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Department of Education

# Courses of Study

Grade IX

## BUSINESS PRACTICE AND WRITING

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# COURSES OF STUDY

FOR

Grade IX (Form I Lower School and Fifth Classes)

IN

Collegiate Institutes, High, Vocational and Continuation  
Schools and Public and Separate Schools

## BUSINESS PRACTICE AND WRITING

### BUSINESS PRACTICE

#### Suggestions and Objectives

The content of this course should be elementary in character and the treatment of the subject should be practical. The subject should not be learned from the text-book alone, nor should pupils be required to make elaborate notes. The pupil should study the actual practice of the business life of the school, the home, and the community. He should become familiar by experience with the sources of business information, collect material used in business transactions, and have abundant practice in exercises based on the course.

Neatness of form in ruling, in preparing business forms, and in arranging sample material, should be required.

The aims of the course should be:

- (1) to fit the pupil to meet effectively business situations common to all,
- (2) to inculcate habits of thrift and to teach the orderly arrangement of personal affairs,
- (3) to fix in the pupil's mind proper standards of business practice.

#### Outline of Course

(1) **Formal Cash Book:** practice in ruling; neatness and accuracy; recording receipts and payments; closing the cash book, carrying forward the balance.

(2) **Treasurer:** school activities involving the handling of cash; the appointment of treasurer; accounting for and recording cash transactions; the current bank account; the importance of vouchers, e.g., receipts, cancelled cheques, receipted invoices; the duties of a treasurer and of an auditor; the treasurer's report, statement of receipts and payments, statement of income and expenditure; soliciting tenders in purchasing supplies; checking invoices and passing them for payment; printing and selling tickets; paying petty items, imprest system; collecting fees; banking forms; bank reconciliation; passing books and bank balance to successor.



(3) **Communication** : mail services, postal rates; telephone service, use of the telephone, receiving, recording and making calls, rates; telegraph services, writing the message, guarding against error, word count; cablegrams and radiograms.

(4) **Travel Information** : time-tables; rates; bus, train, boat and air services; hotel and tourist-camp services; aids to travellers.

(5) **Public Utilities** : water; gas; electricity; telephone; public utility bills. Problems on public utility bills to suit local conditions.

(6) **Banking** : services, safety, savings accounts, opening an account; the signature card; deposits; the pass book, cheques and withdrawal receipts; care in writing cheques; cheque stubs; bank interest; the stamp tax; current accounts; currency, legal tender; bank loans; remittances; notes; time drafts; bank discount; exchange and bank charges. Problems on simple interest and bank discount.

(7) **Remittances** : post office orders, postal notes; bank drafts, bank money orders, cheques; express money orders; telegraphic money orders. Problems on domestic bank exchange.

(8) **Thrift and Investment** : rational spending; thrift of time and money; care of property, private and public; savings-bank account, life insurance, and other investments for young people. Problems on life insurance.

(9) **Budgeting and Family Accounts** : items of a budget; how to make a budget; accounts, proper records of personal and family income and expenditure; statements of property (real and personal); disposition of property by will.

(10) **Buying and Furnishing a Home** : advantages of home ownership; financing the purchase; purchasing home, deeds, mortgages and legal procedure; buying furniture, instalment buying; upkeep and repair; insurance, importance of making inventories for insurance losses. Problems on different forms of insurance and instalment purchases.

## WRITING

The teachers of all subjects should insist on proper writing posture and good writing at all times. The introduction of the formal teaching of the subject does not in any way relieve the teachers of subjects other than writing of that responsibility, and this should be very strongly impressed on the entire staff by the principal.

Since for many pupils this will be the last formal instruction in writing, it is essential that this course be as individual and remedial as possible. The following general procedure is suggested:

- (1) A careful study of what constitutes good writing—legibility attained by uniformity of slant, spacing and size. A careful analysis by the pupil of his own writing to enable him to appreciate his faults and difficulties. Suggested individual remedial exercises.

(2) A course in muscular movement writing.

- (a) Movement exercises—Too much time should not be devoted to this; the actual letters written properly are themselves suitable for exercise work.
- (b) Capitals—O, A, C, and E.
- (c) Small letters—a, o, c, e, l, i, u, w, t, r, s.
- (d) Capital letters—M, N, W, H, K, Q, X, Z, U, V, Y.
- (e) Small letters—m, n, v, x, y, z.
- (f) Small letters—h, k, b, g, q, f, d, p, j.
- (g) Remaining Capitals—I, J, P, B, R, D, L, T, F, S, G.
- (h) Figures—practice of numbers, and figures in columns.

It is suggested that, in all the above, the use of the letter which is being studied be practised in simple words and that the writing of sentences and short paragraphs be undertaken early in the work.

### ADDITIONAL COURSES

In classes in Vocational Schools where an increased amount of time is allotted to the commercial work, the additional time shall be given to one or more of the following courses:

#### Business Practice

(1) **Transportation** : parcel post; express, express receipts; freight by truck, rail, boat and air, bills of lading, freight bills, rates, demurrage.

(2) **Wholesale Practice** : the function of the wholesale merchant; the place of advertising and salesmanship; orders; credit and terms of payment; filling the order; invoices; list prices; trade and cash discounts; collection of accounts; sight and time drafts; returned goods and credit invoices. Problems on trade and cash discount.

(3) **Retail Practice** : the functions of the retail merchant, independent store, chain store, departmental store, and mail order house; cash and credit sales; counter slips; customers' accounts; monthly statements; special services, C.O.D. sales, goods on approval, deposit and charge accounts.

(4) **Negotiable Instruments** : test of negotiability; cheques; notes; drafts; endorsements, backing a note, and accommodation paper, liability of endorsers; safeguards against fraud, proper signature, etc.

(5) **Contracts** : agreement, consideration, capacity, consent, legality; forms of contracts; termination of contracts; notes on preparing contracts; collection of actual written contracts.

(6) **Taxation** : purpose of taxation; public services; federal, provincial and municipal taxation; attitude of good citizens to taxes. Problems on property and income taxation.

(7) **Business Ethics** : aims and principles of ethics in business and social life; business codes.



## WRITING

- (1) A review of the work outlined above, with particular attention to:
  - (a) the most frequently used letters.
  - (b) continued paragraph writing.
  - (c) figures.
- (2) Signatures—easy combinations.
- (3) Addressing envelopes—ledger headings.
- (4) Simple lettering—marking alphabet.

## TYPEWRITING

- (1) Touch method: thorough mastery of the keyboard by the touch system—acquisition of proper habits of typing, such as, position, fingering, carriage return, and shift key. Insertion, removal and adjustment of paper in the machine.
- (2) Names and adjustment of parts of the machine used by the pupil to be taught informally as required.
- (3) Copying at a net rate of 25 words per minute on tests varying from 5 to 10 minutes in length, with not more than one or two per cent. of error.
- (4) Writing sentences and paragraphs with all types of punctuation, and figures. Centering of titles and headings.
- (5) Daily care of the machine.

## RECOMMENDED BOOKS

### Writing

Ontario Writing Course, Book III.....W. J. Gage & Co., Ltd.

### Typewriting

High School Typewriting, Part I.....The Gregg Publishing Co.  
Elementary Typewriting, Parts I and II.....The Ryerson Press.  
Typewriting Theory and Practice, Part I...Sir Isaac Pitman & Sons (Canada),  
Ltd.  
Typewriting Theory and Practice, Part II...Sir Isaac Pitman & Sons (Canada),  
Ltd.

### Bookkeeping

Modern Bookkeeping, Course I.....J. M. Dent & Sons, Ltd.



