

Western Kentucky University

TopSCHOLAR®

WKU Archives Records

WKU Archives

1926

UA99/9 A New Profession Accounting

Bowling Green Business University

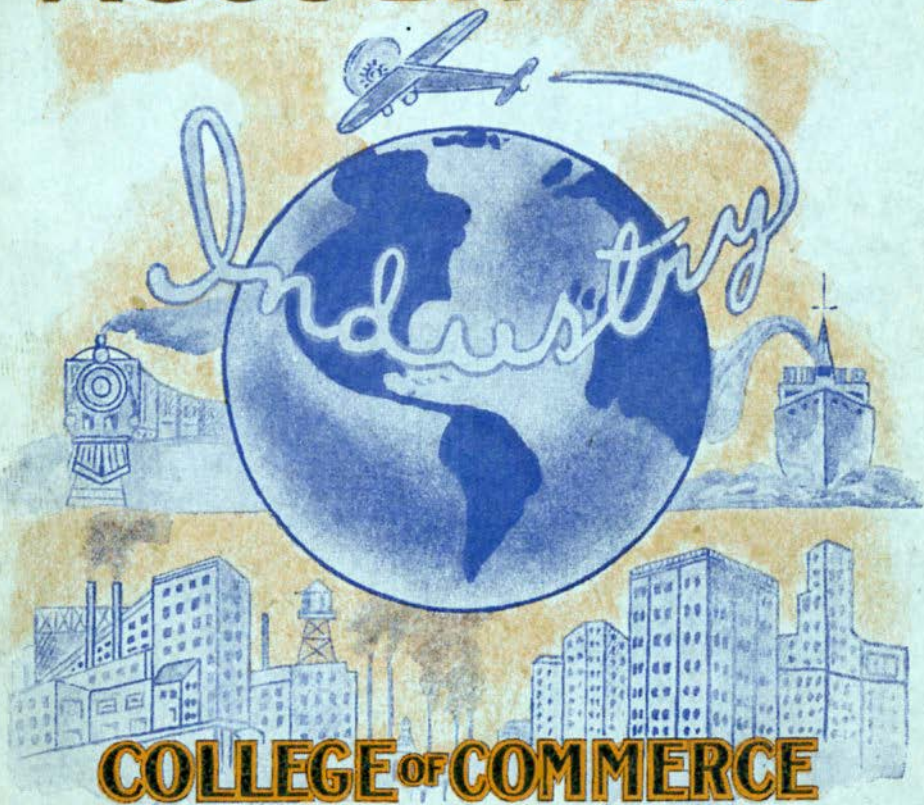
Follow this and additional works at: https://digitalcommons.wku.edu/dlsc_ua_records



Part of the [Accounting Commons](#), [Curriculum and Instruction Commons](#), [Higher Education Administration Commons](#), [Mass Communication Commons](#), and the [Public Relations and Advertising Commons](#)

This Book is brought to you for free and open access by TopSCHOLAR®. It has been accepted for inclusion in WKU Archives Records by an authorized administrator of TopSCHOLAR®. For more information, please contact topscholar@wku.edu.

A NEW
PROFESSION
ACCOUNTING



COLLEGE OF COMMERCE
ESTABLISHED 1922
OF THE
BOWLING GREEN BUSINESS UNIVERSITY
ESTABLISHED 1874

Bowling Green Kentucky

ACCOUNTING

The field is *large*; The harvest is *white*;
The laborers are *few*.



COLLEGE of COMMERCE

Established 1922

of the

BOWLING GREEN
BUSINESS UNIVERSITY

Established 1874

BOWLING GREEN, KENTUCKY

The Demand for Accountants Grows as American Business Grows--and Business is Already the Most Stupendous Interest on this Continent--Even on Earth

FOR fifty-five years the Bowling Green Business University has been educating young people in the art, science and practice of business. No period in the history of mankind ever witnessed such a stupendous commercial development as that of the same fifty-five years, and no country has ever become so rich as ours.

In the midst of all this commercial growth and resultant wealth, the Bowling Green Business University has grown, and has done its part in the process of business development by sending thousands of young men and young women into the participation of these active commercial years. Millions of other young people must be prepared for the onward march.

In 1915 our railroads transported more than twice as much as all the other roads of earth.

The American farms from 1900

to 1909 increased in value \$20,000,000,000.

Up until a short time ago, a stream of silver dollars was coming to us from abroad at the rate of one and a half bushels per minute.

To earn the twenty-four billion dollars which represents the growth of our manufacturing the past forty years, would require one man, earning \$10.00 per day, six thousand six hundred and sixty centuries, carrying him back 666,000 years before Adam.

From 1902 to 1920, our mining output increased 54 per cent.

Our annual consumption of oil six years ago was the equivalent to the flow of the Potomac River four and one-half days in the summer.

In 1860, the United States cut eighteen billion feet of lumber; in 1910, forty billion.

The past fifty years have pro-



COL. JAMES F. RAMEY
Secretary Washington Fidelity National Insurance Co. Chicago, Ill.



A. C. BRUNER
Accountant Knoxville, Tenn.

duced more inventions than any similar period in recorded time, and most of them were American inventions.

Power! power! power! Water power, steam power, electric power, gasoline power, are turning millions of wheels and spindles.

Communication by mail, telegraph, telephone, radio, and wireless is bringing the ends of the earth together.

The commercial liberalization of the South following the Civil War gave business a great impetus, and where bloody battles devastated sixty years ago, commerce has built an empire.

COMMERCE

Comparatively few years ago our population was rural. Today it's urban. Great forces have tried in vain to change the current. Even a president threw the power

of his gigantic intellect and still more powerful personality in the way of it. He appointed a commission of stalwart citizens, backed by the prestige and money of our government, working under the slogan "Back to the Farm."

The current to the cities was not checked.

Twenty-five years ago we had only seven cities of 400,000 inhabitants. Today we have eighteen.

In twenty-five years these eighteen have grown from 25 per cent. the lowest to 609 per cent. the highest.

Hundreds of smaller cities and towns have grown proportionately.

New York City is larger than Boston, Los Angeles, Pittsburgh, San Francisco, Buffalo, Milwaukee, Washington, Newark, Minneapolis, New Orleans, Cincinnati and Nashville, and the smallest of these except the last named has 409,000 inhabitants.

This means a growth in Commerce, and this means greater de-



P. E. CURRY
Western Manager of the Southwestern Publishing Co., San Francisco, Cal.



W. C. LANE
President Beckley College, Worcester, Mass., and Head of Accounting Firm.

mand for men and women to carry it on.

"Am I certain to get a position if I become an accountant?" write hundreds of young people.

Answer your own question, you who seek to improve your condition, by asking yourself this one:

"In the midst of the greatest commercial era of all ages, and in the richest and biggest and busiest country of all the earth, how can I fail to get a position if I am intelligent, honest, industrious, ambitious and prepared?"

Commerce is the greatest activity of the human race and will ever be. It is also one of the oldest.

