

COMPONENTS OF A VOLUNTARY SCHOOL BUSINESS
MANAGEMENT CERTIFICATION PROGRAM
FOR OKLAHOMA

By

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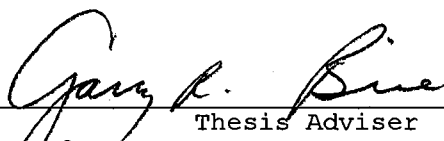
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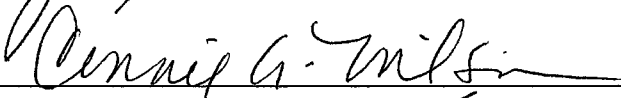
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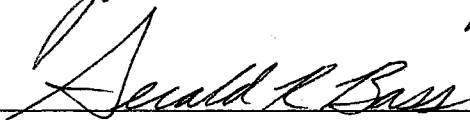
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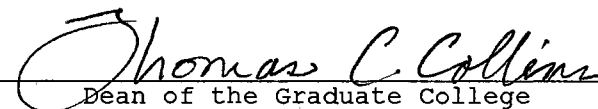
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CHAPTER I

INTRODUCTION

"The degree of commitment and level of support provided to American public education," wrote Jordan, McKeown, Salmon & Webb (1985), "is considered to be unique among the nations of the world" (p. 11). Free public education equally available to all is part of American tradition. American education reflects and sustains our society. Schools in America are governed by local communities with the goal of educating the populace of that community. Leaders are required to manage and control the local public school. Some of those leaders, often called school business managers, are identified as people holding the school's purse strings (Jordan et al., 1985).

As schools increase in size, diversity, and complexity, school officials face new issues and problems. To reframe the demands of educational administration the responsive and accountable leader should understand and study a myriad of prevalent issues; economics, politics, change, strategic planning, finance, organizational power, negotiating, etc. Furthermore, "At the same time the leader is supposed to maintain the best of past wisdom and experience and to maintain the most effective system for contemporary demands" (Burdin, 1989, p. 10). Unfortunately, the large numbers of unprepared school business personnel has led to problems related to accountability of public funds, perceptions of the public toward schools and the ability of schools to function effectively and efficiently to fulfill their state constitutional responsibilities.

Roles and responsibilities of the school business manager often

include managing the budget, personnel administration, contract negotiations, instructional support, and the control of many services and materials taken for granted by educators and taxpayers (Hill, 1982). An efficient school business manager needs specialized training in the non-instructional environment of the school. Unfortunately, school districts are experiencing a shortage of qualified leaders in the field of educational administration who have business managerial skills (Pink, 1990).

Statement of the Problem

Oklahoma has 554 public school districts and 29 area vo-tech districts. The operating budgets of public schools in Oklahoma range from approximately \$150,000 to over \$135 million (1993-94). There are no educational or experience requirements for a school business manager, nor are there any requirements that a school district have a person designated as a school business manager. The only requirement for persons handling those funds and accounts in school districts is that they be bondable. There is a requirement that an individual be designated as a school treasurer and that someone be designated as an encumbrance clerk, with the requirement that they be bonded for protection of the school district. Although school superintendents must have a course in school business management, there are no other certification requirements related to school business management. The problem is that there is no program or process for certifying school business officials in Oklahoma or assuring the accurate and ethical fiscal operations of public schools.

Purpose of the Research

The purpose of the study was to identify the educational, experience, and related components of an effective certification program

for School Business Officials in Oklahoma and to determine the desirability of a voluntary school business officials certification program.

Research Questions

The research was guided by the following questions:

1. What are the roles and responsibilities of the school business official in Oklahoma?
2. What are the legal requirements and responsibilities of school business officials?
3. What is the required preparation and experience for the school business official?
4. What educational, experience and other components should be included in a voluntary school business officials certification program in Oklahoma?

Significance of the Study

Education in Oklahoma has become a big business. With 554 public school districts and 29 area vo-tech districts the operating budgets of public schools in Oklahoma range from \$150,000 to over \$135 million (1993-94). This money is administered mostly by a school business manager. However, in Oklahoma there are no educational or experience requirements for a school business manager, nor are there any requirements that a school district have a person designated as a school business manager. The only requirement for persons handling those funds and accounts in school districts is that they be bondable. To maintain accountability and manage efficiently school business officials need high level skills in finance and school management.

The study was intended to provide relevant data pertaining to a voluntary certification program for school business officials.

