

THE PREPARATION AND CERTIFICATION  
OF OKLAHOMA PUBLIC SCHOOL  
BUSINESS OFFICIALS

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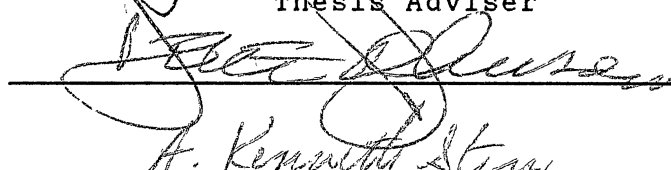
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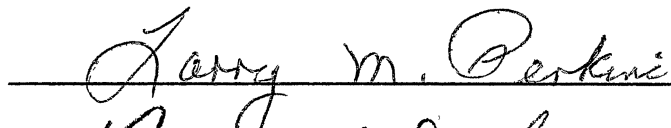
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## CHAPTER I

### INTRODUCTION

School business administration may best be described as a supportive arm of the central administration in the school district which coordinates a series of business support services which are important to the effective operation of the school. Therefore, the purpose of school business administration is to support the classroom teacher, the school principal, the central administration, and the school board as they seek to fulfill their responsibility toward accomplishing the educational mission of their district (Jordan, McKeown, Salmon, & Webb, 1985).

The overall function of the public school business official should be to contribute to the development and implementation of general policies and administrative decisions which provide the most effective, efficient management of business affairs and optimize the attainment of education goals (Candoli, Hack, Ray, & Stollar, 1984). Additionally, public school business officials operate to help assure that maximum educational returns will be received commensurate with each dollar invested or spent in public education (Morphet, Johns, & Reller, 1982).

Public school business officials, whose chief responsibility is the management of financial operations and functions of the school, are thus given the challenge of maintaining an effective, efficient framework so that public schools can secure accountability and legitimacy, while striving to achieve educational goals and objectives set forth by the district.

From an historical perspective, public school business functions were originally handled by local boards of education, board committees, or, later, chief fiscal officers (usually laymen) (Candoli et al., 1984). In fact, the position and responsibility of public school business officials actually preceded those of the superintendent of schools (Jordan et al., 1985). The first recorded employment of a full-time school business official was in 1841 when the Cleveland, Ohio city council appointed an "Acting Manager" with responsibilities in several business areas within the school system (Hill, 1982). The primary criterion for such employment normally was previous business experience. Consequently, the business manager was not expected to be concerned with the development of education programs (Jordan et al., 1985). Because of the rapid expansion and the changing character of educational programs, however, authority over many of the business functions of the public school business official was gradually transferred to or assumed by the superintendent of schools. Even so, vestiges of lay control of the school remain today in

the positions of business managers, fiscal officers, treasurers, and comptrollers (Candoli et al., 1984).

In the historical development of public school business administration, typical responsibilities of public school business officials have emerged and their roles have become somewhat generalized and defined. Katz (1955) developed the idea that the public school business official's responsibility can be analyzed in terms of technical, human, and conceptual skills. At the technical level, the public school business official performs in skill areas such as budget development, purchasing, accounting, warehousing, building maintenance and operation, facility planning and construction, transportation, and food services. At this level, public school business officials apply specialized knowledge. At the human level, human relations are a major concern of public school business officials who must relate their functions to those of other administrators and staff within their districts. At the conceptual level, planning and policy development are vital to the role and function of the public school business official. Long-range goals are important to the public school district and financial considerations must be included in effective planning for the district. Without policy goals, planning is an empty concept. Thus, the public school business official's conceptual skills must play an integral part in the development of overall objectives for the public school district.

Other dimensions in the role area of the public school

business official are those of general administrator, administrative specialist, member of the superintendency team, and planner on that team (Candoli et al., 1984). Public school business officials are also expected to function at all levels of expenditure management: planning (budgeting), implementation (accounting), and evaluation (auditing) (Jones, 1985).

The professional competency of the public school business official is a crucial factor relating to the role and function within the public school district. Nothing can destroy the leadership potential of a public school business official more quickly than incompetent business management (Morphet et al., 1982). In a study conducted by C. W. McGuffey, public school business officials ranked the following competencies as most important for business officials within the spectrum of public school business administration:

1. coordination or preparation of the school budget;
2. reconciliation of the resources and expected revenues with the fiscal needs of the school district;
3. preparation of the budget document;
4. development of a system for the continuous planning of the long term fiscal needs of the school district;
5. preparation of fiscal reports for the superintendent and the school board;
6. development of a fiscal accounting system;
7. development and implementation of a comprehensive plan for the operation of the school business program;
8. operation of a fiscal control system that monitors expenditures and verifies that expenditures are in accordance with the budget;
9. provision of continuous information to the school board, staff, and others about the

10. educational budget and its changing status; development and implementation of a program for school personnel to prepare the educational budget for the school district (Jordan et al., 1985, p. 43).

Considering the importance that public school business officials themselves place on competency, qualification and certification issues emerge as an integral part of any discussion of public school business officials and of their importance within the public school district. Prior to any discussion of qualifications, however, an examination of the backgrounds of public school business officials should be conducted. There are typically two areas of expertise with which public school business officials have traditionally been prepared. The first is in the area of professional education. Many believe that it is advisable for a school business official to have a background in teaching for a better understanding of the total picture of school operations. This person then is a professional educator who has had the additional training necessary to fulfill the position of business manager (Jordan et al., 1985). The support for this educational experience background stems from the belief that those with a broad base of knowledge of the inner-workings and make-up of public education are more sensitive, if not sympathetic, to the primary concerns for education in the public schools. The alternative view is that the most effective manager of business affairs in the public school is one who has a background in business, preferably in the private sector. The contention here is

that this individual would have expertise in the specific area of business affairs (Candoli et al., 1984) and could lend sound business practices from the "secular" workplace, therefore enhancing the accountability and cost-effectiveness of public school districts (Jordan et al., 1985). The recent trend, however, has been for school boards to seek individuals with professional educational training and/or experience in the public schools and for those individuals to then develop expertise in the specific area of business affairs within the school district administration (Candoli et al., 1984).

In the ranks of public school business officials, individual responsibilities vary and titles differ depending upon existing state certification guidelines and upon determined patterns for administrative organization within the local public school district (Jordan et al., 1985). These variations in responsibility and title exist in part because national certification patterns for school business officials do not exist. Cotton and Hatry (1967) contended that school business administration cuts across several job descriptions and positions. Although there are states which have implemented, or are in the process of implementing, standards for professional certification of public school business officials, many other states, including Oklahoma, currently have no specific certification program for qualifying their public school business officials.

Even though formal certification of public school busi-

ness officials would appear to be a current trend in the professional development of school business officials, one tenet remains steadfast: no matter how crucial certification is considered to be for public school business officials, these individuals should remain unwavering in their commitment to the pursuit of educational excellence. Clearly, business management is not an end in itself, but a means to attain educational objectives. In this regard, business administration within the public schools "should be the servant of the educational program, not the master" (Morphet et al., 1982, p. 407).

#### Statement of the Problem

School business administration is critical, and indeed vital, to the function, operation, and focus of the public school district. Individuals within Oklahoma's public school districts who are responsible for the financial operation of the district appear to vary greatly in professional title (Superintendent, Assistant Superintendent for Finance, Business Manager, etc.) but, more importantly, are also likely to vary in professional preparation for these positions.

Presently in Oklahoma, there are no specific certification requirements for public school business officials and no specific training requirements for persons who are responsible for the financial functions of the public school district.

### Purpose of the Study

The purpose of this study was to determine, first, which other states require that public school district business officials be certified and what standards of qualification such certification requires. Then, the study sought to determine how Oklahoma school business officials have been prepared and if Oklahoma should require specific criteria for certification of its public school district business officials.

This research was guided by the following research questions:

1. What are the specific requirements and criteria for the preparation and/or certification of public school business officials in states other than Oklahoma?
2. What are the present levels of preparation and demographic profiles of Oklahoma's public school business officials?
3. What are the specific training needs or other qualifications for employment and/or certification as perceived by current Oklahoma public school business officials?
4. Should there be specific certification requirements and criteria for the preparation of public school business officials in Oklahoma?

### Significance of the Study

In the State of Oklahoma today, the business of public



education, as with any other business, must maintain accountability and cost effectiveness. Even though there is a great variance in titles or positions, public school districts generally have specific individuals whose primary responsibility and concern are the financial aspects and business affairs of the district. These persons are identified as the public school business officials for the districts.

Although some degree of uniformity generally exists in the overall responsibility of public school business officials, there is neither uniformity nor consistency in certification and training for these positions. There are states with specific certification requirements for public school business officials, however, there are more states which do not have such specific criteria.

Presently in the State of Oklahoma, there is no specific certification program for qualifying public school business officials. Certification for the school superintendency, as outlined by the Oklahoma State Department of Education, has such specific criteria. However, preparation in school business management and finance is only one part of the school superintendent certification program. It is hoped that the results of this particular study could provide valuable and pertinent information to the State Department of Education in Oklahoma and could assist educational certification boards in other states regarding the standardization of certification requirements for public school busi-

ness officials.

### Assumptions

This study was based on the following assumptions:

1. Public school business officials in Oklahoma are individuals employed primarily to oversee and manage the overall financial and business operations of the public school district.

2. Public school business officials in Oklahoma have had at least some training and/or experience in public school financial management and supervision.

3. Public school business officials in Oklahoma have somewhat similar general job duties and responsibilities for service in public school districts, even though their titles and/or professional designation may differ greatly.

4. Members of the Oklahoma Association of School Business Officials are generally concerned with and interested in the promotion and development of professional standards for public school business officials in Oklahoma.

5. Members of the Oklahoma Association of School Business Officials are somewhat representative of those individuals throughout the state who have primary responsibility for business management in public school districts.

### Limitations

1. This study is primarily concerned with specific qualification and certification needs for public school business officials within the State of Oklahoma.

2. In conducting this study, the researcher encountered no well-defined or generally accepted description or role definition of the public school business official, in either the State of Oklahoma or at the national level.

3. The second population used in this research study was limited to members of the Oklahoma Association of School Business Officials. There are presently public school business officials in the State of Oklahoma who are not members of the Association of School Business Officials. However, due to variances in professional title of all school district business officials in Oklahoma, positive identification of these individuals was difficult.

#### Definitions of Selected Terms

The following definitions of selected terms serve to promote a better understanding of this study:

CERTIFICATION: An authoritative endorsement; a guarantee as to qualification or fitness; a designation of the meeting of requirements for pursuing a certain kind of study or work.

PREPARATION PROGRAM: A making-ready procedure; a plan of study in which specific training and/or experience is used (Candoli et al., 1984).

PUBLIC SCHOOL: All free schools supported by public taxation which shall include nurseries, kindergartens, elementary, which may include either K-6 or K-8, and secondary schools (School Laws of Oklahoma, 1988).

SCHOOL BUSINESS OFFICIAL: An individual employed by the school district whose primary responsibility is the management and supervision of the business and support services and functions of the district (Jordan et al., 1985).

SCHOOL DISTRICT: Any area or territory comprising a legal entity, whose primary purpose is that of providing free school education (School Laws of Oklahoma, 1988).

## CHAPTER II

### REVIEW OF LITERATURE

This chapter consists of a review of professional literature relevant to this study. To remain consistent with the study's research questions and to adequately understand and review various aspects of public school business officials, the literature review was developed under the headings of historical perspective, roles and responsibilities, organizational structure, professional title variations, accountability, professional preparation, and certification.

To preface any discussion of the roles and responsibilities of public school business officials, the importance of these individuals for the school business administration of the public school district must first be detailed and their vital role in the financing of public education must be identified. According to Johns (1973), "a treatise on the social, economic, political and religious history of the United States could be centered around the history of the financing of United States public schools" (p. 5). As Garvue (1969) noted, school business administration is defined as a "dynamic process" that assists in resource allocation by recording facts about dollars invested in

education.

Hill and Colmey (1964) maintained that practically every educational decision has "dollars-and-cents" or business implications. Likewise, every business decision has educational implications. Parallel to this view, Miles (1986) noted that school business operations are affected by every educational decision and school business decisions affect all educational functions and operations, thus enhancing a "partnership" attitude and function within the local public school district.

Public school business administration's effectiveness can only be measured, judged, and evaluated by its level of contribution to education (Roe, 1961). Public school business administration's relationship to education is thus to provide support to enhance educational goals and objectives. Oosting also contended that the main thrust of school business administration is primarily supportive and intended to benefit "the big picture" (1957, p. 14), which he described as the "education of children." Munsterman (1978) agreed, basically stating that school business administration exists solely to facilitate learning.

Administrators, who are multi-faceted individuals with a broad and in-depth knowledge of both educational aspects and sound business practices and who are ultimately responsible for the business operations of the public school district, are constantly and increasingly sought to provide quality financial advisement and leadership and are being continu-

ously bombarded with existing and future demands for fiscal responsibility concerning the public school district. The importance of these functions of school business administration was emphasized by Everett and Glass (1986) who noted that school business officials are responsible for managing the largest single expenditure of tax dollars outside of the nation's defense expenditures. Schools do not purchase for profit, as does business and industry, but for far-reaching investments and sociological returns within the realm of future society (Munsterman, 1978). Scebra (1983) stated that managing school business affairs puts school business officials in a league with major corporations and on a par with corporate executives.

Great importance has been placed on the relationship of public school business officials to the entire system of education, including the learning process. In order to further understand this relationship, this review of relevant literature was focused on various aspects relating to public school business officials and their management of the public schools' business affairs. Topics provided in this review include a historical perspective of public school business officials; their roles, responsibilities, characteristics, and school business officials' training, qualifications, and certification.

### Historical Perspective

Tracing the historical development of the school business official is important to an understanding of the role these individuals occupy in the overall development and maintenance of the educational system. The position of school business official initially began as an answer to fiscal responsibility within the public education system. According to Hill (1982), the city council of Cleveland, Ohio, passed an ordinance in 1841 providing for the position of "Acting Manager" of the city's public schools. The duties for the administrator were:

to keep a set of books, in which he shall open an account for each teacher in the employ of the city, and to make an accurate entry of all moneys paid out . . . to keep an accurate account to each school district, whether for teaching, or rent, or for other purposes . . . to provide fuel, take charge of buildings and fixtures, and certify to the council the correctness of all accounts against the city for teaching, or for rents, fuel, repairs or fixtures on or about the school houses (Hill, 1982, p. 3).

Hill and Colmey (1964) reported that school business administration was one of the first areas to be assigned to a person other than the administrator who was responsible for the instructional program of the district. According to Jordan and others (1985), the school business official was initially considered to be segregated from, rather than a part of, the decision-making process which developed the goals and objectives for the district's educational future. Candoli and others (1984) reported that business aspects of



the local school district were historically handled by the local board of education and that the business administration position in the school district actually preceded that of the superintendency. Miles (1986) also noted that school boards first hired administrators who were prepared in bookkeeping and business functions rather than experienced in education. Hill (1982) pointed out that the Cleveland city council, in regard to the Cleveland public schools system, did not appoint a superintendent of schools until 12 years after the appointment of the "Acting Manager." Miles (1986) stated that, in 1853, the Cleveland city council decided to add the superintendent, who was in charge of instruction, to its schools' administrative staff. The Chicago and Philadelphia city schools soon followed this same pattern (Jordan et al., 1985). However, as Candoli and others (1984) stated, despite the fact that the role of the school business official emerged before that of the superintendent, the school business official's identification and function is presently and will likely continue to be associated with, and often subservient to, that of the superintendent of schools.

In the 1880s, professional educators began to realize and conceptualize the importance of school business administration and urged the creation of Business Affairs Divisions in larger city school districts (Hill, 1982). When trustees of these districts then employed a professionally-trained educator as superintendent and a businessman as the school

business official, both had equal status in the school district's administration. The number of school business officials, however, was somewhat limited. Even in the years just prior to World War II, school business officials were rarely found outside of cities and suburban areas (Jordan et al., 1985). The increase in school business officials, to their somewhat commonplace presence in educational systems in all parts of the United States, has been attributed to four historical precedents (Jordan et al., 1985). First, the increase in the number of school business officials can be linked with the school district reorganization movement. This movement increased the geographical size of school districts through the merger/consolidation of small schools into districts which offered expanded educational programs for greater numbers of students. This expansion frequently necessitated the assignment of financial responsibilities to one specific individual. The increased development of the position of school business official can also be attributed to the increasing complexity of services provided by school districts and the greater number of educational programs which were beginning to be offered to district students. School business officials were assigned the task of establishing and monitoring the records of financial support and expenditures to maintain both educational effectiveness and cost-effectiveness. A third factor in the growth of school business administration was the need for accountability for the growing number of tax dollars invested in education.

Expansion of the economy and increases in educational costs per unit of service demanded that business expertise be added to that of the existing administrative staff of public school districts. Superintendents and school boards recognized that sound fiscal planning and management are the "lifeblood" to attaining academic excellence. Finally, in the growth decades of the 1950s and 1960s, school districts found themselves in the midst of extensive population growth patterns which caused a rapid expansion of school district facilities, staff, programs, and problems. Superintendents found themselves unable to effectively administer educational programs and simultaneously manage facilities, construction, and maintenance. Those superintendents who were forced to continue their role as school business official found "precious little time to concentrate on educational goals" (Everett, 1985, p. 37).

