by a committee of three experienced bookkeeping teachers. There is very little chance that the committee has shown preference for a particular text because of the fact that no single text has been used previously by more than one member.

Each book is referred to by alphabetical letters instead of the title. For comparative purposes the following tables show the maximum score and the allotted score for each feature of the score card and for each book. A total

maximum score and allotted score are also shown for each division and for the score card as a whole.

PRESENTATION AND METHOD OF APPROACH

Each type of approach is represented in the textbooks chosen for evaluation. Each of the "Balance Sheet" and "Equation" approaches appears in three textbooks. A maximum credit was given for approach if, in the opinion of the judging committee, there could be no direct improvement upon its presentation.

Textbook H is the only one failing to present a "Preview" and "Summary" of the chapter. Textbooks C and F do not include "Questions for class discussion" with each chapter; H and I do not provide "Topics for class discussion."

Textbooks D, E, H, and I sponsor the "Direct vocational" aim in presentation of material. The "General business" aim is apparent in all of the nine texts.

Only D and E use the "Contract method of presentation" to any extent. All texts use the "Unit method of presentation."

ILLUSTRATIONS

Illustrations of the books of original entry are abundant, with the exception of "Registers." Textbooks E and H do not provide illustrations of "Registers."

Illustrations of the "Purchase Ledger" and "Sales Ledger" are shown only in books A, D, and I. Methods used in "Making corrections" are shown in books A, B, C, G, and I.

The teacher of bookkeeping is interested in the manner in which the text introduces the subject and in the development of that subject. These features come under the heading of "Presentation and Method of Approach."

TABLE VIII

PRESENTATION AND
METHOD OF APPROACH

Rating of Nine Bookkeeping Texts

Textbook Features	Pos- sible	Textbook Scores									
		A	B	C	D	E	F	G	H	I	
I. APPROACH											
1. Journal	7						7	7			
2. Balance Sheet	10	10			4	7					
3. Transaction	8									6	
4. Equation	9		9	5							6
II. PRESENTATION											
1. Chapter											
a. Preview	8	8	8	8	7	6	7	6	0	5	
b. Discussion	11	11	11	9	8	10	9	10	10	10	
c. Explanation	12	12	12	10	9	10	12	10	10	10	
d. Illustration	13	13	13	13	10	10	13	13	10	12	
e. Summary	10	5	10	10	5	5	10	6	0	5	
f. Exercises apply- ing to principles learned	13	13	13	13	10	12	13	13	10	9	
g. Questions for class discussion	10	10	10	0	4	8	0	10	6	5	
h. Topics for class discussion	9	9	9	0	2	8	0	9	0	0	

TABLE VII (Continued)

Textbook Features	Pos- sible	Textbook Scores									
		A	B	C	D	E	F	G	H	I	
2. AIMS IN PRESENTATION OF MATERIAL											
a. Direct vocational	8	0	0	0	7	8	0	0	7	6	
b. Indirect vocational	7	7	7	0	6	0	0	0	4	2	
c. Social	7	7	7	7	6	0	7	7	2	0	
d. General business	10	8	10	6	9	7	10	10	5	5	
e. To form correct bookkeeping habits	10	8	8	0	8	9	5	0	5	5	
3. GENERAL											
a. Material logically presented	12	8	12	6	8	11	6	10	6	6	
b. Material psychologically presented	9	6	9	6	8	8	9	6	5	6	
c. Approach firmly establishes concepts of fundamental elements of bookkeeping	12	12	12	8	8	12	6	6	6	6	
d. Contract method of presentation	7	0	0	0	3	3	0	0	0	0	
e. Unit method of presentation	7	7	7	7	6	3	7	7	7	7	
f. Text is self-instructive	9	8	7	6	8	7	6	4	6	8	
g. Complete instructions with each chapter	11	11	11	8	9	10	9	10	11	11	
h. Introduces new devices as a means to an end, not an end in themselves	12	10	12	12	8	10	10	10	8	6	
		250	183	134	164	154	136				
			197	153	146	124					

All texts, with the exception of E, provide illustrations in script. "Schedules" are provided only in books D, E, and H. "Income tax returns" are shown in books C, F, and G. These illustrations are somewhat brief in text C, however.

CONTENT OF TEXT

Of the nine texts rated, only book C does not include the "Working papers." The "Petty cash fund" is used only by books A, B, C, and I. Textbooks E and H do not include the study of "Budget making."

The "voucher system" is presented in books C and I and to a minor extent in textbook F. "Income tax procedure" is included in books C, F, and G, and books B, D, F, G, and H include material on the "Social Security Act."

Item number 25, "Meets general objectives set up in local course of study," could not be rated as this item varies with local conditions.

"Supplementary sets" are not provided by textbook I. Books C and F include a "Farm Project." "Personal records" are included in textbooks A, C, and F; "Household records" are shown in books A, B, and C.

TEACHER AND PUPIL AIDS

Each of the nine textbooks provides "Questions in the text" to aid the pupil. "Practical suggestions for using the textbook" are included in textbooks C and H.

Standardized tests are provided for the teacher by all but the publishers of textbook I. "Free advisory service" is maintained by the publishers of all of the nine textbooks.

When the teacher or pupil handles a book he will probably notice first the illustrations, which may or may not create in him a favorable impression of the book. Consideration of these features is shown under the heading "Illustrations."

TABLE IX

ILLUSTRATIONS

Rating of Nine Bookkeeping Texts

Textbook Features	Pos- sible	Textbook Scores									
		A	B	C	D	E	F	G	H	I	
I. BOOKS OF ORIGINAL ENTRY											
1. General Journal	8	8	8	8	8	7	8	8	8	8	
2. Purchase Journal	8	8	8	8	7	6	8	5	8	8	
3. Sales Journal	8	8	8	8	7	6	8	8	8	8	
4. Cash Books	8	8	8	8	7	6	8	5	8	8	
5. Registers	6	6	6	6	5	0	3	6	0	6	
II. BOOKS OF SECONDARY ENTRY											
1. General Ledger (Open accounts)	8	8	8	8	8	6	6	8	8	8	
2. General Ledger (Closed accounts)	8	8	8	8	8	4	6	8	8	8	
3. Purchase Ledger	6	3	0	0	5	0	0	0	0	6	
4. Sales Ledger	6	6	0	0	5	0	0	0	0	6	
III. OTHER ILLUSTRATIONS											
1. Balance Sheet	8	8	8	8	7	5	8	8	8	6	
2. Profit and Loss Statement	8	8	8	8	7	5	8	8	8	4	
3. Surplus Statement	5	0	0	0	0	0	0	5	0	0	
4. Trial balances	8	4	8	8	6	4	8	8	8	8	
5. Working papers	7	7	7	0	6	6	7	7	3	6	
6. Business forms	7	5	7	5	7	5	7	7	3	7	

TABLE IX (Continued)

Textbook Features	Pos- sible	Textbook Scores								
		A	B	C	D	E	F	G	H	I
7. Posting	8	8	8	8	7	7	6	5	5	8
8. Making corrections	7	7	5	0	0	0	4	6	0	5
9. Equations	6	0	6	6	2	2	4	3	3	0
10. Model sets	6	0	4	0	2	2	0	0	0	0
11. Photographs	6	0	2	0	2	0	5	6	5	0
12. Script	4	4	4	4	4	0	4	4	4	4
13. Illustrations in color	5	0	5	0	5	3	2	5	0	5
14. Cumulative account forms	5	5	4	5	1	1	2	4	3	5
15. Distribution account forms	4	4	4	4	2	2	2	3	3	4
16. Schedules	4	0	0	0	2	1	0	0	3	0
17. Income tax returns	4	0	0	2	0	0	4	3	0	0
18. T-account forms	7	7	7	7	6	2	6	4	5	5
	175	128	119		80	134	133			
		141	126		124	109				

A teacher's manual is provided for all textbooks, with the exception of A. "Keys to all exercises" are provided for all the textbooks.

MECHANICAL FEATURES

Only textbook A does not print single "Lines across entire page." Textbooks A, C, and I were rated 0 on the feature "Practice sets and workbooks optional with text," because these texts make such materials a necessity if the text is to be used.

The "Ability and experience of authors" is considered sufficient in all texts except H. All books have been "Published or revised within the past 5 years."

TOTAL SCORES ALLOTTED TO TEXTBOOKS

Textbook A was rated second with a total score of 722. The text was particularly strong in "Content." Textbook B was rated first with a total score of 801, and a comparatively high score in each division. Textbook I was rated the lowest score of the nine books. This text is particularly weak in "Content" and "Teacher and Pupil Aids."

As shown by the weight given by the jury, the content assumes major proportions to all who are concerned with the text. Herein lies the scope of the text. Consideration is given those features under the heading "Content of Text."

TABLE X

CONTENT OF TEXT

Rating of Nine Bookkeeping Texts

Textbook Features	Pos- sible	Textbook Scores									
		A	B	C	D	E	F	G	H	I	
1. Concept of debit and credit	11	10	8	8	5	5	5	5	8	8	
2. General ledger, use and operation	10	10	10	10	8	8	5	8	8	10	
3. Special journals, use and operation	10	10	10	10	8	8	8	8	6	10	
4. General journals, use and operation	10	10	10	10	9	9	8	8	8	10	
5. Closing the ledger	10	10	10	10	8	8	10	10	10	8	
6. Working papers	9	9	9	0	6	6	6	9	6	9	
7. Financial statements	10	10	9	8	7	8	7	8	8	9	
8. Business forms and papers	8	8	7	6	8	7	8	8	3	8	
9. Business organization and review	7	3	4	0	6	6	4	0	0	0	
10. Comparative statements, analyzing, interpreting	7	4	2	5	2	4	3	6	3	3	
11. Deferred and accrued items, reserves and depreciation	9	6	6	7	4	6	8	1	9	7	
12. Partnerships	7	7	7	7	5	5	7	7	7	7	
13. Trading accounts	8	8	8	6	3	3	5	5	5	5	
14. Petty cash fund	9	9	7	9	0	0	0	0	0	2	

TABLE X (Continued)

Textbook Features	Pos- sible	Textbook Scores								
		A	B	C	D	E	F	G	H	I
15. C. O. D. shipment and sales	7	7	7	7	5	5	2	5	0	3
16. Budget making	8	8	8	8	6	0	8	5	0	3
17. The voucher system	5	0	0	4	0	0	1	0	0	5
18. Income tax procedure	5	0	0	4	0	0	4	5	0	0
19. Social Security Act	6	0	6	0	6	0	6	5	6	0
20. Suitable for semester plan	7	7	7	7	6	3	5	5	7	6
21. Different levels of ability taken into consideration	9	9	7	6	1	4	5	6	6	5
22. Applicable to vocational use	8	5	6	2	6	7	2	2	6	5
23. Applicable to personal use	8	7	8	8	8	2	8	7	2	4
24. Applicable to both vocational and personal use	9	7	8	6	7	5	2	4	7	6
25. Meets general objectives set up in local course of study	9									
26. Exercises based on fundamental needs, knowledges and skills	9	9	9	6	6	8	6	6	7	7
27. Text may be correlated with Junior Business	7	5	5	6	5	3	6	6	3	3
28. All terms clearly defined	10	8	9	6	4	7	7	8	8	8
29. Objectives clearly stated	9	9	9	7	5	6	4	4	5	5
30. Supplementary sets	6	6	6	6	6	4	2	6	4	0

TABLE X (Continued)

Textbook Features	Pos- sible	Textbook Scores								
		A	B	C	D	E	F	G	H	I
31. Short practice sets	8	8	8	8	7	8	8	3	4	5
32. Sets included in text:										
a. Farm project	5	0	0	5	0	0	5	0	0	0
b. Dentist or doctor	6	0	0	0	0	0	0	0	0	0
c. Personal records	7	7	0	7	0	0	7	0	0	0
d. Household records	7	7	7	7	0	0	0	0	0	0
e. Retail business	8	8	8	8	8	0	0	8	0	0
f. Wholesale business	6	0	0	6	0	6	0	6	0	0
g. Radio dealer	6	0	0	0	0	0	0	6	0	0
	<u>300</u>	<u>231</u>	<u>220</u>	<u>151</u>	<u>180</u>	<u>180</u>	<u>180</u>	<u>161</u>	<u>161</u>	<u>161</u>
		224	165	172	146					

Those extra aids to the teacher and pupil are often the factors which decide in favor of one particular textbook. Such factors may also add to the success of the teacher in presenting the subject and of the pupil in grasping that which is presented. These features are presented under the heading "Teacher and Pupil Aids."

