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Eclectic education – 1884

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The following note was taken from the preface to "Key to Book-keeping," by Ira Mayhew Eclectic Educational Series, published by Van Antwerp, Bragg & Co., 1884.

ECLECTIC EDUCATION - 1884

The schools of a country should teach what its children and youth will need to know and practice on leaving them. Less than fifty years ago the principal branches taught in our public schools were reading, writing, and arithmetic. But times have changed. The courses of study in the improved schools of the present time have been much extended, but not always wisely. Branches that were formerly of minor importance have now become essential. Among them is Bookkeeping, which, thirty-five years ago, was not authorized as a public school study, even in the city of New York. With railroads now traversing our widely extended country in all directions, and with the telegraph, the telephone, and cheap postage, the buying, selling, and exchange of products have been greatly multiplied, thus making neighbors of persons hundreds and thousands of miles apart. As a consequence,

in every portion of the country the comforts and luxuries of other parts of it are common. This easy interchange renders the knowledge and practice of Bookkeeping a necessity of the times.

Besides, Bookkeeping gives a mental discipline equal to that gained from the study of any other branch, and superior to that realized from the study of most branches. Double-entry Bookkeeping, while a science, deserves to rank among the fine arts. It challenges the admiration of lovers of the beautiful and the true. It cultivates the judicial powers of the mind. It quickens and strengthens the love of justice and equity. It promotes fair dealing among men. It contributes to private and public virtue. It leads to economy and thrift in private and public affairs. Its general study and practice will reduce pauperism and crime, and promote frugality and virtue.



As one might expect, "there is a lot of history in annual reports." Al Roberts, co-director of the Accounting History Research Center at Georgia State University, provides the following commentary as an example. It is taken from the 1957 Annual Report of The United States Playing Card Company of Cincinnati, Ohio.

ACCORDING TO HOYLE

Some four decades before the American Revolution, there existed in London a number of coffee houses in which the gentry and merchant classes gathered to sip chocolate and coffee, to talk, and to play Whist, the increasingly popular card game destined to be the forerunner of Auction and Contract Bridge and other trump

games of the partnership family. One of the habitués of the Crown Coffee House on Bedford Row was Edmond Hoyle, a middle-aged lawyer.

Hoyle became so proficient at Whist that he decided to teach it and forego the practice of law. History repeated itself two hundred years later when Charles Goren