

### SUGGESTIONS FOR REVISION OF THE BUSINESS PRINCIPLES SYLLABUS.

The list of topics for the Business Principles syllabus, as published in the *Education Gazette* of 1st November, 1946, covers most of the subjects which a pupil to the age of 15 would require. I feel, however, that simple income tax and the work of trustees and executors could be profitably added to these topics.

Income Tax is encountered by every person in connection with business and as a private citizen. I feel that a knowledge of the forms to be filled in—what income must be stated and what deductions are allowable is desirable. I think that the treatment should be short, with legal requirements cut to a minimum and without any economic discussion relevant to income tax. Whilst every person will have tax dealings it is doubtful whether any person will have dealings with bankruptcy (a topic which is included in the syllabus).

The work of trustees and executors is another topic which I think could be considered. This is quite a complicated study, as most decisions are "case law", but the maxims of trustees and executors are simple and a knowledge of such work would be beneficial to all.

The syllabus explanatory notes give stress to the *practical treatment of work*, and I feel that what is required is not new topics, but how to give greater emphasis to practical work. Business Principles is a "living" subject, and concerns matters which are in evidence in everyday life. It is a practical study and not an academic one. In this respect, the subject is not Commercial Law or Economics, and must receive different treatment. A knowledge of Commercial Law and Economics is beneficial to the teacher as a background, and some points raised during a lesson may require a knowledge of Commercial Law for explanation. The syllabus leaves the practical nature of the work to the teacher. Perhaps a new syllabus could give suggestions for making the work practical. I have found the following points helpful in making the various phases of the work practical:—

1. *Demonstrations.* These can cover the topics of office filing systems and mechanized equipment. Firms such as Organization Pty. Ltd. will give demonstrations of their office filing systems and equipment necessary to carry out the work. The National Cash Register Company will demonstrate the mechanical value of their equipment. Similar visits to offices at work can be undertaken with senior pupils. Many firms will readily allow this at present, as they are eager to secure future employees for their concerns.
2. *Use of folios,* for commercial forms such as telegrams, applications for money orders, registered letter envelopes, business reply cards, invoices, receipts, statements, debit and credit notes, price lists and account sales.
3. *Use of forms and documents—*
  - (i) *Banking.*—The Bank Education Service provides booklets on Bank Forms and Documents, The Life Story of a Cheque, Specimen Cheque Books, Bills of Exchange, Behind the Bank Counter, etc.