Assumptions

The following assumptions provided guidance to the study:

1. Public school business officials in Oklahoma are charged with managing the complex and diversified business affairs of a school district.
2. Public school business officials in Oklahoma have similar responsibilities in all school districts, but titles vary.
3. The states selected for the study had characteristics of Oklahoma, therefore the same ramifications they experienced in a certification program could provide guidance in developing a similar program in Oklahoma.

Limitations

The study was guided by the following limitations:

1. The results of the study were limited to application in the state of Oklahoma, but may provide guidelines for other state certification programs.
2. The researcher recognized the study may produce a "halo effect" due to perception of the respondents being affected by their answers on the questionnaire.

Definition of Selected Terms

The following definitions of terms were established to provide, as nearly as possible, clear and concise meanings of terms as used in the study.

ADA/ADM: Average Daily Attendance/Average Daily Membership of pupils in Oklahoma public schools.

School Business Official: An individual that deals with specific phases of school business administration (Hill, 1982).

School Business Manager: An individual that manages the business

and support services of the school--the person who holds the purse strings of the school (Jordan et al., 1985).

Certification: An official statement that specific requirements have been met for qualifications of a particular position or study (Wood, 1986).

Voluntary Certification: For the purpose of the study voluntary certification means that specific requirements have been met for qualifications of a particular position or study and was accomplished or undertaken by one's own free choice.

Mandatory Certification: For the purpose of the study mandatory certification means that specific requirements have been met for qualifications of a particular position or study and was accomplished or undertaken by an authoritative command, requirement or mandate.

Size of school districts in Oklahoma according to the Oklahoma State Department of Education:

Small	-	1	-	529 pupils (ADM)
Medium	-	530	-	4999 pupils (ADM)
Large	-	> 5000	-	pupils (ADM)

Organization of the Study

Chapter I of the study includes an introduction to the problem, a statement of the problem, the purpose of the study, the research questions, the significance of the study, the limitations of the study, the assumptions of the study, the definition of selected terms used in the study, and the organization of the study.

Chapter II is a review of the related literature that is pertinent to the research problem. This chapter is divided into the following headings; introduction, history of school business officials, roles and responsibilities of school business officials, certification of school business officials in states other than Oklahoma and certification of

Oklahoma school business officials.

Chapter III outlines the methodology that was used in the study. This includes the introduction, the research questions, the research design, a description of the study population and sampling, the procedures for data collection, instrumentation, protection of human subjects, and how the analysis of the data was carried out.

Chapter IV presents the findings of the study relevant to the research questions.

Chapter V summarizes the study, presents conclusions, and makes suggestions for practice and additional research.

CHAPTER II

REVIEW OF LITERATURE

This chapter is a review of selected literature establishing the practical and theoretical reasoning underlying the problem of study and describing the research which has been done on the problem. To provide a basis for 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 history of school business officials, roles and responsibilities of school business officials, and certification programs.

Introduction

Education is crucial to any society. Because education is America's single largest business, it is obvious why in this nation education is always a topic of discussion. It passes on the values and the wisdom of the society, and it makes economic growth possible. The American education system is the most studied, least understood, most censured and criticized institution in the United States. Even though three out of ten people are involved in education, research reveals that only a third of the citizens have faith in American education. The critics give a vote of no confidence to the curriculum, teachers, administrators and discipline in the schools (Barth, 1990). Nearly every day one can read in the newspaper or hear on TV about an incident related to the familiar litany of the education plight. A crisis has emerged every decade since 1957 when Sputnik was launched and American

schools got a grade of "F" in science (Barber, 1993). Since then there have been 25 years of educational reform and the public continues to cry for school improvement (Odden, 1992). The expectations for education are being transformed.

Educational assessment reports published in the 1980's (A Nation at Risk, 1983; and A Nation Prepared: Teachers for the 21st Century, 1986) increased the public's awareness of the need for change in the American education system. As a result, many state legislatures mandated reforms which caused school business officials grave concern. Changing demographics, economic downturns, tax deficits, international competition and many social ills have brought fiscal crises to the school business official's doorstep. How to handle limited financial resources, provide a better education for all and answer to the public's cry for fiscal accountability continues to be an unmet challenge for most school business officials (Bratlie, 1992).

For the most part education reform has been aimed at teachers, curriculum and instruction. Rarely, is there a summons to reform school administration, yet as Wagner (1990) reported, "The public is demanding that schools be financially as well as educationally accountable" (p. 27).