TABLE XI
TEACHER AND PUPIL AIDS
Rating of Nine Bookkeeping Texts

Textbook Features	Pos- sible	Textbook Scores									
		A	B	C	D	E	F	G	H	I	
I. PUPIL											
1. Questions in text	13	13	13	10	8	10	10	13	9	5	
2. Study helps	13	0	0	0	2	2	0	0	10	0	
3. Explanations for procedure of working problems	15	10	12	10	10	11	10	10	10	10	
4. Practical suggestions for using textbook	11	0	0	5	0	0	0	0	11	0	
5. Workbooks	15	15	15	12	15	0	10	12	10	0	
II. TEACHER											
1. Standardized tests	14	14	14	12	10	12	12	10	10	0	
2. Free advisory service	12	12	12	12	12	12	12	10	12	12	
3. Free publication and service	13	0	13	0	0	0	0	0	13	3	
4. Manual	17	0	17	15	7	17	17	12	17	8	
5. Key to all exercises	18	18	18	15	8	18	18	15	18	8	
6. Practice sets	15	15	12	0	12	10	12	10	7	0	
7. Supplementary sets	9	9	9	9	0	5	2	9	0	9	
8. Courses of study	10	0	10	0	8	8	0	0	10	0	
	175	106	100		105	101		46			
		145		92	103	137					

TABLE XII (Continued)

Textbook Features	Pos- sible	Textbook Scores								
		A	B	C	D	E	F	G	H	I
4. Text contains only one-year course	6	6	6	6	6	6	6	6	6	3
5. Publishers well and favorably known in commercial field	5	3	5	2	5	5	2	3	5	5
6. Vocabulary intelligible to pupils	7	6	7	7	7	7	5	5	5	5
7. Published or revised within past 5 years	6	6	6	6	6	6	6	6	6	6
8. Index	6	6	5	6	4	3	6	6	4	6
9. Exercises graded as to difficulty	6	0	3	4	0	0	0	0	2	2
10. Exercises included in the text	6	6	6	6	5	6	6	6	6	4
	<u>100</u>	<u>74</u>	<u>94</u>	<u>84</u>	<u>80</u>	<u>86</u>	<u>84</u>	<u>86</u>	<u>82</u>	<u>87</u>

The headings or main divisions as outlined in tables VIII to XII inclusive are as follows:

- I. PRESENTATION AND METHOD OF APPROACH
- II. ILLUSTRATIONS
- III. CONTENT OF TEXT
- IV. TEACHER AND PUPIL AIDS
- V. MECHANICAL FEATURES

A total score for each of the main headings represents the value of each book, in the opinion of the judges, for that particular division. The sum total of all features represents the comparative value of the text as a whole in the opinion of the committee of judges. Table XIII shows the rating of each textbook for each single division and for the total of all divisions.

TABLE XIII

TOTAL POINTS ALLOTTED TO EACH MAIN
DIVISION AND TO EACH BOOKKEEPING TEXT

Textbooks	Main Divisions					Total Points
	I	II	III	IV	V	
MAXIMUM SCORE	250	175	300	175	100	1000
Textbook A	183	128	231	106	74	722
Textbook B	197	141	224	145	94	801
Textbook C	134	119	220	100	84	657
Textbook D	153	126	165	92	80	616
Textbook E	164	80	151	105	86	586
Textbook F	146	124	172	103	84	629
Textbook G	154	134	180	101	86	655
Textbook H	124	109	146	137	82	598
Textbook I	136	133	161	46	77	553

CHAPTER IV

SUMMARY AND CONCLUSIONS

Twelve textbooks were obtained as a preparatory step in preparing a rating scale for the evaluation of first-year high school bookkeeping texts. Three of these texts were not used in the study in view of the fact that they were not of recent publication. The study, as previously indicated, is concerned with only those texts which have been published or revised within the past five years. Apparently only nine textbooks are available for the study at the present time.

After an extensive study of the available literature on the subject of bookkeeping a check-list of one hundred-fifty items was designed. This check-list contained those features which might be considered as criteria for selecting a bookkeeping textbook.

Through the aid of the various publishing companies, who had previously furnished the bookkeeping texts, a jury of 24 members was selected. The check-list was then sent to this jury. It was their duty to subjectively evaluate each of the 150 items as to its relative importance for the selection of a bookkeeping text. Each item was given a numerical score ranging from zero to nine inclusive in the following manner: Essential features received a score of 7, 8, or 9; desirable features received a score of 4, 5, or 6; features having little value received a score of 1, 2, or 3; and undesirable features were given a zero rating.

The jury was asked to determine the relative value of

each of the five main divisions under which the 150 items were classified. The values of the five main divisions were to be weighted on the basis of 100 points. All items were classified under the following headings:

- I. Presentation and Method of Approach
- II. Illustrations
- III. Content of Text
- IV. Teacher and Pupil Aids
- V. Mechanical Features

Twenty of the twenty-four check-lists sent out were returned. The jury was therefore composed of twenty members in the final analysis.

Tabulation and computation of the results obtained from the check-lists resulted in elimination of 28 items which, according to the jury, were of little value. The score card was therefore devised by assigning values to each of the 122 features in accordance with the average weight of each item in relation to the value of the main division under which the item was classified. This procedure was accomplished in accordance with the following procedure and formula:

$$\frac{MW_f}{MP_D} \cdot MP_D \quad \left(\begin{array}{l} M = \text{Mean, } W = \text{Weight, } f = \text{feature} \\ P = \text{Points, } D = \text{Main Division} \end{array} \right)$$

To illustrate the application of the score card a committee of judges rated the nine bookkeeping texts in accordance with the criteria set up by the jury.

In evaluating the nine bookkeeping texts the "score card" proved to be effective from the following standpoints:

1. It provided a means of analyzing each book from its constituent parts.
2. It called attention to a large number of features upon which judgment might be passed.
3. It provided an objective basis for evaluating each textbook.
4. It provided weighted values for each item.
5. It presented detailed information as to the relative values of each book, as rated by the committee.
6. It eliminated, to a large extent, preconceived ideas as to the comparative values of the nine textbooks.

There is little doubt that as objective a method as possible is needed in selecting textbooks, as evidenced by the large number of studies which have been made on this subject in the field of general education. Such studies are, it seems, less plentiful in the field of commercial education.

The weights given the various items in the check-list are strengthened due to the fact that the main divisions were rotated before they were sent to the jury.

The check-list was evidently complete, as evidenced by the fact that no additions were made by any member of the jury.

Each member of the jury was familiar with the materials of at least one of the nine texts used for evaluation. The jury members also represented schools of various sizes.

Therefore it seems reasonable to assume that the combined weights accorded each feature and each main division in the check-list may be justifiably used in the score card.

The values allotted by the judges to each item on the score card would undoubtedly have been different if rated by another committee. Such values are subjective in nature and tend to vary in many respects. It is therefore recommended that the score card to be most effective should be applied to the bookkeeping textbooks by those teachers and administrators who use these materials.

APPENDIX

March 7, 1939

Dear _____:

As a thesis study in Commercial Education I am making a score card for the evaluation of first-year high school bookkeeping texts. I should like to enlist the cooperation of publishers in order to make the study as comprehensive as possible.

May I have sample copies of the bookkeeping text, workbook, and teacher's manual which you publish, together with descriptive literature and advertising materials used in connection with these publications. These materials will be returned to you upon completion of the study if you so desire.

I shall be pleased to send you a report on the findings of this study.

Very truly yours,

E. Howard Haworth

March 27, 1939

Dear _____:

Your courtesy and cooperation in granting my request for high school bookkeeping materials is greatly appreciated. May I again call upon you for another favor?

On the enclosed form will you please list the names and addresses of five high school bookkeeping teachers whom you consider successful, and who are using your text and materials as a basis for their instruction.

The purpose of my thesis study is to make an evaluation of the different high school texts now in use in the United States. In order to do this I should like to have the opinion of other teachers concerning the formation of criteria for judging a book's usefulness. These teachers will be asked to serve as a jury in selecting the criteria.

A stamped, self-addressed envelope is enclosed for your convenience in answering this request.

Very truly yours,

E. Howard Haworth

PUBLISHER: _____

NAME OF TEXT: _____

AUTHORS: _____

Teachers now using your first-year high school
bookkeeping materials:

1. Name: _____

Position: _____

Address: _____

2. Name: _____

Position: _____

Address: _____

3. Name: _____

Position: _____

Address: _____

4. Name: _____

Position: _____

Address: _____

5. Name: _____

Position: _____

Address: _____

April 26, 1939

Dear _____:

Your name has been suggested to me by the _____
_____ Publishing Company as a superior teacher of
bookkeeping and accounting.

I am requesting the aid of a number of high school bookkeeping teachers, who are successful in their field, to serve as a jury in selecting criteria which may be used to evaluate high school bookkeeping textbooks. If you should be willing to participate in this study please express your intentions on the enclosed post card. If you will not be able to do so, please make this indication on the card.

The information I am attempting to collect should be of such value that I do not hesitate to seek your cooperation, for I believe that you will receive a great deal of benefit from the study. The request I am making does not require much of your time, nor will it require any preparation or writing. Your opinion may be expressed merely by checking the form which I shall provide.

The study will be completed this summer and I shall be pleased to send you a report of the findings at that time.

Your cooperation in making this study possible will be greatly appreciated I assure you.

Sincerely yours,

E. Howard Haworth

May 12, 1939

Dear _____:

Enclosed is the check-list for the Evaluation of First-Year High School Bookkeeping Textbooks.

As you have already indicated your willingness to serve as a member of the jury in selecting these criteria, will you please check each item to the best of your ability and return the check-list to me at your earliest convenience in the enclosed stamped, self-addressed envelope.

You may want to know what other members of the jury have done with this check-list. I will therefore send you a full report on their decisions within a few weeks.

Please accept my sincere appreciation for your cooperation, which makes this study possible.

Sincerely yours,

E. Howard Haworth

JURY

1. Robert Colvin, Martinsville High School, Martinsville, Indiana.
2. Pattie Lamb, Senior High School, Meridian, Mississippi.
3. Harry F. Stickle, Davis City High School, Davis City, Iowa.
4. Newell S. Ames, Senior High School, Marion, Ohio.
5. J. L. Gries, Harding High School, New Britain, Conn.
6. H. H. Dunkelberger, Portland High School, Portland, Oregon.
7. Mary Louise Allen, Ionia High School, Ionia, Michigan.
8. Katherine L. Brown, Anderson Senior High School, Anderson, Indiana.
9. Earl V. Thesken, North College High School, Cincinnati, Ohio.
10. David Sell, Lincoln High School, Lincoln, Nebraska.
11. Bernice Bow, Ardmore High School, Ardmore, Oklahoma
12. Angelyn Wagg, Urbana High School, Urbana, Ohio.
13. Geraldine T. Schmitt, York Community High School, Elmhurst, Illinois.
14. Fred O. Bogart, Muncie Central High School, Muncie, Ind.
15. M. D. Williams, George Washington High School, Indianapolis, Indiana.
16. Agnes Lebeda, Deer Creek High School, Deer Creek, Okla.
17. Geraldine Wyman, North Platte High School, North Platte, Nebraska.
18. Louis D. Huddleston, John Adams High School, Cleveland Ohio.
19. J. D. Ward, Lindsay High School, Lindsay, Oklahoma
20. Edna Neighbors, Eastview High School, Brinkman, Oklahoma.

