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# A comparative analysis of the content of six selected textbooks in elementary bookkeeping

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BOSTON UNIVERSITY  
SCHOOL OF EDUCATION

Thesis

A COMPARATIVE ANALYSIS OF THE CONTENT  
OF SIX SELECTED TEXTBOOKS IN ELEMENTARY BOOKKEEPING

Submitted by

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(B.S. in B.A., Boston University, 1951)

In partial fulfillment of the requirements for  
the degree of Master of Education

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CHAPTER I  
INTRODUCTION

Statement of the Problem

The problem of this study was to make a comparative analysis of the extent of treatment of the major topics included in six selected textbooks in bookkeeping.

Analysis of the Problem

In analyzing the textbooks for comparative purposes, the following problems were formulated:

1. To determine the objectives of the textbook as discussed by the author.
2. To determine the topics presented in each of the textbooks as a basis for comparing them.
3. To determine the number of words devoted to the topics presented in each textbook.
4. To determine the number of illustrations and the topics which are presented.
5. To determine the number of questions in each textbook.
6. To determine the number and types of problems presented in each textbook.
7. To determine the extent of student aids contained in each textbook.

### Delimitation of the Problem

Only those textbooks written or revised in the last ten years were chosen for this study. The analysis included only the textbook and did not include any supplementary materials.

### Justification of the Problem

A review of research in recent years has shown that there has been no comparative studies made of bookkeeping textbooks. Such a study should contribute to the necessary investigations made by those who must select textbooks. It would serve as a guide for school administrators and teachers who are considering the adoption of a new bookkeeping textbook for their school.

Textbook selection is a very important duty of the school and the teacher. It is a very time-consuming duty which places great demands on administrators and teachers who already find the demands on their time growing larger and larger. It is hoped that this study will provide some of the analysis and findings that are necessary for them to make selections from the newly revised textbooks.

### Organization of the Study

In Chapter I the problem has been defined and delimit-



ited. Chapter II consists of a review of literature related to the problem. The detailed procedures used in the study are listed in Chapter III. The analysis and interpretation of the data are given in Chapter IV. Chapter V contains the summary of findings and recommendations for further study.

CHAPTER II  
REVIEW OF RELATED LITERATURE

Theses and magazine articles were reviewed to provide a background for the study.

This chapter includes a review of studies of similar design together with various business subject areas. It also includes articles devoted to such topics as objectives, teaching approaches in bookkeeping and characteristics of a good textbook.

In a thesis entitled "A Comparative Analysis of Current Textbooks in Secretarial Practice on the College Level"<sup>1</sup> by Eleanor Truell, a study was made of the content of six textbooks in secretarial practice. Her study included the following phases of research: determining the objectives set forth by the authors; analyzing the content to determine the extent to which secretarial duties were discussed; comparison of the duties discussed; analyzing the extent to which illustrations were used; analyzing the classified material for practice work at the end of each chapter; determining the character and personal traits mentioned in each textbook.

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1. Truell, Eleanor, A Comparative Analysis of Current Textbooks in Secretarial Practice on the College Level, Unpublished Master's Thesis, Boston University, 1950, 90 pp.

In her study no complete agreement was found among the authors as to the purpose of the secretarial practice textbooks. While a great many of the duties of a secretary were illustrated, there was great disagreement as to the number and type of duties illustrated. There was a great difference in the way questions, problems and projects were handled. All but one textbook emphasized character and personal traits.

Truell made the following recommendations:

An up-to-date analysis of secretarial duties is also recommended to determine the frequency of performance of duties. This would help especially in deciding to what extent the more technical phases of secretarial work should be covered by secretarial practice textbooks.<sup>2</sup>

In a study by Minna S. Richmond a very interesting finding was stated:

Based on the 142 replies, 106 schools, or 74.6 per cent, used the nineteenth or twentieth edition of the 20th Century Bookkeeping and Accounting first year textbook by Carlson, Prickett and Forkner, in bookkeeping I. Fifteen schools, or 10.6 per cent, used the twenty-first edition of 20th Century Bookkeeping and Accounting first year textbook by Carlson, Forkner, and Boynton. Bookkeeping Introductory by Zelliott and Leidner was used by 8, or 5.6 per cent, of the respondents. Eight other schools used Bookkeeping Simplified by Freeman, Hanna, Kahn; or Bookkeeping by Hoffman; or Bookkeeping and Accounting by Elwell, Breidenbaugh and Lins. Five schools did not indicate the textbook used.<sup>3</sup>

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2. Ibid., p.88.

3. Richmond, Minna S., A Survey of Bookkeeping Offered in the High Schools of Massachusetts, Unpublished Master's Thesis, Boston University, 1951, 82 pp.

A content analysis of elementary bookkeeping textbooks may help to indicate the strength and weakness of the textbooks to teachers interested in selecting a textbook for use.

A Comparative Analysis of the Treatment of the Major Topics in Six Selected Junior Business Textbooks<sup>4</sup> was written by Lillian G. Blacker in 1951. This study was concerned with a comparison of the treatment of major topics in six selected junior business training textbooks. The textbooks were analyzed for topical content. Each main topic was divided into subtopics for tabulation and comparison purposes. The space devoted to each topic was determined and the use of illustrations were noted. The questions, problems, and exercises were analyzed and classified.

The Blackler study found that considerable variation existed among the authors in the aims and objectives stated by them. There were fifteen main topics included in the majority of the textbooks. A difference of opinion was found among the authors as to the amount of space that should be devoted to the main topics. Much illustrative material was found in the textbooks together with a varied use of questions, problems, and exercises.

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4. Blacker, Lillian G., A Comparative Analysis of the Treatment of the Major Topics in Six Selected Textbooks in Junior Business Training, Unpublished Master's Thesis, Boston University, 1951, 82 pp.

The author recommended "that further analysis of junior business training textbooks be made to discover the optimum time allotment to be used by the instructor for each phase of the content."<sup>5</sup>

Since the aims and objectives of a course of study are important factors to be considered when choosing a textbook, it is important to determine the aims and objectives set forth by the authors of textbooks under consideration. H. G. Enterline has stated:

Broadly speaking, then, bookkeeping in the secondary school has two purposes: the vocational and the non-vocational. The non-vocational objectives include such outcomes as personal-use, background training, pre-vocational training, and the development of a variety of habits which will be helpful either later on in school or in vocational or personal life.

What are the objectives of first-year bookkeeping? It is generally recognized that all of the nonvocational objectives listed in the preceding paragraph are acceptable outcomes. What about the vocational objective? Can much more than the basic principles of bookkeeping be accomplished in two semesters of bookkeeping instruction? Many business teachers feel that the accomplishment of these basic principles is the only objective. True, it is the one important purpose, but we must not forget that in the majority of cases one year of bookkeeping instruction is terminal as far as bookkeeping is concerned. Is it vocational? On this question there is much controversy. The pupils who are studying first-year bookkeeping think it is. Many teachers think that it is. This much is certain: it is definitely impossible to teach vocational bookkeeping before the pupils have

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5. Ibid., p.88.

acquired an understanding of the basic principles of bookkeeping and accounting.<sup>6</sup>

In 1954 a study was made by Alice Driscoll entitled A Descriptive Analysis of Seven High School Business Math Textbooks.<sup>7</sup> The different phases of her study were as follows: determination of educational and business experience of the authors; determination of aims and objectives set forth by the authors; examination of mechanical features of the textbooks; analysis of content and method of treatment of the topics; classification and tabulation of illustrations.

