
❖ The Study of Accounting at the Normal School ❖



San José State University is the first public institution of higher education on the West Coast. The history of San José State began with Minns' Evening Normal School in San Francisco in 1857. This school became the California Normal School, created by the California legislature in 1862. In subsequent years, several cities attempted to get the School to relocate and San José was selected by the California legislature in 1870. The cornerstone of the school at the Washington Square site donated by the City of San José was laid on October 20, 1870. In 1887 with the creation of additional normal schools in California, each became a State Normal School with their own board of trustees.

The purpose of the Normal School was to train teachers. The students studied U.S. history, arithmetic, botany, chemistry, physics, grammar, rhetoric, penmanship, composition, physiology, vocal music, school laws, and bookkeeping.

What Normal School Students Were Expected to Know About Accounting: Bookkeeping

Bookkeeping was not a new subject in the late 1800's. Bookkeeping likely existed for as long as commerce has existed. Evidence of double-entry recordkeeping dates back to at least the 1400's. What has mostly changed over the years is the sophistication of business transactions, the use of technology for recordkeeping, and the importance of accounting principles and standards. The Securities Exchange Act of 1934 brought about more standardized accounting practices. In addition, the creation of the Financial Accounting Standards Board (FASB) in 1973 brought about an accounting standard setting mechanism to better ensure reliability and comparability of financial statements.

The questions on the next page were obtained from a ledger book for the California State Normal School. The book is labeled as entrance examination questions and the page is dated January 8, 1885. "Adv. Middle" noted at the top of the page apparently refers to questions for entrance to the Middle Class (rather than the Junior or Senior Classes).

It was not until 1928 that the then San José State Teachers College had a Commerce Department, offering programs in accountancy and secretarial training. In 1955, the Business Division was made up of seven majors: accounting, business administration, business teaching, industrial relations, marketing and merchandising, real estate and insurance, and secretarial science. In 1955, business students made up about 20% of the student body; in 2005 that figure was 19%.*

For information about SJSU's College of Business, visit:

www.cob.sjsu.edu

In January 1885, Chester Arthur was serving as the 21st President of the United States (1881—1885).

The Normal School at Washington Square in 1885



In 1885, "Washington Square" referred to a 27-acre tract of land bordered by San Fernando, San Carlos, Fourth and Seventh Streets. The land was donated to the Normal School by the City of San Jose in 1870.

The First State Normal School Building, completed in 1871, was destroyed in a fire on February 10, 1880. The replacement building shown in this photograph was constructed at the site of the First Normal School at Washington Square and occupied on May 2, 1881. The California Legislature appropriated \$100,000 to construct the new building and \$50,000 of insurance proceeds were also available from the loss of the first building. The total cost of construction was only \$148,936.95, so the Trustees returned \$1,063.05 to the State treasury. The building was deemed unsafe after the 1906 earthquake.

* Source of 1928 and 1955 data: Gilbert, *Pioneers For One Hundred Years—San Jose State College 1857—1957*.

Acct. Mistelle. Book-Keeping.

Jan 8, 1885.

1. State the difference between Single Entry + Double Entry.
2. Write the following accounts in Day Book form, transfer to a Ledger, and make a Balance Sheet showing gains or losses; -
 - Jan. 1, 84. Chas. Osgood commenced business with Cash, \$600.;
Vndse., \$1000.-, and a note against Henry Adams for \$300.
 - Jan. 2. Sold Peter Smith Vndse., \$200.-, and received cash,
\$100.- Bal. on account.
 - Jan. 3. Paid \$20. for a Set of Books.
 - Jan. 4. Rec'd. of Henry Adams a bill of Vndse., \$290, and
gave him his (Henry Adams') note for the Vndse.
 - Jan. 5. Sold David Small Vndse. \$250, and Recd. his
note at 60 days for \$200.- Bal. on account.
 - Jan. 6 Took an inventory, and find Vndse. on hand, \$850.-
Cash, \$—; Notes, \$—.

For More
Information:

[www.cob.sjsu.edu/
nellen_a/
sjsu_history_informa
tion.htm](http://www.cob.sjsu.edu/nellen_a/sjsu_history_information.htm)



CHARLES H. ALLEN
Principal, 1882-1889

In 1885, the Principal of the California State Normal School was Charles H. Allen. He served as Principal from 1873-1889. He served during the destruction of the First Normal School building and the construction of the second building, as well as the name change to the San Jose State Normal School in 1887. Principal Allen was born on February 11, 1828 in Mansfield, PA.

A normal school was started in Los Angeles in 1882 and was operated as a branch of the San Jose school under the direction of Mr. Allen in its first year. This school eventually became UCLA.

A former student of Mr. Allen, during his days of teaching in Wisconsin, described Mr. Allen as someone who "made dry subjects interesting and had a masterful way of leveling down the mountains of perplexity that appear in the student's pathway." [Gilbert and Burdick, *Washington Square 1857-1979*, pages 63-64.]

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