When it dies men will decay and civilization will die. It must continue and it must continue in a still larger way.

No man, financier or scholar, can measure its limits or analyze its necessity. Its subdivisions may be designated as mining, transportation, merchandising, financing, manufacturing, insurance, communication, but a complete list gives no conception of its bigness.

Even the experienced traveler is astounded at the size of our factories, the height of our buildings, the length of our railroads, the output of our mines. Let him start on a tour of inspection, and before his survey is completed from New York to San Francisco, science and invention and the daring of American men will have made his gathered facts obsolete.

No one man can keep up with its onward march.

Our unsurpassed country is now the center of the mightiest tide of commerce that has risen since history's dawn. Engaged in it are billions of money and millions of men.

Into this we invite you. No thoughtful young person will as much as ask if he can get a position when preparation is made.

There is no other one interest in all the earth that offers such certainties or pays such an average high income.

The above startling and unprecedented facts merely hint at our marvelous growth and equally marvelous opportunities.

All this has called for many types of trained workers, the skilled accountant being one of the most important and one of the best paid.

From the nation's capital down through every department of government, and from the mightiest corporations of earth down through banks, stores, railroads, factories, mills, steamship lines, hotels, telegraph and telephone offices, universities, state and municipal institutions, accountants must be had.

And accountancy is not book-keeping. Bookkeeping is the procedure for arriving at an end; accounting defines that end.

Now that business is the great interest of this commercial day and this commercial country, necessity has produced a demand for the accountant and it has produced the demand much faster than the accounting profession has been able to meet it.

Opportunities

A KNOWLEDGE of Accounting affords an extraordinary opportunity to know business in its varied forms. Many examples may be found of men and women who have made successes through Accounting. The accountant is in a position to know the most important things which take place in a business, because the purpose of accounts and records is to furnish information. The accountant knows the income and the outgo; the sales—whether they increase or decrease; the amount of production—whether increasing or decreasing; and many other types of information.

The "Financial World" recently published an article in regard to Mr. Erskine, the President of the Studebaker Corporation. It was stated that he was a chartered accountant. He did not grow up in the automobile business, but came to it as its vice-president from another type of business. He was able to do the job as vice-president of the company, in which position he had a great deal to do with the millions of annual income and outgo of the firm. When the president's office was vacated, Mr. Erskine was chosen because he was a man of affairs, having learned

the business through intimate contact with its financial operations.

Young men who are trained in Accounting and enter the profession of public accounting are often, through contacts thus made, offered excellent positions as controllers or head accountants for large organizations. This is one of the reasons why it is hard to get an adequate supply of trained accountants. The opportunities to connect with private corporations and firms are plentiful. A statement was recently made in an issue of the "Certified Public Accountant" that the annual increase in accountants is too slow.

Without making extravagant claims, it is very evident that all students who take a course in Accounting and the subjects which go with it, will find for many years splendid opportunities to enter business, with a chance to become outstanding leaders.

This institution with its strong residence school, which is fully accredited, and with its Home-Study Department, is in a position to help young men and women to get the education necessary to become accountants for private corporations or to prepare for the Certified Public Accountants' examination.

The Profession of Accountancy

THIS is one of the youngest of professions. It marks the first step in the professionalization of business. The beginning of the Accountancy profession dates back to 1887, to the formation in New York of the American Association of Public Accountants.

Legal sanction was first given to the profession in 1896, when New York state passed the first Certified Public Accountant law, which established standards and provided for regulation of this profession.

* By 1905, several states had followed the lead of New York. During that year, a national body was formed, known as the American Association of Public Accountants. A new society was formed in 1916 as successor to the American Association and is called the American Institute of Accountants.



J. M. HILL, C. P. A.
Accountant
Cleveland, Ohio

Another national organization was formed in 1920, known as the American Association of Certified Public Accountants. The function of these two national organizations is to promote the interest of Accountancy.

In order to be eligible to membership in one or both of these organizations, prospective candidates must hold a Certified Public Accountant's Certificate or have passed a rigid Institute examination in Accounting Theory and Practice, Auditing and Law, as applied to Accounting. Some states require, in addition to the subjects mentioned, Economics and Governmental Accounting. More than half of the state boards of accountancy use uniformly the examinations prepared by the American Institute of Accountants.



Tax Laws Increase Importance of Accounting Bankers Recognize Accounting

THE corporation, Federal and State Income Tax Laws passed during recent years have increased the necessity for the services of highly trained accountants. The growing appreciation of bankers as to the value of financial statements prepared by certified public accountants and submitted by prospective borrowers has accelerated interest in the importance of accounting. Trained ac-

countants prepare financial statements and income reports that are easily interpreted and readily understood. The two national accounting organizations cooperate in every possible way with the United States Government in tax matters and also with the American Bankers Association in promoting better banking procedure.

General Education

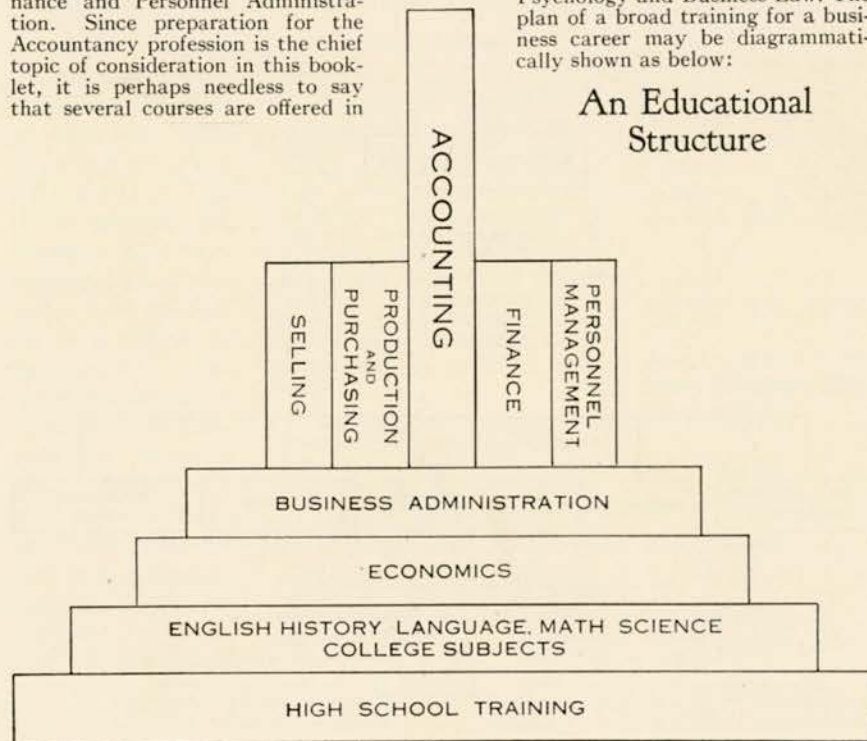
A COURSE of study prepared for prospective accountants, if thorough and broad, must be based upon a solid foundation of general subjects; namely, English, History, Language, Mathematics and Science. Next above this should come broad business subjects, such as Economics and Business Administration. On top of the last named subjects, courses which deal with specialized fields of business activity should be included in the course of study. These are Market and Advertising Administration, Production and Purchasing, Accounting, Finance and Personnel Administration. Since preparation for the Accountancy profession is the chief topic of consideration in this booklet, it is perhaps needless to say that several courses are offered in