The history of educational development has shown that the function of the school business official has become increasingly more demanding and important as more money has been, and continues to be, invested in educational institutions in this nation. The public school business official is challenged on a continuing basis to maintain sound business practices and to provide leadership for the financial support and facilitation of educational activities and processes. Simply stated, the school business official has emerged as a "valuable member of the school district's management team" (Jordan et al., 1985).

## Roles and Responsibilities

In examining the literature relevant to the roles and responsibilities of public school business officials, a variety of definitions, descriptions, and characterizations emerge, all of which directly or indirectly call for the school business official to possess "expertise in the specific area of business affairs in the administration of schools" (Candoli et al., 1984, p. 14). This portion of the chapter will provide a review of these varied perspectives.

The definition of the role of the public school business official has often been stated in broad, general terms. For example, in 1961 Roe wrote that such an official was the person employed by a local school district to supervise "that phase of school administration dealing with the management of finances, facilities, and noneducational services necessary for the orderly operation of a school system" (p. 6). In a creative mode, Buschmeyer (1988) presented his definition as follows:

## WHAT IS A SCHOOL BUSINESS OFFICIAL?

S ervice to student and staff  
 C ommunity relations  
 H ealth and safety planning  
 O peration and maintenance of facilities  
 O rganizes and arranges for long term bonding  
 L egal matters

B usiness preparation and management  
 U nderstands the educational program  
 S hort term borrowing  
 I nsurance management  
 N egotiations with employee groups  
 E mployee payroll and benefit administering  
 S tate community and federal reporting  
 S tudent transportation

O fficial purchasing agent  
 F inancial management  
 F acility planning, construction and alterations  
 I nvestment program administration  
 C ash flow  
 I nvolvement in short and long term planning  
 A rranges for the employment and evaluation of  
 L unch program management (p. 12)

The school business official should 1) establish administrative procedures based upon sound human relations; 2) be professional in all dealings with all people; 3) be honest, sincere, open, empathetic, and sympathetic in all relationships with subordinates, fellow administrators, and people in general; 4) be sensitive to the thoughts and concerns of others and look for ways to communicate this sensitivity with sincerity (Nelson & Purdy, 1971).

As a general administrator, the school business official 1) plans, 2) describes, 3) programs, 4) stimulates, 5) coordinates, and 6) appraises in the performance of business functions (Candoli et al., 1984). However, as a specialist,

the school business official's primary responsibility lies in the effort to obtain maximum value from each dollar invested in education for equipment, supplies, and contracted services (Natale, 1986) and to obtain maximum utilization of fiscal and physical resources for the attainment of educational goals (Candoli et al., 1984). It should be stressed, however, that the school business official's responsibility is not solely as an "overseer" or supervisor of funds and that their roles are not exclusively technical or clerical functions (Knight, 1986). The public school business official works to implement the goals of the district and thus promote the best education that the community can afford (Hill, 1982). The school business official is, in effect, a "change agent" who seeks to make adjustments in educational programs through the business affairs of the district, so that goals and objectives may be met (Hood, 1982).

Oosting (1957), in his characterization and definition, reported school business officials' roles and functions as 1) employer/supervisor of non-teaching employees (i.e. custodial and office staff) and 2) supervisor of the financial records and general business routines of the district. Further, through this supervision, school business officials are expected to anticipate needs and provide equipment and facilities required to maximize the achievement of the school district's educational goals and objectives (Hill & Colmey, 1964).

According to Buschmeyer (1988), the school business official's specific responsibilities can generally be grouped into the five major categories of educational, fiscal, employee, support, and "other" services. Everett (1985) listed the major responsibilities for public school business officials as 1) financial planning, 2) data processing, 3) debt and borrowing management, 4) budgeting, 5) fiscal accounting, 6) internal and external audits, 7) payroll, 8) purchasing, 9) property assessments, 10) tax levying and collecting, and 11) supplies management. Whether or not these responsibilities are closely related, each carries a variety of tasks and responsibilities which vary from district to district. According to Hill (1982), the Association of School Business Officials International (ASBO) has identified 14 major areas of responsibility for school business officials: 1) budgeting and financial planning, 2) purchasing and supply management, 3) plant planning and construction, 4) school-community relations, 5) personnel management, 6) in-service training, 7) operation and maintenance of plant, 8) transportation, 9) food services, 10) accounting and reporting, 11) data processing, 12) grantsmanship, 13) office management, and 14) educational resources management.

Piotrowski (1988) suggested that public school business officials must be aware of current needs of the district's educational system, at the same time demonstrating efficient use of school funds and resources. This efficiency was

defined by Dykstra (1988) as the practice of internal control in safeguarding a school district's assets and as the provision of reliable financial information for educational program evaluation and decisionmaking.

According to Odden (1984), the school business official must have understanding and comprehension of 1) relationships between school finance reform and the financing of educational excellence, 2) the different methods for accomplishing school finance reform and excellence in educational funding, and 3) the need for educational policy makers to consider both equality and excellence in seeking quality in education. School business officials must also realize that true excellence in education is directly related to the way in which educational resources are expended (Cohn, 1979). Since most educational decisions have financial consequences and most financial decisions have educational consequences, consideration of cost-effectiveness as analyzed by school business officials is extremely vital in seeking to maximize educational excellence with limited financial resources. However, the school business official should not be too concerned with efficiency and the scientific management of business affairs, focusing more importantly on the practical and human aspects of what is needed for the support of educational excellence.

These general and broad descriptions of responsibilities can create confusion in role identity for school business officials. Conflicting opinions among various parties con-



cerning school business officials' standards of responsibility have led to a lack of standard job descriptions. While in some districts one person may have responsibility over all business functions, other districts may have a variety of persons with specific jobs in the school business affairs structure (Hill, 1982). Even though there are clear, discernible functions connected with the business affairs of the local district, specific tasks have, and will continue to be, dependent on the determined talents, interests, and professional abilities of individual school business officials in each district (Candoli et al., 1984).

This variety of job descriptions may also be due in part to local district superintendents who feel competent only in selected areas of school business administration, often assigning the remaining areas of the school district's business affairs to the school district's business official. In other instances, specific, complex financial problems have surfaced requiring that persons possessing specific skills or knowledge take charge of certain aspects of the district's financial operations. However, as Hill (1982) pointed out, in smaller school districts (those with fewer than 1,500 students), the school business official of the district has responsibility for the entire range of business affairs.

Research in school business practices has not been sufficiently comprehensive in scope, nor rigid enough in design, to provide adequate directions for evaluation,

determination, or revision of roles and responsibilities for public school business officials (Jordan & Webb, 1986). Most of the research already conducted on public school business officials is not literature-based. Because of varying opinion, surveys regarding the roles and responsibilities of school business officials are usually not helpful in determining what school business officials should or should not do (Candoli et al., 1984). The best research for school business officials is centered around observed practices, conventional wisdom, and admonitions of experts in school business administration, along with the helpful exchange of ideas between school business officials who are interested in enhancing their profession (Jordan et al., 1985).

There is evidence to support the contention that changes and adjustments in roles and responsibilities of school business officials are constantly surfacing. According to Mitchell (1985), current evidence of increased information and interest in these changes has been stimulated by major changes in the federal government's relation to and demands on public school districts. Therefore, as noted by Edmonds (1982), it is the responsibility of the public school business official to utilize this information to maximize sound financial leadership. In the future, as Geske and Zuelke (1982) pointed out, demands for school expenditures will likely increase while school income fails to keep pace. Also, state legislatures and citizen initiative campaigns

are continuing to check tax burdens by enacting revenue and expenditure limitation provisions which significantly affect schools (Education Commission of the States, 1978). In the coming years, it will be the responsibility of the school business official to keep abreast of these fluctuations, while also remaining flexible in defining roles and responsibilities, constantly seeking better ways to allocate limited resources to maximize educational returns within the district. The future function of public school business officials will likely be to continue to assure that maximum educational returns will be received per each dollar invested in education (Morphet et al., 1982). Therefore the school business official's true measure of future effectiveness may be dependent solely on this degree and level of future educational return (Hill & Colmey, 1964).

As Roe (1961) noted, in any general discussion of roles and responsibilities of educational administrators, it must be stressed that the main objective of school is to educate children. Thus, all other activities, including school business affairs, are facilitating and service functions, operating to enhance educational programs and processes.

One of the specific areas of responsibility for school business officials is in regard to the school district's public information activities (Greenhalgh, 1978). Nothing will destroy the community's perception of the credibility of the school district leadership more quickly than incompetent business and financial administration (Morphet et al.,

1982). Inefficient school business management often becomes more quickly apparent to the public than does ineffective teaching (Roe, 1961). Consequently, it is the responsibility of the school business official to institute defensible school business management practices and thus help to foster public confidence in the school system.

According to Hill and Colmey (1964), the school business official must operate the local school district's business affairs on an "open book" basis with the local community, inviting public examination of the school's financial records, transactions, and operations. In addition, the school business official must encourage appropriate community input into the fiscal management of the district. Since community input is a valuable tool to enhance and evaluate effective performance by school business officials, effective school financial practice is a cooperative effort between administrators and the elected or appointed lay citizens involved in decision-making (Johns, Morphet, & Alexander, 1983).

Another important area of responsibility and role definition of school business officials is in the area of budget preparation. According to a survey of school business officials conducted by Walters (1989), fiscal planning and budgeting was listed as a top priority. Since budget documents are essential for authorization, implementation, maintenance, and appraisal of the business functions of the district, boards of education expect the school business

officials to have extensive knowledge of budget calculations and budget policy (Morphet et al., 1982). Greenhalgh (1984) stressed that the school business official is the principal budget preparer. He encouraged school business officials to involve individual site administrators in formulating and administering the school budget, since these building level managers can provide vast, practical input which could provide a relevant perspective of the operation of the total district budget picture.

Natale (1986) listed purchasing as a major responsibility in the day-to-day function of the school business office. The school business official must consider and address several aspects related to purchasing, including 1) the purchasing official's authority in the context of the local district's administrative structure, 2) the need for written policies and procedures which direct the purchasing function, and 3) the relationship of budgeting and recordkeeping functions to purchasing procedures and processes. Munsterman (1978) contended that, next to the accounting and maintenance functions, it is estimated that school business officials spend more time in the function and detail of school purchasing than in any other school business activity.

#### Organizational Structure

Membership and role on the higher levels of the school district's administrative team is another important aspect

for school business officials. According to Hill and Colmey (1964), the school business official should be a part of the top team within the public school management of the local district. Through the concept of team management, the school business official can provide valuable input concerning the manner in which business affairs directly affect the overall educational system.

According to Miles (1986), the school business official may operate from one of two perspectives of management within the local school district: dual control or unit control. Dual control occurs when the school business official has similar status and level of authority as does the superintendent of schools. In this instance, the school business official reports directly to the school board rather than being responsible to the superintendent. Unit control, on the other hand, implies that the school business official reports to the superintendent of schools, who in turn reports to the local school board. It has been reported that, in the majority of American school districts, school business officials are subordinate to the superintendent of schools (Jordan et al., 1985). The concept of unit control is thus the predominant organizational structure.

Regardless of their positions on organizational charts, public school business officials must have knowledge of all aspects and levels of their educational organizations (Knight, 1986). Since school business officials interact

with every level of the educational organization, they must be familiar with the total organization, not just the specific tasks associated with the business office (Silver, 1983). A number of individuals, (i.e., Candoli et al., 1984; Johnston & Hood, 1986; Weick, 1978) have also contended that the actions of the school business official and the activities of the school business office must be consistent with and supportive of the goals and objectives for each level of the local school organization. As the school business official coordinates the activities of other administrators with varied levels and areas of responsibility, "in their interplay, a superior school system can be built" (Roe, 1961, p. x). It should be noted, however, that whenever the school business official's procedures or processes interfere with the established goals or objectives of other elements in the educational organization, "the business and not the educational process should be changed" (Hill & Colmey, 1964, p. 17).

Based on a variety of role descriptions and responsibilities for school business officials which he had reviewed and summarized, Hill (1982) compiled a list of functions frequently performed by various individuals under the supervision of school district business officials. Because of variations in local district size, these functions may be assumed by one individual or assigned to several individuals. As shown in Figure 1, these functions may be structured into as many as 5 (or more) areas of responsibility.

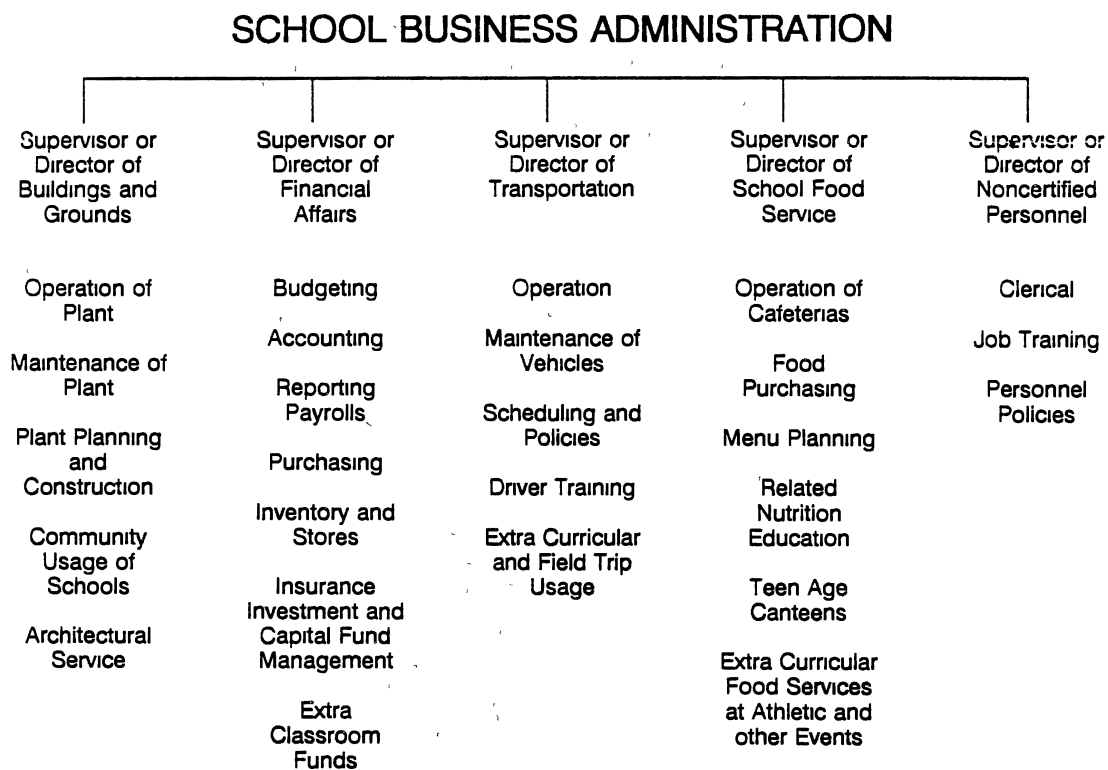


Figure 1. F. W. Hill's "Chain of Command" for School Business Affairs



An important role for school business officials is the supervision of others working within the school operational structure and other personnel management tasks (Roe, 1961). Relative to these responsibilities, Everett (1985) described school business officials as "coordinators" in a managerial context, again focusing on the human aspects of financial operations. As reported by the American Association of School Administrators (1955), allocation of human and material resources, in harmony with the local district's educational goals and objectives, is a crucial role and activity of the school district's management team.

#### Professional Title Variations

Along with a variety of roles and responsibilities within the organizational structure, public school business officials also operate with a variety of titles and position descriptions. While titles usually are commensurate with responsibility, historical precedence or the changing perspectives of the school board or the superintendent will often be the determinant of a particular school business official's title. School business officials may variously be referred to as business manager, business official, business administrator, school business administrator, or assistant superintendent for business (Buschmeyer, 1988). Also, school business officials may hold such titles as director of business affairs, associate superintendent for business services, director of administrative services, or

administrative assistant (Candoli et al., 1984). According to Hill (1958), other titles for school business officials may include superintendent of buildings and grounds, clerk-treasurer, director of business affairs, business superintendent, financial secretary, and controller. In relatively large districts, the position of school business official is frequently designated as assistant or associate superintendent in charge of business (Candoli et al., 1984)

An important factor relative to professional title for school business officials concerns the area of salary and other compensation. According to Robinson and Estep (1984), differences in salary for public school business officials are as varied as are their titles. School business officials with the title of assistant superintendent are generally paid more than school business officials with the title of business manager, budget director, or director of finance (Robinson & Brown, 1987). Whenever the title contains terminology such as director, coordinator, or administrator, school business officials can generally expect to receive less salary than that of assistant superintendents (Robinson & Estep, 1984).

Differences in titles of school business officials may also be determined by state certification standards. Hill (1982) stated that, where the assistant superintendent title is used for a school business official, this individual is generally required to hold a valid administrator's certificate, usually meeting the same standards and requirements as

required for a superintendent's certificate. On the other hand, titles such as business manager may not have any certification requirements (Candoli et al., 1984).

Nelson and Purdy (1971) found that individuals involved with school business affairs most often recommended that school business officials hold the title of assistant superintendent for business services. This title suggests that the school business official is a highly placed professional educator working with the rest of the school district's administrative team to develop a superior educational organization (Roe, 1961).

#### Accountability

The issue of accountability plays an important part in the function and performance of the school business official. The many responsibilities related to the management of fiscal resources dictate that financial accountability in the public school district is one of the most visible, critical areas of concern for school business officials.