"The function of school business administration is to contribute to instructional effectiveness by assisting key decision makers in using financial resources in ways to maximize the achievement of educational goals" (Candoli, Hack, & Ray, 1992, p. xii). Moreover, instructional matters pertain to the business aspects of the school and business matters pertain to the instructional aspects: one always affects the other (Candoli et al., 1992). Every segment of the daily operation of the instruction process depends upon the school business manager's support of a number of services with the ultimate goal of enhancing the learning process (Buschmeyer, 1988).

The review of literature focused on topics related to the alliance of the school business official's responsibility to the business and learning process of the education system. Specifically, the review included the history of school business officials, the roles and responsibilities of the school business official, and certification programs for the school business official.

History of School Business Officials

The management of school business affairs has been considered a service and support function of the education system since the founding of the Boston Latin School in 1636. The volunteer manager (often a minister) held the simple position of running the school by doing things according to the values and goals of the society. His main responsibility was to collect the revenue and oversee the budget. The townspeople were charged with the duty of supporting and respecting the school and the business manager. The local people usually understood reasonable expectations, paid their taxes, helped their children with homework and voted in the "right" school board member. There was balance and coherence in the community and the public school. However, in the event the locals did not succumb to the charge, the court had the authority to order a tax to support the school. The court would also appoint an agent to assume the treasurer's responsibilities (Hill, 1982, Miles, 1986).

Schools began to grow, causing a hardship on the volunteer school business manager. However, it was not until 1841 that the first full time school business manager was hired. The city council of Cleveland, Ohio hired an acting manager to be treasurer, bookkeeper and custodian. In 1853 a superintendent joined the staff. While the school business manager's responsibility leaned toward business, the superintendent's job pertained to educational decision making (Campbell, Cunningham,

Nystrand, & Usdan, 1990). The image of the school superintendent as an instructional leader continues today.

Due to some important demographic, social and governmental changes, the concept of the school business manager experienced an evolution soon after the turn of the century. Several factors related to that evolution were; the consolidation of small school districts due to the decline of the family farm, government regulations, causing the diversity of school funding and accountability, and the need to seek alternative funding to maintain complex educational programs, transportation, and facilities. There was also the need to increase teacher's salaries and extend the school year. (Jordan, McKeown, Salmon & Webb, 1985)

In the mid-1960s, the federal government's massive infusion of capital and accompanying regulations, caused a need for a more complex accounting system to track revenues and expenditures of federal funds. The 1970s saw a 23-billion-dollar growth in educational expenditures despite a declining enrollment for the same period. Concern prevailed among the local school boards and superintendents. The employment of a full time school business manager became a priority (Campbell et al., 1990).

However, the local taxpayer expressed grave concern over the organization and administration of the public schools as Sizer (1984) explained:

Disorder terrified the late-nineteenth-century middle-class American, who thought he saw his stable life ruptured by newly populated cities, industrialization, and hordes of immigrants. In response, and in a quest for social order, progressive reformers placed great faith in 'scientific management'. . . Not surprisingly, this model of reform profoundly affected education and resulted in systems of schools. . . organizations arranged in pyramidal tiers, with governing boards and administrators at the peaks and classrooms at the base (pp. 205-206).

Today, these top-down, hierarchical bureaucracies continue to survive in the education system. "School leadership is defective,

school administration too bureaucratic, community politics too intrusive" (Banner 1992, p. 486).

Historically, the arm of school business management has not lacked significant criticism and difficulties. Years of public concern and external intervention into the operation of the school caused a hardship on the superintendent's mastery of the local school district as Tyack and Hansot (1982) emphasized:

The superintendents of the early 1950s guided public education in an era when familiar goals, systems of governance, programs, and professional norms seemed to work. Their code of ethics stressed principles that Cubberly would have applauded: keeping schools out of politics, especially resisting pressure groups; impartially administering the rules; preserving the integrity and dignity of the profession; and keeping the faith that 'What happens in and to the public schools of America happens to America'. . . (but) by the late 1960s local school administrators found themselves in an environment both inside the schools and in their communities that was often far different from what they had known. . . Growing up in a different ethos of professionalism, many had trouble sharing decision making with new and often angry groups that had only recently found a collective voice and preferred confrontation to genteel lobbying (p. 232).