Accounting. For the sake of clearness it is considered proper to name them:

- Principles of Accounting
- Cost Accounting
- Auditing
- Advanced Accounting and C. P. A. Problems
- Managerial Accounting
- Income Tax
- Governmental Accounting and System Building

Other subjects required are General Psychology and Business Law. The plan of a broad training for a business career may be diagrammatically shown as below:

An Educational Structure



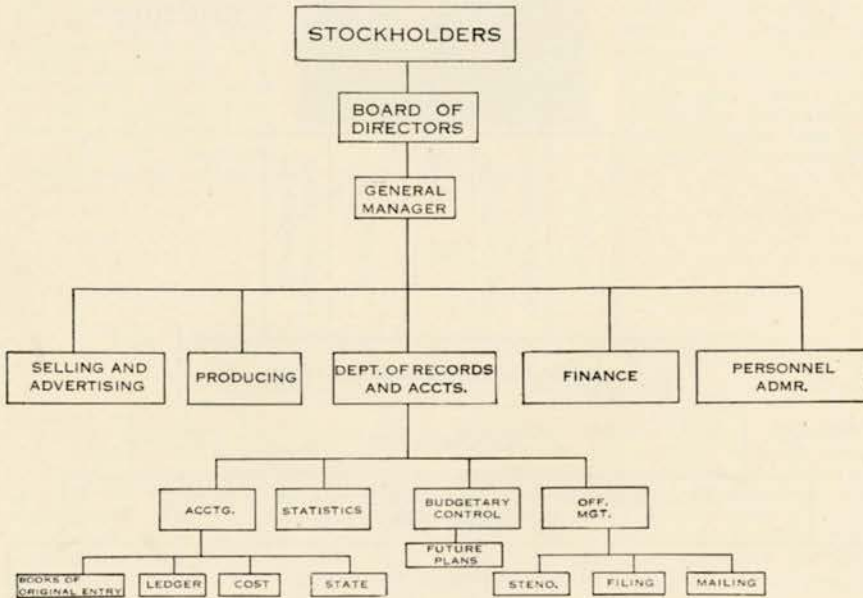
A Means to an End

IN addition to the subjects shown in the diagram on opposite page, certain "tool" subjects are necessary and required. They are Spelling, Speed and Accuracy in Arithmetical Calculation, Penmanship and Typewriting.

The program of study herein outlined is based upon the fact that accounting is a means to an end in business, this end being proper control and administration of certain major activities and their detailed operation. Control in business is based upon information which is both external and internal in nature. The inside information is obtained by means of an

adequate system of records and accounts. It is the function of the controller or the head accountant to design proper records for each department, thus being able to secure the desired information about all phases of the business. Main activities which are more or less common to all forms of business organization, are: Marketing, Purchasing and Production, Accounting, Financing and Personnel Administration.

The following organization chart gives an idea of the relationship of the main functions common to most businesses.



Gives General Knowledge of Business

THE purpose of the course of study outlined elsewhere in this booklet is to show that the student is given a general idea of the fundamental relationships in business based upon Economics and Business Administration, and some of the outstanding fundamentals of organization and administration as applied to the few main functions of a given business. This course permits the student—in fact, requires the student—to specialize to a degree in Accounting. This is his employment objective. However, the course is broad enough not only to be of benefit to the prospective accountant, but in case he decides later to enter some other

phase of business, he has had training sufficient to give an idea of the fundamental things involved in business organization and administration. The diagram of the courses of study shown, should be

correlated with the ideas set forth through the organization chart, in order to see that the course of study is not only theoretical but practical, because it is designed to fit business as business is conducted.

From the American Accountant

The success of a business depends upon the ability of its management to take action based upon sound decisions. Sound decisions can be reached only as a combination of good judgment with a knowledge of the true and complete facts of any given situation. In business, as in all forms of human endeavor, it is the securing of facts which proves most difficult. The trained accountant is indispensable in securing such facts.

"The greatest element of prosperity in American business today is accounting," is a statement credited to Roger Babson by J. P. Jordan, formerly president of the National Association of Cost Accountants, in an address to the Philadelphia chapter of the association at its first meeting of the season (Fall of 1929).

FOUR IN ONE

A student in our Accounting course gets:

1. Mental Training.
2. College Credits.
3. Earning Ability.
4. A Position.

Outline of Two-Year Course Commerce and Administration--Accounting

Opportunities in the Field of Accountancy

PUBLIC ACCOUNTING has become one of the leading professions. State and national statutes demand inspection and periodical audits of many of the leading industrial enterprises in this country. The Federal and State Income Tax Laws have made it imperative that every business of any consequence shall have its records kept on a scientific and accurate basis. The United States government is employing thousands of accountants and auditors. The demand for professional accountants is rapidly increasing. The profession of public accounting is on a parity with such professions as law and medicine, but the remuneration is often greater.

This course not only prepares the student for the practice of Accounting as a profession, but it gives him the training that will enable him to get and hold worth-while executive positions in large industrial and commercial enterprises.

ENTRANCE REQUIREMENTS:

Fifteen high school units.

GRADUATION REQUIREMENTS:

Sixty-four semester hours of credit. A minimum of sixteen semester hours must be made in the College of Commerce in this institution.

SUBJECTS	Sem. Hours	SUBJECTS	Sem. Hours
English 101 or 102.....	3	Ind. Management 251.....	3
English 103.....	3	Bus. Law 205 and 206 R.....	6
Bus. Corres. 204 R.....	2	Personnel Adm. 265.....	2
Oral English 205 and 206.....	2	ACCOUNTING	
English Literature 213.....	3	Prin. of Accounting 211.....	3
American Literature 214.....	3	Prin. of Accounting 213.....	3
A minimum of 6 hours of the above required.			
Additional courses may be required depending upon amount taken in high school.			
MATHEMATICS			
College Algebra 101 R.....	4	Accounting 214.....	3
Math. of Accounting 204 R.....	3	Accounting 215 (Cost).....	3
GENERAL SUBJECTS			
Econ. and Com'l. Geog. 202.....	3	Accounting 216 (Auditing).....	2
Psychology 101.....	3	Acc. 238 (Theory and Prob.).....	3
Med. or Mod. History 221 and 121.....	3 or 6	Acc. 239 (Theory and Prob.).....	3
Hours of history required depend upon the amount taken in high school.			
COMMERCE AND ADMINISTRATION			
Prin. of Economics 205 R.....	3	Acc. 231 (Income Tax).....	2
Business Administration 103.....	3	ELECTIVES	
Financial Organization 230.....	3	Accounting 236 (Gov. Acc.).....	2
Principles of Marketing 141.....	2	Accounting 232 (Systems).....	1
18 hours of the above required.			
**"R" means required.			

