In defense of the old way of teaching elementary accounting

Richard G.J. Vangermeersch
he will get at least a sympathetic hearing. And that may be all it amounts to. Nothing may seem to come of it. But every now and then a voice crying in the wilderness is heard.

And so I greet you for the twenty-fifth time and ask for a hearing on the subject of the federal tax law. I have never said it was all wrong. I have been criticized for criticizing it. As long as I think it is ninety per cent wrong, I propose to continue to criticize it.

Through the media of his speeches and books Montgomery was able to exert considerable influence on public thinking about taxation and also create a favorable public image for himself. He was probably most gratified when the librarian of Lybrand's New York office wrote to the Government Printing Office to ascertain what recent publications on taxation had been issued, and the following reply was received: "We do not feel that we can give any information to your firm relating to income tax, as we have always thought your Mr. Montgomery was the foremost authority in this country on that subject."

IN DEFENSE OF THE OLD WAY OF TEACHING ELEMENTARY ACCOUNTING

by

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After a significant number of years away from teaching elementary accounting, I returned to this interesting phenomena. The devastating rebuke to the old way of teaching the basic courses by the Accounting Education Change Commis­sion led me to rethink the old ways. This rebuke arrived with the 150 credit hour issue, a significant drop in the quantity of business majors, and a very noticeable decay in students' ability to focus arising from the noise generated by MTV, VCRs, and Walkmen. After this rethinking, I not only have returned to my old ways of teaching by the building block approach, but I've become fascinated by the writings of some of the early American writers on teaching bookkeeping/accounting.

I have recently shown 21 early American books on bookkeeping/accounting for a session at the Northeast Region of the AAA. While 10 of those 21 books contained no or an insignificant preface to students, 11 did. I think the comments in these 11 prefaces are even more needed today than they were in those days. The writers of these 11 books were actively involved in the continuous improvement of their students, some of which used the writer's text in his commercial school. I think you would find a brief summary of each of these 11 prefaces helpful in developing and testing your philosophy of teaching elementary accounting.

William Mitchell in 1796 really preached to the students. He expected every business person to be involved with accounting. He stressed: "No one should trust transactions of a pecuniary nature to his memory alone." Mitchell believed that bookkeeping gained discipline for the student, as much as any other course. "Discipline" may be the key word for us, as that which seems to be most needed by our students.

Thomas Turner in 1804 stressed that youth could master the subject of bookkeeping by double entry. This
learning should proceed one step at a time, so as not "...to embarrass and confuse their minds." Every youth of common capacity could master bookkeeping. I remain convinced that the basics of accounting are both important and capable of mastery by every college sophomore.

B. Sheys in 1815 held that bookkeeping is "...an art, with which all men ought to be acquainted." I've developed the saying "No one has ever been hurt by being basically sound in accounting, but countless people have been hurt by not being basically sound in accounting."

James Bennett, a noted teacher of the day, in 1820 stressed the need for good teaching of bookkeeping. He stated:

The principles on which the art is founded, ought to be stated with great simplicity, and scientifically explained. The steps in the progress should be easy, regular, and distinctly marked. The mercantile style should be rendered familiar and its propriety and élégance pointed out...

Benjamin Franklin Foster in 1836 started his text (and, in fact, included a similar quote on his title page) with this famous quote from Samuel Johnson:

There is no man, says Dr. Johnson, who is not in some degree a merchant—who has not something to buy or something to sell, and who does not therefore want such instruction as may teach him to preserve his affairs from inextricable confusion.

Foster started with first principles and then proceeded gradually. He suggested simulation of a business by issuing fictitious notes to the students. After mastering inland transactions, the student was to be introduced to foreign exchange. Foster believed that the instructor should then bring the principles of "unimpeachable honor and probity: to the course and show "...that every sort of shuffling, trick, evasion, and duplicity, is inconsistent with the character of an honorable and upright man of business."

P. Duff in 1854 used another quote from Dr. Johnson. "Let not man enter into business while he is ignorant of the manner of regulating books. Never let him imagine that any degree of natural ability will supply the deficiency, or preserve multiplicity of affairs from inextricable confusion." Duff believed that the accounts in the ledger should be understood before the student began to make journal entries.

Ira Mayhew in 1856 believed that there would be less litigation in society if people kept good records. Mayhew felt that the wife or daughter of the businessman should be involved with the books. He stated: "It is generally claimed (and with a fitness that I will not question) that there is quite too much sewing practices, especially in all the higher walks of civic life..."

Levi S. Fulton and George W. Eastman, father of the founder of Eastman Kodak, stressed in 1856 "fixed determination to excel" for the student. "Do everything with the same attention to accuracy, neatness, and order, as would be important in active business. It is only in this way, that you will be sure to form correct

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1Samuel Johnson (1709-1784) is considered by the editors of The New Britannica Encyclopedia to be possibly, after Shakespeare, the best known figure and the most frequently quoted in the whole range of the English language. He published A Dictionary of the English Language, in four volumes. This dictionary has collected many quotes from many authors about a given word. My review of the words "accompt," "accomptant," "account," "accountant," "accounting," "accrue," "bookkeeper," and "bookkeeping," did not yield the quotes mentioned by Foster and Duff. This search for the source of the accounting quotes attributed to Samuel Johnson will be continued at some future time.

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business habits.”

S. W. and S. H. Crittenden believed in 1858 that bookkeeping would become as staple a commodity in education as arithmetic and grammar. (What happened?) Their philosophy was best expressed by “Each successive exercise is intended to be a step of progress in the science, but yet so short and easy a step that what has already been explained shall be inductive thereto, and aid in its achievement.”

H. B. Bryant and H. D. Stratton, with S. S. Packard, in 1863 were filled with zeal (almost religious in nature) about bookkeeping. (Please refer to an extended coverage of this book in the Spring, 1993 issue of this publication by John S. Ribezzo.) They wrote:

In conclusion, we could say to the young men, and particularly to such as are about entering upon busy life: Be in earnest. Whatever is worthy of your attention at all, is entitled to your best energies of thought and action. Do not despise the day of small things. If you would be sure of success in any department of life, earn it....

George Soulé in 1901 also quoted Dr. Johnson. Soulé was just as fervent as Bryant, Stratton, and Packard.

...Do all these things, and whether you achieve success now or hereafter in the battle of life, you will enjoy the consolation that proceeds from the consciousness of duty faithfully performed, the respect and esteem of all honorable men, and the appropriation of Him to whom you must render our last Balance Sheet.

Perhaps it is time to respond like Henry Rand Hatfield did 70 years ago that bookkeeping/accounting is a vital subject that needs to be taught basically and with good work habits and ethics.

Be careful AECC on what you try to change; as you may be killing the dog to cure its mange.

References


Crittendon, S. W. and S. H. Crittendon. *An Inductive and Practical Treatise on Bookkeeping...*