RATING COMMITTEE

Professor Benjamin F. Harrison, Stillwater, Oklahoma
 Mr. Oscar Gellein, Stillwater, Oklahoma
 E. Howard Haworth, Stillwater, Oklahoma

SCORE CARD FOR RATING
FIRST-YEAR HIGH SCHOOL BOOKKEEPING TEXTBOOKS

Directions for using the score card: Each bookkeeping text should be rated on a separate score card. Features included under main divisions should be rated on the basis of a maximum score listed in the column headed "Maximum Score". Each feature should be given the maximum score if, in the opinion of the rater, that particular item needs no improvement. If the feature is not included in the text or is included in such a manner as to be detrimental to the learning activities of the pupil, the item should be rated zero. Any other score between the two extremes of zero and maximum may be allotted to each feature in accordance with the judgment and experience of the rater. A total "Score allowed" should be computed for each of the main divisions and for the textbook as a whole.

Name of Textbook Rated: Textbook A

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
<u>A. PRESENTATION AND METHOD OF APPROACH</u>		
<u>I. Approach</u>		
1. Journal	7	—
2. Balance Sheet	10	<u>10</u>
3. Transaction	8	—
4. Equation	9	—
5. Account	9	—
<u>II. Presentation</u>		
1. Chapter		
a. Preview	8	<u>8</u>
b. Discussion	11	<u>11</u>
c. Explanation	12	<u>12</u>
d. Illustration	13	<u>13</u>
e. Summary	10	<u>5</u>
f. Exercises applying to principles learned	13	<u>13</u>
g. Questions for class discussion	10	<u>10</u>
h. Topics for class discussion	9	<u>9</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
2. Aims in presentation of material		
a. Direct vocational	8	<u>0</u>
b. Indirect vocational	7	<u>7</u>
c. Social	7	<u>7</u>
d. General business	10	<u>8</u>
e. To form correct habits for bookkeeping	10	<u>8</u>
3. General		
a. Material logically presented	12	<u>8</u>
b. Material psychologically presented	9	<u>6</u>
c. Approach firmly establishes concepts of fundamental elements of bookkeeping	12	<u>12</u>
d. Contract method of presentation	7	<u>0</u>
e. Unit method of presentation	7	<u>7</u>
f. Text is self-instructive	9	<u>8</u>
g. Complete instructions with each chapter	11	<u>11</u>
h. Introduces new devices as a means to an end, not an end in themselves	12	<u>10</u>
	<hr/>	<hr/>
TOTAL SCORE	250	<u>103</u>
	<hr/>	<hr/>

B. ILLUSTRATIONS

I. Books of Original Entry

1. General Journal	8	<u>8</u>
2. Purchase Journal	8	<u>8</u>
3. Sales Journal	8	<u>8</u>
4. Cash Books	8	<u>8</u>
5. Registers	6	<u>6</u>

II. Books of Secondary Entry

1. General Ledger (Open Accounts)	8	<u>8</u>
2. General Ledger (Closed Accounts)	8	<u>8</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
3. Purchase Ledger	6	<u>3</u>
4. Sales Ledger	6	<u>6</u>
III. Other Illustrations		
1. Balance Sheet	8	<u>8</u>
2. Profit and Loss Statement	8	<u>8</u>
3. Surplus Statement	5	<u>0</u>
4. Trial Balances	8	<u>4</u>
5. Working Papers	7	<u>7</u>
6. Business forms	7	<u>5</u>
7. Posting	8	<u>6</u>
8. Making corrections	7	<u>7</u>
9. Equations	6	<u>0</u>
10. Model Sets	6	<u>0</u>
11. Photographs	6	<u>0</u>
12. Script	4	<u>4</u>
13. Illustrations in color	5	<u>0</u>
14. Cumulative account forms	5	<u>5</u>
15. Distribution account forms	4	<u>4</u>
16. Schedules	4	<u>0</u>
17. Income Tax Returns	4	<u>0</u>
18. T-account forms	7	<u>7</u>
TOTAL SCORE	<u>175</u>	<u>128</u>

C. CONTENT OF TEXT

1. Concept of debit and credit	11	<u>10</u>
2. General Ledger, use and operation	10	<u>10</u>
3. Special Journals, use and operation	10	<u>10</u>
4. General Journals, use and operation	10	<u>10</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE</u>
		<u>ALLOTTED</u>
5. Closing the ledger	10	10
6. Working papers	9	9
7. Financial Statements	10	10
8. Business forms and papers	8	8
9. Business organization and review	7	8
10. Comparative statements, analyzing and interpreting	7	4
11. Deferred and accrued items, reserves and depreciation	9	6
12. Partnerships	7	7
13. Trading accounts	8	8
14. Petty cash fund	9	9
15. C. O. D. shipments and sales	7	7
16. Budget making	8	8
17. The voucher system	5	0
18. Income Tax Procedure	5	0
19. Social Security Act	6	0
20. Suitable for semester plan	7	7
21. Different levels of ability taken into consideration	9	9
22. Applicable to vocational use	8	5
23. Applicable to personal use	8	7
24. Applicable to both vocational & personal use	9	7
25. Meets general objectives set up in local course of study	9	—
26. Exercises based on fundamental needs, knowledges and skills	9	9
27. Text may be correlated with Junior Business	7	5
28. All terms clearly defined	10	8
29. Objectives clearly stated	9	9

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>76 SCORE ALLOTTED</u>
30. Supplementary sets provided	6	<u>6</u>
31. Short practice sets	8	<u>8</u>
32. Sets included in text:		
a. Farm project	5	<u>0</u>
b. Dentist or Doctor	6	<u>0</u>
c. Personal records	7	<u>7</u>
d. Household records	7	<u>7</u>
e. Retail business	8	<u>8</u>
f. Wholesale business	6	<u>0</u>
g. Radio dealer	6	<u>0</u>
	<hr/>	<hr/>
TOTAL SCORE	<u>300</u>	<u>231</u>

D. TEACHER AND PUPIL AIDS

I. Pupil

1. Questions in text	13	<u>13</u>
2. Study helps	13	<u>0</u>
3. Explanations of procedure for working problems	15	<u>10</u>
4. Practical suggestions for using textbook	11	<u>0</u>
5. Workbooks	15	<u>15</u>

II. Teacher

1. Standardized tests	14	<u>14</u>
2. Free advisory service	12	<u>12</u>
3. Free publication and service	13	<u>0</u>
4. Manual	17	<u>0</u>
5. Key to all exercises, sets & problems	18	<u>18</u>
6. Practice sets	15	<u>15</u>
7. Supplementary practice sets	9	<u>9</u>
8. Courses of study	10	<u>0</u>
	<hr/>	<hr/>
TOTAL SCORE	<u>175</u>	<u>106</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
<u>E. MECHANICAL FEATURES</u>		
I. Quality and make-up		
1. Unglazed paper	5	5
2. Lines across entire page	5	0
3. Clear, black type	7	7
4. Title of text	5	4
5. Impressiveness of make-up as a whole	5	3
6. Size of text	5	3
7. Resale value	4	4
8. Economical in price	5	4
II. Other Features		
1. Adequate amount of drill work provided	6	6
2. Practice sets and workbooks optional with text	6	0
3. Consideration of ability and experience of authors	5	5
4. Text contains only 1-year course of bookkeeping	6	6
5. Publishers well and favorably known in commercial field	5	3
6. Vocabulary intelligible to pupils	7	6
7. Published or revised within the past 5 years	6	6
8. Index	6	6
9. Exercises graded as to difficulty	6	0
10. Exercises included in the text	6	6
	<u>100</u>	<u>74</u>
<hr/>		
A. Presentation and Method of Approach	<u>250</u>	<u>183</u>
B. Illustrations	<u>175</u>	<u>128</u>
C. Content of Text	<u>300</u>	<u>231</u>
D. Teacher and Pupil Aids	<u>175</u>	<u>106</u>
E. Mechanical Features	<u>100</u>	<u>74</u>
GRAND TOTAL SCORE	<u>1,000</u>	<u>722</u>

SCORE CARD FOR RATING

FIRST-YEAR HIGH SCHOOL BOOKKEEPING TEXTBOOKS

Directions for using the score card: Each bookkeeping text should be rated on a separate score card. Features included under main divisions should be rated on the basis of a maximum score listed in the column headed "Maximum Score". Each feature should be given the maximum score if, in the opinion of the rater, that particular item needs no improvement. If the feature is not included in the text or is included in such a manner as to be detrimental to the learning activities of the pupil, the item should be rated zero. Any other score between the two extremes of zero and maximum may be allotted to each feature in accordance with the judgment and experience of the rater. A total "Score allowed" should be computed for each of the main divisions and for the textbook as a whole.

Name of Textbook Rated: Textbook B

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
<u>A. PRESENTATION AND METHOD OF APPROACH</u>		
<u>I. Approach</u>		
1. Journal	7	---
2. Balance Sheet	10	---
3. Transaction	8	---
4. Equation	9	<u>9</u>
5. Account	9	---
<u>II. Presentation</u>		
1. Chapter		
a. Preview	8	<u>8</u>
b. Discussion	11	<u>11</u>
c. Explanation	12	<u>12</u>
d. Illustration	13	<u>13</u>
e. Summary	10	<u>10</u>
f. Exercises applying to principles learned	13	<u>13</u>
g. Questions for class discussion	10	<u>10</u>
h. Topics for class discussion	9	<u>9</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
2. Aims in presentation of material		
a. Direct vocational	8	<u>0</u>
b. Indirect vocational	7	<u>7</u>
c. Social	7	<u>7</u>
d. General business	10	<u>10</u>
e. To form correct habits for bookkeeping	10	<u>8</u>
3. General		
a. Material logically presented	12	<u>12</u>
b. Material psychologically presented	9	<u>9</u>
c. Approach firmly establishes concepts of fundamental elements of bookkeeping	12	<u>12</u>
d. Contract method of presentation	7	<u>0</u>
e. Unit method of presentation	7	<u>7</u>
f. Text is self-instructive	9	<u>7</u>
g. Complete instructions with each chapter	11	<u>11</u>
h. Introduces new devices as a means to an end, not an end in themselves	12	<u>12</u>
	<hr/>	<hr/>
TOTAL SCORE	250	<u>197</u>
	<hr/>	<hr/>

B. ILLUSTRATIONS

I. Books of Original Entry

1. General Journal	8	<u>8</u>
2. Purchase Journal	8	<u>8</u>
3. Sales Journal	8	<u>8</u>
4. Cash Books	8	<u>8</u>
5. Registers	6	<u>6</u>

II. Books of Secondary Entry

1. General Ledger (Open Accounts)	8	<u>8</u>
2. General Ledger (Closed Accounts)	8	<u>8</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE⁸⁰ ALLOTTED</u>
3. Purchase Ledger	6	<u>0</u>
4. Sales Ledger	6	<u>0</u>
III. Other Illustrations		
1. Balance Sheet	8	<u>8</u>
2. Profit and Loss Statement	8	<u>8</u>
3. Surplus Statement	5	<u>0</u>
4. Trial Balances	8	<u>8</u>
5. Working Papers	7	<u>7</u>
6. Business forms	7	<u>7</u>
7. Posting	8	<u>8</u>
8. Making corrections	7	<u>5</u>
9. Equations	6	<u>6</u>
10. Model Sets	6	<u>4</u>
11. Photographs	6	<u>2</u>
12. Script	4	<u>4</u>
13. Illustrations in color	5	<u>5</u>
14. Cumulative account forms	5	<u>4</u>
15. Distribution account forms	4	<u>4</u>
16. Schedules	4	<u>0</u>
17. Income Tax Returns	4	<u>0</u>
18. T-account forms	7	<u>7</u>
TOTAL SCORE	<u>175</u>	<u>141</u>