REQUIREMENTS BY GROUPS

English.....	6-12 semester hours
Mathematics.....	6 semester hours
Science (Natural and Social).....	12 semester hours
Commerce and Administration.....	15 semester hours
Accounting.....	18 semester hours
Elective.....	7 semester hours
Total.....	64 semester hours

Outline of Four-Year Course Commerce and Administration--Accounting

FRESHMAN YEAR

FIRST SEMESTER	Credit	SECOND SEMESTER	Credit
English 101 or 102.....	3	English 103.....	3
Accounting 211.....	3	Accounting 213.....	3
Business Administration 103.....	3	Financial Organization 230.....	3
College Algebra 101.....	3	Mathematics of Accounting 204.....	3
Economic Geography 121.....	3	Geography of North America 201.....	2
Drill.....	0	Oral English A A Club.....	2
	15	Drill.....	0
			16

SOPHOMORE YEAR

FIRST SEMESTER	Credit	SECOND SEMESTER	Credit
Financial Administration 235.....	3	Principles of Economics 205.....	3
Econ. History 200 or Mod. Hist. 221.....	2 or 3	Psychology 101 or 205.....	3
Business Correspondence 204.....	2	Finance 237.....	2
Acctg. Theory and Prob. 214.....	3	Accounting 216.....	3
Marketing 141.....	2	Accounting 215.....	3
Business Law 205.....	3	Business Law 206.....	3
	16	Drill.....	0
			17

JUNIOR YEAR

FIRST SEMESTER	Credit	SECOND SEMESTER	Credit
Accounting 235.....	3	Accounting 238.....	3
Accounting 231.....	2	Accounting 239.....	3
Labor History and Prob. 264.....	3	Business Statistics 171.....	3
Prin. of Economics 206.....	3	Industrial Management 251.....	3
Electives.....	5	Electives.....	4
	16		16

SENIOR YEAR

FIRST SEMESTER	Credit	SECOND SEMESTER	Credit
Accounting 233.....	2	Accounting 232.....	2
Finance 235.....	2	Accounting 237.....	2
Bank Management 236.....	2	Investment Market 241.....	2
Electives.....	9	Electives.....	9
	15		15

GROUP REQUIREMENTS—FOUR-YEAR COURSE

The same drill requirements must be satisfied as outlined in the two-year course. The number of semester hours in every group suggested below are minimum requirements.

Foreign language may be taken as an elective whenever there is sufficient demand to justify the organization of classes.

English.....	12	Accounting as a major.....	24 to 36
Mathematics.....	6	Electives.....	22
Science (Social-Natural).....	18		—
Economics, Commerce and Administration— Business Administration—General.....	20 to 30	Total.....	126

Why Study Accountancy?—Why Come to Bowling Green?

IF you have the slightest interest in the contents of this booklet, you are asking the questions that stand at the top of these two pages. In a general way, we have tried to answer them, but here are brief, specific answers.

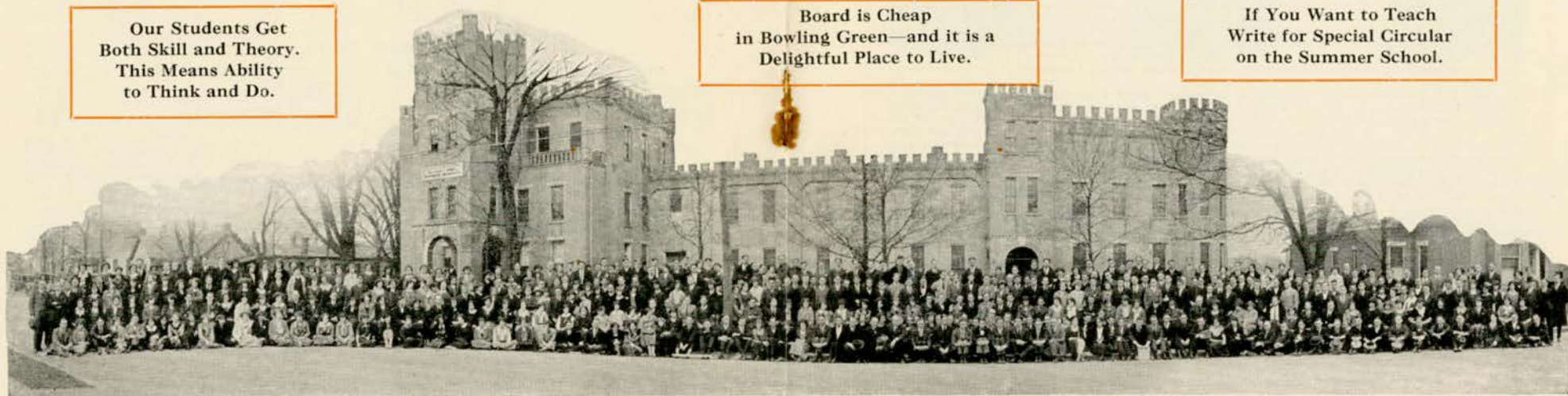
You Should Take Accountancy--

1. Because business is the greatest interest among men.
2. Because accounting brings young people into close contact with business.
3. Because the accountant assembles facts about a given business and analyzes them—makes a diagnosis.
4. For this he gets compensation comparable to the pay of any professional.
5. He may become a key man to the enterprise for which he works.
6. He may become a professional, with his own office and staff of workers.
7. He may make Accountancy a profitable factor in his own business, whatever it may be.
8. It may lead to an executive position in a corporation controlling millions.

**Our Students Get
Both Skill and Theory.
This Means Ability
to Think and Do.**

**Board is Cheap
in Bowling Green—and it is a
Delightful Place to Live.**

**If You Want to Teach
Write for Special Circular
on the Summer School.**



C. P. A.

IN the realm of Education, the degree, Doctor of Philosophy (Ph.D.) denotes the highest rank in scholarship; in law, Doctor of Jurisprudence (J.D.); in theology, Doctor of Divinity (D.D.); in medicine, Doctor of Medicine (M.D.). There are thousands—almost numberless thousands—holding each of these high degrees.

In the realm of accounting, the title, Certified Public Accountant (C. P. A.), denotes the highest rank. This title is not conferred by college or university, as are the others, but by states, and so carefully have the states guarded the standard for accountants, and so difficult are the examinations for a C. P. A., that there are only about 5,000 persons in all the United States distinguished by this high title.