According to Dierdorff (1989), public school business officials must be accountable. In order for public trust to be established and maintained, resources must be efficiently and effectively managed and cost-effectiveness techniques must be applied. Accountability has played an increasingly important role in the function of the school business official (Nelson & Purdy, 1971). More and more, school business officials are asked, and demanded, to account for and main-

tain cost-effectiveness. Such accountability expectations come primarily from patrons and taxpayers within the local school district. Sciara and Jantz (1972) pointed out that these expectations stem from increased educational budgets and a greater public awareness of education and its implications for society. Lane (1983) contended that accountability in educational spending will ultimately maximize far-reaching returns through the improvement of human resources. School business officials should continuously review and evaluate processes and responsibilities in seven areas: 1) budgeting, revenues, and expenditures; 2) accounting and payroll; 3) purchasing and warehousing; 4) debts and capital outlay; 5) insurance; 6) property control; and 7) school activity funds (Scebra, 1983). If school business officials will constantly update and review these divisions within the total realm of school business affairs, greater financial accountability will be adequately and efficiently maintained.

Accountability also creates a vital link for the school business official and the local district community relations program. As Hill and Colmey (1964) pointed out, the manner in which school business affairs are conducted will have broad and significant implications for the status of the school business official in relation to the public. According to Robinson and Protheroe (1988), school business officials must be prepared to answer questions from the public and to give accurate and timely accounts and reports of

financial operations regarding the district's business affairs. However, parents, business persons, creditors, school administrators, and board members must have more than mere reporting; they must demand that the school business official be accountable for the total financial operation (Walters, 1989).

From an historical perspective, accountability in public school business affairs evolved because of increasing demands from a variety of sources (Dierdorff, (1989). In the 1960s, the federal government began imposing strict regulations relating to financial accountability within government programs. Prior to this, little attention had been given to local district financial management. However, with these enactments, the need for competent school business administration was given greater emphasis. In the 1970s, numerous state governments began a series of cost-cutting measures because of reduced revenues. School administrators, concerned about the service implications for local school district operations, moved quickly to hire and support individuals who were competent in the management and supervision of school business affairs.

In 1987, the Governmental Accounting Standards Board (GASB) launched a study of financial reporting in government (Piotrowski, 1988). This study stressed accountability as the "cornerstone" to all financial reporting by and within governmental agencies. This focus on accountability has led to the conclusion that such demands were part of a politi-

cal, rather than an educational, movement fueled by economic concerns (Martin, Overholt, & Urban, 1976). That is to say that education had become caught up in a political crusade supported by an increased awareness of world-wide competition and limited economic growth. Through these developments, educational accountability was part of a wider public demand for public and private organization accountability.

In the future, the emphasis on accountability in school business affairs will likely continue to increase (Everett, 1985). As stated by Mann and Inman (1984), there is, and will continue to be, a direct relationship between financial support and expected results; more financial support will likely depend upon better academic achievement, and accountability will be the determining variable. As school business officials and other administrators attempt to secure greater educational outcomes from available resources, they also seek to maintain confidence and achieve excellence in an increasingly skeptical society (King, 1984).

Accountability has been and will continue to be seen as a major responsibility of the school business official. Johnston and Hood (1986) described accountability as "a duty or moral obligation to direct public resources in an efficient and effective manner" (p. 261). From the application of scientific management in the early 1900s (Callaghan, 1962) through the more recent public accountability movement, school business officials have been held responsible for sound business management procedures which will maximize

education returns for the funds expended (Johns, 1973).

### Professional Preparation

The professional preparation of public school business officials is an aspect of school business affairs which has evolved into an important consideration for effective financial management. Adequate professional preparation is important for the school business official because an ill-prepared school business official must constantly battle a two-fold problem: what to do, and how best to do it promptly and judiciously (Brown & Saks, 1975). The preparation issue is widely debated among school business officials as various opinions have emerged as to the content of an adequate professional preparation program, including both a technical, specialized educational program and a practical, experiential component. Standardization of professional programs is presently non-existent. Since lay persons, rather than professionally trained administrators, have frequently served as school business officials, most states do not have specific training or experience requirements for those who serve in that capacity (Candoli et al., 1984).

From an historical perspective, several significant developments regarding school business official preparation programs have emerged. At the beginning of the 20th century, school districts were beginning to employ professionally-trained school business officials (Candoli et al., 1984). These people were business-oriented and educated

individuals who served in educational organizations with dual and multiple control frameworks. Then, in the early years of this century, interest grew in issues related to the professionalization of school business affairs administration. In 1910, the National Association of Public School Business Officials was formed (Hill, 1982). This professional organization immediately began efforts to establish standards of training and development for school business officials. This organization, which would come to be known as the Association of School Business Officials International (ASBO), was devoted to upgrading the performance and preparation of school business officials (Candoli et al., 1984). Today ASBO is instrumental in the development of standards for professional programs for training and school business officials. Additionally, Dierdorff (1988) pointed out that the general consensus of the ASBO membership was that formal, standardized training and self-regulation are characteristics of a profession. It is for this reason that ASBO has strived to create and upgrade training methods and programs for school business officials.

According to Grill and Brown (1960), the first course offered in school business administration was developed in 1926 by N. L. Engelhardt, Sr., who at that time was a professor at Teachers College, Columbia University. Engelhardt was also among the first to identify school business administration as a specialized area of general school administration (Candoli et al., 1984) and, according to Grill and



Brown (1960), was the first to author a book which concentrated on school business affairs.

In contending that it is no longer proper to consider school business officials as mere bookkeepers, Knight (1986) argued that preparation programs should not be focused only on technical, operational activities, but rather on an overall comprehension of how organizations work and how each area of expertise for school business officials helps to enhance the effectiveness and strength of all other segments of the school district organization. Miles (1986) pointed out that school business officials should possess the financial knowledge and business management skills needed by any manager in the private sector. Miles (1986) also stated that professional preparation programs for school business officials should include specialized study and knowledge of "accounting, finance, transportation, food service, data processing, purchasing and maintenance" (p. 15).

Greenhalgh (1978) maintained that school business officials should study not only specific financial skill areas but also such general school administration areas as instructional programs, curriculum, human and community relations, and personnel management. Knowledge of the interrelationships between general educational administration and specific business administration areas would help to properly prepare a school business official for service, not only in strict financial capacities, but also in those aspects which enhance leadership and management capabilities. Hill

(1982) wrote that school business officials must be either trained and experienced in the field of education with an added emphasis on school business affairs or trained and experienced in various phases of business with a good knowledge of educational practices.

Greenhalgh (1978) noted that general educational administrative training is important in the preparation of school business officials. However, he also stressed the importance of "hands-on," practical, experiential training and even maintained that school business officials cannot function successfully without both types of professional preparation. Hill and Colmey (1964) argued that it is not important if a school business official acquired educational management skills first and then acquired business skills or was a businessperson who later learned educational skills. What is important is that school business officials have knowledge of both business and education and that they utilize this knowledge to maintain a well-rounded, comprehensive understanding of public school business affairs. According to a study of the preparation of school business officials, programs traditionally follow one of two identifiable tracks (Everett & Glass, 1986). These distinct patterns show that school business officials are generally trained in 1) programs emphasizing professional education with secondary attention paid to business functions or 2) programs that provide strong preparation in business with a secondary understanding of sound educational practice.

Within the two main focal points on education and business, many contend that one preparation and experience base is more desirable than the other. From the educational point of view, Nelson and Purdy (1971) contended that the effective and successful school business official should have some previous educational experience. This contention was based on the premise that a person with a professional education background will have a "better understanding of the total picture of school operations" (Jordan et al., 1985, p. 440). Within this framework, the school business official is preferred to be a professional educator who obtains the advanced financial and business management training necessary to effectively function within the school district. According to Nelson and Purdy (1971), preference has usually been given to school business officials with an educational background. This preference may be due to the belief that the educational background enhances the school business official's understanding of all operations of the school district and prepares the school business official to better comprehend instructional and educational programs and the financial requirements of such programs (Jordan et al., 1985). Another advantage to a background in professional education is that fellow educators in a school organization will usually accept the leadership and wisdom of a school business official who has previously been an educator more readily than that of individuals from a strictly business management background (Nelson & Purdy, 1971).

Roe (1961) contended that the typical school administrator, who has obtained basic training and experience in teaching, is often ill-equipped to bear the responsibility for the business management of the public schools. Others have acknowledged a growing contention that the school business official should come from an experience base of business, preferably from the private sector (Jordan et al., 1985; Nelson & Purdy, 1971). The greatest benefit for a school business official with a preparatory background from the business ranks is that it promotes greater efficiency and more cost-effective management, especially responding to the negative attitudes regarding educational funding presently maintained by the public. Even though a school business official's background may be primarily in business, that individual can still maintain "an educational point of view" and have a sincere interest in public education without any prior service as an educator.

Several efforts have been made to identify the various functions which are important for inclusion in any training and development program for school business officials. In a study by McGuffey (1980), school business officials were asked to group 28 skill areas into clusters according to the degree to which they considered each to be vital to professional preparation programs for school business officials.

**HIGH IMPORTANCE**

- 1) Financial Planning and Budgeting
- 2) Fiscal Accounting and Financial Reporting
- 3) Cash Management
- 4) Fiscal Audits and Reports
- 5) General Management
- 7) Purchasing

**AVERAGE IMPORTANCE**

- 8) School Insurance and Risk Management
- 9) Debt Service and Capital Fund Management
- 10) Legal Control
- 11) Office Management
- 12) Educational Resources Management
- 13) School Activity and Student Body Funds
- 14) Personnel Management
- 15) School Plant Maintenance
- 16) School Property Management
- 17) School Plant Operations
- 18) School Community Relations
- 19) Collective Negotiations
- 20) Plant Security and Property Protection
- 21) Data Processing
- 22) School Transportation Services
- 23) School Construction Management
- 24) School Food Services
- 25) Staff Development
- 26) Grantsmanship
- 27) Educational Facilities Planning

**LOW IMPORTANCE**

- 28) Warehousing and School Supplies Management  
(McGuffey, 1980, pp. 18-19)

McGuffey concluded that areas directly concerned with financial operations were the most crucial, while the more service-oriented segments of school business affairs were of average importance.

While colleges and university programs and courses have been instrumental in the preservice professional preparation of school business officials, many of those in higher education also realize the need for additional and more indepth

in-service training and therefore are instrumental in the development of short-term workshops and other training opportunities (Jordan et al., 1985). By providing professional development programs, the university not only offers a service to society, it also provides tools and valuable assistance to school business officials. (Conboy & Godfrey, 1988). Many of the university preparatory programs for school administrators and school business officials have been strengthened by the addition of studies in economic development regarding education (Hartley, 1968).

In addition to formal, higher education programs, there is an increasing number of non-credit workshops and seminars available for public school business officials to receive additional training in school business operations. Many of these preparatory programs are offered by non-university groups, including professional organizations such as OASBO, by state departments of education, and by various private consultants and consulting firms.

Another way of accruing professional preparation for school business administration is in the "experiential," development areas. As Miles (1986) stated, experience and "on-the-job-training" will continue to be utilized by most districts to prepare and develop school business officials. Nelson and Purdy (1971) contended that this type of professional preparation can be obtained by serving as a superintendent of schools in a small school district, where there is no person in the special capacity of school business

official. Thus, whenever the superintendent has complete control of all aspects of school business affairs, that individual can develop professionally through first-hand training and personal experience. A position as business intern may also offer experience in school business management.

There are benefits connected with both preservice preparation programs and continuing inservice education for school business officials. Workshop programs which are helpful and relevant to today's school business affairs management will always provide enlightenment and orientation to new subject matters and reinforce or introduce new techniques of established school business practices (Bissell, 1987). Hill (1982) stated that continuing education is the best means by which school business officials can keep pace with changes and developments in their field. In fact, school business officials, through continuing education must keep abreast of changes in the field because of the direct relationship these changes have on role development for their profession (Chambers & Parrish, 1981). Preference in the hiring of school business officials is usually given to those who have had extensive and broad training in school administration and school business management (Hill & Colmey, 1964). Robinson and Estep (1984) further pointed out that higher salaries for school business officials are also contingent on higher levels of professional training in school business affairs.

There are, however, disadvantages associated with the professional preparation and development of school business officials. As Dierdorff (1988) maintained, formalized training and preparatory programs may affect individual school business officials differently because of the varying sizes of school districts. Training for the school business official in a large district does not have much relevance for the school business official within a smaller district due to the vast differences in responsibilities and differences in the magnitude and variety of tasks to be performed. Accordingly, standardization of preparation programs could cause school business officials in smaller districts to feel ineffective and archaic, even though they have been performing their functions effectively and successfully for years. Another drawback is that, according to Roe (1961), school business officials frequently believe they must be experts in all areas of school business affairs. Thus, any continuing education or preparatory program which does not satisfy this impractical personal expectation often will not be considered relevant by or beneficial to the individual.

Hill and Colmey (1964) contended that no set of qualifications, training, or experience can absolutely guarantee competence in the field of school business administration. However, Nelson and Purdy (1971) proposed that school business officials interested in professional growth only need to follow three simple guidelines: 1) membership in the Association of School Business Officials International



(ASBO), 2) continuing enrollment in seminars, workshops, and courses relating to school business affairs, and 3) a personal, planned reading program which includes the latest literature on developments in school business affairs.

### Certification

In recent years, legislatures and executive departments of education, in both federal and state governments, have been involved in efforts to mandate new roles and responsibilities for public school business officials (Candoli et al., 1984). Since certification standards for positions in public education are considered to be the responsibility of individual states (Jordan et al., 1985), the resulting questions and issues regarding certification of school business officials are continuously and rigorously debated, with school business officials themselves often divided (Roundtable Discussion, 1987).

Consideration of certification for school business officials, and the required preparation thereof, has been a continuing theme in the history of school business affairs. In 1957, the Association of School Business Officials expressed interest in certification by adopting two related objectives: 1) to continue studying the possibilities of certification for school business officials by state authorities and 2) to encourage colleges and universities to offer programs of study leading toward a standard program design for certification of school business officials (Hill, 1982).

In 1964, the Association of School Business Officials established the concept of a professional registration program for individuals in school business affairs by formulating requirements for the professional recognition of both registered school business officials (RSBO) and registered school business administrators (RSBA) (Dierdorff, 1988). ASBO thus took the first step in implementing and promoting a standardized certification for public school business officials (Hill, 1982). Many state and regional groups have since used these certification and registration standards in seeking appropriate legislation for certification of school business officials in their respective states. As of May, 1990, the Association of School Business Officials International had granted 538 RSBO and 1,131 RSBA designations (Domroe, 1990).

According to McGuffey (1980), the Professional Development Research Committee of ASBO has recommended that all states develop and require certification for all school business officials. While New Jersey was the first state to adopt certification requirements for entry-level school business officials (Hill, 1982), 20 states have since adopted administrative certificates for the position of school business official (Drake, 1990). In those states which have established certification standards for school business officials, the emphasis has been primarily on satisfactory experience as a teacher and/or administrator and required courses at the graduate level in broad, general areas of

school administration (Jordan et al., 1985). The State of Michigan, for example, requires a core of courses associated with an educational administrator certificate, while Massachusetts is the only state requiring that a certified school business official also be a certified teacher and have a minimum of one year's experience in that role. Additionally, Wisconsin requires a superintendent's license, thereby implying a required teaching license, while Michigan and New Hampshire require three years of teaching experience or three years in a relevant field for school business official licensure. However, 86% of states presently do not have a requirement or expectation of teaching experience or certification for their public school business officials (Drake, 1990).

Some state certification standards for school business officials apply only to those with certain specific professional titles, rather than to all those with the actual responsibilities (Jordan et al., 1985). For example, when the title of assistant superintendent is given to a school business official, this individual is often required to hold the certificate that is required for superintendents. However, if local school officials desire to avoid these requirements, they may designate a title, such as administrative assistant, for which there may be no certification requirements. In Pennsylvania, the school board secretary is declared by state law to be a school business official, but such appointment requires no specific certification

(Hill, 1982).

Certification patterns, in most states which have requirements for certification of their school business officials, have indicated that school business affairs is viewed as a specialty area within general school administration (Jordan et al., 1985). Hill (1982) contended that this is logical since school business officials ideally function at or near the superintendency level of the local school district. However, since some have come to view school business affairs as a career choice in itself, a more specialized certification program in school business administration may be beneficial and desirable.

The intent of the Association of School Business Officials in suggesting and pursuing standards of certification for school business officials has been to foster a level of competence which would provide the same type of recognition and prestige as associated with registered architects, engineers, nurses, and (certified) public accountants. Along with greater levels of professionalism and prestige may come higher levels of salaries and benefits (Conboy & Godfrey, 1988). According to Dierdorff (1988), registration or certification of school business officials may have four distinct advantages: 1) it enhances the school business official's professional training, 2) it strengthens the professional association (ASBO), 3) it provides a better quality of service to the individual school district, and 4) it assists the school business official to gain a competi-

tive edge in regard to positions and employment.

The issue in question, however, is not so much that of mere certification of school business officials, but, more importantly, the recruitment, preparation, and availability of future individuals who will function as leaders in school business affairs (Roundtable Discussion, 1987). According to Everett and Glass (1986), questions regarding training must first be addressed when contemplating the establishment of certification standards for school business officials. The answers to these questions will provide positive assistance in the development of strong, talented leadership in school business affairs (Phillips, 1983).

While the question of certification must be decided at the state or local level (Hill, 1982), legislation should not be enacted to compel school districts to employ only certified business officials (Nelson & Purdy, 1971). Until more professional training and better courses in school business administration are made available, it is doubtful that strict certification requirements will be adopted specifically for public school business officials (Hill, 1982). Consequently, much additional study of the certification issues will no doubt be required before widespread certification for these individuals will materialize.