C. CONTENT OF TEXT

1. Concept of debit and credit	11	<u>7</u>
2. General Ledger, use and operation	10	<u>10</u>
3. Special Journals, use and operation	10	<u>10</u>
4. General Journals, use and operation	10	<u>10</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
5. Closing the ledger	10	10
6. Working papers	9	9
7. Financial Statements	10	9
8. Business forms and papers	8	7
9. Business organization and review	7	4
10. Comparative statements, analyzing and interpreting	7	2
11. Deferred and accrued items, reserves and depreciation	9	6
12. Partnerships	7	7
13. Trading accounts	8	8
14. Petty cash fund	9	7
15. C. O. D. shipments and sales	7	7
16. Budget making	8	8
17. The voucher system	5	0
18. Income Tax Procedure	5	0
19. Social Security Act	6	6
20. Suitable for semester plan	7	7
21. Different levels of ability taken into consideration	9	7
22. Applicable to vocational use	8	6
23. Applicable to personal use	8	8
24. Applicable to both vocational & personal use	9	8
25. Meets general objectives set up in local course of study	9	—
26. Exercises based on fundamental needs, knowledges and skills	9	9
27. Text may be correlated with Junior Business	7	5
28. All terms clearly defined	10	9
29. Objectives clearly stated	9	9

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
30. Supplementary sets provided	6	<u>6</u>
31. Short practice sets	8	<u>8</u>
32. Sets included in text:		
a. Farm project	5	<u>0</u>
b. Dentist or Doctor	6	<u>0</u>
c. Personal records	7	<u>0</u>
d. Household records	7	<u>7</u>
e. Retail business	8	<u>8</u>
f. Wholesale business	6	<u>0</u>
g. Radio dealer	6	<u>0</u>
	<hr/>	<hr/>
TOTAL SCORE	<u>300</u>	<u>224</u>

D. TEACHER AND PUPIL AIDS

I. Pupil

1. Questions in text	13	<u>13</u>
2. Study helps	13	<u>0</u>
3. Explanations of procedure for working problems	15	<u>12</u>
4. Practical suggestions for using textbook	11	<u>0</u>
5. Workbooks	15	<u>15</u>

II. Teacher

1. Standardized tests	14	<u>14</u>
2. Free advisory service	12	<u>12</u>
3. Free publication and service	13	<u>13</u>
4. Manual	17	<u>17</u>
5. Key to all exercises, sets & problems	18	<u>18</u>
6. Practice sets	15	<u>12</u>
7. Supplementary practice sets	9	<u>9</u>
8. Courses of study	10	<u>10</u>
	<hr/>	<hr/>
TOTAL SCORE	<u>175</u>	<u>145</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
<u>E. MECHANICAL FEATURES</u>		
I. Quality and make-up		
1. Unglazed paper	5	<u>5</u>
2. Lines across entire page	5	<u>5</u>
3. Clear, black type	7	<u>7</u>
4. Title of text	5	<u>5</u>
5. Impressiveness of make-up as a whole	5	<u>4</u>
6. Size of text	5	<u>5</u>
7. Resale value	4	<u>4</u>
8. Economical in price	5	<u>4</u>
II. Other Features		
1. Adequate amount of drill work provided	6	<u>6</u>
2. Practice sets and workbooks optional with text	6	<u>6</u>
3. Consideration of ability and experience of authors	5	<u>5</u>
4. Text contains only 1-year course of bookkeeping	6	<u>6</u>
5. Publishers well and favorably known in commercial field	5	<u>5</u>
6. Vocabulary intelligible to pupils	7	<u>7</u>
7. Published or revised within the past 5 years	6	<u>6</u>
8. Index	6	<u>5</u>
9. Exercises graded as to difficulty	6	<u>3</u>
10. Exercises included in the text	6	<u>6</u>
	<u>100</u>	<u>94</u>
<hr/>		
A. Presentation and Method of Approach	<u>250</u>	<u>197</u>
B. Illustrations	<u>175</u>	<u>141</u>
C. Content of Text	<u>300</u>	<u>224</u>
D. Teacher and Pupil Aids	<u>175</u>	<u>145</u>
E. Mechanical Features	<u>100</u>	<u>94</u>
GRAND TOTAL SCORE	<u>1,000</u>	<u>801</u>

SCORE CARD FOR RATING

FIRST-YEAR HIGH SCHOOL BOOKKEEPING TEXTBOOKS

Directions for using the score card: Each bookkeeping text should be rated on a separate score card. Features included under main divisions should be rated on the basis of a maximum score listed in the column headed "Maximum Score". Each feature should be given the maximum score if, in the opinion of the rater, that particular item needs no improvement. If the feature is not included in the text or is included in such a manner as to be detrimental to the learning activities of the pupil, the item should be rated zero. Any other score between the two extremes of zero and maximum may be allotted to each feature in accordance with the judgment and experience of the rater. A total "Score allowed" should be computed for each of the main divisions and for the textbook as a whole.

Name of Textbook Rated: Textbook C

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
<u>A. PRESENTATION AND METHOD OF APPROACH</u>		
<u>I. Approach</u>		
1. Journal	7	___
2. Balance Sheet	10	___
3. Transaction	8	___
4. Equation	9	<u>5</u>
5. Account	9	___
<u>II. Presentation</u>		
1. Chapter		
a. Preview	8	<u>8</u>
b. Discussion	11	<u>9</u>
c. Explanation	12	<u>10</u>
d. Illustration	13	<u>13</u>
e. Summary	10	<u>10</u>
f. Exercises applying to principles learned	13	<u>13</u>
g. Questions for class discussion	10	<u>0</u>
h. Topics for class discussion	9	<u>0</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
2. Aims in presentation of material		
a. Direct vocational	8	<u>0</u>
b. Indirect vocational	7	<u>0</u>
c. Social	7	<u>7</u>
d. General business	10	<u>6</u>
e. To form correct habits for bookkeeping	10	<u>0</u>
3. General		
a. Material logically presented	12	<u>6</u>
b. Material psychologically presented	9	<u>6</u>
c. Approach firmly establishes concepts of fundamental elements of bookkeeping	12	<u>8</u>
d. Contract method of presentation	7	<u>0</u>
e. Unit method of presentation	7	<u>7</u>
f. Text is self-instructive	9	<u>6</u>
g. Complete instructions with each chapter	11	<u>8</u>
h. Introduces new devices as a means to an end, not an end in themselves	12	<u>12</u>
TOTAL SCORE	250	<u>134</u>

B. ILLUSTRATIONS

I. Books of Original Entry		
1. General Journal	8	<u>8</u>
2. Purchase Journal	8	<u>8</u>
3. Sales Journal	8	<u>8</u>
4. Cash Books	8	<u>8</u>
5. Registers	6	<u>6</u>
II. Books of Secondary Entry		
1. General Ledger (Open Accounts)	8	<u>8</u>
2. General Ledger (Closed Accounts)	8	<u>8</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
3. Purchase Ledger	6	<u>0</u>
4. Sales Ledger	6	<u>0</u>
III. Other Illustrations		
1. Balance Sheet	8	<u>8</u>
2. Profit and Loss Statement	8	<u>8</u>
3. Surplus Statement	5	<u>0</u>
4. Trial Balances	8	<u>8</u>
5. Working Papers	7	<u>0</u>
6. Business forms	7	<u>5</u>
7. Posting	8	<u>8</u>
8. Making corrections	7	<u>0</u>
9. Equations	6	<u>6</u>
10. Model Sets	6	<u>0</u>
11. Photographs	6	<u>0</u>
12. Script	4	<u>4</u>
13. Illustrations in color	5	<u>0</u>
14. Cumulative account forms	5	<u>5</u>
15. Distribution account forms	4	<u>4</u>
16. Schedules	4	<u>0</u>
17. Income Tax Returns	4	<u>2</u>
18. T-account forms	7	<u>7</u>
TOTAL SCORE	175	<u>119</u>

C. CONTENT OF TEXT

1. Concept of debit and credit	11	<u>8</u>
2. General Ledger, use and operation	10	<u>10</u>
3. Special Journals, use and operation	10	<u>10</u>
4. General Journals, use and operation	10	<u>10</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
5. Closing the ledger	10	<u>10</u>
6. Working papers	9	<u>0</u>
7. Financial Statements	10	<u>8</u>
8. Business forms and papers	8	<u>6</u>
9. Business organization and review	7	<u>0</u>
10. Comparative statements, analyzing and interpreting	7	<u>5</u>
11. Deferred and accrued items, reserves and depreciation	9	<u>7</u>
12. Partnerships	7	<u>7</u>
13. Trading accounts	8	<u>6</u>
14. Petty cash fund	9	<u>9</u>
15. C. O. D. shipments and sales	7	<u>7</u>
16. Budget making	8	<u>8</u>
17. The voucher system	5	<u>4</u>
18. Income Tax Procedure	5	<u>4</u>
19. Social Security Act	6	<u>0</u>
20. Suitable for semester plan	7	<u>7</u>
21. Different levels of ability taken into consideration	9	<u>6</u>
22. Applicable to vocational use	8	<u>2</u>
23. Applicable to personal use	8	<u>8</u>
24. Applicable to both vocational & personal use	9	<u>6</u>
25. Meets general objectives set up in local course of study	9	<u> </u>
26. Exercises based on fundamental needs, knowledges and skills	9	<u>6</u>
27. Text may be correlated with Junior Business	7	<u>6</u>
28. All terms clearly defined	10	<u>6</u>
29. Objectives clearly stated	9	<u>7</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>88 SCORE ALLOTTED</u>
30. Supplementary sets provided	6	<u>6</u>
31. Short practice sets	8	<u>8</u>
32. Sets included in text:		
a. Farm project	5	<u>5</u>
b. Dentist or Doctor	6	<u>0</u>
c. Personal records	7	<u>7</u>
d. Household records	7	<u>7</u>
e. Retail business	8	<u>8</u>
f. Wholesale business	6	<u>6</u>
g. Radio dealer	6	<u>0</u>
	<hr/>	<hr/>
TOTAL SCORE	<u>300</u>	<u>220</u>

D. TEACHER AND PUPIL AIDS

I. Pupil

1. Questions in text	13	<u>10</u>
2. Study helps	13	<u>0</u>
3. Explanations of procedure for working problems	15	<u>10</u>
4. Practical suggestions for using textbook	11	<u>5</u>
5. Workbooks	15	<u>12</u>

II. Teacher

1. Standardized tests	14	<u>12</u>
2. Free advisory service	12	<u>12</u>
3. Free publication and service	13	<u>0</u>
4. Manual	17	<u>15</u>
5. Key to all exercises, sets & problems	18	<u>15</u>
6. Practice sets	15	<u>0</u>
7. Supplementary practice sets	9	<u>9</u>
8. Courses of study	10	<u>0</u>
	<hr/>	<hr/>
TOTAL SCORE	<u>175</u>	<u>100</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
<u>E. MECHANICAL FEATURES</u>		
I. Quality and make-up		
1. Unglazed paper	5	<u>5</u>
2. Lines across entire page	5	<u>5</u>
3. Clear, black type	7	<u>7</u>
4. Title of text	5	<u>5</u>
5. Impressiveness of make-up as a whole	5	<u>3</u>
6. Size of text	5	<u>5</u>
7. Resale value	4	<u>4</u>
8. Economical in price	5	<u>2</u>
II. Other Features		
1. Adequate amount of drill work provided	6	<u>6</u>
2. Practice sets and workbooks optional with text	6	<u>0</u>
3. Consideration of ability and experience of authors	5	<u>5</u>
4. Text contains only 1-year course of bookkeeping	6	<u>6</u>
5. Publishers well and favorably known in commercial field	5	<u>2</u>
6. Vocabulary intelligible to pupils	7	<u>7</u>
7. Published or revised within the past 5 years	6	<u>6</u>
8. Index	6	<u>6</u>
9. Exercises graded as to difficulty	6	<u>4</u>
10. Exercises included in the text	6	<u>6</u>
	<u>100</u>	<u>84</u>
<hr/>		
A. Presentation and Method of Approach	<u>250</u>	<u>134</u>
B. Illustrations	<u>175</u>	<u>119</u>
C. Content of Text	<u>300</u>	<u>220</u>
D. Teacher and Pupil Aids	<u>175</u>	<u>100</u>
E. Mechanical Features	<u>100</u>	<u>84</u>
GRAND TOTAL SCORE	<u>1,000</u>	<u>657</u>

SCORE CARD FOR RATING

FIRST-YEAR HIGH SCHOOL BOOKKEEPING TEXTBOOKS

Directions for using the score card: Each bookkeeping text should be rated on a separate score card. Features included under main divisions should be rated on the basis of a maximum score listed in the column headed "Maximum Score". Each feature should be given the maximum score if, in the opinion of the rater, that particular item needs no improvement. If the feature is not included in the text or is included in such a manner as to be detrimental to the learning activities of the pupil, the item should be rated zero. Any other score between the two extremes of zero and maximum may be allotted to each feature in accordance with the judgment and experience of the rater. A total "Score allowed" should be computed for each of the main divisions and for the textbook as a whole.