It was found in her study that with one exception all authors had had teaching experience and three of the authors also had had business experience. The objectives of the authors showed varying degrees of emphasis. The mechanical features showed great similarity with one exception. The only similarity in organization was the arrangement of topics in which five of the seven books presented the fundamental processes of arithmetic in the opening chapters. There were varying degrees of emphasis in the topics included in the different textbooks. The illustrations consisted of business forms. The number

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6. Enterline, H. G., "Realistic Bookkeeping," The UBFA Forum, December, 1947, p.27.

7. Driscoll, Alice, A Descriptive Analysis of Seven High School Business Math Textbooks, Unpublished Master's Thesis, Boston University, 1954, 71 pp.

of instructional aids available in addition to the textbooks varied with the individual textbooks.

The author recommended that a study be made of the supplementary material, workbooks and tests, available with each textbook.

The approach used by a textbook in elementary bookkeeping is one of the most important factors considered by a teacher in selecting a textbook since her teaching will be governed to a great extent by the approach used in the textbook. In reviewing research studies in bookkeeping F. Wayne Morse stated:

The findings of the studies in the approaches to the teaching of bookkeeping revolves around the effectiveness of the different methods of approach--ledger, journal, balance sheet, or development. The findings of these studies will influence the authors and publishers of bookkeeping materials more than the classroom teachers. In a logically organized body of subject content, such as bookkeeping, the teachers will tend to follow the same approach that is used in the textbook.

The organization of the materials in most of the textbooks that are available involve the developmental concept of the bookkeeping cycle and the bookkeeping equation. Revisions in the textbooks have shown and will continue to show concern for the most effective use of this type of approach.<sup>8</sup>

In a magazine article entitled "What's Wrong with Bookkeeping Books?"<sup>9</sup>, Henry Owen discussed the many things

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8. Morse, F. Wayne, "Implications of Research in Bookkeeping", The National Business Education Quarterly, March, 1961, pp.18-21.

9. Owen, Henry, "What's Wrong with Bookkeeping Books?", The Journal of Business Education, February, 1946, p.75.

which make bookkeeping textbooks inadequate. In conclusion he stated that a good textbook should contain simplicity of language and simplicity of drill. He also stated that the instructional material should have been tested in the classroom.

The aims and objectives of the elementary bookkeeping course have changed over the years due to the changes in business. Tonne and Popham<sup>10</sup> have explained this:

About 25 years ago, two years of bookkeeping were offered to most business students, and bookkeeping was considered a vocational course to be studied by those who became bookkeepers. The present trend seems to be toward offering one year of bookkeeping to all business majors. Capable students in the first-year course are encouraged to elect a second year of bookkeeping. While some schools offer a special bookkeeping curriculum, most of the students enrolled in bookkeeping are studying it as an important phase of their total preparation for work in the business world. The first-year course is generally taught in the tenth or eleventh year of the high school program.

Only 1/5 to 1/10 of those who now study first-year bookkeeping continue the second year course. The enormous dropout necessitates a change in the subject matter so that certain phases that are vitally important for all business students are not omitted. The fact that the subject is taken as business background rather than as training for future bookkeepers also makes it desirable to give less consideration to certain topics usually presented in first-year bookkeeping.

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10. Tonne, Herbert A., Popham, Estell L., Methods of Teaching Business Subjects, Gregg Publishing Company, New York, 1957, p.213.



The reviewed theses and magazine articles have presented findings regarding textbook analysis, aims and objectives of an elementary textbook, approaches used, and features of a good textbook.

The writer's thesis attempts to make a comparative analysis of the content of six selected bookkeeping textbooks. After the aims of the course have been determined, the intelligent selection of a textbook can be made from a comparison of several textbooks to find the one that best fulfills the objectives of the course.

Chapter III presents the procedures used in conducting the study.

CHAPTER III  
METHODS OF PROCEDURE

The problem of this study was to make a comparative analysis of six selected textbooks in bookkeeping.

The following procedures were used in conducting this study:

1. A review of related literature was made to obtain a background for this study.

2. The six textbooks selected for this study were as follows:

a. Briedenbaugh, V. E., Lins, A. G., and Elwell, F. H., Bookkeeping Principles, First Edition, Pitman Publishing Company, New York, 1958, 295 pp.

b. Carlson, Paul A., Forkner, Hamden L., and Boynton, Lewis D., 20th Century Bookkeeping and Accounting, Twenty-first Edition, South-Western Publishing Company, Cincinnati, 1957, 422 pp.

c. Freeman, M. Herbert, Hanna, J. Marshall, and Kahn, Gilbert, Bookkeeping and Accounting Simplified, Second Edition, The Gregg Publishing Company, New York, 1958, 409 pp.

d. Hadley Editorial Staff, Applied Bookkeeping, Third Edition, Gregg Publishing Company, New York, 1952, 232 pp.

e. Sherwood, J. F., Boling, Clem, and Carson, A. B., Secretarial Accounting, Fifth Edition, South-Western Publishing Company, Cincinnati, 1951, 575 pp.

f. Zelliot, Ernest A. and Leidner, Walter E., Introductory Bookkeeping, Second Edition, Prentice-Hall, Inc., New York, 1954, 583 pp.

3. An analysis of the preface of each textbook was made to determine the aims and objectives set forth by the authors. These aims and objectives were tabulated into table form.

4. The content of each textbook was analyzed to determine the topics contained therein and summary tables were made of the topics tabulated.

5. A standard line of ten words was established by averaging several lines picked at random throughout each book. One textbook, Applied Bookkeeping, had a standard line of six words due to a format different from the other five textbooks.

6. The total number of words devoted to each topic was determined by counting the lines devoted to the topic then multiplying that total by ten for five of the textbooks and by six for the Applied Bookkeeping textbook.

7. The number of illustrations and questions pertaining to each topic was counted.

8. The various types of problems were classified and tabulated.

9. The extent of student aids were determined and presented in tabular form.

10. Based upon the findings the summary and recommendations were developed.

CHAPTER IV  
ANALYSES AND INTERPRETATIONS OF DATA

The preface of each textbook was carefully studied to determine the aims and objectives as stated by the author. These objectives are expressed in Table I. The method of approach used as an introduction to the subject of bookkeeping by each author is shown in Table II. The topics are shown in Table III. The percentage of words devoted to each topic by each textbook is given in Table IV. Table V shows the number of illustrations used in each topic. The types and number of problems used in each textbook are given in Table VII. The extent to which student aids are used by each textbook are given in Table VIII.

Table I shows that there is only one objective which is expressed by all six authors. That objective is to provide realistic experiences through the use of practice sets. There are only two other objectives in which at least one-half of the authors concurred: (1) vocational objectives stated by Breidenbaugh-Lins-Elwell, Carlson-Forkner-Boynton, Sherwood-Boling-Carson, and Zelliot-Leidner; (2) to provide information for use of proper records for income taxes and social security taxes stated by Breidenbaugh-Lins-Elwell, Carlson-Forkner-Boynton, Freeman-Hanna-Kahn, and the Hadley Editorial Staff.