## CHAPTER III

### METHODOLOGY

#### Populations

There were two different populations which were used in this study. The first population was the personnel certification section of the state education agency in each of the 50 American states. This population was surveyed to secure information for use in formulating a second survey.

The second population used in this study was the 350 members of the Oklahoma Association of School Business Officials (OASBO) who are presently employed by public school districts in the State of Oklahoma. The Oklahoma Association of School Business Officials consists of public school business officials, professors, school superintendents, and various other individuals interested in the areas of public school business administration and public school finance. However, for the purpose of this study, members of OASBO who, at the time of the study, were not currently employed by Oklahoma public school districts were excluded, since their positions generally would not require state certification.

### Development of the Instruments

An initial questionnaire/survey instrument requesting data on certification requirements, preparation program requirements, and/or specific internship/experience criteria for public school business officials was sent to the Directors of Teacher Certification in the state education agency in each of the 50 states.

A second survey was developed from the information provided in responses to the initial survey. A pilot survey was distributed to 10 individuals who are knowledgeable in the field of school business administration. The subjects for the pilot study consisted of professors of school finance and school administration, school business managers, and school superintendents. These individuals were not included in the sample for the final survey. This pilot study was used to examine the validity and reliability of the survey instrument and to identify and minimize problems of ambiguity and misinterpretation of items in the instrument.

### Data Collection

An initial questionnaire/survey instrument requesting data on certification requirements, preparation program requirements, and/or specific internship/experience criteria for public school business officials was sent to the Directors of Teacher Certification in the state education agency

in each of the 50 U. S. states. The initial request was sent along with a self-addressed, stamped envelope to encourage prompt response. Twenty (20) days from the day the requests were initially sent, a follow-up post-card was sent to all Directors of Teacher Certification who had not yet returned information.

In the second survey, all members of the Oklahoma Association of School Business Officials who at the time of the study, were presently employed by Oklahoma public school districts received a copy of the survey instrument along with a cover letter from the President and the Executive Secretary-Treasurer of the Oklahoma Association of School Business Officials. This cover letter explained the purpose of this survey and the significance of this particular study and also encouraged all recipients to participate in this study. The recipient was provided with a self-addressed, stamped envelope to hasten and encourage prompt response. The first follow-up procedure was a post-card to all participants who had not initially responded. This first follow-up was conducted 20 days from the initial mailing of the survey instrument. A second follow-up consisted of a phone call and was made 15 days after the first follow-up attempt.

A confidentiality procedure was rigidly followed. This procedure assured anonymity of the respondents by coding each survey with a particular number, and a follow-up tracking procedure was used through a numbered checklist for notation of returned responses. At the completion of this



study, codes were destroyed to assure that anonymity of the respondents was protected.

Upon request, all respondents were provided with a copy of the final results of this study. The Oklahoma Association of School Business Officials and the Association of School Business Officials International were also provided the results of this study.

### Data Analysis

Data from the first survey involving certification information for the 50 states is reported only in narrative form. This basic, narrative format reports percentages and shows differences in criteria and demographics of the various states' certification programs for public school business officials.

Data from the second survey were analyzed through a descriptive, statistical process using percentage distribution and measures of central tendency. Raw data, means, and frequencies are the main measures through which these data are reported. Additional information is reported in narrative form from comments and additional data provided by respondents.

## CHAPTER IV

### PRESENTATION AND ANALYSIS OF DATA

This chapter contains a report and analysis of the data gathered through the two separate surveys conducted for this study. The chapter is divided into five separate sections:

1. The requirements for the preparation and/or certification of public school business officials in states other than Oklahoma.
2. A demographic profile of public school business officials in Oklahoma.
3. Elements of the professional preparation of public school business officials in Oklahoma.
4. The perceived certification issues regarding public school business officials in Oklahoma.
5. The perceived and real job functions and responsibilities of public school business officials in Oklahoma.

There were two different populations for this study. The first population included the personnel certification section of the state education agency in each of the 50 states. Each state's certification official received a survey instrument. Of these 50 state certification officials, 46 (92%) responded to the survey. The second popu-

lation for this study included the 350 members of the Oklahoma Association of School Business Officials, who were employed by public school districts. Of the 350 surveys sent out, 17 were returned as undeliverable and 202 surveys (58%) were completed and returned.

#### State Certification

Data from the first survey, of state educational agencies, was used to determine if there are specific requirements for the preparation and/or certification of public school business officials in states other than Oklahoma.

According to Table I, there were 20 states which indicated that a special licensing or certification designation existed for their public school business officials. It should also be noted that, of these 20 states, there are 5 states which have optional certification programs available for school business officials. The states which have, but do not require, such certification are California, Florida, Maryland, Nevada, and Utah. Of the 15 states indicating that certification is required for public school business officials, officials from 10 states indicated that there were one or more institutions of higher education in each state which offered specific training or preparatory programs leading to certification of public school business officials. Most of these institutions offer core coursework generally associated with educational administration programs, such as courses in public school finance, law, super-

vision, business management, and organizational theories and leadership. The other five states indicated no institutions of higher education with a complete preparatory program, however, institutions were listed where various coursework for state requirements could be obtained.

In most of these states, the business official certification included minimum education requirements, with 10 of these states requiring at least a bachelors degree and 2 of these states requiring a masters degree. Massachusetts was the only state requiring both teacher certification and one year of experience as a school business official before full certification is awarded. The Wisconsin regulations include the requirement that a public school business official must also possess a teaching certificate and a superintendent's certificate. In Michigan, three years of teaching experience are required before school business official certification is granted. Overall, most of the 15 sets of state requirements for certification of school business officials are similar to those for certification of school superintendents.

TABLE I  
 REQUIREMENTS FOR SCHOOL BUSINESS  
 OFFICIALS, BY STATE

State	Certification		Specific Preparatory Program Available?	Degree Required	
	Required	Optional		BA	MA
Arizona	X		NO	X	
California		X	NO		
Connecticut	X		NO	X	
Delaware	X		NO	X	
Florida		X	NO		
Illinois	X		YES		X
Kentucky	X		YES	X	
Maryland		X	NO	X	
Massachusetts	X		YES	X	
Michigan	X		YES	X	
Minnesota	X		YES		
Nevada		X	NO		
New Hampshire	X		NO		
New Jersey	X		YES		
New York	X		YES		
North Carolina	X		YES		
Ohio	X		YES	X	
Utah		X	YES	X	
West Virginia	X		NO	X	
Wisconsin	X		YES		X

### Demographics

In order to assemble a demographic profile of the public school business official in Oklahoma, appropriate data were requested in the survey instrument. This portion of the chapter contains these data relative to the age, gender, title, and experience of the respondent.

As shown in Figure 2, the largest proportion (24%) of respondents was between the ages of 46 and 50, with no respondents aged 30 years or less. Of the remaining respondents, 70 were less than 46 years old, while 81 were older than 50.

As shown in Figure 3, 75% of the 202 respondents were males, 12% were female, and 13% of the respondents did not provide a response to the item. While the group was predominantly male, there was a larger proportion of female school business officials than is usually reported for school administrative positions in Oklahoma public schools (i.e. 4% in 1988, 5% in 1989).

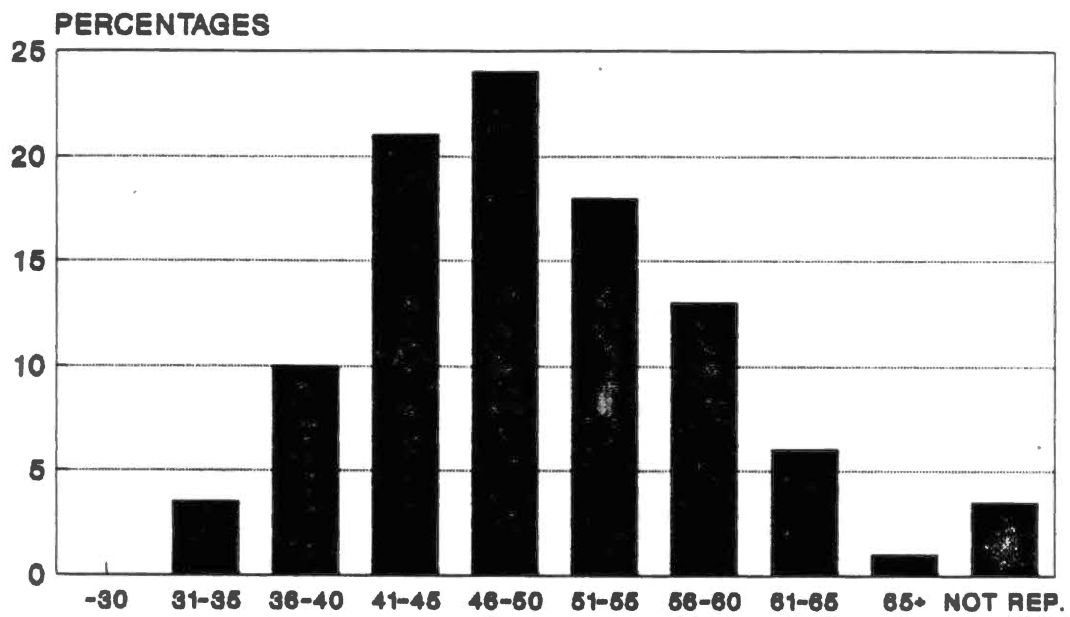


Figure 2. Respondents by Age Group

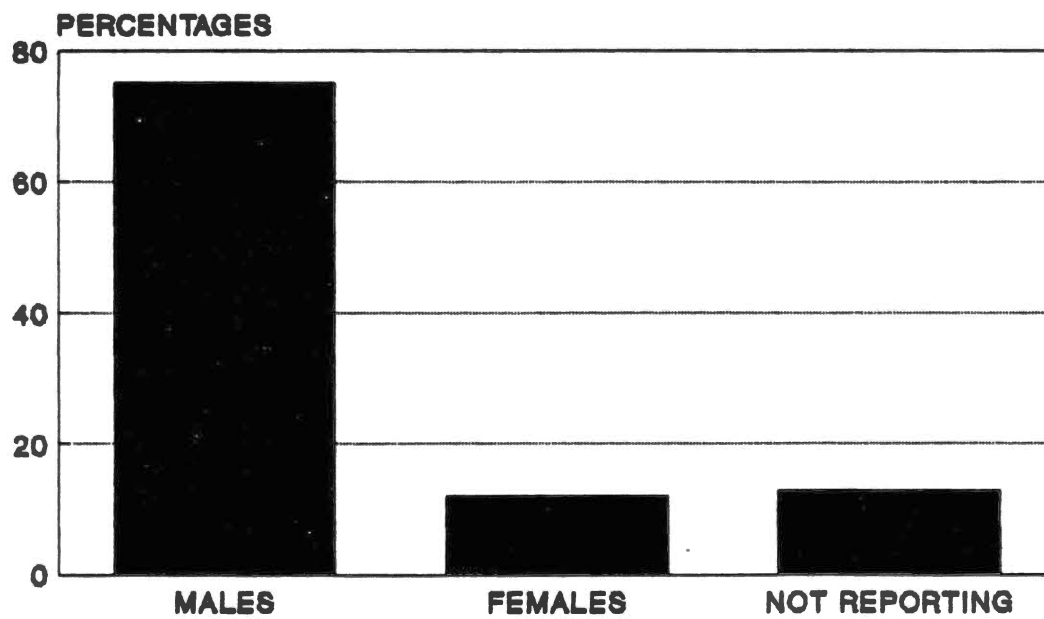


Figure 3. Respondents by Gender

The public school business official in Oklahoma typically has the professional title of Superintendent. As shown in Figure 4, a vast majority (71%) of Oklahoma school business officials identified themselves as superintendents of their local school districts. An additional 20% listed other administrative titles of assistant superintendent, administrative assistant, or business manager. The remaining 9% of respondents listed various other nonadministrative positions which they held in their school systems, including secretary, bookkeeper, accountant, or clerk.

As shown in Figure 5, approximately one half (108) of the respondents indicated that they had served in their current positions for a period of five years or less. Only 10% of the respondents had been in their current positions for more than 15 years.



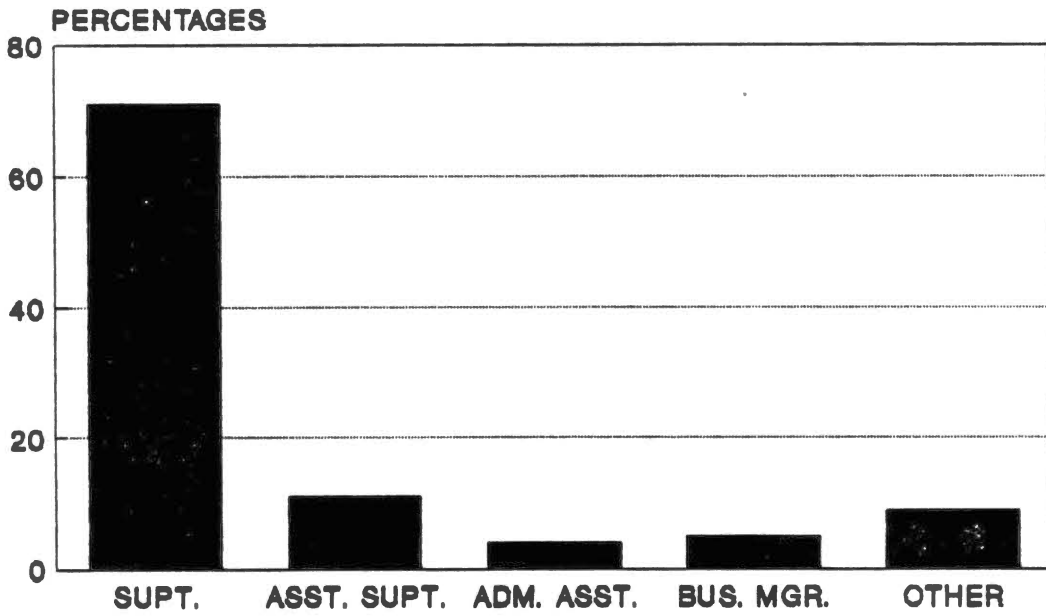


Figure 4. Professional Title Held by Respondents

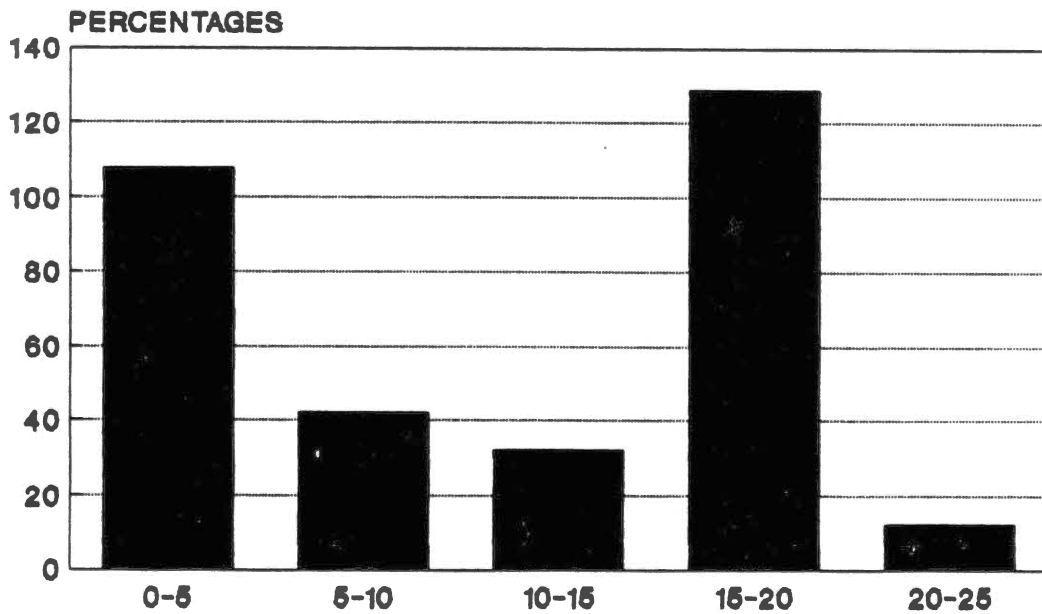


Figure 5. Total Years in Position in District

Nearly all (97%) Oklahoma public school business officials have had previous teaching experience before entering their current positions. As shown in Figure 6, the largest group of respondents (23%) reported teaching experience in the 21 to 25 year range, while the smallest group (1%) had more than 40 years of teaching experience. Of the respondents who reported previous teaching experience, approximately one half had more than 20 years of such experience. Additionally, 2% of the respondents failed to respond to the teaching experience category, which may or may not imply no previous experience in teaching.

The respondent individuals have also served as educational administrators with experience ranging from only 1 to more than 35 years. As noted in Figure 7, the largest group (28%) reported having had 11 to 15 years of experience in educational administration. There was a sharp drop-off after 26 years with 5% of the respondents noting 26 to 30 years of experience, 3% with 31 to 35 years and 1% noting more than 35 years experience in educational administration.