Name of Textbook Rated: Textbook D

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
<u>A. PRESENTATION AND METHOD OF APPROACH</u>		
<u>I. Approach</u>		
1. Journal	7	—
2. Balance Sheet	10	<u>4</u>
3. Transaction	8	—
4. Equation	9	—
5. Account	9	—
<u>II. Presentation</u>		
1. Chapter		
a. Preview	8	<u>7</u>
b. Discussion	11	<u>8</u>
c. Explanation	12	<u>9</u>
d. Illustration	13	<u>10</u>
e. Summary	10	<u>5</u>
f. Exercises applying to principles learned	13	<u>10</u>
g. Questions for class discussion	10	<u>4</u>
h. Topics for class discussion	9	<u>2</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
2. Aims in presentation of material		
a. Direct vocational	8	<u>7</u>
b. Indirect vocational	7	<u>6</u>
c. Social	7	<u>6</u>
d. General business	10	<u>9</u>
e. To form correct habits for bookkeeping	10	<u>8</u>
3. General		
a. Material logically presented	12	<u>8</u>
b. Material psychologically presented	9	<u>8</u>
c. Approach firmly establishes concepts of fundamental elements of bookkeeping	12	<u>8</u>
d. Contract method of presentation	7	<u>3</u>
e. Unit method of presentation	7	<u>6</u>
f. Text is self-instructive	9	<u>8</u>
g. Complete instructions with each chapter	11	<u>9</u>
h. Introduces new devices as a means to an end, not an end in themselves	12	<u>8</u>
TOTAL SCORE	250	<u>153</u>

B. ILLUSTRATIONS

I. Books of Original Entry		
1. General Journal	8	<u>8</u>
2. Purchase Journal	8	<u>7</u>
3. Sales Journal	8	<u>7</u>
4. Cash Books	8	<u>7</u>
5. Registers	6	<u>5</u>
II. Books of Secondary Entry		
1. General Ledger (Open Accounts)	8	<u>8</u>
2. General Ledger (Closed Accounts)	8	<u>8</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
3. Purchase Ledger	6	<u>5</u>
4. Sales Ledger	6	<u>5</u>
III. Other Illustrations		
1. Balance Sheet	8	<u>7</u>
2. Profit and Loss Statement	8	<u>7</u>
3. Surplus Statement	5	<u>0</u>
4. Trial Balances	8	<u>6</u>
5. Working Papers	7	<u>6</u>
6. Business forms	7	<u>7</u>
7. Posting	8	<u>7</u>
8. Making corrections	7	<u>0</u>
9. Equations	6	<u>2</u>
10. Model Sets	6	<u>2</u>
11. Photographs	6	<u>2</u>
12. Script	4	<u>4</u>
13. Illustrations in color	5	<u>5</u>
14. Cumulative account forms	5	<u>1</u>
15. Distribution account forms	4	<u>2</u>
16. Schedules	4	<u>2</u>
17. Income Tax Returns	4	<u>0</u>
18. T-account forms	7	<u>6</u>
TOTAL SCORE	175	<u>126</u>

C. CONTENT OF TEXT

1. Concept of debit and credit	11	<u>5</u>
2. General Ledger, use and operation	10	<u>8</u>
3. Special Journals, use and operation	10	<u>8</u>
4. General Journals, use and operation	10	<u>9</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
5. Closing the ledger	10	8
6. Working papers	9	6
7. Financial Statements	10	7
8. Business forms and papers	8	8
9. Business organization and review	7	6
10. Comparative statements, analyzing and interpreting	7	2
11. Deferred and accrued items, reserves and depreciation	9	4
12. Partnerships	7	5
13. Trading accounts	8	3
14. Petty cash fund	9	0
15. C. O. D. shipments and sales	7	5
16. Budget making	8	6
17. The voucher system	5	0
18. Income Tax Procedure	5	0
19. Social Security Act	6	6
20. Suitable for semester plan	7	6
21. Different levels of ability taken into consideration	9	1
22. Applicable to vocational use	8	6
23. Applicable to personal use	8	8
24. Applicable to both vocational & personal use	9	7
25. Meets general objectives set up in local course of study	9	—
26. Exercises based on fundamental needs, knowledges and skills	9	6
27. Text may be correlated with Junior Business	7	5
28. All terms clearly defined	10	4
29. Objectives clearly stated	9	5

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>94 SCORE ALLOTTED</u>
30. Supplementary sets provided	6	<u>6</u>
31. Short practice sets	8	<u>7</u>
32. Sets included in text:		
a. Farm project	5	<u>0</u>
b. Dentist or Doctor	6	<u>0</u>
c. Personal records	7	<u>0</u>
d. Household records	7	<u>0</u>
e. Retail business	8	<u>8</u>
f. Wholesale business	6	<u>0</u>
g. Radio dealer	6	<u>0</u>
	<hr/>	<hr/>
TOTAL SCORE	<u>300</u>	<u>165</u>

D. TEACHER AND PUPIL AIDS

I. Pupil

1. Questions in text	13	<u>8</u>
2. Study helps	13	<u>2</u>
3. Explanations of procedure for working problems	15	<u>10</u>
4. Practical suggestions for using textbook	11	<u>0</u>
5. Workbooks	15	<u>15</u>

II. Teacher

1. Standardized tests	14	<u>10</u>
2. Free advisory service	12	<u>12</u>
3. Free publication and service	13	<u>0</u>
4. Manual	17	<u>7</u>
5. Key to all exercises, sets & problems	18	<u>8</u>
6. Practice sets	15	<u>12</u>
7. Supplementary practice sets	9	<u>0</u>
8. Courses of study	10	<u>8</u>
	<hr/>	<hr/>
TOTAL SCORE	<u>175</u>	<u>92</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
<u>E. MECHANICAL FEATURES</u>		
I. Quality and make-up		
1. Unglazed paper	5	<u>4</u>
2. Lines across entire page	5	<u>5</u>
3. Clear, black type	7	<u>6</u>
4. Title of text	5	<u>5</u>
5. Impressiveness of make-up as a whole	5	<u>3</u>
6. Size of text	5	<u>4</u>
7. Resale value	4	<u>3</u>
8. Economical in price	5	<u>4</u>
II. Other Features		
1. Adequate amount of drill work provided	6	<u>4</u>
2. Practice sets and workbooks optional with text	6	<u>6</u>
3. Consideration of ability and experience of authors	5	<u>4</u>
4. Text contains only 1-year course of bookkeeping	6	<u>6</u>
5. Publishers well and favorably known in commercial field	5	<u>5</u>
6. Vocabulary intelligible to pupils	7	<u>7</u>
7. Published or revised within the past 5 years	6	<u>6</u>
8. Index	6	<u>4</u>
9. Exercises graded as to difficulty	6	<u>0</u>
10. Exercises included in the text	6	<u>5</u>
	<u>100</u>	<u>80</u>
<hr/>		
A. Presentation and Method of Approach	<u>250</u>	<u>153</u>
B. Illustrations	<u>175</u>	<u>126</u>
C. Content of Text	<u>300</u>	<u>165</u>
D. Teacher and Pupil Aids	<u>175</u>	<u>92</u>
E. Mechanical Features	<u>100</u>	<u>80</u>
GRAND TOTAL SCORE	<u>1,000</u>	<u>616</u>

SCORE CARD FOR RATING

FIRST-YEAR HIGH SCHOOL BOOKKEEPING TEXTBOOKS

Directions for using the score card: Each bookkeeping text should be rated on a separate score card. Features included under main divisions should be rated on the basis of a maximum score listed in the column headed "Maximum Score". Each feature should be given the maximum score if, in the opinion of the rater, that particular item needs no improvement. If the feature is not included in the text or is included in such a manner as to be detrimental to the learning activities of the pupil, the item should be rated zero. Any other score between the two extremes of zero and maximum may be allotted to each feature in accordance with the judgment and experience of the rater. A total "Score allowed" should be computed for each of the main divisions and for the textbook as a whole.

Name of Textbook Rated: Textbook E

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
<u>A. PRESENTATION AND METHOD OF APPROACH</u>		
I. Approach		
1. Journal	7	—
2. Balance Sheet	10	<u>7</u>
3. Transaction	8	—
4. Equation	9	—
5. Account	9	—
II. Presentation		
1. Chapter		
a. Preview	8	<u>6</u>
b. Discussion	11	<u>10</u>
c. Explanation	12	<u>10</u>
d. Illustration	13	<u>10</u>
e. Summary	10	<u>5</u>
f. Exercises applying to principles learned	13	<u>12</u>
g. Questions for class discussion	10	<u>8</u>
h. Topics for class discussion	9	<u>8</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
2. Aims in presentation of material		
a. Direct vocational	8	<u>8</u>
b. Indirect vocational	7	<u>0</u>
c. Social	7	<u>0</u>
d. General business	10	<u>7</u>
e. To form correct habits for bookkeeping	10	<u>9</u>
3. General		
a. Material logically presented	12	<u>11</u>
b. Material psychologically presented	9	<u>8</u>
c. Approach firmly establishes concepts of fundamental elements of bookkeeping	12	<u>12</u>
d. Contract method of presentation	7	<u>3</u>
e. Unit method of presentation	7	<u>3</u>
f. Text is self-instructive	9	<u>7</u>
g. Complete instructions with each chapter	11	<u>10</u>
h. Introduces new devices as a means to an end, not an end in themselves	12	<u>10</u>
TOTAL SCORE	250	<u>164</u>

B. ILLUSTRATIONS

I. Books of Original Entry		
1. General Journal	8	<u>7</u>
2. Purchase Journal	8	<u>6</u>
3. Sales Journal	8	<u>6</u>
4. Cash Books	8	<u>6</u>
5. Registers	6	<u>0</u>
II. Books of Secondary Entry		
1. General Ledger (Open Accounts)	8	<u>8</u>
2. General Ledger (Closed Accounts)	8	<u>4</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
3. Purchase Ledger	6	<u>0</u>
4. Sales Ledger	6	<u>0</u>
III. Other Illustrations		
1. Balance Sheet	8	<u>5</u>
2. Profit and Loss Statement	8	<u>5</u>
3. Surplus Statement	5	<u>0</u>
4. Trial Balances	8	<u>4</u>
5. Working Papers	7	<u>6</u>
6. Business forms	7	<u>5</u>
7. Posting	8	<u>7</u>
8. Making corrections	7	<u>0</u>
9. Equations	6	<u>2</u>
10. Model Sets	6	<u>2</u>
11. Photographs	6	<u>0</u>
12. Script	4	<u>0</u>
13. Illustrations in color	5	<u>3</u>
14. Cumulative account forms	5	<u>0</u>
15. Distribution account forms	4	<u>2</u>
16. Schedules	4	<u>1</u>
17. Income Tax Returns	4	<u>0</u>
18. T-account forms	7	<u>2</u>
TOTAL SCORE	175	<u>80</u>