TABLE I. THE AIMS AND OBJECTIVES OF THE AUTHORS AS STATED IN THE PREFACE OF EACH BOOK

Stated Aim or Objective	Breidenbaugh- Lins- Elwell	Carlson- Forkner- Boynton	Freeman- Hanna- Kahn	Hadley Editorial Staff	Sherwood- Bolling- Carson	Zelliot- Leidner
1. To provide realistic experience through the use of practice sets.	x	x	x	x	x	x
2. To provide information for use of proper records for income taxes and social security taxes. . . .	x	x	x	x		
3. To provide training in modern generally accepted principles of bookkeeping. . . .	x			x	x	x
4. To enable students to reach higher standards of achievement. . . .		x	x			
5. To present fundamentals in a logical and orderly manner. . . .	x			x		
6. To enable students to interpret financial statements. . . .	x		x			
7. To contribute to general education. . . .		x				
8. To provide knowledge of bookkeepers' duties. .				x		

TABLE I. THE AIMS AND OBJECTIVES OF THE AUTHORS AS STATED IN THE PREFACE OF EACH BOOK

Stated Aim or Objective	Breidenbaugh Lins- Elwell	Carlson- Forkner- Boynton	Freeman- Hanna- Kahn	Hadley Editorial Staff	Sherwood- Bolling- Carlson	Zelliot- Leidner
9. To enable persons who own their own business to keep the records necessary to assure success. . . . .		x				
Total	5	5	4	5	2	2

TABLE II. THE METHODS OF APPROACH USED BY THE AUTHORS

Method of Approach	Breidenbaugh- Lins- Elwell	Carlson- Forkner- Boynton	Freeman- Hanna- Kehn	Hadley Editorial Staff	Sherwood- Boling- Carson	Zelliot- Leidner
1. Balance sheet.		x	x	x		
2. Balance sheet and profit and loss statement.					x	
3. Profit and loss statement.						x
4. Journal.	x					

As indicated in Table II each textbook was carefully studied to determine the method of approach used to introduce the subject of bookkeeping to the student. As shown in Table II half of the textbooks studied favored the balance sheet method of approach.

The remaining three authors each used a different method. Sherwood-Boling-Carson used a combination of the balance sheet and the profit and loss statement method while Zelliot-Leidner used just the profit and loss statement approach. The journal approach was used by Breidenbaugh-Lins-Elwell.

A study of the content of the textbooks was made to determine the topics presented and the number of words devoted to each topic. As indicated in Table III the number of topics covered by each textbook ranged from 45 in Carlson-Forkner-Boynton to 57 in Sherwood-Boling-Carson. The Hadley Editorial Staff used 49, whereas Breidenbaugh-Lins-Elwell had a total of 51. Fifty-two topics were found in Zelliott-Leidner and Freeman-Hanna-Kahn presented 53. All six textbooks agreed on the use of 34 of the topics. There were 17 topics which were used by only one author.

The total words devoted to these topics varied from 24,680 in Breidenbaugh-Lins-Elwell to 105,444 in Sherwood-Boling-Carson.

The topic to which the greatest number of words (8,910) was devoted was accounting for a retail merchant which appeared in the Sherwood-Boling-Carson textbook. The next two largest number of words in a topic appeared also in the Sherwood-Boling-Carson textbook. The topics were personal service enterprise (6,995 words) and accounting for a wholesale merchant (6,900 words). These topics were handled only in this textbook.

The greatest number of words devoted to one topic which was used by all six textbooks was 6,890 words. This appeared in the topic purchases journal in the Sherwood-Boling-Carson textbook.



The next greatest number of words devoted to one topic which was used by all six textbooks appeared in journalizing in the Carlson-Forkner-Boynton textbook. The number of words used was 6,295.

The topic, function and form of accounts, which appeared in the Breidenbaugh-Lins-Elwell textbook, contained the least number of words (50). This topic was used in all six textbooks.

The greatest variation within one topic used by all six textbooks occurred in the topic, purchases journal. Freeman-Hanna-Kahn used 620 words, while Sherwood-Boling-Carson used 6,890. The variation within the topic is shown by the number of words used in the other textbooks. Freeman-Hanna-Kahn used 835 words; Carlson-Forkner-Boynton used 2,160; Hadley Editorial Staff used 2,941; and Zelliott-Leidner used 3,850 words.

The greatest agreement on the number of words devoted to a topic used by all six authors was in the invoice topic. The smallest number of words, 290, appeared in Freeman-Hanna-Kahn, whereas the greatest number of words, 500, was used by Zelliott-Leidner. The following numbers of words were used by the other textbooks: the Hadley Editorial Staff, 318; Sherwood-Boling-Carson, 410; Breidenbaugh-Lins-Elwell, 475; and Carlson-Forkner-Boynton, 490.

TABLE III. NUMBER OF WORDS ON EACH TOPIC

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
1. Payroll Records and Taxes	2860	3665	1935	3114	3935	2050	17559
2. Purchases Journal	835	2160	620	2941	6890	3850	17296
3. Banking Services	1355	2330	3160	2597	3825	3600	16867
4. Sales Journal	465	1370	720	3021	6220	1095	12891
5. Journalizing	230	6295	1430	1266	740	690	10651
6. Work Sheet (10 Col.)	500	--	885	2130	4620	920	9055
7. Accounting for Retail Merchant	--	--	--	--	8910	--	8910
8. Cash Receipts Journal	955	2500	1285	1224	1115	1810	8889
9. Depreciation	485	1755	1100	906	3280	670	8196
10. Cash Payments Journal	1480	2485	1130	1137	905	1035	8172

TABLE III. NUMBER OF WORDS ON EACH TOPIC

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
11. Closing Entries	650	2385	1165	996	1290	1470	7956
12. Adjusting Entries	475	730	2025	1878	2475	200	7783
13. Balance Sheet	440	1080	515	1848	1950	1410	7243
14. Personal Service Enterprise	--	--	--	--	6995	--	6995
15. Accounting for Wholesale Merchant	--	--	--	--	6900	--	6900
16. Profit and Loss Statement	570	1265	590	951	1330	2055	6761
17. Corporation	1275	--	795	678	2710	1130	6588
18. Interpreting Financial Statements	--	--	--	894	3649	1505	6048
19. Combination Journal	785	1355	1305	--	1715	790	5950

TABLE III. NUMBER OF WORDS ON EACH TOPIC

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
20. Discounts	815	1055	310	1032	780	1530	5522
21. Use of Cash Register	1015	2930	860	552	--	165	5522
22. Analysis of Business Transactions	285	200	1690	342	190	2580	5287
23. Taxes Other Than Payroll	480	--	120	--	3615	720	4935
24. Prepaid Expenses	565	195	710	207	2440	815	4932
25. Accruals	765	1130	1035	462	780	740	4912
26. Work Sheet (8 Col.)	935	3570	355	--	--	--	4860
27. Co-operative	--	--	90	--	3005	1615	4710
28. Interest	330	515	235	852	1400	1345	4677
29. Function and Form of Accounts	50	290	985	1285	690	1370	4670