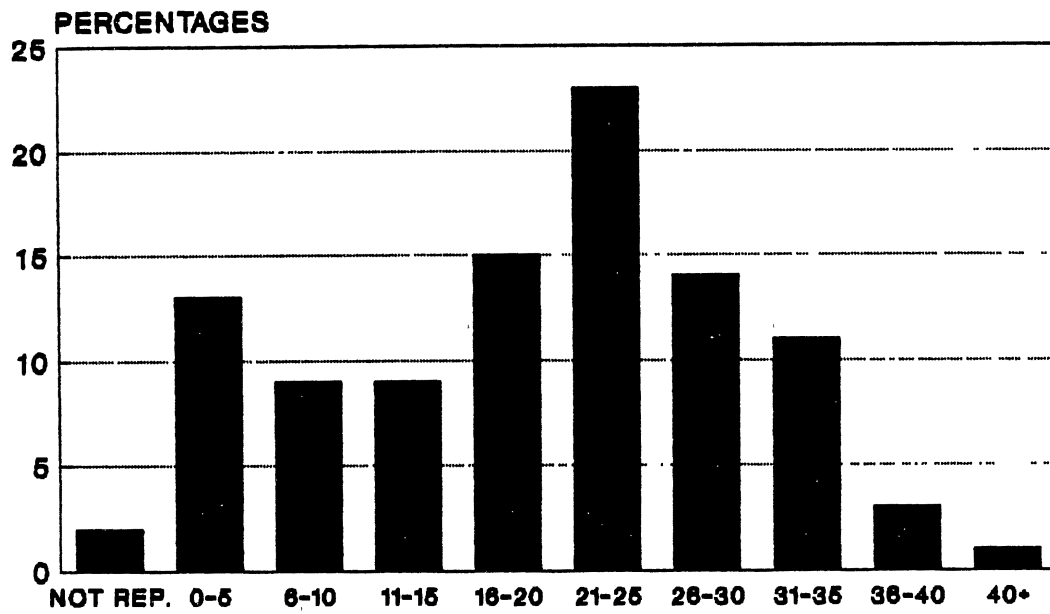


Figure 6. Total Years of Teaching by Respondents

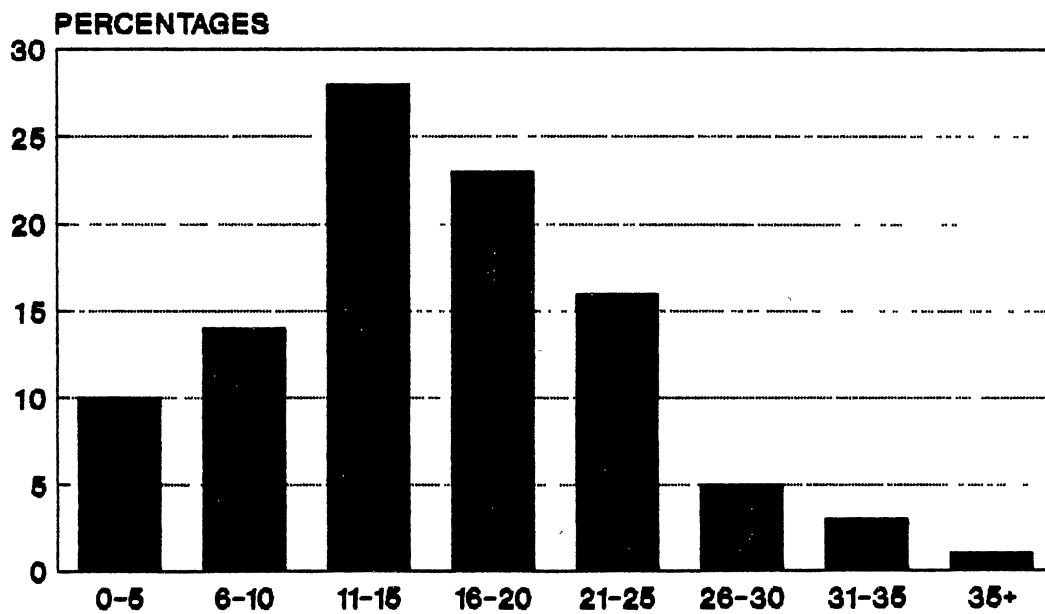


Figure 7. Total Years Experience in Educational Administration

Nearly 60% of Oklahoma public school business officials have had business experience outside the field of education. There were 119 of the total respondents who indicated such previous experience. As shown in Figure 8, a majority of those individuals indicated having had one to five years of experience in a previous business profession. Fifteen or more years of business experience had been acquired by 20 respondents (10%). Of the 119 respondents who indicated having had previous business experience, two thirds indicated previous sales experience, while the other third indicated self-employment in a business or business profession. Specific positions included those in the fields of accounting (12%), bookkeeping (11%), management (10%), banking (7%), and secretarial (1%).

Oklahoma public school business officials usually possess graduate degrees, which reflects the requirements of the superintendent certificate in Oklahoma. As indicated in Figure 9, a majority of respondents (66%) indicated that they have earned a masters degree, 10% have educational specialist degrees, and 4% have doctoral degrees. One percent of the respondents have received only a high school diploma while 15% have the bachelor degree.

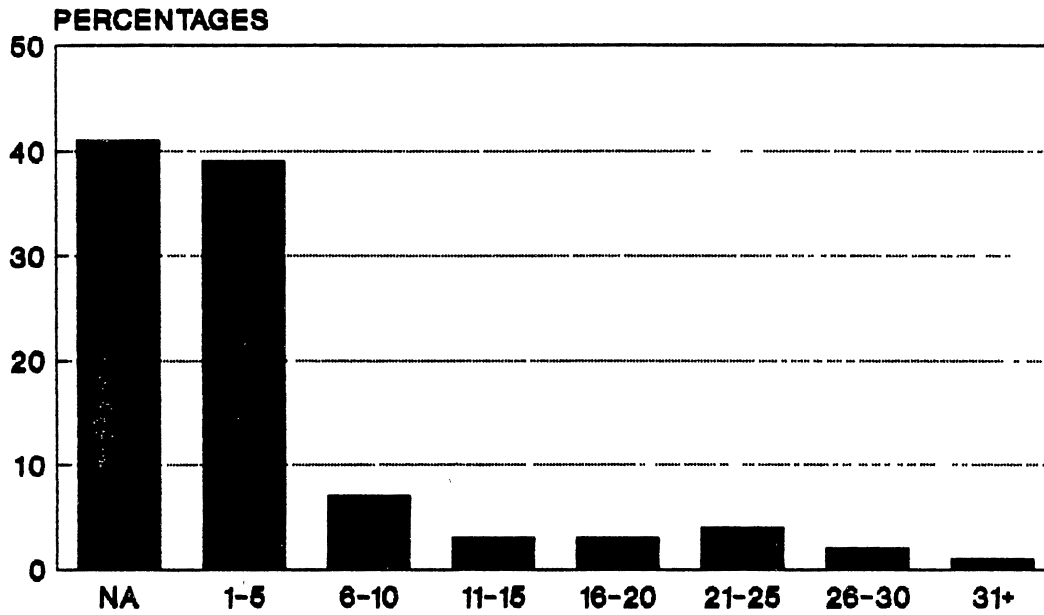


Figure 8. Total Years in Business Profession

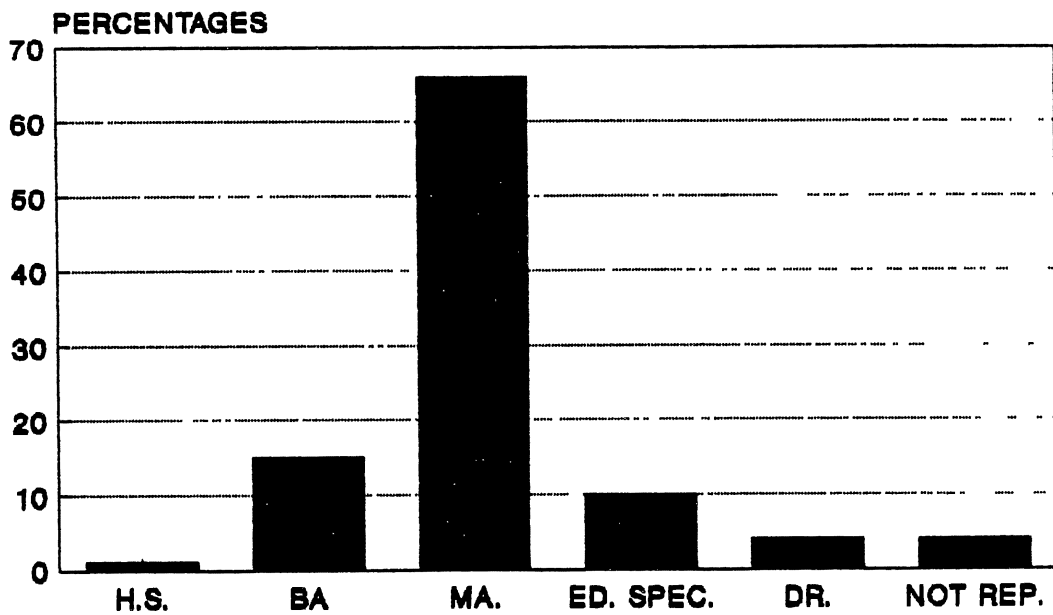


Figure 9. Highest Degree Earned by Respondents

Oklahoma public school business officials possess a variety and assortment of current and previous educational certification. Of the 189 respondents who addressed this area, 134 reported having held standard teaching certificates in various curriculum and content areas, while 143 reported superintendent certificates. Additionally, 72 respondents indicated that they held standard principal certificates (elementary and secondary). Other specific certifications held were counselor with 12 respondents and psychometrist with 4 respondents. Of the respondents, 43% held certification in four or more areas, 26% in three areas, 24% in two areas, and 7% with certification in only one area. It should be noted that 13 respondents to the survey did not address this area. This may, or may not, imply that those individuals had no educational certification.

#### Professional Preparation

What is the professional preparation backgrounds of Oklahoma public school business officials?

To answer this question, background data from the respondents was collected and analyzed.

Oklahoma public school business officials have completed specific numbers of hours in specific business and business-related curriculums and courses. These specific hours, whether graduate, undergraduate or vocational, have been indicated as instrumental in preparing these individuals for

public school business management. As shown in Table II, respondents indicated numbers of specific hours which they have completed in business and business related areas.

TABLE II  
HOURS COMPLETED BY OKLAHOMA PUBLIC SCHOOL  
BUSINESS OFFICIALS IN BUSINESS AND  
BUSINESS-RELATED COURSES

Subject	Number of Credit Hours Completed		
	Vocational	Under Graduate	Graduate
Acct/Bkcp	7	669	62
Economics	12	316	237
Marketing	3	302	119
Finance	0	215	305
Management	3	165	543
Bus. Law.	2	158	233
Pub. Sch. Fin.	6	78	801
Pub. Sch. Bus. Mgmt.	0	62	569
Other	0	86	159

In the hours completed in business and business-related undergraduate designation, courses in accounting and book-keeping had the most number of hours (669) indicated by respondents, while economics had 316 hours indicated and marketing had 302 hours indicated. In the graduate hours completed designation, 801 public school finance hours were indicated by respondents while public school business man-

agement had 569 hours indicated and management had 543 hours indicated. It should also be noted that vocational hours completed had insignificant indications by respondents.

Among all credit hours completed, in the subject area designated as "other", many various courses were listed, such as computer, office and business machines, school law and advertising.

A variety of undergraduate courses was reported as having been completed by respondents in their preparation to become public school business officials. As shown in Figure 10, 35% of the respondents had completed coursework in accounting, 32% had economics, with 17% reporting coursework in marketing and management. In the designation of "other" (14%), respondents indicated a variety of courses taken, such as computers, advertising and business forecasting.

Among the graduate courses completed by respondents in their preparation for service as a public school business official, as shown in Figure 11, public school finance was the predominant area of coursework which respondents indicated they had taken in graduate school with 80% reporting having studied in this area. Management and public school business management each were indicated by 40%. In "other" coursework, 12% of the respondents had completed classes in such areas as computer, public school administration, and banking.



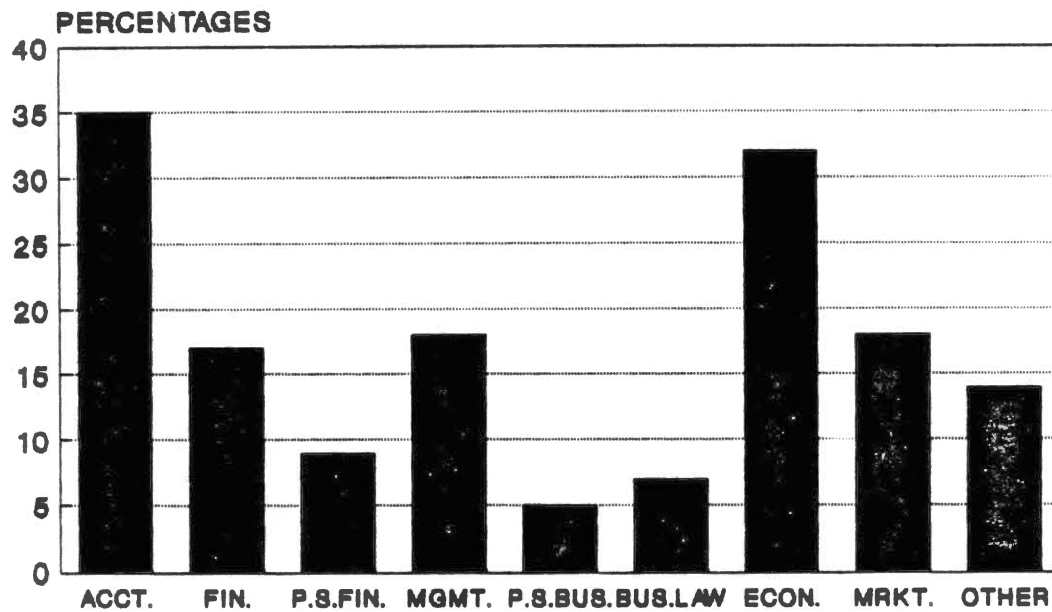


Figure 10. Respondents' Undergraduate Coursework

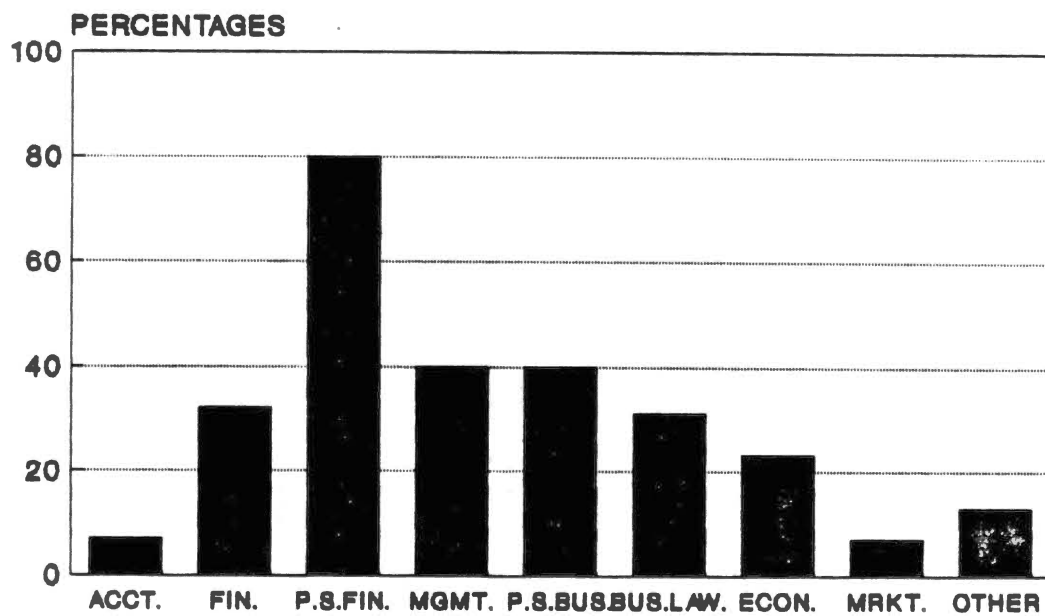


Figure 11. Respondents' Graduate Coursework

As noted in Figure 12, vocational coursework received the smallest response by those surveyed. The highest response was for economics with only 1% of respondents having this area of study. All other areas were insignificant, due to a lack of overall response from the surveyed population.

After having served for a period of time in their positions, most Oklahoma public school business officials indicated that they would like to have received training or more extensive study in certain content areas related to school business affairs. 82% of total respondents indicated that they would like to have studied a particular content area in preparation for their position as a school business official. As shown in Figure 13, of this number, the areas which the respondents most indicated were in accounting/bookkeeping 22%, finance 20%, and business law 12%. In the area designated "other" (13%), such content areas as computers, budget management, and financial planning were listed.

Among those comments accompanying this question, an interesting aside was, "I would like to have studied more politics, because of the number of times I have to 'lobby' for funds for my district. If I had more familiarity with how to play the game, my hustling for funds might be easier."