C. CONTENT OF TEXT

1. Concept of debit and credit	11	<u>5</u>
2. General Ledger, use and operation	10	<u>8</u>
3. Special Journals, use and operation	10	<u>8</u>
4. General Journals, use and operation	10	<u>8</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
5. Closing the ledger	10	8
6. Working papers	9	6
7. Financial Statements	10	8
8. Business forms and papers	8	7
9. Business organization and review	7	6
10. Comparative statements, analyzing and interpreting	7	4
11. Deferred and accrued items, reserves and depreciation	9	6
12. Partnerships	7	5
13. Trading accounts	8	3
14. Petty cash fund	9	0
15. C. O. D. shipments and sales	7	5
16. Budget making	8	0
17. The voucher system	5	0
18. Income Tax Procedure	5	0
19. Social Security Act	6	0
20. Suitable for semester plan	7	3
21. Different levels of ability taken into consideration	9	4
22. Applicable to vocational use	8	7
23. Applicable to personal use	8	2
24. Applicable to both vocational & personal use	9	5
25. Meets general objectives set up in local course of study	9	—
26. Exercises based on fundamental needs, knowledges and skills	9	8
27. Text may be correlated with Junior Business	7	3
28. All terms clearly defined	10	7
29. Objectives clearly stated	9	6

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>100 SCORE ALLOTTED</u>
30. Supplementary sets provided	6	<u>4</u>
31. Short practice sets	8	<u>8</u>
32. Sets included in text:		
a. Farm project	5	<u>0</u>
b. Dentist or Doctor	6	<u>0</u>
c. Personal records	7	<u>0</u>
d. Household records	7	<u>0</u>
e. Retail business	8	<u>0</u>
f. Wholesale business	6	<u>0</u>
g. Radio dealer	6	<u>0</u>
	<hr/>	<hr/>
TOTAL SCORE	<u>300</u>	<u>151</u>

D. TEACHER AND PUPIL AIDS

I. Pupil

1. Questions in text	13	<u>10</u>
2. Study helps	13	<u>2</u>
3. Explanations of procedure for working problems	15	<u>11</u>
4. Practical suggestions for using textbook	11	<u>0</u>
5. Workbooks	15	<u>0</u>

II. Teacher

1. Standardized tests	14	<u>12</u>
2. Free advisory service	12	<u>12</u>
3. Free publication and service	13	<u>0</u>
4. Manual	17	<u>17</u>
5. Key to all exercises, sets & problems	18	<u>18</u>
6. Practice sets	15	<u>10</u>
7. Supplementary practice sets	9	<u>5</u>
8. Courses of study	10	<u>8</u>
	<hr/>	<hr/>
TOTAL SCORE	<u>175</u>	<u>105</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
<u>E. MECHANICAL FEATURES</u>		
I. Quality and make-up		
1. Unglazed paper	5	<u>4</u>
2. Lines across entire page	5	<u>5</u>
3. Clear, black type	7	<u>7</u>
4. Title of text	5	<u>5</u>
5. Impressiveness of make-up as a whole	5	<u>5</u>
6. Size of text	5	<u>5</u>
7. Resale value	4	<u>5</u>
8. Economical in price	5	<u>4</u>
II. Other Features		
1. Adequate amount of drill work provided	6	<u>5</u>
2. Practice sets and workbooks optional with text	6	<u>6</u>
3. Consideration of ability and experience of authors	5	<u>4</u>
4. Text contains only 1-year course of bookkeeping	6	<u>6</u>
5. Publishers well and favorably known in commercial field	5	<u>5</u>
6. Vocabulary intelligible to pupils	7	<u>7</u>
7. Published or revised within the past 5 years	6	<u>6</u>
8. Index	6	<u>3</u>
9. Exercises graded as to difficulty	6	<u>0</u>
10. Exercises included in the text	6	<u>6</u>
	<u>100</u>	<u>86</u>
<hr/>		
A. Presentation and Method of Approach	<u>250</u>	<u>164</u>
B. Illustrations	<u>175</u>	<u>80</u>
C. Content of Text	<u>300</u>	<u>151</u>
D. Teacher and Pupil Aids	<u>175</u>	<u>105</u>
E. Mechanical Features	<u>100</u>	<u>86</u>
GRAND TOTAL SCORE	<u>1,000</u>	<u>586</u>

SCORE CARD FOR RATING

FIRST-YEAR HIGH SCHOOL BOOKKEEPING TEXTBOOKS

Directions for using the score card: Each bookkeeping text should be rated on a separate score card. Features included under main divisions should be rated on the basis of a maximum score listed in the column headed "Maximum Score". Each feature should be given the maximum score if, in the opinion of the rater, that particular item needs no improvement. If the feature is not included in the text or is included in such a manner as to be detrimental to the learning activities of the pupil, the item should be rated zero. Any other score between the two extremes of zero and maximum may be allotted to each feature in accordance with the judgment and experience of the rater. A total "Score allowed" should be computed for each of the main divisions and for the textbook as a whole.

Name of Textbook Rated: Textbook F

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
<u>A. PRESENTATION AND METHOD OF APPROACH</u>		
I. Approach		
1. Journal	7	<u>7</u>
2. Balance Sheet	10	<u> </u>
3. Transaction	8	<u> </u>
4. Equation	9	<u> </u>
5. Account	9	<u> </u>
II. Presentation		
1. Chapter		
a. Preview	8	<u>7</u>
b. Discussion	11	<u>9</u>
c. Explanation	12	<u>12</u>
d. Illustration	13	<u>13</u>
e. Summary	10	<u>10</u>
f. Exercises applying to principles learned	13	<u>13</u>
g. Questions for class discussion	10	<u>0</u>
h. Topics for class discussion	9	<u>0</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
2. Aims in presentation of material		
a. Direct vocational	8	<u>0</u>
b. Indirect vocational	7	<u>0</u>
c. Social	7	<u>7</u>
d. General business	10	<u>10</u>
e. To form correct habits for bookkeeping	10	<u>5</u>
3. General		
a. Material logically presented	12	<u>6</u>
b. Material psychologically presented	9	<u>9</u>
c. Approach firmly establishes concepts of fundamental elements of bookkeeping	12	<u>6</u>
d. Contract method of presentation	7	<u>0</u>
e. Unit method of presentation	7	<u>7</u>
f. Text is self-instructive	9	<u>6</u>
g. Complete instructions with each chapter	11	<u>9</u>
h. Introduces new devices as a means to an end, not an end in themselves	12	<u>10</u>
TOTAL SCORE	250	<u>146</u>

B. ILLUSTRATIONS

I. Books of Original Entry		
1. General Journal	8	<u>8</u>
2. Purchase Journal	8	<u>8</u>
3. Sales Journal	8	<u>8</u>
4. Cash Books	8	<u>8</u>
5. Registers	6	<u>5</u>
II. Books of Secondary Entry		
1. General Ledger (Open Accounts)	8	<u>6</u>
2. General Ledger (Closed Accounts)	8	<u>6</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
3. Purchase Ledger	6	<u>0</u>
4. Sales Ledger	6	<u>0</u>
III. Other Illustrations		
1. Balance Sheet	8	<u>8</u>
2. Profit and Loss Statement	8	<u>8</u>
3. Surplus Statement	5	<u>0</u>
4. Trial Balances	8	<u>8</u>
5. Working Papers	7	<u>7</u>
6. Business forms	7	<u>7</u>
7. Posting	8	<u>6</u>
8. Making corrections	7	<u>4</u>
9. Equations	6	<u>4</u>
10. Model Sets	6	<u>0</u>
11. Photographs	6	<u>5</u>
12. Script	4	<u>4</u>
13. Illustrations in color	5	<u>2</u>
14. Cumulative account forms	5	<u>2</u>
15. Distribution account forms	4	<u>2</u>
16. Schedules	4	<u>0</u>
17. Income Tax Returns	4	<u>4</u>
18. T-account forms	7	<u>6</u>
TOTAL SCORE	<u>175</u>	<u>124</u>

C. CONTENT OF TEXT

1. Concept of debit and credit	11	<u>5</u>
2. General Ledger, use and operation	10	<u>5</u>
3. Special Journals, use and operation	10	<u>8</u>
4. General Journals, use and operation	10	<u>8</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
5. Closing the ledger	10	<u>10</u>
6. Working papers	9	<u>6</u>
7. Financial Statements	10	<u>7</u>
8. Business forms and papers	8	<u>8</u>
9. Business organization and review	7	<u>4</u>
10. Comparative statements, analyzing and interpreting	7	<u>5</u>
11. Deferred and accrued items, reserves and depreciation	9	<u>6</u>
12. Partnerships	7	<u>7</u>
13. Trading accounts	8	<u>5</u>
14. Petty cash fund	9	<u>0</u>
15. C. O. D. shipments and sales	7	<u>2</u>
16. Budget making	8	<u>8</u>
17. The voucher system	5	<u>1</u>
18. Income Tax Procedure	5	<u>4</u>
19. Social Security Act	6	<u>6</u>
20. Suitable for semester plan	7	<u>5</u>
21. Different levels of ability taken into consideration	9	<u>5</u>
22. Applicable to vocational use	8	<u>2</u>
23. Applicable to personal use	8	<u>8</u>
24. Applicable to both vocational & personal use	9	<u>2</u>
25. Meets general objectives set up in local course of study	9	<u> </u>
26. Exercises based on fundamental needs, knowledges and skills	9	<u>6</u>
27. Text may be correlated with Junior Business	7	<u>6</u>
28. All terms clearly defined	10	<u>7</u>
29. Objectives clearly stated	9	<u>4</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
30. Supplementary sets provided	6	<u>2</u>
31. Short practice sets	8	<u>8</u>
32. Sets included in text:		
a. Farm project	5	<u>5</u>
b. Dentist or Doctor	6	<u>0</u>
c. Personal records	7	<u>7</u>
d. Household records	7	<u>0</u>
e. Retail business	8	<u>0</u>
f. Wholesale business	6	<u>0</u>
g. Radio dealer	6	<u>0</u>
	<hr/>	<hr/>
TOTAL SCORE	<u>300</u>	<u>172</u>

D. TEACHER AND PUPIL AIDS

I. Pupil

1. Questions in text	13	<u>10</u>
2. Study helps	13	<u>0</u>
3. Explanations of procedure for working problems	15	<u>10</u>
4. Practical suggestions for using textbook	11	<u>0</u>
5. Workbooks	15	<u>10</u>

II. Teacher

1. Standardized tests	14	<u>12</u>
2. Free advisory service	12	<u>12</u>
3. Free publication and service	13	<u>0</u>
4. Manual	17	<u>17</u>
5. Key to all exercises, sets & problems	18	<u>18</u>
6. Practice sets	15	<u>12</u>
7. Supplementary practice sets	9	<u>2</u>
8. Courses of study	10	<u>0</u>
	<hr/>	<hr/>
TOTAL SCORE	<u>175</u>	<u>103</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
<u>E. MECHANICAL FEATURES</u>		
I. Quality and make-up		
1. Unglazed paper	5	<u>5</u>
2. Lines across entire page	5	<u>5</u>
3. Clear, black type	7	<u>7</u>
4. Title of text	5	<u>5</u>
5. Impressiveness of make-up as a whole	5	<u>4</u>
6. Size of text	5	<u>4</u>
7. Resale value	4	<u>4</u>
8. Economical in price	5	<u>2</u>
II. Other Features		
1. Adequate amount of drill work provided	6	<u>6</u>
2. Practice sets and workbooks optional with text	6	<u>6</u>
3. Consideration of ability and experience of authors	5	<u>5</u>
4. Text contains only 1-year course of bookkeeping	6	<u>6</u>
5. Publishers well and favorably known in commercial field	5	<u>2</u>
6. Vocabulary intelligible to pupils	7	<u>5</u>
7. Published or revised within the past 5 years	6	<u>6</u>
8. Index	6	<u>6</u>
9. Exercises graded as to difficulty	6	<u>0</u>
10. Exercises included in the text	6	<u>6</u>
	<u>100</u>	<u>84</u>
<hr/>		
A. Presentation and Method of Approach	<u>250</u>	<u>146</u>
B. Illustrations	<u>175</u>	<u>124</u>
C. Content of Text	<u>300</u>	<u>172</u>
D. Teacher and Pupil Aids	<u>175</u>	<u>103</u>
E. Mechanical Features	<u>100</u>	<u>84</u>
GRAND TOTAL SCORE	<u>1,000</u>	<u>629</u>

SCORE CARD FOR RATING

FIRST-YEAR HIGH SCHOOL BOOKKEEPING TEXTBOOKS

Directions for using the score card: Each bookkeeping text should be rated on a separate score card. Features included under main divisions should be rated on the basis of a maximum score listed in the column headed "Maximum Score". Each feature should be given the maximum score if, in the opinion of the rater, that particular item needs no improvement. If the feature is not included in the text or is included in such a manner as to be detrimental to the learning activities of the pupil, the item should be rated zero. Any other score between the two extremes of zero and maximum may be allotted to each feature in accordance with the judgment and experience of the rater. A total "Score allowed" should be computed for each of the main divisions and for the textbook as a whole.