TABLE III. NUMBER OF WORDS ON EACH TOPIC

Topic	Breiden- baugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
30. Notes Receivable	230	610	460	216	2185	535	4236
31. Negotiable Instruments	370	180	345	633	2410	250	4188
32. General Journal	195	1950	700	279	120	920	4164
33. Bad Debts	475	1905	250	168	420	620	3838
34. Petty Cash	365	565	1105	498	1235	--	3768
35. Disposal of Fixed Assets	110	1305	--	912	1380	--	3707
36. Classification of Accounts	520	200	140	1674	400	755	3689
37. Work Sheet (6 Col.)	--	975	645	396	--	1420	3436
38. Securities	--	--	--	--	3425	--	3425
39. Accounts Receiv- able Ledger	175	165	675	756	100	1400	3271

TABLE III. NUMBER OF WORDS ON EACH TOPIC

Topic	Breidenbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
40. Locating and Correcting Errors	420	475	475	228	540	1055	3193
41. Notes Payable	220	530	205	480	1110	635	3180
42. Sole Proprietorship	75	--	--	792	2305	--	3172
43. Proving Cash	60	840	375	561	465	485	2786
44. Trial Balance	195	705	665	252	110	760	2687
45. Office Routine	--	--	--	2682	--	--	2682
46. Partnership	645	--	585	510	--	870	2610
47. Invoice	475	490	290	318	410	500	2483
48. Reversing Entries	155	505	95	630	850	--	2235
49. Employment Opportunities and Requirements	--	--	--	--	--	2185	2185

TABLE III. NUMBER OF WORDS ON EACH TOPIC

Topic	Breiden- enbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
50. Consignment Sales	--	--	--	--	1995	--	1995
51. Balancing and Ruling Accounts	145	460	440	294	340	180	1859
52. Bookkeeping Cycle	65	--	65	1134	190	300	1754
53. Farm Records	--	--	--	--	--	1600	1600
54. Personal Budget	--	--	--	--	--	1580	1580
55. Records of Student Organization	--	--	--	--	--	1490	1490
56. Accounts Payable Ledger	180	155	355	678	100	--	1468
57. Purchase Returns and Allowances	215	300	370	72	280	230	1467
58. Sales Returns and Allowances	155	345	345	66	90	380	1381
59. Post Closing Trial Balance	135	275	250	198	215	255	1328

TABLE III. NUMBER OF WORDS ON EACH TOPIC

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
60. Professional Office	--	--	--	--	--	1290	1290
61. Home Budget	--	--	--	--	--	1255	1255
62. Controlling Accounts	120	205	70	258	290	65	1008
63. Installment Sales	--	--	--	--	970	--	970
64. Schedule of Accounts Receivable	95	270	100	--	280	100	845
65. Taking Inventory	--	--	540	114	120	--	774
66. Schedule of Accounts Payable	90	250	125	--	300	--	765
67. Single Entry Bookkeeping	--	--	760	--	--	--	760
68. Statement of Account	--	95	155	114	155	--	519



TABLE III. NUMBER OF WORDS ON EACH TOPIC

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
69. Notes Register	--	--	115	--	300	--	415
70. Invoice as Pur- chases Journal	100	--	--	--	--	--	100
71. Invoice as Sales Journal	95	--	--	--	--	--	95
72. Statement of Net Worth	--	--	--	--	--	85	85
<b>Total</b>	24680	53015	35750	45226	105444	56360	320475

The greatest percentage of words devoted to one topic was 11.85 percent which occurred on the topic of journalizing in the Carlson-Forkner-Boynton textbook. All six textbooks used this topic. The variance within the topic was as follows: Sherwood-Boling-Carson, 0.7 percent; Breidenbaugh-Lins-Elwell, 0.93 percent; Zelliott-Leidner, 1.22 percent; Hadley Editorial Staff, 2.79 percent; and Freeman-Hanna-Kahn, 4.00 percent. This indicated the greatest variance, 11.15 percent, within a topic which was handled by all six textbooks.

The smallest percentage of wordage devoted to a topic was 0.08 percent on the topic of sales returns and allowances which was handled by Sherwood-Boling-Carson. The differences within the topic were not great. The largest percentage was 0.96 in the Freeman-Hanna-Kahn textbook.

The smallest variance within a topic handled by all six textbooks was 0.46. The topic was controlling accounts. The percentages were as follows: Zelliott-Leidner, 0.11; Freeman-Hanna-Kahn, 0.19; Sherwood-Boling-Carson, 0.27; Carlson-Forkner-Boynton, 0.38; Breidenbaugh-Lins-Elwell, 0.48; and the Hadley Editorial Staff, 0.57.

TABLE IV. PERCENTAGE OF WORDS ON EACH TOPIC

Topic	Breid- enbaugh	Carlson	Freeman	Hedley	Sherwood	Zelliot	Total
1. Payroll Records and Taxes	11.58	6.91	5.41	6.88	3.76	3.63	38.17
2. Banking Services	5.89	4.39	8.83	5.74	3.62	6.38	34.85
3. Purchases Journal	3.38	4.07	1.73	6.50	6.53	6.83	29.04
4. Journalizing	0.93	11.85	4.00	2.79	0.70	1.22	21.49
5. Sales Journal	1.88	2.58	2.01	6.67	5.89	1.94	20.97
6. Cash Receipts Journal	3.87	4.71	3.59	2.70	1.05	3.21	19.13
7. Cash Payments Journal	5.99	4.68	3.16	2.51	0.85	1.83	19.02
8. Closing Entries	2.63	4.49	3.25	2.20	1.22	2.60	16.39
9. Adjusting Entries	1.92	1.37	5.66	4.10	2.34	0.35	15.74
10. Work Sheet (10 Col.)	2.02	--	2.47	4.70	4.38	1.63	15.20

TABLE IV. PERCENTAGE OF WORDS ON EACH TOPIC

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
11. Depreciation	1.96	3.31	3.17	2.00	3.11	1.18	14.63
12. Balance Sheet	1.78	2.03	1.44	4.08	1.84	2.50	13.67
13. Use of Cash Register	4.11	5.52	2.40	1.22	--	0.29	13.54
14. Corporation	5.16	--	2.22	1.49	2.57	2.00	13.44
15. Profit and Loss Statement	2.30	2.38	1.65	2.10	1.26	3.64	13.33
16. Combination Journal	3.18	2.55	3.65	--	1.62	1.40	12.40
17. Discounts	3.30	1.97	0.86	2.28	0.73	2.71	11.85
18. Analysis of Business Transactions	1.15	0.37	4.72	0.75	0.18	4.57	11.74
19. Work Sheet (8 Col.)	3.78	6.73	0.99	--	--	--	11.50

TABLE IV. PERCENTAGE OF WORDS ON EACH TOPIC

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
20. Accruals	3.09	2.13	2.89	1.02	0.73	1.31	11.17
21. Function and Form of Accounts	0.20	0.54	2.75	2.84	0.65	2.43	9.41
22. Prepaid Expenses	2.28	0.36	1.98	0.45	2.31	1.44	8.82
23. General Journal	0.79	3.67	1.95	0.61	0.11	1.63	8.76
24. Interest	1.33	0.97	0.65	1.88	1.32	2.38	8.53
25. Accounting for Retail Merchant	--	--	--	--	8.44	--	8.44
26. Classification of Accounts	2.10	0.37	0.39	3.70	0.37	1.33	8.26
27. Interpreting Financial Statements	--	--	--	1.97	3.46	2.67	8.10
28. Bad Debts	1.92	3.59	0.69	0.37	0.39	1.10	8.06
29. Petty Cash	1.47	1.06	3.09	1.10	1.17	--	7.89