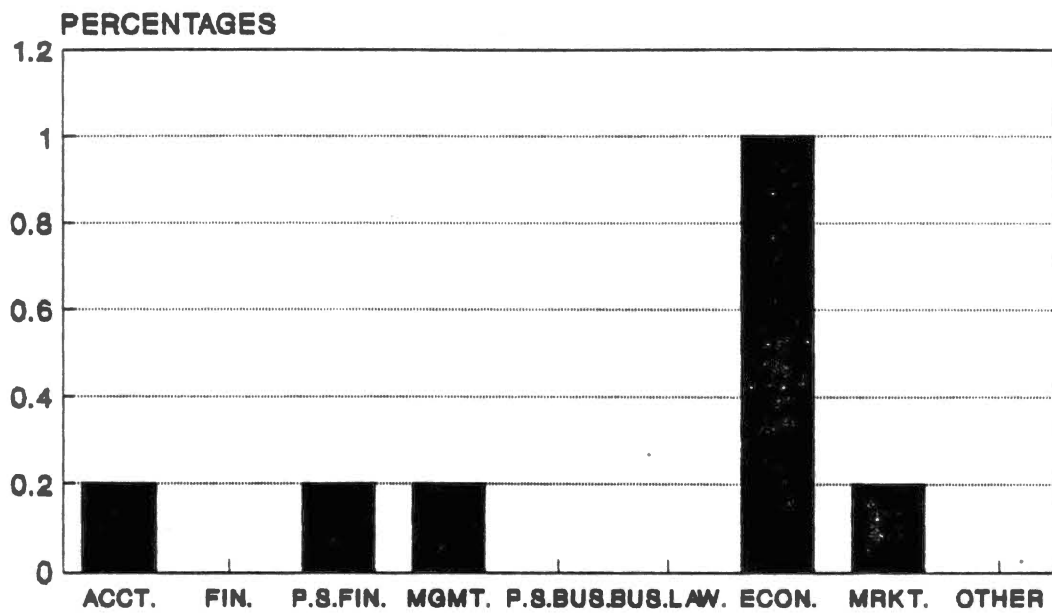


Figure 12. Respondents' Vocational Coursework

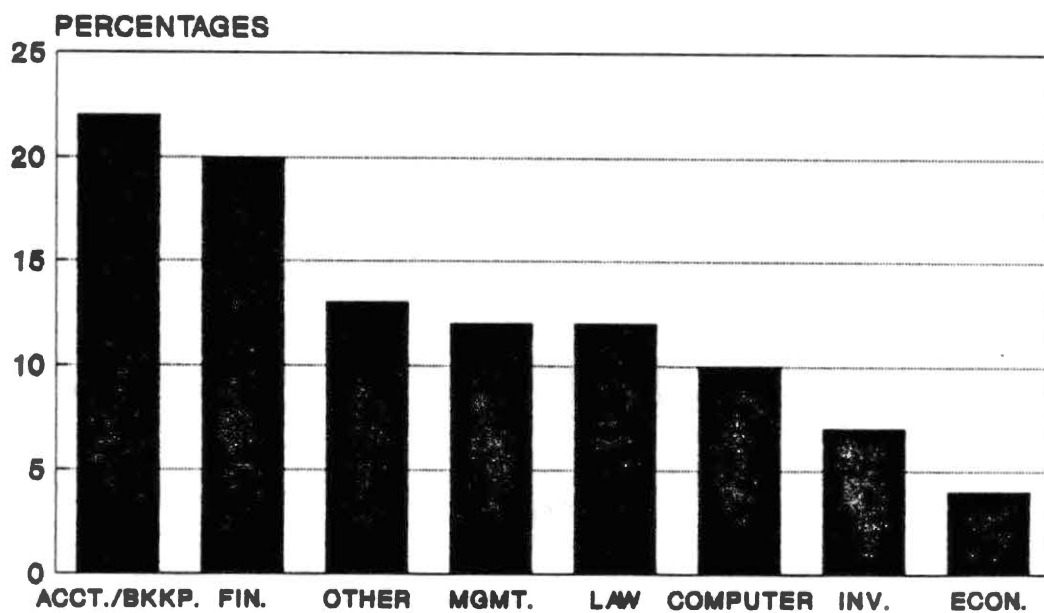


Figure 13. Areas Respondents Would Like to Have Studied

As reported in Figure 14, 47% of respondents indicated that content areas of public school finance were the most helpful areas studied in their preparation for their position as a school business official, while other areas were significantly lower, such as accounting (15%), management (11%), and business law (10%).

Among those content areas which respondents indicated were least helpful, as shown in Figure 15, were general finance (20%), marketing (17%), and economics (13%). In the area designated "other" (23%), such content areas as office management and sales management were listed. It should also be noted that 16% of the respondents indicated that there were no content areas which were not helpful. In fact, many respondents noted comments such as "all were helpful" on this particular area.

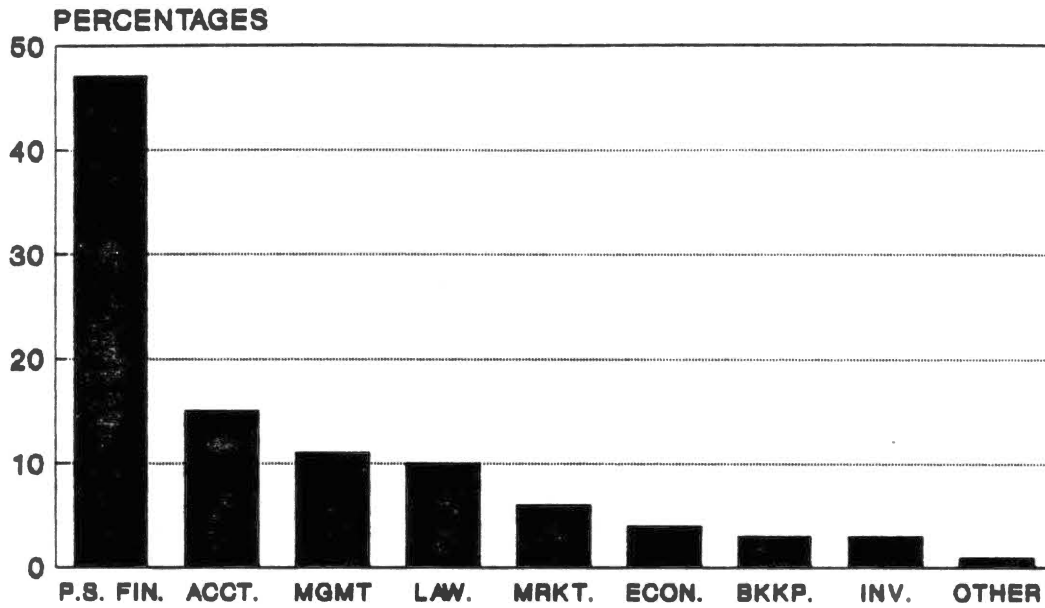


Figure 14. Most Helpful Content Area Studied

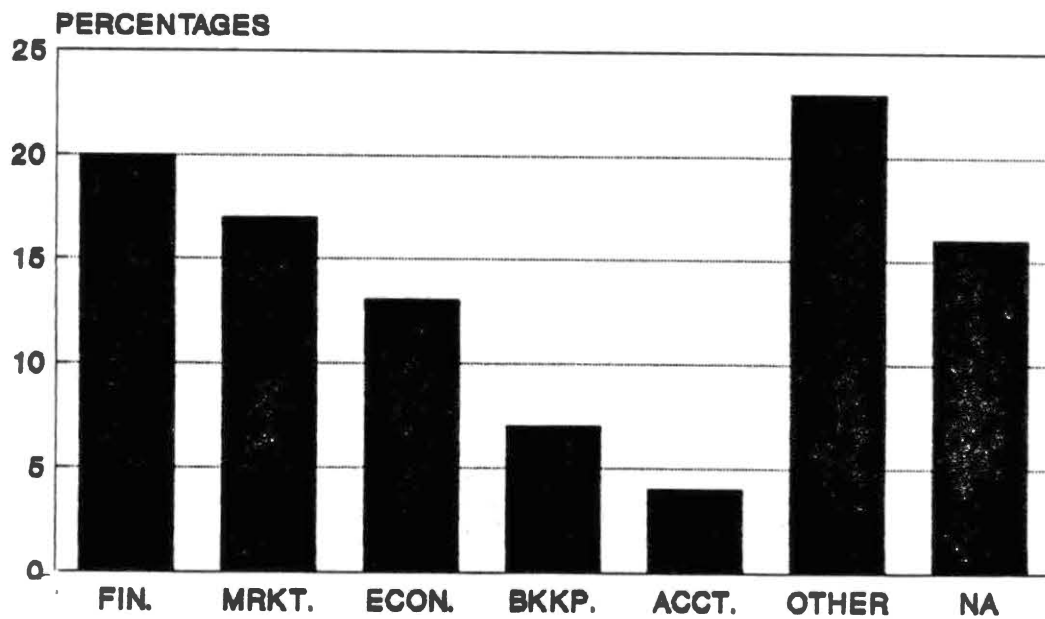


Figure 15. Least Helpful Content Area Studied

Respondents also indicated that college and/or training institutions were instrumental in providing preparatory programs for their service as public school business officials. According to Table III, respondents indicated that they had received preparatory coursework at one or more colleges and/or universities.

Among Oklahoma doctoral-level institutions, Oklahoma State University and Oklahoma University were each attended by nearly one half of the respondents. Among Oklahoma regional universities, Northeastern State, Southwestern State, and Central State were attended by the largest proportion of respondents. It should also be noted that relatively few respondents indicated attendance at Oklahoma 2-year colleges.

The Oklahoma private colleges and/or universities included institutions as Southern Nazarene University, Oklahoma City University, Oklahoma Christian College, and Oklahoma Baptist University. Additionally, 74 respondents stated that they had attended an institution outside the State of Oklahoma at one time or another.

It should also be noted that percentages of respondents total more than 100% because many respondents have attended more than one institution.

TABLE III  
 COLLEGES/UNIVERSITIES PROVIDING  
 PREPARATORY COURSEWORK FOR  
 OKLAHOMA PUBLIC SCHOOL  
 BUSINESS OFFICIALS BY  
 NUMBER OF RESPONDENTS  
 AND PERCENTAGES

Institution		Respondents Attending	
Type	Name	Number	Percent
Oklahoma Doctoral-level Institutions	Okla. State U.	93	46
	U. of Oklahoma	90	45
	U. of Tulsa	36	18
Oklahoma Regional Universities	Northeastern S.U.	43	21
	Southwestern S.U.	39	19
	Central S.U.	33	16
	East Central S.U.	24	11
	Southeastern S.U.	20	10
	Northwestern S.U.	12	6
	Panhandle S.U.	6	3
	Cameron U.	5	2
Oklahoma 2-year Colleges	Northeastern A&M	5	2
	Conners State College	5	2
	Rogers State College	3	1
	Tulsa Jr. College	2	1
	Carl Albert Jr. C.	2	1
	Bacone College	1	<0
	Oklahoma Jr. C.	1	<0
Oklahoma Private Colleges/Universities		27	13
Out-of-Oklahoma Universities		74	37

The data indicated that 36% of the respondents had each attended four or more preparatory institutions, while 41% had each attended three institutions, 21% had attended two institutions, and 23% had each attended only one institution. Of the 74 respondents indicating out-of-state preparatory training, nearly two-thirds had attended a college or university in the neighboring states of Arkansas, Kansas, Missouri, and Texas.

#### Certification Issues

In order to identify the perceptions regarding certification requirements and related issues of Oklahoma public school business officials, three areas were addressed.

These three areas were: 1) superintendent certification, 2) teaching experience and/or certification, and 3) prior business experience. Through analysis of the data, specific perceptions and opinions regarding these three issues were identified.

As shown in Table IV, a majority of the respondents (59%) reported that a superintendent certificate should not be required for certification as a public school business official even though 71% of the respondents indicated they were currently serving as superintendents and 11% indicated they were assistant superintendents. Additionally, 60% of the respondents perceived that a teaching certificate and/or experience should be required for certification and 77% indicated their contention that previous business experience



should not be a requirement for employment as a school business official. Several respondents indicated, in regard to the teaching experience/certification question, that public school business officials could not be effective in school business affairs if they had not previously had public school teaching experience. Other comments indicated that, in order to understand and empathize with teacher and/or student financial needs, a school business official must have experienced "life in the trenches," or first-hand educational service in public education.

TABLE IV  
RESPONDENTS' PERCEPTIONS OF REQUIREMENTS  
FOR CERTIFICATION OF PUBLIC  
SCHOOL BUSINESS OFFICIALS

Requirement	Respondents' Perceptions					
	Yes		No		No Response	
	No.	%	No.	%	No.	%
Supt. Certificate	80	(39%)	120	(59%)	2	(2%)
Teaching Ex./Cert.	123	(60%)	75	(37%)	4	(3%)
Business Experience	43	(21%)	156	(77%)	3	(2%)

Regarding the question of a separate area of certification for Oklahoma public school business officials, a majority of respondents (56%) indicated that a separate certification should not be required, while 42% of the respondents indicated that there should be a separate certification. Survey comments expressed regarding this question included the following.

"We do not need another certification for educational personnel ... we already have too many requirements as it now stands."

"It is difficult enough as it is for superintendents from smaller school districts in western Oklahoma to obtain superintendent certification, with university programs being located so far away."

"There are too many incompetent individuals who have control over educational funds. This is why there is so much waste and mismanagement of educational monies. We need to 'professionalize' the school business profession."

#### Job Functions and Responsibilities

A final purpose of this study was to identify the perceived and the real job functions and responsibilities of Oklahoma public school business officials.

Data regarding functions and responsibilities of Oklahoma public school business officials was therefore collected and analyzed. Respondents were asked to identify which of three different levels of responsibility would describe

their involvement in designated general and specific areas within school business affairs. According to the data reported in Table V, 77% of the respondents indicated that budgeting is a function which they actually performed in their positions as school business officials, while 63% of respondents indicated purchasing as another specific function which they actually performed.

TABLE V  
PUBLIC SCHOOL BUSINESS OFFICIAL JOB  
FUNCTIONS BY ACTUAL PERFORMANCE,  
SUPERVISION OF OTHERS, OR  
NON-RESPONSIBILITY AS  
LISTED BY RESPONDENTS

Function	Percent of respondents who:		
	Actually Perform This Function	Supervise Others Who Perform This Function	Are Not Responsible For This Function
Budgeting	77	19	1
Purchasing	63	32	1
Investing	30	50	6
Record Keeping	29	24	3
Accounting	21	53	4
Auditing	19	37	41
Payroll	15	70	5
Other	6	0	0

In the "other" category, respondents listed such functions as bidding, reporting, and grant procurement. Payroll, accounting, and investment were the functions which were most often supervised by school business officials, while auditing was the only function for which a significant proportion of respondents were not responsible.

Public school business officials, as mentioned previously, have numerous specific tasks and/or responsibilities, the performance of which may or may not be gratifying or enjoyable to perform. Respondents indicated that the most enjoyable and gratifying functions were those in which they could see better quality education being provided through the wise use of school funds. The majority of respondents (55%) maintained that watching students achieve and being instrumental in providing the necessary fiscal resources to this end was the most gratifying part of their position. Other such areas included budgeting (12%), accounting/bookkeeping (12%), public relations (10%), and balancing the budget and managing funds wisely (9%). On the other hand, there are areas of responsibility which Oklahoma public school business officials find less gratifying or enjoyable. The majority of respondents (57%) indicated that denying various services or supplies due to an insufficiency of funding and trying to provide quality education in their district without enough financial support were a major frustration and disappointment to them. The overabundance of paperwork (29%) was another problematic function listed

by respondents. Other such areas included supervision of non-certified personnel (6%), negotiations (6%), and working with the school board (2%).

In comments written on the survey instrument, participants provided positions such as those listed below.

"We do not need another educational certification in Oklahoma. Most of us in smaller schools find it hard enough to find administrative coursework without having to drive great distances."

"I feel totally inept regarding school finance. I wish we could have brush-up and refresher courses given in the form of workshop or weekend offerings."

"I do not believe I was prepared for all the 'political' implications involved with financing schools. It is totally frustrating!"

"We definitely need a separate certification for school business officials. We have too much incompetence these days."

"If this (certification) is what is coming, I'm glad I'm retiring in 3 years."

"I don't believe that I need more training in financial concerns, however, I would love my school board to become more educated in these areas. It is often difficult to make them understand what is happening."

## CHAPTER V

### SUMMARY, CONCLUSIONS, RECOMMENDATIONS, AND COMMENTARY

This study involved a two-stage inquiry, first focusing on various state education agency requirements and guidelines for the preparation and/or certification of public school business officials and then investigating the preparation, certification, and perceptions of practicing public school business officials in Oklahoma. This final chapter includes a summary of the study, followed by the conclusions and recommendations. The last portion of the chapter contains a commentary on the preparation and certification of school business officials.

The purpose of this study was to determine, first, which other states require that public school district business officials be certified and what standards of preparation or other qualification are required for such certification. The second purpose of the study was to determine how Oklahoma public school business officials have been prepared and what their perceptions are regarding criteria for such certification.

Four research questions were used to guide the study. They are as follows:

1. What are the specific requirements and criteria for the preparation and/or certification of public school business officials in other states?
2. What are the present levels of preparation and demographic profiles of Oklahoma's public school business officials?
3. What are the specific training needs or other qualifications for employment and/or certification as perceived by current Oklahoma public school business officials?
4. Should there be specific certification requirements and criteria for the preparation of public school business officials in Oklahoma?

There were two different populations which were used in this study. The first population included the personnel certification section of the state education agency in each of the 50 states. This entire population was surveyed. Of the 50 surveys sent to these state education agencies, 46 (96%) were returned, including those who responded initially and those who responded after follow-up contacts. This survey included items related to preparatory programs, institutions offering programs, and certification requirements for school business officials in each state.