Name of Textbook Rated: Textbook G

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
<u>A. PRESENTATION AND METHOD OF APPROACH</u>		
<u>I. Approach</u>		
1. Journal	7	<u>7</u>
2. Balance Sheet	10	---
3. Transaction	8	---
4. Equation	9	---
5. Account	9	---
<u>II. Presentation</u>		
1. Chapter		
a. Preview	8	<u>8</u>
b. Discussion	11	<u>10</u>
c. Explanation	12	<u>10</u>
d. Illustration	13	<u>13</u>
e. Summary	10	<u>6</u>
f. Exercises applying to principles learned	13	<u>13</u>
g. Questions for class discussion	10	<u>10</u>
h. Topics for class discussion	9	<u>9</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
2. Aims in presentation of material		
a. Direct vocational	8	<u>0</u>
b. Indirect vocational	7	<u>0</u>
c. Social	7	<u>7</u>
d. General business	10	<u>10</u>
e. To form correct habits for bookkeeping	10	<u>0</u>
3. General		
a. Material logically presented	12	<u>10</u>
b. Material psychologically presented	9	<u>6</u>
c. Approach firmly establishes concepts of fundamental elements of bookkeeping	12	<u>6</u>
d. Contract method of presentation	7	<u>0</u>
e. Unit method of presentation	7	<u>7</u>
f. Text is self-instructive	9	<u>4</u>
g. Complete instructions with each chapter	11	<u>10</u>
h. Introduces new devices as a means to an end, not an end in themselves	12	<u>10</u>
TOTAL SCORE	250	<u>154</u>

B. ILLUSTRATIONS

I. Books of Original Entry

1. General Journal	8	<u>8</u>
2. Purchase Journal	8	<u>5</u>
3. Sales Journal	8	<u>5</u>
4. Cash Books	8	<u>8</u>
5. Registers	6	<u>6</u>

II. Books of Secondary Entry

1. General Ledger (Open Accounts)	8	<u>8</u>
2. General Ledger (Closed Accounts)	8	<u>8</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
3. Purchase Ledger	6	<u>0</u>
4. Sales Ledger	6	<u>0</u>
III. Other Illustrations		
1. Balance Sheet	8	<u>8</u>
2. Profit and Loss Statement	8	<u>8</u>
3. Surplus Statement	5	<u>5</u>
4. Trial Balances	8	<u>8</u>
5. Working Papers	7	<u>7</u>
6. Business forms	7	<u>7</u>
7. Posting	8	<u>5</u>
8. Making corrections	7	<u>6</u>
9. Equations	6	<u>3</u>
10. Model Sets	6	<u>0</u>
11. Photographs	6	<u>6</u>
12. Script	4	<u>4</u>
13. Illustrations in color	5	<u>5</u>
14. Cumulative account forms	5	<u>4</u>
15. Distribution account forms	4	<u>3</u>
16. Schedules	4	<u>0</u>
17. Income Tax Returns	4	<u>3</u>
18. T-account forms	7	<u>4</u>
TOTAL SCORE	175	<u>134</u>

C. CONTENT OF TEXT

1. Concept of debit and credit	11	<u>5</u>
2. General Ledger, use and operation	10	<u>8</u>
3. Special Journals, use and operation	10	<u>8</u>
4. General Journals, use and operation	10	<u>8</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
5. Closing the ledger	10	10
6. Working papers	9	9
7. Financial Statements	10	8
8. Business forms and papers	8	8
9. Business organization and review	7	0
10. Comparative statements, analyzing and interpreting	7	6
11. Deferred and accrued items, reserves and depreciation	9	1
12. Partnerships	7	7
13. Trading accounts	8	5
14. Petty cash fund	9	0
15. C. O. D. shipments and sales	7	5
16. Budget making	8	5
17. The voucher system	5	0
18. Income Tax Procedure	5	5
19. Social Security Act	6	5
20. Suitable for semester plan	7	5
21. Different levels of ability taken into consideration	9	6
22. Applicable to vocational use	8	2
23. Applicable to personal use	8	7
24. Applicable to both vocational & personal use	9	4
25. Meets general objectives set up in local course of study	9	---
26. Exercises based on fundamental needs, knowledges and skills	9	8
27. Text may be correlated with Junior Business	7	6
28. All terms clearly defined	10	8
29. Objectives clearly stated	9	4

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
30. Supplementary sets provided	6	<u>6</u>
31. Short practice sets	8	<u>3</u>
32. Sets included in text:		
a. Farm project	5	<u>0</u>
b. Dentist or Doctor	6	<u>0</u>
c. Personal records	7	<u>0</u>
d. Household records	7	<u>0</u>
e. Retail business	8	<u>8</u>
f. Wholesale business	6	<u>6</u>
g. Radio dealer	6	<u>6</u>
	<hr/>	<hr/>
TOTAL SCORE	<u>300</u>	<u>180</u>

D. TEACHER AND PUPIL AIDS

I. Pupil

1. Questions in text	13	<u>13</u>
2. Study helps	13	<u>0</u>
3. Explanations of procedure for working problems	15	<u>10</u>
4. Practical suggestions for using textbook	11	<u>0</u>
5. Workbooks	15	<u>12</u>

II. Teacher

1. Standardized tests	14	<u>10</u>
2. Free advisory service	12	<u>10</u>
3. Free publication and service	13	<u>0</u>
4. Manual	17	<u>12</u>
5. Key to all exercises, sets & problems	18	<u>15</u>
6. Practice sets	15	<u>10</u>
7. Supplementary practice sets	9	<u>9</u>
8. Courses of study	10	<u>0</u>
	<hr/>	<hr/>
TOTAL SCORE	<u>175</u>	<u>101</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
<u>E. MECHANICAL FEATURES</u>		
I. Quality and make-up		
1. Unglazed paper	5	5
2. Lines across entire page	5	5
3. Clear, black type	7	7
4. Title of text	5	5
5. Impressiveness of make-up as a whole	5	5
6. Size of text	5	5
7. Resale value	4	4
8. Economical in price	5	4
II. Other Features		
1. Adequate amount of drill work provided	6	4
2. Practice sets and workbooks optional with text	6	6
3. Consideration of ability and experience of authors	5	4
4. Text contains only 1-year course of bookkeeping	6	6
5. Publishers well and favorably known in commercial field	5	3
6. Vocabulary intelligible to pupils	7	5
7. Published or revised within the past 5 years	6	6
8. Index	6	6
9. Exercises graded as to difficulty	6	0
10. Exercises included in the text	6	6
	<u>100</u>	<u>86</u>
<hr/>		
A. Presentation and Method of Approach	<u>250</u>	<u>154</u>
B. Illustrations	<u>175</u>	<u>134</u>
C. Content of Text	<u>300</u>	<u>180</u>
D. Teacher and Pupil Aids	<u>175</u>	<u>101</u>
E. Mechanical Features	<u>100</u>	<u>86</u>
GRAND TOTAL SCORE	<u>1,000</u>	<u>655</u>

SCORE CARD FOR RATING

FIRST-YEAR HIGH SCHOOL BOOKKEEPING TEXTBOOKS

Directions for using the score card: Each bookkeeping text should be rated on a separate score card. Features included under main divisions should be rated on the basis of a maximum score listed in the column headed "Maximum Score". Each feature should be given the maximum score if, in the opinion of the rater, that particular item needs no improvement. If the feature is not included in the text or is included in such a manner as to be detrimental to the learning activities of the pupil, the item should be rated zero. Any other score between the two extremes of zero and maximum may be allotted to each feature in accordance with the judgment and experience of the rater. A total "Score allowed" should be computed for each of the main divisions and for the textbook as a whole.

Name of Textbook Rated: Textbook H

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
<u>A. PRESENTATION AND METHOD OF APPROACH</u>		
<u>I. Approach</u>		
1. Journal	7	---
2. Balance Sheet	10	---
3. Transaction	8	<u>6</u>
4. Equation	9	---
5. Account	9	---
<u>II. Presentation</u>		
1. Chapter		
a. Preview	8	<u>0</u>
b. Discussion	11	<u>10</u>
c. Explanation	12	<u>10</u>
d. Illustration	13	<u>10</u>
e. Summary	10	<u>0</u>
f. Exercises applying to principles learned	13	<u>6</u>
g. Questions for class discussion	10	<u>10</u>
h. Topics for class discussion	9	<u>0</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
2. Aims in presentation of material		
a. Direct vocational	8	<u>7</u>
b. Indirect vocational	7	<u>4</u>
c. Social	7	<u>2</u>
d. General business	10	<u>5</u>
e. To form correct habits for bookkeeping	10	<u>5</u>
3. General		
a. Material logically presented	12	<u>6</u>
b. Material psychologically presented	9	<u>5</u>
c. Approach firmly establishes concepts of fundamental elements of bookkeeping	12	<u>6</u>
d. Contract method of presentation	7	<u>0</u>
e. Unit method of presentation	7	<u>7</u>
f. Text is self-instructive	9	<u>6</u>
g. Complete instructions with each chapter	11	<u>11</u>
h. Introduces new devices as a means to an end, not an end in themselves	12	<u>8</u>
 TOTAL SCORE	 250	 <u>124</u>

B. ILLUSTRATIONS

I. Books of Original Entry		
1. General Journal	8	<u>8</u>
2. Purchase Journal	8	<u>8</u>
3. Sales Journal	8	<u>8</u>
4. Cash Books	8	<u>8</u>
5. Registers	6	<u>0</u>
II. Books of Secondary Entry		
1. General Ledger (Open Accounts)	8	<u>8</u>
2. General Ledger (Closed Accounts)	8	<u>8</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
3. Purchase Ledger	6	<u>0</u>
4. Sales Ledger	6	<u>0</u>
III. Other Illustrations		
1. Balance Sheet	8	<u>8</u>
2. Profit and Loss Statement	8	<u>8</u>
3. Surplus Statement	5	<u>0</u>
4. Trial Balances	8	<u>8</u>
5. Working Papers	7	<u>3</u>
6. Business forms	7	<u>3</u>
7. Posting	8	<u>5</u>
8. Making corrections	7	<u>0</u>
9. Equations	6	<u>3</u>
10. Model Sets	6	<u>0</u>
11. Photographs	6	<u>5</u>
12. Script	4	<u>4</u>
13. Illustrations in color	5	<u>0</u>
14. Cumulative account forms	5	<u>3</u>
15. Distribution account forms	4	<u>3</u>
16. Schedules	4	<u>3</u>
17. Income Tax Returns	4	<u>0</u>
18. T-account forms	7	<u>5</u>
TOTAL SCORE	175	<u>109</u>

