

**TEACHER'S MANUAL: A  
HANDBOOK FOR TEACHERS  
PREPARED FOR USE WITH  
ACCOUNTING AND BUSINESS  
PRACTICE**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649491902

Teacher's Manual: A Handbook for Teachers Prepared for Use with Accounting and Business Practice by John H. Moore & George W. Miner

Except for use in any review, the reproduction or utilisation of this work in whole or in part in any form by any electronic, mechanical or other means, now known or hereafter invented, including xerography, photocopying and recording, or in any information storage or retrieval system, is forbidden without the permission of the publisher, Trieste Publishing Pty Ltd, PO Box 1576 Collingwood, Victoria 3066 Australia.

All rights reserved.

Edited by Trieste Publishing Pty Ltd.  
Cover @ 2017

This book is sold subject to the condition that it shall not, by way of trade or otherwise, be lent, re-sold, hired out, or otherwise circulated without the publisher's prior consent in any form or binding or cover other than that in which it is published and without a similar condition including this condition being imposed on the subsequent purchaser.

[www.triestepublishing.com](http://www.triestepublishing.com)

**JOHN H. MOORE & GEORGE W. MINER**

**TEACHER'S MANUAL: A  
HANDBOOK FOR TEACHERS  
PREPARED FOR USE WITH  
ACCOUNTING AND  
BUSINESS PRACTICE**



# TEACHER'S MANUAL

*A HANDBOOK FOR TEACHERS*

PREPARED FOR USE WITH

## ACCOUNTING AND BUSINESS PRACTICE

BY

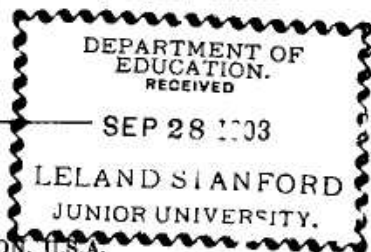
JOHN H. MOORE

COMMERCIAL DEPARTMENT, BOSTON HIGH SCHOOLS

AND

GEORGE W. MINER

COMMERCIAL DEPARTMENT, WESTFIELD (MASS.) HIGH SCHOOL



BOSTON, U.S.A.

GINN & COMPANY, PUBLISHERS

*The Athenaeum Press*

1903

## PREFACE

THIS manual is intended to aid the teacher in deciding upon a plan to be adopted by him in conducting his classes, and to furnish such supplementary exercises as may suggest a series of valuable review topics for special class drills and occasional discussions. All the work given is of a suggestive nature, and is not intended to be in conflict with any particular method of any teacher. For convenience, the matter furnished is divided into exercises, but these exercises will be found to be susceptible of such modifications as the teacher may see fit to make.

**C**

COPYRIGHT, 1903  
By GINN & COMPANY  
ALL RIGHTS RESERVED



## SUGGESTIONS FOR USING "ACCOUNTING AND BUSINESS PRACTICE"

**Familiarity with the Text.** — It is very desirable that the teacher who uses *Accounting and Business Practice* should familiarize himself with the plan and scope of the work. As far as possible he should have all the details which he will expect the student to carry out well in mind. If he has the time to write up the work in advance of his pupils, so much the better; but if he has a thorough knowledge of bookkeeping, this will not be absolutely necessary, as the text itself gives clear and definite instructions with regard to the manner of making all records, etc.

The design of the text is to acquaint the student with modern business forms and documents, and by a variety of transactions to illustrate approved methods of doing business and recording business transactions. The work will be found to be well graded. In the introductory sets the transactions have all been made as simple as is consistent with good business practice. In the intermediate portion of the work new and more difficult transactions are introduced. The invoicing, the bank work, and cash-book work are made especially heavy in order that the most approved methods of large business establishments may be illustrated, and that the qualities of accuracy, rapidity, punctuality, and self-reliance may be cultivated. In the advanced portion of the work the single entry method is explained, and accounting as applied to corporations, manufacturing establishments, banking institutions, etc., is illustrated.

**General Methods.** — In all the duties performed, the teacher should accept nothing but a high grade of work. He should see to it that the students are, first of all, provided with proper materials. A good supply of red and black ink should be

available for every student; two good penholders should always be in readiness for immediate use, one of which should always be used for black ink, and the other for red ink. Good pens should be liberally supplied, and the student should never be allowed to write with poor ones. Good mechanical work cannot be accomplished without a good ruler. This should be at least fifteen inches long and not less than a quarter of an inch in thickness, with a bevel edge. A good clean blotter should always be at hand to keep the pages of the book from becoming soiled. No student should be allowed to do any work upon the blank books until he is able to do the work neatly and accurately. Loose sheets should be used until he has formed some of the essential habits of high-grade accounting. From the outset the teacher should insist upon good, legible figures and some uniformity in the size and proportions of the capitals, small letters, etc.

**Different Adaptations of the Work.** — *Accounting and Business Practice* is unique among bookkeeping systems in that it readily adapts itself to the requirements of classes and schools of all kinds.

*First.* It may be used for a mere theoretical presentation of the subject of accounting, in which case only the text-book and blank books should be used.

*Second.* It may be used in the presentation of the modified system of business practice, in which case the text-book, blank books, and blank business forms should be used.