TABLE IV. PERCENTAGE OF WORDS ON EACH TOPIC

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
30. Accounts Re- ceivable Ledger	0.70	0.31	1.88	1.67	0.09	2.48	7.13
31. Work Sheet (6 Col.)	--	1.83	1.84	0.87	--	2.51	7.05
32. Taxes Other Than Payroll	1.94	--	0.33	--	3.42	1.27	6.96
33. Partnership	2.61	--	1.63	1.12	--	1.54	6.90
34. Negotiable Instruments	1.49	0.33	0.96	1.39	2.28	0.44	6.89
35. Notes Receivable	0.93	1.15	1.28	0.47	2.07	0.94	6.84
36. Locating and Correcting Errors	1.70	0.89	1.32	0.50	0.51	1.87	6.79
37. Personal Service Enterprise	--	--	--	--	6.63	--	6.63

TABLE IV. PERCENTAGE OF WORDS ON EACH TOPIC

Topic	Breidenbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
38. Accounting for Wholesale Merchant	--	--	--	--	6.54	--	6.54
39. Disposal of Fixed Assets	0.44	2.46	--	2.01	1.30	--	6.21
40. Co-operative	--	--	0.25	--	2.84	2.86	5.95
41. Office Routine	--	--	--	5.93	--	--	5.93
42. Trial Balance	0.79	1.14	1.86	0.55	0.10	1.34	5.78
43. Notes Payable	0.89	0.99	0.57	1.06	1.05	1.12	5.68
44. Invoice	1.92	0.92	0.81	0.70	0.38	0.88	5.61
45. Proving Cash	0.24	1.58	1.04	1.24	0.44	0.86	5.40
46. Sole Proprietorship	0.30	--	--	1.75	2.18	--	4.23
47. Reversing Entries	0.62	0.95	0.26	1.39	0.80	--	4.02

TABLE IV. PERCENTAGE OF WORDS ON EACH TOPIC

Topic	Breidenbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
48. Balancing and Ruling Accounts	0.58	0.86	1.23	0.65	0.32	0.31	3.95
49. Employment Opportunities and Requirements	--	--	--	--	--	3.87	3.87
50. Bookkeeping Cycle	0.26	--	0.18	2.50	0.18	0.53	3.65
51. Accounts Payable Ledger	0.72	0.29	0.96	1.49	0.09	--	3.55
52. Purchases Returns and Allowances	0.87	0.56	1.03	0.15	0.26	0.40	3.27
53. Securities	--	--	--	--	3.24	--	3.24
54. Sales Returns and Allowances	0.62	0.65	0.96	0.14	0.08	0.67	3.12
55. Consignment Sales	--	--	--	--	2.89	--	2.89
56. Farm Records	--	--	--	--	--	2.83	2.83



TABLE IV. PERCENTAGE OF WORDS ON EACH TOPIC

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
57. Post-Closing Trial Balance	0.54	0.51	0.69	0.43	0.20	0.45	2.82
58. Personal Budget	--	--	--	--	--	2.80	2.80
59. Records of Student Organization	--	--	--	--	--	2.64	2.64
60. Professional Office	--	--	--	--	--	2.28	2.28
61. Home Budget	--	--	--	--	--	2.22	2.22
62. Single Entry Bookkeeping	--	--	2.12	--	--	--	2.12
63. Controlling Account	0.48	0.38	0.19	0.57	0.27	0.11	2.00
64. Taking Inventory	--	--	1.51	0.25	0.11	--	1.87
65. Schedule of Ac- counts Receivable	0.38	0.50	0.27	--	0.28	0.17	1.58

TABLE IV. PERCENTAGE OF WORDS ON EACH TOPIC

Topic	Breidenbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
66. Schedule of Accounts Payable	0.36	0.47	0.34	--	0.28	--	1.45
67. Statement of Account	--	0.17	0.43	0.25	0.14	--	0.99
68. Installment Sales	--	--	--	--	0.91	--	0.91
69. Notes Register	--	--	0.32	--	0.28	--	0.60
70. Invoice as Purchases Journal	0.40	--	--	--	--	--	0.40
71. Invoice as Sales Journal	0.38	--	--	--	--	--	0.38
72. Statement of Net Worth	--	--	--	--	--	0.15	0.15
Totals	100.15	99.54	99.76	99.73	100.74	99.74	599.66

The illustrations in the textbooks were examined and the quantity for each topic was tabulated. This is presented in Table V.

The table shows that the greatest number of illustrations used in any one topic was 54 in journalizing. This appeared in the Carlson-Forkner-Boynton textbook. This was the only topic so heavily illustrated. The next highest number of illustrations was 23 which appeared on the topic, payroll records and taxes. This number occurred in both the Carlson-Forkner-Boynton and the Breidenbaugh-Lins-Elwell textbooks. There were also 23 illustrations in the topic, accounting for a retail merchant, which appeared in the Sherwood-Boling-Carson textbook.

The percentage of topics covered by illustrations varied from 85.9 percent in the Sherwood-Boling-Carson textbook to 97.9 percent in the Hadley Editorial Staff textbook.

The total number of illustrations included in the textbooks varied from 288 in the Breidenbaugh-Lins-Elwell textbook to 347 in the Zelliot-Leidner textbook.

There were 24 topics in which all six textbooks used illustrations. The greatest variation in any one of these was on the topic, purchases journal. Breidenbaugh-Lins-Elwell had only one illustration, whereas Sherwood-Boling-Carson had 19. The variation within the two extremes of this topic is further demonstrated

by consideration of the other four textbooks: Freeman-Hann-Kahn used six illustrations; Carlson-Forkner-Boynton used nine; the Hadley Editorial Staff included 12; and Zelliott-Leidner had 15 illustrations.

Of the 24 topics on which all six textbooks used illustrations, the greatest agreement in the number of illustrations used was achieved on three topics. On the invoice topic both Breidenbaugh-Lins-Elwell and the Hadley Editorial Staff used one illustration each. The remaining four textbooks all agreed on using two illustrations. The topics concerned with the post closing trial balance and purchases returns and allowances also showed close agreement with a variation of from one to three illustrations.

TABLE V. NUMBER OF ILLUSTRATIONS ON EACH TOPIC

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
1. Payroll Records and Taxes	23	23	16	16	10	13	101
2. Journalizing	0	54	9	5	18	0	76
3. Closing Entries	13	18	12	3	5	19	70
4. Banking Services	10	8	11	8	14	17	68
5. Cash Payments Journal	19	12	12	10	3	8	64
6. Purchases Journal	1	9	6	12	19	15	62
7. Cash Receipts Journal	15	13	11	6	3	9	57
8. Analysis of Business Trans- actions	3	1	16	2	0	25	41
9. Adjusting Entries	3	10	11	6	13	0	43

TABLE V. NUMBER OF ILLUSTRATIONS ON EACH TOPIC

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
10. Function and Form of Accounts	1	2	14	7	4	13	41
11. Balance Sheet	3	6	4	12	2	13	40
12. Accruals	4	11	11	4	4	6	40
13. Corporation	8	--	6	5	14	7	40
14. Profit and Loss Statement	2	6	4	9	7	10	38
15. General Journal	2	13	3	3	0	16	37
16. Sales Journal	3	6	4	7	13	3	36
17. Interest	5	7	0	5	1	15	33
18. Notes Receivable	3	4	2	1	14	7	31
19. Prepaid Expenses	5	1	9	1	10	4	30
20. Depreciation	5	10	2	3	6	3	29