We have no means of knowing how many of our graduates have succeeded in becoming C. P. A.'s. In fact, we have never made the slightest effort to find out, but as this is written, with no facts before us, memory recalls several names. Here are some of them:

A. J. LYNN,
Valparaiso, Ind.

JOHN R. KIRK,
Pittsburgh, Pennsylvania

C. G. GOLSTON,
Richmond, Virginia.

D. E. SHORT,
Nashville, Tennessee.

E. C. CONLEY,
Charleston, West Virginia.

C. P. MOORE,
Nashville, Tennessee

GEORGE NICKY,
Watertown, S. Dakota.

N. M. CRANE,
Louisville, Kentucky.

E. B. ALLBRITTEN,
Murray, Kentucky.

J. M. HILL,
Cleveland, Ohio.

J. M. WATTERS,
Memphis, Tennessee.

R. E. SEAY,
El Paso, Texas.

W. E. MANSFIELD,
Missouri.

A. E. WOOLEY,
Louisville, Ky.

ROOM 823, No. 55 CONGRESS STREET,
BOSTON, MASSACHUSETTS

February 8, 1926.

Dear Mr. Harman:

During the years of 1911 and 1912, I taught in the public schools of Clay County, Kentucky, far away from the currents of modern industry. I was considered by the folks of my school district a very good teacher. I had a first-class certificate and one of the best-paying schools in the county. Some little thing always happens, it seems, which plays a powerful role in the determination of a person's life. In my case, it was the falling into my hands of a circular issued by your school in which were recorded the achievements of several of your students in the business world. Upon a thorough consideration of my situation, I decided that the career as a teacher in the public schools offered very little in the way of remuneration and still less in the way of appreciation for faithful service. In my anxiety to get out into the business world, I pursued at home courses in bookkeeping and shorthand for several months, gaining therefrom a knowledge of the fundamental principles.

With the business training such as the home study gave, I entered your splendid school in October, 1912, whereupon I was assigned to work in the advanced classes, thanks to the sympathetic understanding by you of my needs. I pursued studies in advanced work until around the first of March, 1913. At that time you recommended me for a position as stenographer and clerk with the Pond Creek Coal Company at Stone, Kentucky. The pay was small, but small as it was, it was much in excess of that which I had received as a teacher in the public schools. I remained in the employ of Pond Creek Coal Company until 1917, and while there was promoted as fast as the supply of chances was available. I am in the Boston office of the Pond Creek Coal Company. I have been promoted here over men with several years' service with the company in excess of mine.

The Boston office of the Pond Creek Coal Company is the headquarters of many corporations owned and controlled by the same interests, and the office work, so far as the accounting work is concerned, includes that of about twenty-five corporations. My position now is that of General Auditor of all the corporations. The Comptroller has charge of all the accounting and the General Auditor ranks as his assistant. We have employees in our organizations from many business colleges, but my observation leads to the inevitable conclusion that those from the Bowling Green Business University work with a spirit and understanding in general, the source of which I believe is the helpful guidance received from the able teachers at Bowling Green, in matters aside from that of technique. I might add that my monthly salary is now very nearly double that which I received in a year as a teacher in the public schools.

Cordially yours,

J. HOLMAN GILBERT.

Two Fields Open to Accountants

THE accounting graduate of the Bowling Green Business University has two definite fields bidding for his services:

The Profession of Accountancy. Commercial Teaching.

Usually the graduate has a choice between them. By examining the list of names given in this booklet, you will see that many of these mentioned hold teaching positions. Do not confuse these with the thousands of our graduates who teach but who did not take accounting. Those mentioned herein, with a few exceptions of some older persons who graduated here before the subject of accounting was taught, had our Accounting Course.

There are many others, some of whom are Certified Public Accountants and public accountants not certified, but we do not have full facts about them and made no investigation to secure the few facts we give. These were taken from memory. They are given as illustrations rather than a complete list.



W. S. MOREHEAD
Asst. Gen. Storekeeper
Illinois Central R. R.
Chicago



C. P. MOORE, C. P. A.
Director Commercial Education
Hume-Fogg High School
Nashville, Tenn.



D. E. SHORT, C. P. A.
Accounting Firm
Nashville, Tenn.
School Proprietor

Accounting Not Bookkeeping

DO not confuse Accounting as outlined and described in this booklet with Bookkeeping. There are those who refer to them indiscriminately, calling bookkeeping accounting and accounting bookkeeping. We offer courses in Bookkeeping—very distinctive courses—but the reader should know that the Accounting Course we offer is of college rank and in content, purpose and ultimate use, essentially different from the well-known business course. We invite a comparison of the courses described herein with similar courses offered by any institution.

We could call our regular Bookkeeping Courses accounting, as is often done, but it would be misleading.

Our Exceptional Recognition and Accreditation is Valuable to You---

THIS institution has certain distinctive features, some of which have made it known in every state in the union.

It has a faculty of specialists who hold degrees from colleges and universities. It is accredited by the University of Kentucky as a *Senior College*, and it is probably the only private business school that has this distinction. This means that our own State University surveys our courses, equipment and teachers.

We are also on the approved lists of the Education Departments of many states. This does not mean that we merely have good standing with these states, but that graduates of our college courses are *entitled* to the privilege of teaching in the high schools of these states *without examination*.

The recognized accreditation referred to above should not be confused with our membership in the "National Association of Accredited Commercial Schools." Membership in that organization of 250 private business schools signifies that this school measures up to the standard prescribed by its board of directors, and is thus placed on the "accredited list" of that Association.

Such membership has no connection what-

ever with our accreditation and recognition by the University of Kentucky and the State Department of Education (which is one of the highest honors that could be conferred upon a school of our type). These facts are stated to correct a false impression that has been circulated.

ACCREDITMENT and RECOGNITION

1. UNIVERSITY OF KENTUCKY.

Students entering here with 16 high school units, or who reach that standing while here, may complete four years of college work which will be recognized by the University of Kentucky.

2. STATE DEPARTMENT OF EDUCATION.

On the approved list of the State Department of Education of Kentucky, and many other States.

3. CREDITS AT OTHER SCHOOLS.

Our credits are also accepted by such schools as Columbia, New York University, Northwestern, George Peabody College, and the majority of the State Universities.

tution is fifty-five years old. In these fifty-five years, it has educated some men and women who are now among America's most distinguished. The last few years we have sent accountants to most of the great commercial centers. This does not include those who secured positions through their own efforts.

Everything we offer is highly practical and earns a dividend.

"Accreditation" means an *educational rating* granted by some qualified accrediting agency. It means that work must be done under specific and rigidly enforced college conditions. The term "accredited" is widely misused, unfortunately. If you are interested in our phase of commercial work, we suggest that you write to the University of Kentucky, Lexington, asking what private commercial schools are on its accredited list and what rating the Bowling Green Business University has. This institution is fifty-five years old. In these fifty-five years, it has educated some men and women who are now among America's most distinguished. The last few years we have sent accountants to most of the great commercial centers. This does not include those who secured positions through their own efforts.