*Third.* It may be used in the presentation of the complete system of business practice, in which case the text-book, blank books, blank business forms, and representative money should be used in connection with well-organized school offices.

*Fourth.* The work is so divided that the teacher may use a portion of the text for a theoretical presentation of the subject, a portion for some modified system of business practice, and a portion of the work for some complete system of business practice. Every teacher of originality has ideas of his own, and the text-book is designed to furnish memoranda that may be used by him to accomplish his ends in any particular direction.



**Theory.** — Some teachers may prefer to present only the theoretical side of accounting in the schoolroom. *Accounting and Business Practice* is well adapted for such a course of study. It is complete in itself, not being dependent upon outside vouchers, and gives sufficient material for showing the book records of the smallest business houses up to the complex records of wholesale jobbing, manufacturing, and corporation accounting. If the book is used merely for the presentation of the theoretical side of accounting, the business forms outlined for Sets III to VII, inclusive, may be omitted and referred to only as the memoranda requires it in the course of recording the various transactions. The authors do not advise the purely theoretical use of the text-book, but they are mindful of the fact that the conditions governing some schools are such as to make it impractical to try to carry on a satisfactory system of business practice. In this connection might be mentioned night schools and other schools with similar equipment and governing conditions.<sup>1</sup>

**Modified System of Business Practice.** — Sets III to VII, inclusive, of the text are arranged for a system of business practice. In schools where there is no good office equipment this is the plan of business practice which, in the majority of cases, should be carried out. The text-book is so arranged that the modified system may be conducted with very little effort on the part of the teacher and with the most satisfactory results to the student.

Any school can make provision for a modified system of business practice. All that is necessary is to arrange a desk or table with convenient drawers or compartments for filing vouchers and other material, for keeping representative money, etc. The students may be required to take turns at serving at this desk. Generally speaking, it would be well to have a student remain in charge of the desk for at least one week at a time. In this way, out of a

<sup>1</sup> In the intermediate portion of the work, where any set is used for theory only, the teacher should get a supply of invoice blanks for use in the invoice book. Sixteen invoices are required per student for each of the three intermediate sets. These invoices may be obtained of the publishers.

class of twenty-five no one need be called upon to serve oftener than once in every three or four months. At this desk let all the deposits be made, and require the student in charge to enter them in the pass books. Here, also, receipts and payments of money should be made, bills of lading, etc., signed. No books of record need be kept, the students simply going to the desk for the performance of such transactions as require a second party. If it is found that one student cannot take care of the work of the class, two, or even more, may be selected to have charge of such work. If more than one student is selected the work should be so classified that each has a particular office to perform. For instance, one may be delegated to take care of the bank work, receive deposits, accept notes for discount, make proper entries in the pass books, balance the pass books, verify bank accounts, etc. Another may be appointed to look after all receipts and payments of cash on account, to keep under proper lock and key the representative money of the school, to sign freight receipts and such other papers as require the signature of a second party, verify amounts on invoices, etc. If the class is small the teacher may find time to look after all this work himself, in which case he should have some definite place for the placing of deposits, checks, and all materials relating to the bank work, so that there will be no delay in transacting such business as may require the services of a second party.

If students are placed in charge of the desk work all papers, etc., should first be passed upon by the teacher. The student in charge of the desk work should receive no papers that do not bear the O.K. stamp of the teacher. The students, in doing business with the one in charge of the desk, should first present their work to their teacher for approval. He should examine every document as to its accuracy, mechanical arrangement, etc., and by some sort of stamp provided for that purpose mark the work in such a way that the students who are assisting him may readily see that the papers have his approval before they accept them. A system of office practice that is ideal in every particular may be developed along this line by high schools with no office equipment. Of course, where there is office equipment the desk

plan should be abandoned, and the student or students put in the offices to handle the work just explained.

The text-book outlines a plan for preparing the incoming vouchers for use in connection with the various transactions. After long experience in the schoolroom, the authors have decided that this is the most satisfactory way of having vouchers reach the student, as they come into his possession for use complete in every detail, — place, date, etc. In other words, they are in just the form that he would handle them in actual business.

When the vouchers are being prepared they may be written up as an exercise on business forms. Here is where the teacher should give emphasis to some of the important things relative to checks, notes, drafts, invoices, etc. He should see that every paper is made out correctly in every detail. The accuracy of amounts, etc., may be verified by one of the students in charge of the office work. The teacher, of course, should have an eye on all this checking, and should hold some one responsible for any error which may be overlooked. An examination of business forms with a critical eye will be found of help to the student. Of course, do not keep any one student too long a time at such work. Assign work of this kind to a particular student for a definite time.

Before the forms are filed away in the envelope for incoming vouchers, they should bear the O.K. stamp of the teacher. The envelope of incoming vouchers may be kept by each student or by those in charge of the desk or office practice. On the whole, it is considered best to let each student have charge of his envelope of incoming papers after it has been approved by the teacher. The teacher may make such provision for the outgoing papers as he sees fit. All outgoing papers should bear his stamp before they are filed away anywhere. In the majority of cases it will be found best to provide each student with an envelope of legal size, and instruct him to place in this all outgoing papers after they have been properly O.K.'d. If the teacher thinks best he may require that all outgoing papers in the nature of checks, etc., may be put in a separate envelope for readiness in writing up the pass books at the close of any definite period.