Special interest groups altered school policy to the point that who was really in charge came in question. In fact, the period between 1960 - 1980 became known as "The Era of Nobody in Charge" (Wirt & Kirst, 1982). School administrators quickly found themselves unprepared for the political nature of their role. Historically, the progressives succeeded in keeping politics and education separate in the United States. However, with increasing national influence on education, i.e. National Defense Education Act (NDEA) Legislation of 1957, the Elementary and Secondary Education Act (ESEA) Legislation of 1965, the Handicapped Legislation of 1975, and general types of regulations such as the Occupational Safety and Health Act (OSHA), illustrated the need for training in the political and legal life of school administration (McGivney, 1977). Safety and health concerns have brought regulatory attention to most school districts. In 1986, the federal Asbestos Hazard Emergency Response Act (AHERA) was passed. This Act directed the

Environmental Protection Agency (EPA) to establish regulations regarding asbestos-containing materials (ACM) in schools. Highly technical problems required specialized training of district staff or hiring of outside consultants, or both. The source of funding for those problems and other mandates increased competition among the varying public sectors. How the general public perceives the need for funding has a direct effect on the district and the school business official (Turner, 1990).

We live in a world of change and the education arena is no exception. Change has increased complexities and areas of specialization for the school business official. As Morgan (1989) stated:

Wherever managers look they are confronted by complexity. . . They are often ambiguous and paradoxical. . . The idea that these situations are basically very simple may be appealing. But the reality is that they are very complex (p. 132).

Change is constant and obstacles are inevitable. The school business official needs a purpose, persistence and a complex array of skills (Levin, 1991).

In tracing the history of school business officials the literature clearly showed that as the American school system consistently grew, an increased awareness of the need for professional leadership and administration developed (Candoli et al., 1992). Changes in the last decade have added complexities and forced specialization in many areas of school business administration. Social issues related to race, environmental concerns, violence, unemployment, and economic recession contribute to the charges placed on the school, having an impact on school business officials and their jobs. School business management has become a broad, complex and vital part of the education system. Concerns such as decreased financial resources, declining enrollments, staff development, socioeconomic diversity, national issues, and racial

and ethnic minority students mandate that school business officials have a solid foundation of reliable training to make effective decisions. Increased responsibilities demand that school business administration be prepared to adapt to the frequent changes and meet the challenges of the day (Pink, 1990).

Roles and Responsibilities of School Business Officials

In 1960 the role of the school business official was defined by the Association of School Business Officials International (ASBO) in coordination with the National School Boards Association (NSBA) and the American Association of School Administrators (AASA) as ". . . persons dealing with specific areas of school business administration" (Hill, 1982, p. 8). ASBO identified 14 major areas of responsibilities for school business administrators:

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
 14. Educational resources management
- (Candoli et al., 1992, p. 9).

In the community and in the school as an organization, it is clear that titles, roles, responsibilities and expectations of school business officials vary greatly. For example (Drake, 1990) mentioned several different titles; "assistant superintendent, administrative assistant, business manager, chief business official, director/business services, district clerk, encumbrance officer and finance officer" (p. 21). A school business official is defined by Dierdorff (1989) as "the person

primarily responsible for the support services in a school system"

(p. 11). A classic, and one of the earliest, analyses of the roles of a school business official was reported by Gulick (1937):

Planning, that is working out in broad outline the things that need to be done and the methods for doing them to accomplish the purpose set for the enterprise;

Organizing, that is the establishment of the formal structure of authority through which work subdivisions are arranged, defined, and coordinated for the defined objective;

Staffing, that is the whole personnel function of bringing in and training the staff and maintaining favorable conditions of work;

Directing, that is the continuous task of making decisions and embodying them in specific and general orders and instructions;

Coordinating, that is the all important duty of interrelating the various parts of the work;

Reporting, that is keeping those to whom the executive is responsible informed as to what is going on, which thus includes keeping himself and his subordinates informed through records, research, and inspection;

Budgeting, with all that goes with budgeting in the form of fiscal planning, accounting, and control (p. 13).

More specifically, but very similar, Tead (1951) discussed the following elements of school business officials: (1) planning, (2) organizing, (3) directing, (4) coordinating, and (5) controlling.

Regardless of the size of the school Everett and Glass (1986) claimed the school business manager's major tasks must be done: financial planning, data processing, debt and borrowing management, budgeting, fiscal accounting, internal and external audits, payroll, purchasing, property assessment, tax levying and collecting, and supplies management.