A. J. LYNN, C. P. A.
Northern Indiana University
Valparaiso.



E. C. CONLEY, C. P. A.
Public Accountant
Charleston, W. Va.



S. G. HOUCHELL
Auditor for
Pond Creek Coal Co.
Huntington, W. Va.

**Their earnings are high and their futures are secure.
They are prepared for a profession or for
conducting their own business**



JOHN FOY
Public Accountant
Tulsa, Okla.

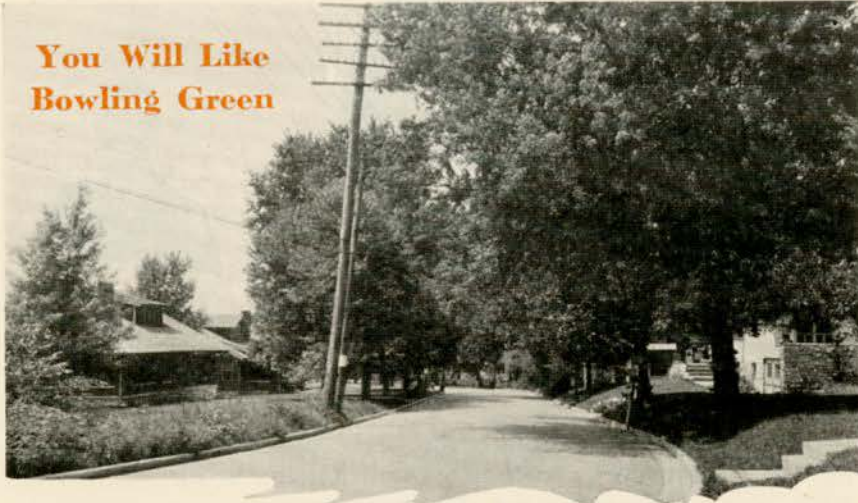


JOHN R. KIRK, C. P. A.
In Charge of Pittsburgh Division
of Income Tax



C. HOLLOWELL
Furniture Dealer of
Chattanooga, Tenn.

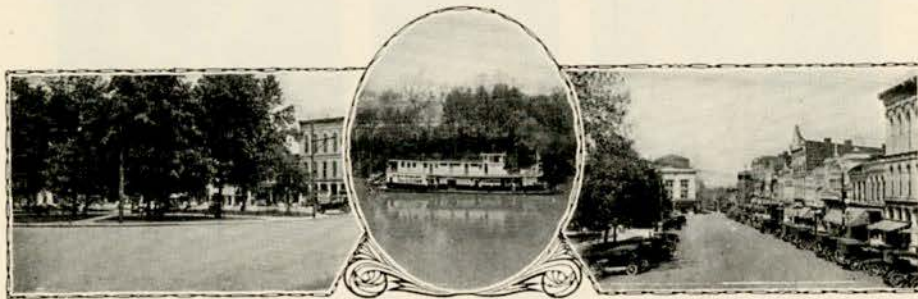
**You Will Like
Bowling Green**



BOWLING GREEN is a charming city of schools, churches, wholesome amusements and abundant beauty. It is situated in one of the most delightful spots in Kentucky, less than an hour's ride from the world-renowned Mammoth Cave. For years it has been known as an educational center.

One of Bowling Green's many restful, shady streets is shown in the picture above. Below, at the left, is a view of the entrance to a downtown park; in the center is shown a bit of river scene; while at the right is a glimpse of one of the downtown business blocks.

Aside from your contact with the faculty and large student body, assembled here from all parts of the nation, you'll like Bowling Green for its genuine hospitality.



If You Doubt

IF you have any doubt as to what we have said about the size, accreditation and general standing of the Bowling Green Business University write either or all of the following prominent men:

DR. H. H. CHERRY, Pres.,
State Teacher College.
MR. T. C. CHERRY, Supt.,
City Schools.

GEN. H. H. DENHARDT, Lieut. Gov.
CITIZENS NATIONAL BANK,
AMERICAN NATIONAL BANK,
All of Bowling Green, Ky.

DR. FRANK L. McVEY, Pres.,
DR. W. S. TAYLOR, Dean,
University of Kentucky,
Lexington, Ky.

DR. H. L. DONOVAN, Pres.,
State Teacher College,
Richmond, Ky.

DR. RAINEY T. WELLS, Pres.,
DR. JOHN W. CARR, Dean,
State Teacher College,
Murray, Ky.

MRS. EMMA GUY CROMWELL,
State Treasurer,
Frankfort, Ky.

MR. V. O. GILVERT,
Ex-State Supt.

MR. ARCH B. DAVIS, Vice-Pres.,
Citizens-Union National Bank.

MR. A. C. DULANEY, Pres.,
Franklin Investment Co.

MR. W. P. KINCHELOE, Mgr.,
Federal Reserve Bank.

DR. A. T. McCORMACK, Secy.,
State Board of Health,
All of Louisville, Ky.



R. J. HARLEY
Accountant
Public Utility Co.,
Maine



THORNTON WATTS
Auditor
Pond Creek Coal Co.,
Cincinnati, Ohio



C. G. GOLSTON, C. P. A.
Public Accountant
Richmond, Va.

Who's Who

HERE are the names of a few of our former students, some of whom rose from limited opportunities through a business course to their present high positions. Some of these had work in this institution before accountancy was generally taught.

WALKER D. HINES, formerly of Bowling Green but now of the world. Once Director General of all the Railroads of the United States.

W. P. KINCHELOE, from a village in McLean County, Kentucky. Now Manager of the Federal Reserve Bank, Louisville, Kentucky.

ARCH B. DAVIS, son of a banker of Cave City, Kentucky. Now First Vice-President of Citizens Union National Bank of Louisville, second largest bank in Kentucky.

HARRY C. SPILLMAN, Scottsville, Kentucky. Now business man, lecturer and writer of New York.

O. M. HINTON, Scottsville, Kentucky. Official of Berwind-White Company, No. 1 Broadway, New York City, the largest coal miners in America.

W. ROGER HUNT, Bowling Green, Kentucky. With National City Bank, New York City.

P. E. CURRY, Troy, Tennessee. Now Western Manager of Southwestern Publishing Company, at San Francisco.

GARLAND D. SLEDGE, Allen Springs, Kentucky. Now President of American National Bank, Bowling Green, Kentucky.

S. G. HOUNCHELL, Manchester, Kentucky. Now auditor of Pond Creek Coal Company, Huntington, West Virginia.

THORNTON WATTS, Settle, Kentucky. Now auditor of Pond Creek Coal Company, Cincinnati, Ohio.

W. A. HUNT, Bremen, Kentucky. Now manager of Mining Company, West Virginia.

J. C. DRISKELL, Livermore, Kentucky. Official, Cyanamid Company, Brewster, Florida.

J. C. BARRY, La Fayette, Louisiana. Now cashier of a chain of nine banks.

J. PAUL TYLER, now with Swift & Co., East St. Louis, Missouri.

ELBERT P. CHARLET, Livermore, Kentucky. Now Auditor, Nashville Tennessee, Nashville, Tenn.