TABLE V. NUMBER OF ILLUSTRATIONS ON EACH TOPIC

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
21. Trial Balance	1	2	8	2	1	14	28
22. Discounts	5	5	3	5	1	9	28
23. Use of Cash Register	5	16	2	1	--	3	27
24. Notes Payable	3	3	4	1	8	7	26
25. Disposal of Fixed Assets	1	13	--	5	6	--	25
26. Petty Cash	3	4	8	4	4	--	23
27. Partnership	3	--	6	3	--	11	23
28. Accounting for Retail Merchant	--	--	--	--	23	--	23
29. Bad Debts	3	10	1	2	1	4	21
30. Negotiable Instruments	1	1	1	6	10	2	21

TABLE V. NUMBER OF ILLUSTRATIONS ON EACH TOPIC

Topic	Breidenbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
31. Accounts Receivable Ledger	1	0	3	7	0	9	20
32. Work Sheet (10 Col.)	3	--	0	11	3	3	20
33. Classification of Accounts	3	1	0	9	1	4	18
34. Co-operative	--	--	0	--	16	2	18
35. Work Sheet (8 Col.)	3	13	1	--	--	--	17
36. Balancing and Ruling Accounts	1	3	7	1	1	4	17
37. Bookkeeping Cycle	0	--	1	13	0	3	17
38. Sales Returns and Allowances	2	2	5	1	2	4	16
39. Personal Service Enterprise	--	--	--	--	16	--	16



TABLE V. NUMBER OF ILLUSTRATIONS ON EACH TOPIC

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
40. Reversing Entries	2	4	1	7	2	--	16
41. Work Sheet (6 Col.)	--	4	2	2	--	7	15
42. Locating and Correcting Errors	1	2	1	2	0	7	13
43. Combination Journal	1	2	5	--	3	2	13
44. Purchases Returns and Allowances	3	2	2	1	3	2	13
45. Accounting for Wholesale Merchant	--	--	--	--	13	--	13
46. Post Closing Trial Balance	1	3	3	1	2	2	12
47. Accounts Payable Ledger	2	0	3	6	0	--	11

TABLE V. NUMBER OF ILLUSTRATIONS ON EACH TOPIC

Topic	Breidenbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
48. Interpreting Financial Statements	--	--	--	2	4	5	11
49. Taxes Other Than Payroll	4	--	0	--	7	0	11
50. Proving Cash	1	4	3	2	0	1	11
51. Schedule of Accounts Receivable	1	4	1	--	2	2	10
52. Invoice	1	2	2	1	2	2	10
53. Records of Student Organization	--	--	--	--	--	9	9
54. Consignment Sales	--	--	--	--	9	--	9
55. Professional Office	--	--	--	--	--	8	8
56. Schedule of Accounts Payable	1	2	2	--	2	--	7

TABLE V. NUMBER OF ILLUSTRATIONS ON EACH TOPIC

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
57. Farm Records	--	--	--	--	--	6	6
58. Controlling Accounts	2	0	2	2	0	0	6
59. Personal Budget	--	--	--	--	--	5	5
60. Home Budget	--	--	--	--	--	5	5
61. Taking Inventory	--	--	2	2	1	--	5
62. Statement of Account	--	1	3	0	1	--	5
63. Sole Proprietor- ship	0	--	--	3	2	--	5
64. Notes Register	--	--	2	--	2	--	4
65. Securities	--	--	--	--	3	--	3
66. Single Entry Bookkeeping	--	--	3	--	--	--	3

TABLE V. NUMBER OF ILLUSTRATIONS ON EACH TOPIC

Topic	Breidenbaugh	Carlson	Freeman	Hadley	Sherwood	Zelliot	Total
67. Installment Sales	--	--	--	--	3	--	3
68. Statement of Net Worth	--	--	--	--	--	2	2
69. Office Routine	--	--	--	1	--	--	1
70. Invoice as Sales Journal	1	--	--	--	--	--	1
71. Invoice as Purchases Journal	1	--	--	--	--	--	1
72. Employment Opportunities and Requirements	--	--	--	--	--	0	0
Total	188	317	250	228	304	347	1634

The number of questions on each topic was tabulated and is presented in Table VI. The greatest number of questions on any topic was 37 in journalizing. This appeared in the Carlson-Forkner-Boynton textbook. The next highest number of questions was 27 on the topic of profit and loss statement in the Zelliot-Leidner textbook.

The percentage of topics covered by questions ranged from 0 percent in the Sherwood-Boling-Carson textbook to 100 percent in the Zelliot-Leidner textbook.

The total number of questions ranged from none in the Sherwood-Boling-Carson textbook to 461 in the Zelliot-Leidner textbook.

Because of the lack of the use of questions in the Sherwood-Boling-Carson textbook there were no topics in which all six authors used questions. However, five textbooks concurred on the use of questions on 22 topics.

In the five remaining textbooks the greatest variation on any one topic was found in the topic of journalizing. The Hadley Editorial Staff had only five questions, whereas Carlson-Forkner-Boynton had 37 questions. In this same topic the other textbooks varied very slightly from the Hadley Editorial Staff in the number of questions used. Zelliot-Leidner had 7 questions, while Freeman-Hanna-Kahn used 8. Breid-

enbaugh-Lins-Elwell used 9 questions.

Of the 22 topics in which the five textbooks used questions, the greatest agreement in the number to be used was achieved on the topic of proving cash. In this topic Breidenbaugh-Lins-Elwell used one question. Freeman-Hanna-Kahn, the Hadley Editorial Staff and Zelliot-Leidner used two questions each. Three questions were used by Carlson-Forkner-Boynton.

TABLE VI. NUMBER OF QUESTIONS ON EACH TOPIC IN FIVE TEXTBOOKS

Topic	Breidenbaugh	Carlson	Freeman	Hadley	Zelliot	Total
1. Journalizing	9	37	8	5	7	66
2. Payroll Records and Taxes	12	22	5	12	10	61
3. Profit and Loss Statement	6	7	5	12	27	57
4. Closing Entries	13	14	6	3	16	52
5. Purchases Journal	10	10	5	9	18	52
6. Banking Services	3	14	8	4	14	43
7. Cash Receipts Journal	17	12	8	1	4	42
8. Cash Payments Journal	22	14	3	0	3	42
9. Function and Form of Accounts	1	8	8	10	15	42
10. Accruals	12	11	7	3	8	41

TABLE VI. NUMBER OF QUESTIONS ON EACH TOPIC IN FIVE TEXTBOOKS

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Zelliot	Total
11. Analysis of Business Transactions	4	3	9	1	24	41
12. Balance Sheet	6	4	3	13	14	40
13. Sales Journal	9	8	1	2	15	35
14. Work Sheet (6 Col.)	--	8	5	4	13	30
15. Depreciation	7	10	4	3	6	30
16. Combination Journal	13	9	0	--	7	29
17. Work Sheet (8 Col.)	10	18	0	--	--	28
18. Prepaid Expenses	15	0	3	1	9	28
19. Bad Debts	6	12	4	1	5	28
20. Partnership	4	--	7	4	13	28
21. General Journal	0	14	0	3	11	28
22. Interest	4	2	1	2	16	25