The second population used in this study included the 350 members of the Oklahoma Association of School Business Officials (OASBO) who are presently employed by public school districts in the State of Oklahoma. The membership

of the Oklahoma Association of School Business Officials consists of public school business officials, professors, school superintendents, auditors and various other individuals interested in the areas of public school business administration and public school finance. For the purpose of this study, members of OASBO who were not currently employed by Oklahoma public school districts were excluded, since those positions generally would not require state certification. Of the 350 surveys sent to selected OASBO members, 202 (58%) were returned completed and 17 were returned as undeliverable.

This study found that, of all the state education agencies nationwide, only 15 states had specific certification and/or licensure requirements for their state's public school business officials, however there were 5 additional states which indicated certification and programs for preparation available, but not required. In examining the information provided by the 15 states regarding specific requirements for preparation and/or certification, it is noted that the training programs and requirements are generally the same as educational administration training, with similar educational requirements, training and/or preparatory requirements, and core coursework completion requirements. Of the 15 states with requirements for certification or licensing of public school business officials, 4 have specific requirements of prior teaching experience or certification.

The average age of the Oklahoma public school business



official was found to be in the 46 to 50 year range. An overwhelming proportion (75%) of respondents are males. The title indicated as most frequently held by the respondents is "superintendent" with 71% of the respondents holding this title in their school systems.

A majority (53%) of respondents indicated that they had served as their school district's business official for a period of less than 5 years, and only 3% indicated 20 or more years of experience in the current position. Prior teaching experience was common with 98% of the respondents indicating having had such experience before entering into their school business positions. Previous business experience, indicated by 59% of the respondents, included such fields as sales, banking, accounting, and management. Most indicated less than five years of previous business experience outside of education.

The most commonly held educational certification was that of superintendent with 71% of the respondents indicating this certification. Approximately two thirds of respondents indicated that they had completed a masters degree. It should be noted that in Oklahoma a masters degree is required for superintendent certification. Additionally, one respondent reported possessing a Master of Business Administration degree, the only graduate degree in a business related field indicated by any respondent. All respondents indicated at least some preparatory work in school finance and/or school business management. However, the

majority of respondents indicated more training in core areas of general educational administration than in courses specific to their business responsibilities. Most of the respondents (90%) indicated that the majority of their preparational coursework had been completed at an Oklahoma institution, with Oklahoma State University (46%) and Oklahoma University (45%) as the institutions attended by the largest proportions of respondents. The majority of respondents believed that courses in public school finance were the most helpful to their profession preparation. The majority of respondents also indicated that they could have used more advanced training and/or preparation in the school finance areas.

In relation to certification issues, 59% of the respondents believed that a public school business official should not be required to have superintendent certification, despite the fact that 71% indicated that they already held such a certificate. The majority (60%) did, however, believe that prior teaching experience and certification was necessary and should be required for public school business officials in Oklahoma. Also, over three fourths of the respondents believed that prior business experience should not be required, even though 59% of the respondents indicated that they had this prior business background.

In response to the question of a separate and specific certification for Oklahoma public school business officials, 115 respondents (56%) indicated that this was not necessary,

while 85 (42%) indicated their desire for such certification.

### Conclusions

The results of this study led to the following conclusions:

1. Certification is not required of most individuals serving as school business officials in the U. S. In fact, only 20 states offer certification and/or licensing for school business officials through their state education agencies.

2. The majority of school business officials in Oklahoma are superintendents in their local district and, in addition to business affairs, have responsibilities for numerous other aspects of the administration and operation of their school districts.

3. There is substantial opposition to specific certification requirements for Oklahoma public school business officials.

4. There are specific preparatory courses offered in Oklahoma colleges and universities which could be instrumental in preparing and training individuals for service as Oklahoma public school business officials.

5. Previous teaching experience is a common characteristic of practicing Oklahoma school business officials and is perceived to be a desirable and beneficial qualification for these individuals to possess.

6. Previous business experience is not perceived to be a necessary prerequisite for service as a public school business official in Oklahoma.

7. Practicing school business officials in Oklahoma believe that superintendent certification should not be a requirement for Oklahoma public school business officials, even though 71% of these individuals are presently serving as superintendents.

### Recommendations

The following recommendations are for the researcher.

1. Further study regarding specifics of various other state's school business official training programs in their state's colleges and universities should be conducted so that Oklahoma institutions might develop similar adequate preparatory programs for their public school business officials.

2. Research on concerns and frustrations of current, practicing Oklahoma public school business officials should be conducted so that preparatory programs may be designed to address these issues.

3. Research should be conducted as to geographic location of Oklahoma public school business officials to determine how Oklahoma colleges and universities can best offer convenient preparatory programs, either through resident or workshop coursework.

The results of this study have led to the following

recommendations.

1. Specific coursework and programs relating to actual practices and functions in public school business affairs should continue to be developed to meet the needs of current and future Oklahoma public school business officials.

2. Since the majority of Oklahoma school business officials are superintendents, school business courses should continue to be a significant portion of the core training program requirements for superintendent certification.

3. There should not be a specific certification required of school business officials. However, teaching certification should be required by individual Oklahoma school districts for their school business officials.

4. All Oklahoma public school business officials should obtain or continue membership in the Oklahoma Association of School Business Officials and the Association of School Business Officials International so that these individuals can stay informed of new developments in the school business profession and promote professional practice.

#### Commentary

As seen through both the literature review and the results of this study, the professionalization, through standardized programs and certification/licensure, of public school business officials is a much debated and divisive issue. Nationally, only 20 states offer licensure programs

for school business officials, this despite the efforts of the Association of School Business Officials International to promote preparatory program and certification standards. In Oklahoma, opinion is just as divided. Oklahoma school business officials, overall, are not in favor of separate certification for their positions.

It was somewhat surprising, initially, to discover that the majority of Oklahoma public school business officials were not in favor of a separate certification. However, through the respondents' reactions and comments, reasons for this attitude and position became more clear. The comments showed personal frustrations and strong opinions regarding this issue.

One extremely relevant aspect in the opposition to standardization of program and licensure is the fact that most Oklahoma public school business officials (71%) are superintendents and that the majority of the school districts in Oklahoma are under 500 in student population. These superintendents have managerial responsibility for all areas of the school district operation and, additionally, have already been through a rigorous, standardized certification program for superintendent certification in Oklahoma. Judging from responses in the study, acceptance of separate licensure/certification for Oklahoma public school business officials will become a reality only when and if preparatory programs and other professional growth opportunities are made available to these individuals in the format they

consider to be more convenient and relevant.

It will be interesting to see if, over the next few years, the practice of school business affairs in Oklahoma will evolve into a distinct, specialized area of educational leadership or if it will continue to be absorbed in the mainstream of broad, general administrative training requirements associated with those for the superintendency.

Some benefits of specialization of school business administration would include the likelihood of consolidation of many Oklahoma school districts into larger districts, which would imply more specialized administrative roles. Greater public awareness and demands for accountability of those who manage school business affairs could be another reason for pursuing professionalization and specialization, which in turn could entice those from other business professions into the school business profession.

Drawbacks to specialization of school business affairs would include, as previously mentioned, alienation of those who are already in positions as school business officials, mostly superintendents, who have neither the time, nor the desire, to obtain additional training/licensure.

Divisions of opinions regarding the importance of whether or not certification and licensure for Oklahoma public school business officials should be required will likely continue. What is most important, however, is whether or not Oklahoma public school business officials will continue to strive for excellence and integrity in service

to Oklahoma public school districts and their most important resource--the student.



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APPENDIX A

COVER LETTER FOR FIRST SURVEY

DATE: November 20, 1989  
TO: Director of Certification/Licensing  
FROM: Tim Taylor  
RE: Certification of School Business Officials

In cooperation with the Oklahoma Association of School Business Officials and the Oklahoma Public School Research Council, I am conducting a national survey to identify the current status of certification or licensing for public school business officials.

For the completion of this doctoral research, it would be most helpful if you would respond to the items on the enclosed survey instrument. Please send completed survey to:

Tim Taylor  
103 E. 24th Ct.  
Owasso, OK 74055

Thank you in advance for your participation.



APPENDIX B

FIRST SURVEY INSTRUMENT

SURVEY INSTRUMENT

Please respond to the following:

1. Does your state currently provide a separate category of licensing/certification (or an endorsement there-to for school business officials? YES NO
  - 1a. If so, would you please send a copy of pertinent certification/program requirement.
  - 1b. If not, are individuals serving as business officials required to have any other administrative certification or endorsement (If so, please specify and explain)

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2. Do any institutions of higher education in your state have a specific program for the preparation of school business officials? YES NO  
(if so, please identify the institution(s)) DON'T KNOW
 

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3. Have any studies been done in your state regarding the preparation, certification, and/or job performance of public school business officials? YES NO  
(if so, could you provide either a copy of such study results or name, address and/or phone number of someone associated with each such study?) DON'T KNOW
4. If there are any other data which you could provide relative to the preparation, certification, performance, or demographic characteristics of public school business officials, such sharing of information would be greatly appreciated.

APPENDIX C

COVER LETTERS FOR SECOND  
SURVEY INSTRUMENT

December 1, 1989

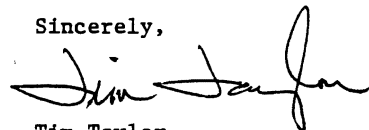
Dear Oklahoma ASBO Member,

In cooperation with the Oklahoma Association of School Business Officials and the Oklahoma Public School Research Council, I am conducting doctoral research through Oklahoma State University into the certification and preparation of Oklahoma Public School Business Officials. Your input can provide valuable information for this study because of your membership in OASBO and your active involvement in the business management of Oklahoma Public Schools.

It would be most helpful to this study if you would respond to the items on the enclosed survey and return the survey via the enclosed self-addressed, stamped envelope. I would also be happy to send results of this study to all participants who would be interested.

Thank you in advance for your interest and participation. The information you provide will be of the utmost benefit to this study.

Sincerely,



Tim Taylor  
103 E. 24th Ct.  
Owasso, OK 74055

# Association of School Business Officials

OF OKLAHOMA

OFFICE OF EXECUTIVE SECRETARY TREASURER  
H LEROY HOLLOWAY  
603 SOUTH 9TH  
OKEMAH OKLAHOMA 74859



November 29, 1989

Mr. Tim Taylor  
103 East 24th Court  
Owasso, Oklahoma 74055

Dear Mr. Taylor:

On behalf of the Oklahoma Association of School Business Officials, we are pleased to support you in this endeavor in this particular area of school business.

The organization urges you to participate in this project and will be anxious to see your documentary studies on this important project as quickly as possible.

Mr. Taylor, good luck in your dissertation.

Sincerely,

*H. Leroy Holloway*  
H. LEROY HOLLOWAY  
Secretary-Treasurer

To Whom It May Concern:

I am pleased to offer this letter of endorsement on behalf of Mr. Tim Taylor and his effort to pursue a study in the Preparation and Certification of School Business Officials.

As President of the Oklahoma School Business Officials, I feel this study is timely and may be beneficial to many school districts in the future.

I solicit your support and cooperation in Mr. Taylor's effort to secure information from the local districts.

Sincerely,

*Roger Sharp*  
Roger Sharp  
President, OASBO

RS/kd

APPENDIX D

SECOND SURVEY INSTRUMENT

SURVEY INSTRUMENT

NUMBER \_\_\_\_\_

AGE GROUP (check one) \_\_\_\_\_ under 30, \_\_\_\_\_ 31-35, \_\_\_\_\_ 36-40,  
\_\_\_\_\_ 41-45, \_\_\_\_\_ 46-50, \_\_\_\_\_ 51-55, \_\_\_\_\_ 56-60, \_\_\_\_\_ 61-65, \_\_\_\_\_ 66+

GENDER (circle one)                    M                    F

WHAT PROFESSIONAL TITLE DO YOU HOLD IN YOUR SCHOOL SYSTEM?  
(i.e. Supt., Asst. Supt., Business Manager, etc.)HOW LONG HAVE YOU SERVED IN THIS POSITION IN THE DISTRICT?  
\_\_\_\_\_ YRS.                    \_\_\_\_\_ MO.TOTAL YEARS EXPERIENCE IN TEACHING \_\_\_\_\_  
TOTAL YEARS EXPERIENCE IN EDUCATION ADMINISTRATION \_\_\_\_\_  
TOTAL YEARS IN BUSINESS PROFESSION \_\_\_\_\_  
WHAT WAS YOUR POSITION IN THIS BUSINESS PROFESSION?WHAT WAS YOUR PRIMARY AREA OF RESPONSIBILITY IN THIS  
BUSINESS PROFESSION? \_\_\_\_\_  
TOTAL YEARS EXPERIENCE IN OTHER EMPLOYMENT \_\_\_\_\_CURRENT AND/OR PREVIOUS EDUCATION CERTIFICATIONS (i.e.  
Supt., Teaching (specify subject area) principal, etc.)

HIGHEST DEGREE EARNED \_\_\_\_\_

COLLEGE AND/OR TRAINING INSTITUTIONS ATTENDED (colleges,  
business schools, etc.) \_\_\_\_\_PLEASE INDICATE THE TOTAL NUMBER OF HOURS (UNDERGRADUATE,  
GRADUATE, VOCATIONAL/TRADE SCHOOL) WHICH YOU HAVE COMPLETED  
IN THE FOLLOWING SUBJECT AREAS:

<u>SUBJECT AREA</u>	<u>UNDER</u> <u>GRADUATE</u>	<u>GRADUATE</u>	<u>VOCATIONAL</u> <u>AND/OR</u> <u>TRADE SCHOOL</u>
Acct./Bkbp.	_____	_____	_____
Finance	_____	_____	_____
Pub. Sch. Fin.	_____	_____	_____
Management	_____	_____	_____
Pub. Sch. Bus. Mgmt.	_____	_____	_____
Business Law	_____	_____	_____
Economics	_____	_____	_____
Marketing	_____	_____	_____
Other Business or Business related course (please specify)	_____	_____	_____

OF ALL BUSINESS RELATED COURSES WHICH YOU HAVE COMPLETED IN PREPARATION TO BE A PUBLIC SCHOOL BUSINESS OFFICIAL, WHICH WERE THE MOST HELPFUL? (please list) \_\_\_\_\_

OF ALL BUSINESS RELATED COURSES WHICH YOU HAVE COMPLETED IN PREPARATION TO BE A PUBLIC SCHOOL BUSINESS OFFICIAL, WHICH WERE THE LEAST HELPFUL? (please list) \_\_\_\_\_

IN PREPARATION TO BECOME A PUBLIC SCHOOL BUSINESS OFFICIAL, WHICH CONTENT AREAS DO YOU WISH YOU HAD STUDIES? (please list)

DO YOU BELIEVE THAT SCHOOL SUPERINTENDENT CERTIFICATION SHOULD BE REQUIRED FOR PUBLIC SCHOOL BUSINESS OFFICIALS IN OKLAHOMA? YES \_\_\_\_\_ NO \_\_\_\_\_

DO YOU BELIEVE THAT TEACHING EXPERIENCE/CERTIFICATION SHOULD BE REQUIRED FOR PUBLIC SCHOOL BUSINESS OFFICIALS IN OKLAHOMA? YES \_\_\_\_\_ NO \_\_\_\_\_

DO YOU BELIEVE THAT PRIOR BUSINESS EXPERIENCE SHOULD BE REQUIRED FOR PUBLIC SCHOOL BUSINESS OFFICIALS IN OKLAHOMA? YES \_\_\_\_\_ NO \_\_\_\_\_

DO YOU BELIEVE THAT A SEPARATE CERTIFICATION SHOULD EXIST FOR PUBLIC SCHOOL BUSINESS OFFICIALS IN OKLAHOMA? YES \_\_\_\_\_ NO \_\_\_\_\_

PLEASE CHECK THE APPROPRIATE CATEGORIES REGARDING JOB FUNCTION:

	<u>I perform this function</u>	<u>I supervise those who perform this function</u>	<u>I do not have res- ponsibility for this function</u>
Accounting	_____	_____	_____
Auditing	_____	_____	_____
Budgeting	_____	_____	_____
Purchasing	_____	_____	_____
Investing	_____	_____	_____
Record Keeping	_____	_____	_____
Payroll	_____	_____	_____
Other (please specify) _____	_____	_____	_____



WHAT IS THE MOST GRATIFYING AND ENJOYABLE FUNCTION/AREA OF RESPONSIBILITY YOU PERFORM AS A PUBLIC SCHOOL BUSINESS OFFICIAL?

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WHAT IS THE LEAST GRATIFYING AND ENJOYABLE FUNCTION/AREA OF RESPONSIBILITY YOU PERFORM AS A PUBLIC SCHOOL BUSINESS OFFICIAL?