JOHN FRAM, Fountain Run, Ky. Now Superintendent of Enoch Bros. Company, Fernwood, Mississippi.

Robert G. CAMPBELL, Bay St. Louis, Miss. Now with I. G. Miller Investment Company, New York City.

JOHN R. KIRK, Central City, Ky. Now Head of Income Tax Division, Pittsburgh, Pennsylvania.

A. C. BRUNER, Danville, Kentucky. Now accountant at Knoxville, Tennessee.

JAMES OVERALL, Madisonville, Kentucky. Now Manager of the Reineke Coal Company, Madisonville, Kentucky.

FRANK URICE, of West Virginia. Now Income Tax Division, Washington, D. C.

C. G. GOLSTON, C. P. A., of Tennessee. Now practicing accountant, Richmond, Virginia.

D. E. SHORT, C. P. A., of Kentucky. Now practicing accountant, Nashville, Tennessee.

E. C. CONLEY, C. P. A., of Kentucky. Now practicing accounting, Charleston, West Virginia.

E. H. LYSLE, Scottsville, Kentucky. Government Auditor, Income Tax Division, Louisville, Kentucky.

WILLIAM SANDERS, of Kentucky. Now Accountant, Income Tax Division, Muskogee, Oklahoma.

WILLIAM GREEN, Texas, Kentucky. Now Manager of Sherman-Denison Light and Power Company, Denison, Texas.

W. S. MOREHEAD, Settle, Kentucky. Now Assistant General Storekeeper, Illinois Central Railroad Company, Chicago, Illinois.

H. THAD LIVELY, Uptons, Kentucky. Now Chief Claim Agent, L. & N. Railroad Company, Louisville, Kentucky.

V. V. BOATNER, Wilson, Arkansas. Now President Chicago and Great Western Railroad.

C. P. MOORE, C. P. A., Central City, Kentucky. Now Director of Commercial Department, Hume-Fogg High School, Nashville, Tennessee.

C. R. YOUNG, Bowling Green, Kentucky. Now Superintendent Illinois Central Railroad.

R. BERT CARPENTER, of Agricultural College, Mississippi. Now auditor Mississippi Power and Light Plant, Jackson, Mississippi.

CHAS. T. CONDR, Henderson, Kentucky. Now with McCutcheon & McCutcheon, Public Accountants, Charleston, West Virginia.

J. W. BRYANT, Allen Co., Ky., Accountant, American Rolling Mills, Ashland, Kentucky.

CHARLES B. ISOM, Accountant, Income Tax Division, Washington, D. C.

EARL B. SCHECHTER, Louisville, Ky. Public Accountant, Louisville, Kentucky.

GROVER C. GREENE, N. C., Goldey College, Wilmington, Delaware.

A. G. WALLIS, Teacher, High School, Gastonia, N. C.

MRS. CLYDE BOULTON CATES, Bowling Green, Kentucky. Teacher, High School, Central City, Kentucky.

GEORGE NICKY, C. P. A., Watertown, S. D.

C. A. POOL, Accountant, Pittsburgh Railway Co., Pittsburgh, Pennsylvania.

RAY W. HARVEY, High School, Mt. Vernon, Ill.

Who's Who

DICK D. QUINN, Accountant, Meridian, Miss.

M. H. BENTON, Accountant, Tulsa, Oklahoma.

W. M. LOOKABILL, Accountant, Tulsa, Oklahoma.

W. N. GRAHAM, Accountant, Washington, D. C.

C. HOLLOWELL, Furniture Dealer, Chattanooga, Tennessee.

C. V. LINDLEY, Teacher, Strayer's Business College, Baltimore.

WILLARD L. SHELTON, Accountant, Watertown, S. D.

J. O. BOSWELL, Teacher, High School, Bruceville, Indiana.

F. B. BRADLEY, Teacher, High School, Wilkes-Barre, Pennsylvania.

C. C. ADAMS, Teacher, Miller School of Business, Cincinnati, Ohio.

J. N. BOHANNON, Teacher, Metropolitan Business College, Dallas, Texas.

E. C. ELLIOTT, Accountant, Income Tax Division, Washington, D. C.

WALTER L. BEALE, Teacher, John Marshall High School, Richmond, Virginia.

DR. J. HARVEY DODD, Teacher, State Teacher College, Fredericksburg, Virginia.

J. CALHOUN SMITH, Owner Department Store, Jackson, Mississippi.

F. C. SCHNEIDER, Public Accountant, Louisville, Kentucky.

W. M. BARNHILL, Standard Oil Company, Maracaibo, S. A.

B. R. EDMUNDS, Standard Oil Company, Buenos Aires, S. A.

PAUL MAHONEY, Manager C. C. Mengell Co., Africa.

PAUL E. BRITE, Mexican Seaboard Oil Interest, Toluco, Mexico.

D. O. THOMAS, Teacher, High School, Homestead, Pennsylvania.

E. H. MASHBURN, Assistant Cashier, Bank of Matewan, Matewan, W. Va.

C. A. LYLES, Accountant, Commercial Bank & Trust Co., Okolona, Mississippi.

M. J. JESSUP, Accountant, Lumber Co., Miss.

R. LEE ESTES, Assistant to President, Tampa Spring Co., Tampa, Florida.

W. N. CRAIN, C. P. A., Com. Dept., High School, Louisville, Kentucky.

A. A. SHAW, Junior Accountant, with public accounting firm, New Orleans.

J. HOWARD BARNETT, Junior Accountant, public accountant company, Louisville, Kentucky.

FELIX R. BRANDON, Junior Accountant, with public accounting firm, Owensboro, Kentucky.

ALBERT D. BURTON, Paris, Tennessee, Armour & Co., Greenville, Mississippi.

WILSON CHAUVIN, Louisiana, Wholesale Gro. Co., Pittsburgh.

DENNIS C. JENKINS, Mingo Lime & Lumber Co., Williamson, West Virginia.

WM. O. LIPSCOMB, Louisville, Public Accountant, Cincinnati and Newport.

W. E. MANSFIELD, C. P. A., Mansfield & Co., Acts, Missouri.

FRED M. BLANKENSHIP, Vice-President Lumbermen's Trust Co., Portland, Oregon.

OTIS M. SMITH, Bank and Trust Co., Atlanta, Georgia.

ROBT. BASKAM, Bank Official, Wichita Falls, Texas.

H. E. MOULDER, Accountant, Atlantic Refining Co., Wichita Falls, Texas.

E. P. MCCONNELL, Eastern State Teacher College, Richmond, Kentucky.

ESSIE CABLE, Accountant, Electric Co., Tulsa, Oklahoma.

JNO. B. FOY, Head Accountant, Large Grocery Co., Cleveland.

T. R. HOLSTEAD, Business College Proprietor, Monroe, La.

E. W. JORDAN, Accounting Firm, Ashland, Ky.

JAS. T. WILKES, Practical Accountant, Chicago, Illinois.