TABLE VI. NUMBER OF QUESTIONS ON EACH TOPIC IN FIVE TEXTBOOKS

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Zelliot	Total
23. Adjusting Entries	3	4	7	8	2	24
24. Corporation	1	--	6	4	13	24
25. Trial Balance	6	6	5	1	3	21
26. Locating and Correcting Errors	1	4	1	4	11	21
27. Work Sheet (10 Col.)	5	--	2	7	7	21
28. Sales Returns and Allowances	3	6	1	1	9	20
29. Interpreting Financial Statements	--	--	--	7	13	20
30. Negotiable Instruments	8	0	0	5	6	19
31. Purchases Returns and Allowances	3	5	5	1	5	19
32. Discounts	3	1	0	2	13	19

TABLE VI. NUMBER OF QUESTIONS ON EACH TOPIC IN FIVE TEXTBOOKS

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Zelliot	Total
33. Classification of Accounts	6	2	0	0	9	17
34. Invoice	4	3	2	1	7	17
35. Post-Closing Trial Balance	4	2	4	0	5	15
36. Accounts Receivable Ledger	0	1	3	3	8	15
37. Employment Opportunities and Requirements	--	--	--	--	14	14
38. Disposal of Fixed Assets	0	10	--	3	--	13
39. Notes Receivable	4	4	2	0	3	13
40. Use of Cash Register	1	10	0	0	1	12
41. Farm Records	--	--	--	--	12	12
42. Home Budget	--	--	--	--	11	11

TABLE VI. NUMBER OF QUESTIONS ON EACH TOPIC IN FIVE TEXTBOOKS

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Zelliot	Total
43. Petty Cash	3	4	4	0	--	11
44. Proving Cash	1	3	2	2	2	10
45. Professional Office	--	--	--	--	10	10
46. Notes Payable	3	4	1	0	2	10
47. Records of Student Organization	--	--	--	--	10	10
48. Co-operative	--	--	0	--	9	9
49. Personal Budget	--	--	--	--	9	9
50. Taxes Other Than Payroll	7	--	0	--	2	9
51. Bookkeeping Cycle	2	--	1	2	3	8
52. Balancing and Ruling Accounts	0	1	3	1	1	6
53. Sole Proprietorship	2	--	--	4	--	6

TABLE VI. NUMBER OF QUESTIONS ON EACH TOPIC IN FIVE TEXTBOOKS

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Zelliot	Total
54. Controlling Accounts	0	1	1	2	2	6
55. Accounts Payable Ledger	0	1	2	2	--	5
56. Schedule of Accounts Payable	2	1	1	--	--	4
57. Schedule of Accounts Receivable	1	1	1	--	1	4
58. Reversing Entries	0	0	1	2	--	3
59. Statement of Net Worth	--	--	--	--	3	3
60. Taking Inventory	--	--	0	1	--	1
61. Statement of Account	--	0	1	0	--	1
62. Securities	--	--	--	--	--	0
63. Invoice as Sales Journal	0	--	--	--	--	0
64. Invoice as Purchases Journal	0	--	--	--	--	0

TABLE VI. NUMBER OF QUESTIONS ON EACH TOPIC IN FIVE TEXTBOOKS

Topic	Breid- enbaugh	Carlson	Freeman	Hadley	Zelliot	Total
65. Single Entry Book- keeping	--	--	0	--	--	0
66. Installment Sales	--	--	--	--	--	0
67. Consignment Sales	--	--	--	--	--	0
68. Office Routine	--	--	--	0	--	0
69. Accounting for Retail Merchant	--	--	--	--	--	0
70. Personal Service Enterprise	--	--	--	--	--	0
71. Accounting for Whole- sale Merchant	--	--	--	--	--	0
72. Notes Register	--	--	0	--	--	0
<b>Totals</b>	<b>256</b>	<b>311</b>	<b>156</b>	<b>156</b>	<b>461</b>	<b>1340</b>

TABLE VII. PROBLEMS

Types of Problems	Breidenbaugh- Lins- Elwell	Carlson- Forkner- Boynton	Freeman- Hanna- Kahn	Hadley Editorial Staff	Sherwood- Boling- Carson	Zelliot- Leidner	Totals
1. Chapter problems.	130	76	223	88	49	145	711
2. Supplementary problems.	51	48	65	19	0	132	315
3. Cycle problems.	3	2	2	4	0	0	11
4. Practice sets.	2	1	2	1	0	3	9
5. Projects.	0	1	0	0	0	0	1
Totals	186	128	292	112	49	280	1047

The problems in each textbook were examined to determine the type and quantity presented. All of the textbooks included problems concerned with the chapter presentation. However, the total number of problems included varied greatly from 49 in the Sherwood-Boling-Carson textbook to 223 in the Freeman-Hanna-Kahn textbook.

Cycle problems were included in all textbooks except those by Sherwood-Boling-Carson and Zelliot-Leidner. The authors displayed close agreement in the number of cycle problems included. Carlson-Forkner-

Boynton and Freeman-Hanna-Kahn each used two problems. Breidenbaugh-Lins-Elwell included 3 cycle problems, whereas the Hadley Editorial Staff used 4 problems.

Supplementary problems and practice sets were included in all textbooks but one. Sherwood-Boling-Carson did not include supplementary problems or any practice sets. The number of supplementary problems included varied greatly. The Hadley Editorial Staff included the smallest number, 19, while the largest number of supplementary problems, 132, was included by Zelliott-Leidner.

Close agreement among the authors existed on the number of practice sets used. Carlson-Forkner-Boynton and the Hadley Editorial Staff included one each, whereas Breidenbaugh-Lins-Elwell and Freeman-Hanna-Kahn included two each. Zelliott-Leidner used three.

The only project summarizing a number of chapters was given by Carlson-Forkner-Boynton. This project could not be classified as a cycle problem or as a chapter problem. It is given at the end of the seventh chapter as a summary of the first seven chapters and included work up to the trial balance only.

TABLE VIII. STUDENT AIDS

Types of Aids	Breidenbaugh- Lins- Elwell	Carlson- Forkner- Boynton	Freeman- Hanna- Kahn	Hadley Editorial Staff	Sherwood- Boling- Carson	Zelliot- Leidner	Totals
1. Index	x	x	x	x	x	x	6
2. Table of Contents	x	x	x	x	x	x	6
3. Preface	x	x	x	x	x	x	6
4. Vocabulary drills	x	x	x	x		x	5
5. Arithmetic aids			x			x	2
6. Chapter summary			x			x	2
7. Chapter review			x				1
8. Discussion questions		x					1
9. Penmanship pointers						x	1
10. Drills for understanding		x					1
11. Glossary			x				1
Total	4	6	8	4	3	7	32

An examination was made to determine the types of student aids included in the textbooks other than illustrations, questions, and problems. The student aids



included in Table VIII are as follows: arithmetic aids; chapter review; chapter summary; discussion questions; penmanship pointers; drills for understanding; index; glossary; table of contents; preface; vocabulary drills.

All textbooks contained three of the most common student aids; preface, index, and table of contents. With the exception of the Sherwood-Boling-Carson textbook, all the textbooks included vocabulary studies.

No textbook included all eleven of the aids shown in the table. Freeman-Hanna-Kahn included the largest number which was eight. The least number of student aids, three, was used by Sherwood-Boling-Carson. Breidenbaugh-Lins-Elwell and the Hadley Editorial Staff used four aids each. Carlson-Forkner-Boynton used six aids, whereas Zelliott-Leidner included seven aids.

