

**AN ELEMENTARY BOOK-
KEEPING WITH BUSINESS FORMS,
EMBRACING SYSTEMATIC AND
APPLIED TRAINING**

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An Elementary Book-Keeping with Business Forms, Embracing Systematic and Applied
Training by Judson Wade Shaw

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JUDSON WADE SHAW

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AN
ELEMENTARY BOOK-KEEPING

WITH
BUSINESS FORMS

EMBRACING
SYSTEMATIC AND APPLIED TRAINING

IN KEEPING AND POSTING SIMPLE ACCOUNTS, WRITING BUSINESS LETTERS,
RECEIPTS, NOTES, BANK CHECKS, DRAFTS, TELEGRAMS, ORDERS,
MAKING BILLS, AND HINTS ON THE *SAVING* AND
USE OF WEALTH

BY
JUDSON WADE SHAW, A.M.

DEPARTMENT OF EDUCATION
LELAND STANFORD JUNIOR UNIVERSITY

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PREFACE.

THE strong approval of the plan and the successful use of the "Practice Book," with the urgent call for a much more extended list of examples accompanied with simple and full illustrations of the methods of keeping accounts and the use of common business papers, were incentives for the preparation of this book.

From extensive observation and repeated tests it is clearly shown that pupils, when rightly trained, acquire a knowledge of these matters as thoroughly in school work as they do in actual business transactions. But it is thus acquired only by the constant writing and applied use of business papers, and the opening and closing of accounts.

As this investigation showed that pupils, especially the younger class, acquire this knowledge more readily and intelligently by the use of *short* examples rather than *long ones*, nearly all the examples have been made very brief.

From these examples, as well as from the suggestions in regard to the making out of bills, the writing and endorsing of notes, bank checks, and drafts, the writing of orders, telegrams, due bills, business letters, etc., interspersed through the book, teachers may select and use as time may permit.

The ignorance of most citizens, as well as a large per cent. of the pupils in our schools, of the common business forms and of commercial law, should induce school officials and teachers to have these correctly and thoroughly taught.

The method adopted in this book is in accord with that pursued in those schools where the author found the most efficient and satisfactory work done in this branch of study.

This method of presenting the principles involved will, we trust, help to remedy the complaint of some that "the results secured in this branch are not commensurate with the time given to it." It is no more so in the study of book-keeping than in the study of arithmetic.

Book-keeping, well taught, brings into use much of the most practical part of arithmetic. It is also an efficient way of learning to write, to spell, and to use numbers rapidly. It develops a ready and concise expression of thought, all of which have been kept in mind in the preparation of this book.

Care has been taken to make both the language and examples, used to illustrate principles, so plain, that ordinary grammar school pupils may readily understand them.

The advantage of this study is also shown in its developing the spirit of careful *calculation* and *saving*. Repeated investigation has shown that of the clerks who had been trained to the practice of keeping accounts, not only a much larger number kept an account of their receipts and payments, but a very much larger number *saved* of their earnings than did those who had not thus been trained.

Hints on the acquisition and use of money are interspersed through the book. It is hoped that teachers will enlarge upon the suggestions given in this line.

The author is under great obligation to F. L. Shaw, Principal of the Shaw Business Colleges in Portland and Augusta, Me., and to M. J. West, in charge of the Book-keeping department of the State Normal School, Farmington, Me., who have rendered valuable help and suggestions; also to F. E. C. Robbins, Superintendent of the Schools of the cities of Deering and Westbrook, and to Myron T. Pritchard, Master of Everett School, Boston, Mass.

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INTRODUCTORY SUGGESTIONS.

The following directions and forms are given as examples to aid in drill exercise. They can be carried to any extent desired, by a little effort on the part of teachers and educators.

All scholars who can use United States money should commence a course of training in making and receipting bills, in keeping and posting simple accounts, in writing business letters, orders, notes, drafts, bank checks, etc., until they are thoroughly familiar with them. To do this readily requires a long practice. It cannot be acquired by pupils in one or two terms, but demands years of continued drill.

Hence every pupil of the grammar-school grade should be instructed in some of these methods.

They are not only helpful in learning **business forms**, but in many ways this training is of great service to the scholar in school work, as well as through life.

(1) It is an efficient method of **learning to write**. A scholar may write single-line copies all his school days, and then not make a page of promiscuously written words look well. He must have such practice as book-keeping and letter-writing give him to secure this end.

(2) It is a most practical way of **learning to spell**,—since this practice requires the use of such words as are common in business life, and in a way in which pupils will need to use them both in, and after leaving school. School Committees have frequently assured the author that applicants for positions as teachers often spell well, orally, who cannot, when asked, write the words correctly.

(3) This business practice also acquaints scholars with a correct use of **capital letters**. The older systems of book-keeping used capital letters promiscuously, but it is better in all these forms to follow the ordinary rules of grammar.

(4) It teaches a correct use of **punctuation marks**.

(5) With the letter-writing and business models given and suggested in this work, it aids scholars to express their thoughts correctly and easily.

(6) It also develops a practical and **rapid use of numbers**.

(7) It trains the pupil to do business in a correct and efficient way.