E. M. MCKENZIE and R. O. MOHON, Public Accountants, Louisiana.

FRED LOGAN, in C. P. A. Office, Chicago.

R. J. HARLEY, Utility Co., Maine.

FULTON YOUNG, Meat Packing Co., Helena, Ark.

P. J. YATES, Auditor, Cumberland Telephone Co., Atlanta, Georgia.

S. J. BIGGS, Auditor, Telephone and Telegraph Co., Nashville, Tennessee.

R. M. WILKES, Contractor, Orlando, Florida.

HENRY F. TEMPLE, Accountant, Charleston, West Virginia.

B. E. LINDSEY, High School, Lake City, Fla.

P. L. BARDIN, Haskins and Sell, Accountants, Atlanta, Georgia.

CHARLES M. BAILEY, Contracting Co., Meridian, Mississippi.



ROBT. RODES
Pres. Citizens National Bank
Bowling Green

The Business University is considered one of the best managed enterprises in this city, and it enjoys the unlimited confidence of our citizens. Its officials are men of professional ability, business acumen and moral worth. It is a pleasure to recommend such an Institution.

This bank has been employing their students for years.

ROBT. RODES.



G. D. SLEDGE
Pres. American National Bank
Bowling Green

I believe I am as familiar with the Bowling Green Business University as it is possible to be. One of the happiest periods of my life was spent there as a student, one of the most profitable, too. Since then I have kept in intimate touch with the institution and its management. I am associated with its managers in several enterprises and know them to be men of ability and integrity.

GARLAND D. SLEDGE.

What Others Say

GEORGE COLVIN, State Superintendent, Dept. of Education, Kentucky.

"After a careful study of the course offered in the Commercial Normal Department at the Bowling Green Business University, the State Board of Education for Kentucky has placed your school upon the approved list, and all graduates in this Department will be certified to teach in Kentucky schools without further examination. The two conditions that must be complied with always are: that applicants for this certificate must have graduated from a standard high school before entrance and must have completed the course outlined.

"Permit me further to congratulate you upon the high excellency of the work that is being done in your institution."

McHENRY RHOADS, State Superintendent of Instruction, Kentucky.

"I am familiar with the work done in Bowling Green Business University. This school offers a more extended course than the usual business college. It is a real university from a business standpoint. It is a school doing more than mere commercial work, as it stands for character and citizenship in a definite, purposeful way."

EZRA L. GILLIS, Registrar, University of Kentucky.

President J. L. Harman,
Bowling Green Business University,
Bowling Green, Ky.

My dear President Harman:

"The Committee on Accredited Relations of the University of Kentucky met May 28, 1924, and approved the application of the Bowling Green Business University for rating as an A GRADE JUNIOR COLLEGE."

Very truly yours, EZRA L. GILLIS, Registrar,
Secretary, Committee on Accredited Relations.

Lexington, June 5, 1924.

NOTE—In May, 1926, the Bowling Green College of Commerce was made a Senior College by the University of Kentucky.

STAFF

Administrative Officers

J. L. HARMAN..... President J. MURRAY HILL..... Vice-President
W. S. ASHBY..... Registrar and Business Manager

College Faculty

- H. L. BOWMAN—A.B., State Teachers' College, Cape Girardeau, Missouri; A.M., University of Wisconsin; Ph.D., University of Missouri. Education, Mathematics.
- *W. H. ARNOLD—A.B., Ohio Wesleyan University; A.M., University of Kentucky. Education, Law.
- S. E. CRANFILL—A.B., Georgetown College; A.M., University of Michigan. Economics, Business Administration.
- T. M. DICKERSON—Bachelor of Accounts, Bowling Green Business University; A.B., Western Kentucky State Teachers' College; A.M., Northwestern University. Accounting.
- J. J. GERLACH—B.S. and M.A., Ohio State University; C. P. A., State of Ohio. Accounting.
- L. T. DICKEY—A.B. and A.M., National Normal University. English.
- * Finishing Doctor's degree in University.
- MRS. S. E. CRANFILL—A.B., Georgetown College; A.M., University of Michigan. Education.
- H. R. MATTHEWS—B. C. S., Bowling Green Business University; A. B., Western Kentucky State Teachers' College; A.M., George Peabody College. History, Geography.
- J. R. MEANY—LL.B., Legal Department of Union University. Attorney, New York, seven years; Accountant and Income Tax Expert four years. Accounting, Law.
- JAMES ASHBY—A.B., Bowling Green College of Commerce. Bookkeeping.
- WALDO B. CHRISTY—A.M., University of Chicago; graduate work University of California and Columbia University; all requirements for Doctor's degree completed except dissertation. Accounting, Business Administration, Methods of Teaching Commercial Subjects.

NOTE—The above faculty group does not include several special summer school teachers.

Business College Faculty

- MRS. HELEN L. WELDY—Principal, High School Department, A.B., Highland Park College; Bachelor of Oratory, Des Moines University. English, Shorthand.
- MAY HENDERSON—B. C. S., Bowling Green Business University; A.B., University of Kentucky. Shorthand, Office Training, Supervisor, Shorthand Department.
- FANNIE B. HARRINGTON—B. C. S., Bowling Green Business University. Four years of college work. Typewriting.
- LULA DICKEY—B. C. S., Bowling Green Business University. Typewriting, Shorthand.
- V. J. GILLESPIE—B. C. S., Bowling Green Business University. Four years of college work. Bookkeeping, Penmanship.
- W. S. FUQUA—B. C. S., Bowling Green Business University. Bookkeeping, Economics, Salesmanship.
- H. A. BRANDON—Master of Accounts, Bowling Green Business University; A.B., Western Kentucky State Teachers' College. Personnel and Advanced Shorthand.
- EFFIE HELM—A.B., Randolph Macon; A.M., Columbia University. Shorthand, English.
- ALICE VIRGINIA STOUT—A.B., Bowling Green College of Commerce and Western Kentucky State Teachers' College. Shorthand, Bookkeeping.
- F. C. HALL—A.B., Western Kentucky State Teachers' College. Bookkeeping, Law.
- MRS. LEONA YOUNG—A.B., Western Kentucky State Teachers' College. English.
- M. K. MOODY—A.B., Teachers' College, Murray, Kentucky. Mathematics.



Correspondence-Study Course

We Conduct a Carefully Planned

Correspondence Study Department

FOR the benefit of those who cannot come to Bowling Green now, but who wish to get the elementary preparation without further loss of time.

All such work handled by this institution is given *personal attention* of competent, experienced instructors, and our Correspondence work will be recognized for full credits when done under the conditions which we specify.

This branch of work has been in preparation a number of years, and offers the best instruction possible by correspondence.

Practically all subjects taught in our residence school are available in correspondence study. Write us for specific information. Address Correspondence Department.

COLLEGE of COMMERCE

Established 1922

of the

BOWLING GREEN

BUSINESS UNIVERSITY

Established 1874

BOWLING GREEN, KENTUCKY