C. CONTENT OF TEXT

1. Concept of debit and credit	11	<u>8</u>
2. General Ledger, use and operation	10	<u>8</u>
3. Special Journals, use and operation	10	<u>6</u>
4. General Journals, use and operation	10	<u>8</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
5. Closing the ledger	10	<u>10</u>
6. Working papers	9	<u>6</u>
7. Financial Statements	10	<u>8</u>
8. Business forms and papers	8	<u>3</u>
9. Business organization and review	7	<u>0</u>
10. Comparative statements, analyzing and interpreting	7	<u>3</u>
11. Deferred and accrued items, reserves and depreciation	9	<u>9</u>
12. Partnerships	7	<u>7</u>
13. Trading accounts	8	<u>5</u>
14. Petty cash fund	9	<u>0</u>
15. C. O. D. shipments and sales	7	<u>0</u>
16. Budget making	8	<u>0</u>
17. The voucher system	5	<u>0</u>
18. Income Tax Procedure	5	<u>0</u>
19. Social Security Act	6	<u>6</u>
20. Suitable for semester plan	7	<u>7</u>
21. Different levels of ability taken into consideration	9	<u>6</u>
22. Applicable to vocational use	8	<u>6</u>
23. Applicable to personal use	8	<u>2</u>
24. Applicable to both vocational & personal use	9	<u>7</u>
25. Meets general objectives set up in local course of study	9	<u> </u>
26. Exercises based on fundamental needs, knowledges and skills	9	<u>7</u>
27. Text may be correlated with Junior Business	7	<u>3</u>
28. All terms clearly defined	10	<u>8</u>
29. Objectives clearly stated	9	<u>5</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>118 SCORE ALLOTTED</u>
30. Supplementary sets provided	6	4
31. Short practice sets	8	4
32. Sets included in text:		
a. Farm project	5	0
b. Dentist or Doctor	6	0
c. Personal records	7	0
d. Household records	7	0
e. Retail business	8	0
f. Wholesale business	6	0
g. Radio dealer	6	0
	<hr/>	<hr/>
TOTAL SCORE	<u>300</u>	<u>146</u>

D. TEACHER AND PUPIL AIDS

I. Pupil

1. Questions in text	13	9
2. Study helps	13	10
3. Explanations of procedure for working problems	15	10
4. Practical suggestions for using textbook	11	11
5. Workbooks	15	10

II. Teacher

1. Standardized tests	14	10
2. Free advisory service	12	12
3. Free publication and service	13	13
4. Manual	17	17
5. Key to all exercises, sets & problems	18	18
6. Practice sets	15	7
7. Supplementary practice sets	9	0
8. Courses of study	10	10
	<hr/>	<hr/>
TOTAL SCORE	<u>175</u>	<u>137</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
<u>E. MECHANICAL FEATURES</u>		
I. Quality and make-up		
1. Unglazed paper	5	5
2. Lines across entire page	5	5
3. Clear, black type	7	7
4. Title of text	5	3
5. Impressiveness of make-up as a whole	5	3
6. Size of text	5	5
7. Resale value	4	4
8. Economical in price	5	4
II. Other Features		
1. Adequate amount of drill work provided	6	4
2. Practice sets and workbooks optional with text	6	6
3. Consideration of ability and experience of authors	5	2
4. Text contains only 1-year course of bookkeeping	6	6
5. Publishers well and favorably known in commercial field	5	5
6. Vocabulary intelligible to pupils	7	5
7. Published or revised within the past 5 years	6	6
8. Index	6	4
9. Exercises graded as to difficulty	6	2
10. Exercises included in the text	6	6
	<u>100</u>	<u>82</u>
<hr/>		
A. Presentation and Method of Approach	<u>250</u>	<u>184</u>
B. Illustrations	<u>175</u>	<u>109</u>
C. Content of Text	<u>300</u>	<u>146</u>
D. Teacher and Pupil Aids	<u>175</u>	<u>137</u>
E. Mechanical Features	<u>100</u>	<u>82</u>
GRAND TOTAL SCORE	<u>1,000</u>	<u>598</u>

SCORE CARD FOR RATING
FIRST-YEAR HIGH SCHOOL BOOKKEEPING TEXTBOOKS

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Name of Textbook Rated: Textbook I

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
A. <u>PRESENTATION AND METHOD OF APPROACH</u>		
I. Approach		
1. Journal	7	---
2. Balance Sheet	10	---
3. Transaction	8	---
4. Equation	9	<u>6</u>
5. Account	9	---
II. Presentation		
1. Chapter		
a. Preview	8	<u>5</u>
b. Discussion	11	<u>10</u>
c. Explanation	12	<u>10</u>
d. Illustration	13	<u>12</u>
e. Summary	10	<u>5</u>
f. Exercises applying to principles learned	13	<u>9</u>
g. Questions for class discussion	10	<u>5</u>
h. Topics for class discussion	9	<u>0</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
2. Aims in presentation of material		
a. Direct vocational	8	<u>6</u>
b. Indirect vocational	7	<u>2</u>
c. Social	7	<u>0</u>
d. General business	10	<u>5</u>
e. To form correct habits for bookkeeping	10	<u>5</u>
3. General		
a. Material logically presented	12	<u>8</u>
b. Material psychologically presented	9	<u>6</u>
c. Approach firmly establishes concepts of fundamental elements of bookkeeping	12	<u>6</u>
d. Contract method of presentation	7	<u>0</u>
e. Unit method of presentation	7	<u>7</u>
f. Text is self-instructive	9	<u>8</u>
g. Complete instructions with each chapter	11	<u>11</u>
h. Introduces new devices as a means to an end, not an end in themselves	12	<u>6</u>
TOTAL SCORE	250	<u>136</u>

B. ILLUSTRATIONS

I. Books of Original Entry

1. General Journal	8	<u>8</u>
2. Purchase Journal	8	<u>8</u>
3. Sales Journal	8	<u>8</u>
4. Cash Books	8	<u>8</u>
5. Registers	6	<u>6</u>

II. Books of Secondary Entry

1. General Ledger (Open Accounts)	8	<u>8</u>
2. General Ledger (Closed Accounts)	8	<u>8</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
3. Purchase Ledger	6	6
4. Sales Ledger	6	6
III. Other Illustrations		
1. Balance Sheet	8	8
2. Profit and Loss Statement	8	4
3. Surplus Statement	5	0
4. Trial Balances	8	8
5. Working Papers	7	6
6. Business forms	7	7
7. Posting	8	8
8. Making corrections	7	5
9. Equations	6	0
10. Model Sets	6	0
11. Photographs	6	0
12. Script	4	4
13. Illustrations in color	5	5
14. Cumulative account forms	5	5
15. Distribution account forms	4	4
16. Schedules	4	0
17. Income Tax Returns	4	0
18. T-account forms	7	5
TOTAL SCORE	175	<u>133</u>

C. CONTENT OF TEXT

1. Concept of debit and credit	11	8
2. General Ledger, use and operation	10	10
3. Special Journals, use and operation	10	10
4. General Journals, use and operation	10	10

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
5. Closing the ledger	10	<u>8</u>
6. Working papers	9	<u>9</u>
7. Financial Statements	10	<u>9</u>
8. Business forms and papers	8	<u>8</u>
9. Business organization and review	7	<u>0</u>
10. Comparative statements, analyzing and interpreting	7	<u>3</u>
11. Deferred and accrued items, reserves and depreciation	9	<u>7</u>
12. Partnerships	7	<u>7</u>
13. Trading accounts	8	<u>5</u>
14. Petty cash fund	9	<u>2</u>
15. C. O. D. shipments and sales	7	<u>3</u>
16. Budget making	8	<u>3</u>
17. The voucher system	5	<u>5</u>
18. Income Tax Procedure	5	<u>0</u>
19. Social Security Act	6	<u>0</u>
20. Suitable for semester plan	7	<u>6</u>
21. Different levels of ability taken into consideration	9	<u>5</u>
22. Applicable to vocational use	8	<u>5</u>
23. Applicable to personal use	8	<u>4</u>
24. Applicable to both vocational & personal use	9	<u>6</u>
25. Meets general objectives set up in local course of study	9	<u>—</u>
26. Exercises based on fundamental needs, knowledges and skills	9	<u>7</u>
27. Text may be correlated with Junior Business	7	<u>3</u>
28. All terms clearly defined	10	<u>8</u>
29. Objectives clearly stated	9	<u>5</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>124 SCORE ALLOTTED</u>
30. Supplementary sets provided	6	<u>0</u>
31. Short practice sets	8	<u>5</u>
32. Sets included in text:		
a. Farm project	5	<u>0</u>
b. Dentist or Doctor	6	<u>0</u>
c. Personal records	7	<u>0</u>
d. Household records	7	<u>0</u>
e. Retail business	8	<u>0</u>
f. Wholesale business	6	<u>0</u>
g. Radio dealer	6	<u>0</u>
	<hr/>	<hr/>
TOTAL SCORE	<u>300</u>	<u>161</u>

D. TEACHER AND PUPIL AIDS

I. Pupil

1. Questions in text	13	<u>5</u>
2. Study helps	13	<u>0</u>
3. Explanations of procedure for working problems	15	<u>10</u>
4. Practical suggestions for using textbook	11	<u>0</u>
5. Workbooks	15	<u>0</u>

II. Teacher

1. Standardized tests	14	<u>0</u>
2. Free advisory service	12	<u>12</u>
3. Free publication and service	13	<u>3</u>
4. Manual	17	<u>8</u>
5. Key to all exercises, sets & problems	18	<u>8</u>
6. Practice sets	15	<u>0</u>
7. Supplementary practice sets	9	<u>0</u>
8. Courses of study	10	<u>0</u>
	<hr/>	<hr/>
TOTAL SCORE	<u>175</u>	<u>46</u>

<u>FEATURES</u>	<u>MAXIMUM SCORE</u>	<u>SCORE ALLOTTED</u>
<u>E. MECHANICAL FEATURES</u>		
I. Quality and make-up		
1. Unglazed paper	5	<u>5</u>
2. Lines across entire page	5	<u>5</u>
3. Clear, black type	7	<u>7</u>
4. Title of text	5	<u>4</u>
5. Impressiveness of make-up as a whole	5	<u>4</u>
6. Size of text	5	<u>5</u>
7. Resale value	4	<u>4</u>
8. Economical in price	5	<u>4</u>
II. Other Features		
1. Adequate amount of drill work provided	6	<u>4</u>
2. Practice sets and workbooks optional with text	6	<u>0</u>
3. Consideration of ability and experience of authors	5	<u>4</u>
4. Text contains only 1-year course of bookkeeping	6	<u>3</u>
5. Publishers well and favorably known in commercial field	5	<u>5</u>
6. Vocabulary intelligible to pupils	7	<u>5</u>
7. Published or revised within the past 5 years	6	<u>6</u>
8. Index	6	<u>6</u>
9. Exercises graded as to difficulty	6	<u>2</u>
10. Exercises included in the text	6	<u>4</u>
	<u>100</u>	<u>77</u>
<hr/>		
A. Presentation and Method of Approach	<u>250</u>	<u>156</u>
B. Illustrations	<u>175</u>	<u>133</u>
C. Content of Text	<u>300</u>	<u>161</u>
D. Teacher and Pupil Aids	<u>175</u>	<u>46</u>
E. Mechanical Features	<u>100</u>	<u>77</u>
GRAND TOTAL SCORE	<u>1,000</u>	<u>553</u>

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