This chapter has presented an analysis of the data gathered in this study. Chapter V presents the findings of this study and presents the author's recommendations for further study.

## CHAPTER V

### SUMMARY OF FINDINGS AND RECOMMENDATIONS

The purpose of this study was to make a comparative analysis of current textbooks in elementary bookkeeping. The following subordinate problems were established:

1. To determine the objectives of the textbooks as discussed by the authors.

2. To determine the topics presented in each of the textbooks as a basis for comparing them.

3. To determine the number of words devoted to the topics presented in each textbook.

4. To determine the number of illustrations and the topics which were presented.

5. To determine the number of questions in each textbook.

6. To determine the number and types of problems presented in each textbook.

7. To determine the extent of student aids contained in each textbook.

1. A comparison of the objectives of the elementary bookkeeping textbooks showed considerable variation among the authors. No one author included all of the purposes expressed by the authors collectively. The following purposes were included in the prefaces of the textbooks studied:

- a. To provide realistic experience through the

use of practice sets.

b. To provide information for use of proper records for income taxes and social security taxes.

c. To provide training in modern generally accepted principles of bookkeeping.

d. To enable students to reach higher standards of achievement.

e. To present fundamentals in a logical and orderly manner.

f. To enable students to interpret financial statements.

g. To contribute to general education.

h. To provide knowledge of bookkeepers' duties.

i. To enable persons who own their own business to keep the records necessary to assure success.

2. A variation in the method of approach was shown in three of the textbooks each of which used a different method of approach. Three textbooks used the balance sheet method of approach in teaching the general concept of bookkeeping. The three remaining textbooks each used a different method of approach as follows: (1) balance sheet and profit and loss statement; (2) profit and loss statement; (3) journal.

3. A difference of opinion existed among the authors concerning the topics that should be covered in bookkeeping textbooks. Of the 72 topics used collectively by the authors, only 34 were used by all

six authors. These topics were as follows: analysis of business transactions; journalizing; cash receipts journal; cash payments journal; classification of accounts; proving cash; trial balance; locating and correcting errors; profit and loss statement; balance sheet; adjusting entries; closing entries; balancing and ruling accounts; post closing trial balance; purchases journal; sales journal; purchases returns and allowances; sales returns and allowances; payroll records and taxes; banking services; prepaid expenses; bad debts; depreciation; interest; accruals; notes payable; notes receivable; negotiable instruments; discounts; invoices; accounts receivable ledger; controlling accounts; general journal; function and form of accounts.

4. A difference of opinion existed among the authors concerning the number of words to be devoted to the topics in an elementary bookkeeping textbook. A range of 24,680 total words in the Breidenbaugh-Lins-Elwell textbook to 105,444 words used in the Sherwood-Boling-Carson textbook indicates the great variation.

5. The authors did not agree on the number of words that should be devoted to individual topics. The difference between the lowest and highest number of words in individual topics was indicated by a range of 1,000 to 1,999 words on 19 of the 34 topics

used by all authors. In addition there is a difference of 2,000 to 6,300 words in five other topics. This shows that at least 70 percent of the topics have a variation of over 1,000 words.

6. The difference in the percentage of the individual topics to the total number of words in the textbook was not great. Fifteen of the 34 topics, or 44 percent, indicated a range of 0.08 to 1.99 percent among the authors. Another 13 topics, or 38 percent, ranged from 2.00 to 3.99 percent. Thus a total of 82 percent of the topics showed a difference of less than four percent among the authors in the amount of space devoted to each topic in relation to the total space used.

7. The authors showed a substantial difference of opinion in the number of illustrations used. The smallest number of illustrations in any one textbook was 188 while the greatest number was 347, a difference of 159.

8. The authors showed considerable agreement in the number of topics to illustrate. Three authors illustrated 48 topics, two authors illustrated 49 topics and one author illustrated 42 topics.

9. The percentages of topics illustrated in relation to the total number of topics covered by each textbook were as follows: 97.9; 94.2; 94.1; 93.3; 90.5; and 85.9 percent.

10. Of the 34 topics generally agreed on by the authors, only one, the Hadley Editorial Staff, illustrated all 34 topics. Two of the authors illustrated 33, another two authors illustrated 32 topics and the sixth author illustrated 24 topics.

11. A great difference of opinion existed among the authors regarding the number of questions included in the textbooks. The textbook by Sherwood-Boling-Carson did not use questions at all. Of those which did use questions, the smallest number, 156, was shared by two authors. The highest number was 461. The mean number of questions in the five textbooks was 268.

12. Excepting the Sherwood-Boling-Carson textbook in which no questions were included, the authors showed fairly close agreement in the number of topics covered by questions. One author covered 40 topics, whereas two other authors covered 41. One author used questions concerned with 42 topics and a fifth author covered 52 topics.

13. In the five textbooks which provided questions, the percentages of topics covered were as follows: Zelliott-Leidner, 100. percent; Carlson-Forkner-Boynton, 91.1 percent; Breidenbaugh-Lins-Elwell, 82.3 percent; the Hadley Editorial Staff, 81.6 percent; Freeman-Hanne-Kahn, 77.3 percent.

14. Zelliott-Leidner were the only authors who

covered all the 34 commonly accepted topics by questions. Carlson-Forkner-Boynton covered 32 of the topics, whereas Breidenbaugh-Lins-Elwell and Freeman-Hanna-Kahn covered 30 of the topics. The Hadley Editorial Staff covered 29 of the topics.

15. All of the authors included chapter problems. However, they differed greatly in the number of problems used. The difference ranged from 49 to 223 with a mean of 118.

16. There was considerable agreement in the use of practice sets and supplementary problems. With the exception of Sherwood-Boling-Carson, all of the authors made available these types of problems for class use. Cycle problems were included in four of the textbooks. Sherwood-Boling-Carson and Zelliott-Leidner did not make use of this type problem. Carlson-Forkner-Boynton used a unique project which was used as a summary of the seven chapters.

(The foregoing summary does not include an analysis of any individually published practice sets which may be used in conjunction with the textbooks. Only practice sets which had the basic problem data in the bookkeeping textbook analyzed were included in the study.)

17. The number of cycle problems in the textbooks analyzed ranged from two to four and the number of

practice sets ranged from one to three, excluding the Sherwood-Boling-Carson textbook.

18. Excluding the Sherwood-Boling-Carson textbook, which had no supplementary problems, the number of supplementary problems used ranged from 19 to 132 with a mean of 63.

19. In the inclusion of student aids, the authors showed substantial agreement on only three types. All authors included a preface, a table of contents and an index. The only other type of student aid in which the authors showed any agreement was in the inclusion of vocabulary drills. The other student aids included were: arithmetic aids; chapter reviews; chapter summary points; chapter discussion questions; penmanship pointers; and drills for understanding. Each of these aids was included by only one or two of the authors.



## RECOMMENDATIONS

The author makes the following recommendations for further study:

1. A comparative study should be made of work-books and materials available for use with bookkeeping textbooks.
2. An experimental study should be conducted to determine advantages and disadvantages of the different approaches used in teaching bookkeeping.
3. A study should be made to determine the optimum time which should be devoted to the use of practice sets.

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