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ADDITIONAL COMMENTS OR INFORMATION:

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APPENDIX E

ROLES AND RESPONSIBILITIES OF  
SCHOOL BUSINESS OFFICIALS

## ROLES AND RESPONSIBILITIES OF SCHOOL BUSINESS OFFICIALS

- I. Financial Planning and Budgeting
  - A. Budget compilation, in coordination with educational planning
  - B. Long-term fiscal planning-operating budget
  - C. Estimating
    - 1. Receipts
    - 2. Disbursements
  - D. Budget control
  - E. Fiscal relationships with other government units
  - F. Use of systems analysis and PPBES
  - G. Cash flow management
  
- II. Accounting
  - A. General fund
  - B. Capital reserve funds, trust funds and special purpose grants
  - C. Construction funds
  - D. Internal accounts
  - E. Student activity funds
  - F. Voucher and payroll preparation
  - G. Inventory
  - H. Attendance, census, tax roll accounting
  - I. Government tax and pension accounting - categorical aids
  - J. Special trust funds
  - K. Cost accounting - cost analysis - unit and comparative costs - cost distribution
  - L. Student stores, bookstores
  - M. Source documentation
  - N. PPBES - ERM concepts and procedures
  - O. Employer benefits accounting - vacations, sick leave, seniority status
  - P. Petty cash funds
  
- III. Debt Service and Capital Fund Management
  - A. Long- and short-term financing
  - B. Maturities and debt payments
  - C. Long-range capital programs
  - D. Investments and cash flow
  - E. Reporting
  - F. Bond and note register
  - G. Debt service payment procedures
  - H. Short-term debt management
  - I. Revenue anticipation loans: emergency loans
  - J. Bond prospectus
  - K. Credit data - credit ratings
  
- IV. Auditing
  - A. Pre-audit, or internal, procedures
  - B. Determination that prepared statements

- present fairly the financial position
  - C. Propriety, legality and accuracy of financial transactions
  - D. Proper recording of all financial transactions
  - E. Post-audit procedures
  - F. External audits
  - G. Reconciliation of internal and external audits
  - H. Legal advertising and reporting
  
- V. Purchasing
  - A. Ethics in purchasing
  - B. Official purchasing agent designation
  - C. Legal aspects of purchasing and contracting
  - D. Purchase methods - seasonal and off-season buying
  - E. Stock requisition and buying cycles
  - F. Standards and specifications
  - G. Requisition and purchase orders
  - H. Purchase bids
  - I. Cooperative purchasing - state contracts, local contracts
  - J. Testing and value analysis
  - K. Purchases of supplies and equipment
  - L. Warehousing and distribution procedures
  - M. Storage, delivery, trucking services
  - N. Inventory controls
  - O. Management of supplies, furniture, equipment
  - P. Computerized purchasing and supply management
  
- VI. School Plant Planning and Construction
  - A. Establishment of educational standards for sites, buildings, and equipment
  - B. Plant utilization studies
  - C. Projections of facility needs
  - D. Design, construction and equipment of plant
  - E. Safety standards
  - F. Contracts management
  - G. Architect selection
  
- VII. Operation of Plant--Custodial, Gardening, Engineering Services
  - A. Standards and frequency of work
  - B. Manpower allocations
  - C. Scheduling
  - D. Inspection and evaluation of services
  - E. Relationship with educational staff
  - F. Operating of related school-community facilities, such as recreation
  - G. Community use of facilities
  - H. Protection of plant and property
  - I. Security and police forces
  - J. Salvage, surplus and waste disposal

- VIII. Maintenance of Plant
  - A. Repair of buildings and equipment
  - B. Upkeep of grounds
  - C. Maintenance policies, standards and frequency of maintenance
  - D. Scheduling and allocation of funds and manpower
  - E. Modernization and rehabilitation versus replacement
  
- IX. Real Estate Management
  - A. Site acquisition and sales
  - B. Rentals, leases
  - C. Rights-of-way and easements
  - D. Assessments and taxes
  - E. After school use of buildings
  - F. Dormitories, student unions, concessions
  
- X. Personnel Management
  - A. Records
    - 1. Probationary and tenure status of employees
    - 2. Sick leave and leave of absence
    - 3. Official notices of appointments and salaries
    - 4. Retirement data and deductions
    - 5. Salary schedules and payments
    - 6. Individual earnings records
    - 7. Withholding, tax and group insurance or fringe benefits
    - 8. Civil Service and Social Security
    - 9. Substitute and part-time employees
    - 10. Dues checkoffs
  - B. Supervision of non-instruction staff
    - 1. Recruitment
    - 2. Selection
    - 3. Placement
    - 4. Training
    - 5. Advancement
    - 6. Working conditions
    - 7. Disciplinary action
    - 8. Termination of services
  - C. Relationship to instructional staff
    - 1. Good will and service concept
    - 2. Cooperation in procurement
    - 3. Cooperation in budget preparation
    - 4. Information on pay and retirement
    - 5. Personnel records and reports
  
- XI. Permanent Property Records and Custody of Legal Papers
  - A. Security and preservation of records
  - B. Maintenance of storage files

- C. Purging of records no longer legally required
- XII. Transportation of Pupils
- A. Policies, rules, regulations and procedures
  - B. Contract census district-owned equipment
  - C. Routing and scheduling
  - D. Inspection and maintenance
  - E. Staff supervision and training
  - F. Utilization and evaluation of services
  - G. Standards and specifications
  - H. Procurement and operation of contract services
- XIV. Insurance
- A. Insurance policies
  - B. Insurable values--buildings and contents
  - C. Coverages to be provided
  - D. Claims and reporting
  - E. Insurance and procurement procedures
  - F. Insurance and claims record
  - G. Distribution of insurance to companies, agents and brokers
- XV. Cost Analysis
- A. Unit costs
  - B. Comparative costs
  - C. Cost distribution studies
- XVI. Reporting
- A. Local financial and statistical reports
  - B. State financial and statistical reports
  - C. Federal financial and statistical reports
  - D. Miscellaneous reports
  - E. Required legal advertising
  - F. Relationships with public information media
- XVII. Collective Negotiations
- A. Service on management team when required
  - B. Preparation of pertinent fiscal data for management team
  - C. Development of techniques and strategies of collective negotiations
  - D. Sharing of proper information with employees units
  - E. Use of outside negotiations, agencies
  - F. Mediation, arbitration, grievances
- XVIII. Data Processing
- A. Selection of system
  - B. Programming
  - C. Utilization of systems analysis
  - D. Forms preparation
  - E. Broad use of equipment for all pertinent applications

- XIX. School board policies and administrative procedures as related to fiscal and non-instructional matters
- XX. Responsibilities for elections and bond referenda
- XXI. Responsibilities for school assessment, levy and tax collection procedures as may be set by law (Hill, 1982, pp. 28-32).

APPENDIX F

CODE OF ETHICS



**CODE OF ETHICS****I. Within the community, the Ethical School Business Administrator seeks:**

- (1) To share with other citizens the responsibility for the development of sound educational policy and to assume the full responsibilities of citizenship.
- (2) To develop cordial and frank relationships, demonstrating the spirit of honesty, cooperation, and courtesy in dealings with community residents.
- (3) To participate in and become an integral part of joint educational efforts.
- (4) To impart adequate and truthful information regarding school business transactions to appropriate parties.
- (5) To assure educational value for the expenditure of tax dollars through the application of cost efficient procedures.
- (6) To maintain a realistic perspective of the ability of the community to afford financial support to educational programs.

**II. Within the school system, the Ethical School Business Administrator seeks:**

- (1) To make the well-being of all students the major consideration in operational activities and decision making.
- (2) To evaluate departmental support services given to the educational program as well as its cost effective techniques.
- (3) To cooperate with all other school departments, giving and accepting counsel and assistance.
- (4) To preserve the integrity of his or her department in its dealings with others.
- (5) To inspire loyalty by example, both individually and organizationally.
- (6) To work openly and cheerfully within the system and to accept the constraints of the chain of command.
- (7) To implement his or her employer's policies and administrative regulations, seeking through appropriate means to modify those that may be inconsistent with sound educational goals.
- (8) To reward merit on the part of subordinates and to reject all other approaches to advancement.
- (9) To be unequivocal in safeguarding confidential information and not to profit unfairly therefrom.

- (10) To applaud the accomplishments of peers and co-workers.
- (11) To act firmly, fairly, and quickly on the basis of fact in cases of misconduct or neglect and to defend as firmly, fairly, and quickly those unjustly accused.

III. Within the scope of the profession, the Ethical School Business Administrator seeks:

- (1) To uphold the integrity and honor of the profession and inspire the merit, confidence, respect, and trust of employer, colleagues, and the public.
- (2) To accept the responsibility of professional status.
- (3) To support organized professional activities by developing time and effort as their position and ability reasonably permit.
- (4) To participate in educational research and to publish the results of such research.
- (5) To support the premise of truth and justice that requires a code for ethical conduct.
- (6) To unhesitatingly require the removal and/or disbarment of any colleague whose conduct is a reproach to the profession.
- (7) To periodically review the ethical requirements of the profession and to upgrade them as necessary.
- (8) To foster mutual respect and understanding between public education and other segments of society.
- (9) To maintain loyalties on the following priority scale: To the people first, and then to the organization, its members, and self.
- (10) To procure employment on the basis of qualification and honest credentials; to apply for open positions only; to compete fairly with other candidates for those positions; and to reject the premise that to apply for another position as a means to advance one's present position, either in salary or status is an acceptable tactic.
- (11) To perform to the best of one's ability for duration of a contract or agreement or until one has been released from such obligation.
- (12) To keep abreast of developments in appropriate areas of education, but especially in those affecting school business administration.
- (13) To promote professional growth of colleagues and self through affiliation with international, national, state, and local professional organizations.

- IV. Within the business community, the Ethical School Business Administrator seeks:
- (1) To promote a personal reputation for honesty and integrity by accepting no gratuities, favors, or gifts that might impair or appear to impair professional judgment.
  - (2) To exhibit loyalty to the community and the school district.
  - (3) To exhibit faith in the profession.
  - (4) To deal justly and honorably with all on legitimate enterprises.
  - (5) To consider first the interests of the Board of Education and to believe in and carry out policies.
  - (6) To encourage the exchange of colleague counsel and to be guided by such counsel without impairing the dignity and responsibility of the office.
  - (7) To transact all business without favor or prejudice.
  - (8) To strive consistently for better knowledge and information on which to base decisions.
  - (9) To establish acceptable practical methods for conduct of business.
  - (10) To denounce all forms and manifestations of bribery.
  - (11) To accord a prompt and courteous reception, insofar as possible, to all those who call on a legitimate business mission.
  - (12) To respect obligations and to require such respect consistent with good business practice.
  - (13) To avoid "sharp practice."
  - (14) To enhance the quality and standards of the office in respect to specifications and adherence thereto by all seeking to do business with the school district. (Hill, 1982, pp. 106-109).

APPENDIX G

REQUIREMENTS FOR A REGISTERED  
SCHOOL BUSINESS OFFICIAL

## REQUIREMENTS FOR A (K-14)

## REGISTERED SCHOOL BUSINESS OFFICIAL

Approved by the ASBO Board of Directors originally in 1967, revised in January, 1979, and effective February, 1979 and until further notice, following are the requirements for the status of Registered School Business Official (a specialist):

1. Applicant must be a current, Active (participating) Member of the International Association of School Business Officials of the U.S. and Canada for at least three (3) continuous years.

2. Applicant shall have overall administrative responsibility for a specific (specialized) phase or phases of school business administration in a school system as specified in the application form.

3. Applicant shall have earned a minimum of a bachelor's degree from a regionally accredited college or university. A photocopy of the degree, or a college transcript of the work completed, must be received by ASBO before an application can be reviewed.

4. Applicant shall have completed a minimum of three (3) years of satisfactory supervisory or administrative experience, demonstrating competency and ability in effectively supervising personnel and operations in a specific area of school business administration listed in the application form.

5. As a proof of professional and personal competency, and job stability, the applicant must have spent a minimum of three (3) years in one school district or college OR five (5) years in the school business field as a school business official (specialist); documented in such a way that it can be easily verified.

6. Applicant must submit an administrative organization chart with his official application. This chart must show the various administrative and supervisory position in the school system, or college, as adopted by the proper Board of Education or Board of College Trustees, with the name and complete address of the Board of Education or Board of College Trustees thereon, and the date of the meeting when it was officially adopted and appears in the Minutes. The chart must accurately indicate applicant's supervisory position as a School Business Official, or specialist in an area of school business operation, and preferably also show the number of personnel the applicant actually supervises.

Important: If an administrative organization chart does not

exist in a particular school system, it is recommended the applicant request, through proper channels, that such a chart be drawn and adopted by the Board of Education or Board of College Trustees in order that it can be submitted with this application. This organization chart is mandatory.

7. Local participation: Where a State-Province-Regional ASBO is in existence, applicant is encouraged to be a member thereof. Evidence of local membership should be submitted with the application.

8. Applicant is to request his Superintendent or College President and/or President of his Board of Education or college equivalent to write a separate letter, properly identified, that certifies applicant is a School Business Official (specialist) in his school system or college, that includes statements (personal and professional evaluations) concerning the applicant which tell about his integrity, character, ethical behavior, ability to supervise others, follow-through, and effective competency on the job. These favorable letters are to be on file with the application before registration can be completed.

9. Application is to be submitted on the official application blank, to be furnished only by ASBO Headquarters, and accompanied by a one-time registration fee. Current ASBO membership dues and the registration fee are to be paid before work is commenced on the processing of the application. Please make check or money order payable to: Assn. of School Business Officials.

NOTE: The difference between a School Business Administrator and a School Business Official will be determined by using the official definitions: "Persons dealing with specific phases of school business administration will be referred to as School Business Officials. Persons dealing with the total area of school business administration will be designated as School Business Administrators."

APPENDIX H

REQUIREMENTS FOR A REGISTERED  
SCHOOL ADMINISTRATOR

## REQUIREMENTS FOR A (K-14)

## REGISTERED SCHOOL BUSINESS ADMINISTRATOR

Approved by the ASBO Board of Directors originally in 1964, revised in January, 1976, and in January, 1979, and effective February, 1979 and until further notice, following are the requirements for the status of Registered School Business Administrator:

1. Applicant must be a current, Active (participating) Member of the International Association of School Business Officials of the U.S. and Canada for at least (3) continuous years.

2. Applicant must be that employee member of the school or college staff who has been designated by the Board of Education and/or the Superintendent or College President to have general responsibility for the administration of the business affairs of the employing school district or college. Whatever the administrative organization, the applicant shall be responsible for carrying out the administration of the general business management of the school district or college. Unless otherwise provided by local law or custom (as in dual control areas), the applicant shall report to the Board of Education through the Superintendent of Schools, or to the Board of Trustees (or its equivalent) through the College President. To meet this requirement, the School Business Administrator must have charge of at least three of the categories of responsibility listed and at least 12 specific areas listed on the application form.

3. Applicant shall have earned a minimum of a master's degree from a regionally accredited college or university in an area of school business management, or in education administration. A photocopy of the degree or an official college transcript of graduate work completed must be received by ASBO before an application can be reviewed. (Note: A master's specialist, or doctoral degree in a related field may be substituted.)

4. Applicant shall have completed a minimum of three (3) years of satisfactorily demonstrated general administrative experience in school business administration, documented in such a way that it can be easily verified.

5. As a proof of professional and personal competency and job stability, the applicant must have spent a minimum of three (3) years in one school district or college OR five (5) years in the school business field as a school business administrator, documented in such a way that it can be easily verified.



6. Applicant must submit an administrative organization chart with his official application. This chart must show various administrative and supervisory positions in the school system, or college, as adopted by the proper Board of Education or Board of College Trustees, with the name and complete address of the Board of Education or college thereon, and the date of the meeting when it was officially adopted and appears in the Minutes. The chart must accurately indicate applicant's position as the top (or equivalent to the top) School Business Administrator.

Important: If an administrative organization chart does not exist in a particular school system, it is recommended the applicant request, through proper channels, that such a chart be drawn and adopted by the Board of Education (or Board of College Trustees) in order that it can be submitted with this application. The organization chart is mandatory.

7. Local participation: Where a State-Province-Regional ASBO is in existence, applicant is encouraged to be a member thereof. Evidence relative to local membership should be submitted with the application.

8. Applicant is to request his Superintendent or College President and/or President of his Board of Education or college equivalent to write a separate letter, properly identified, that includes statement (personal and professional evaluation) concerning the applicant which indicate his integrity, character, ethic behavior, ability to supervise others, follow-through, and effective competency on the job. These favorable letters are to be on file with the application before registration can be completed.

9. Application is to be submitted on the official application blank, to be furnished only by ASBO Headquarters, and accompanied by a one-time registration fee. Current ASBO membership dues and registration fee are to be paid before work is commenced on the processing of the application. Please make check or money order payable to: Assn. of School Business Officials.

NOTE: The difference between a School Business Administrator and a School Business Official will be determined by using the official definitions: "Persons dealing with specific phases of school business administration will be referred to as School Business Officials. Persons dealing with the total area of school business administration will be designated as School Business Administrators."

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VITA

James Timothy Taylor

Candidate for the Degree of

Doctor of Education

Thesis:           THE PREPARATION AND CERTIFICATION OF OKLAHOMA  
PUBLIC SCHOOL BUSINESS OFFICIALS

Major Field: Educational Administration

Biographical:

Personal Data: Born in Siloam Springs, Arkansas, August 21, 1954, the son of James Casper and Frances Eueline Taylor. Married to Lori Ann Cunningham on July 31, 1982. Father of 2 sons, Barton Lee Taylor and Cameron James Taylor.

Education: Graduated from Siloam Springs High School, Siloam Springs, Arkansas, in May 1972; received Bachelor of Music Education Degree from Bethany Nazarene College, Bethany, Oklahoma, in May, 1977; received Master of Education Degree from Northeastern State University, Tahlequah, Oklahoma, in July, 1983; completed requirements for the Doctor of Education degree at Oklahoma State University in July, 1990.

Professional Experience: Elementary/Secondary Instrumental Music Teacher, Owasso Public Schools, Owasso, Oklahoma, August, 1977 to May, 1982; Junior High School Counselor, Owasso Jr. High, Owasso Public Schools, Owasso, Oklahoma, August, 1982 to December, 1987; Principal, Ator Heights Elementary School, Owasso, Oklahoma, January, 1988 to present.