Managing a school system is parallel to managing a large American company. According to Scebra (1983), the majority of the business functions are very similar: (1) the yearly budget, (2) accounting and payroll, (3) purchasing and warehousing, (4) debts and capital outlay, (5) insurance, (6) property control, and (7) school activity funds.

Individual responsibilities vary and titles differ, however, a general consensus is that an effective school business official must be a good manager. There are many basic management functions he/she must

understand. Some of the functions are: planning, organizing, staffing, influencing or directing, controlling, coordinating, decision-making and evaluating (McGuffey, 1980).

The following 28 task clusters which represent the work areas of a school business official were identified by McGuffey (1980) after he examined the work of more than 20 authors:

- Capital Fund Management
- Cash Management
- Classified Personnel Management
- Community Relations
- Construction Management
- Data Processing
- Educational Facilities Planning
- Educational Resource Management
- Financial Planning and Budgeting
- Fiscal Accounting and Financial Reporting
- Fiscal Audits and Reports
- Food Service
- Grantsmanship
- Insurance and Risk Management
- Legal Control
- Office Management
- Payroll Management
- Plant Maintenance
- Plant Operations
- Plant Security and Property Protection
- Professional Negotiations
- Property Management
- Purchasing
- Staff Development
- Student Activity Funds
- Transportation Services
- Warehousing and Supplies Management (pp. 18-19)

Hill (1982) stated in the American Association of School Administrators report on "Profiles of the Administrative Team":

The administrator for business affairs, who once played a semiclerical role as the handler of administrative details for the board of education, has evolved into a highly specialized and important member of the superintendent's administrative team. The effective incumbent in this position today is a leader who is well trained and competent in decision-making. He has high-level managerial responsibilities as well as staff responsibilities as an adviser to the superintendent concerning financial affairs and matters of general importance to the educational program. He is at the same time a specialist in the financial operation of the system, a director of the logistical support component of the system, a consultant and adviser to the instructional and administrative staff, an implementer of innovations in financial planning and operations, a practitioner of good public and human relations, and an active participant in the decision-making and

policy-development processes within the system (pp. 42-43).

AASA's report also suggested school business administrator's need for continuing education for professional growth:

The increased competition for the public tax dollar is placing a greater demand on educators in general and business administrators in particular to justify educational expenditures. The public is demanding greater evidence of return for the dollars spent on education. Assistance from individuals in research, curriculum, instruction, technology, psychology and other areas are needed if the business administrator is to develop budgetary procedure that will explain the costs of education in terms of services rendered and the product produced. It is imperative that these other fields of specialization be involved in the development of the desired techniques to ensure that the cost factor is not emphasized at the expense of the educational product---the child (p. 43).

The school business manager has a broad, complex and dynamic area of responsibility. School business management is not a narrow discipline. The school business manager must be knowledgeable about a wide variety of areas. Clearly, educational managers must have a body of knowledge that extends beyond teaching, learning, and the working of their particular organization (Pipho, 1992). Candoli et al., (1992) stated: The school business official should have an "expertise in the specific area of business affairs in the administration of schools" (p. 14).

Certification of School Business Officials

In States Other Than Oklahoma

Debate over consideration of certification for school business officials has ensued since the hiring of the first administrator (Hill, 1982). Because individual states carry the responsibility of determining certification standards there are no national certification standards in America. However, in 1957 the Association of School Business Officials International encouraged all of the states to study the matter of certification for school business officials. Furthermore, the organization suggested that universities and colleges in the

respective states provide programs leading toward certification (Dierdorff, 1989).

In 1965 only six states required school business official certification. By 1968 only three more states had such certificates (Candoli et al., 1992). A study published by the Association School Business Officials Professional Development Research Committee in 1980, recommended that certification of the school business administrator be adopted in all states. It also recommended that business and educational backgrounds be recognized in the professional certification standards (Hill, 1982).

According to a 1987 survey by Everett and Everett sixteen states reported that they require certification. In 1989 as a result of a similar survey, only fourteen states replied "yes" when asked if they require certification (Drake, 1990). On the other hand, Taylor (1990) reported a total of fifteen states that require a special license or certification for their public school business officials. The status of certification, as of January, 1994, offered by Everett and Mastro (1994) seventeen states require some form of certification for the school business administrator. Regardless of the exact number, the majority of the states have not adopted certification requirements for the school business official, nor are laws regarding the matter clear in most states (Candoli et al., 1992).

It is important to note that all of the states that require some form of certification for the school business official require a college degree. The external pressures for excellence and accountability in our schools is enough to establish the need for special training (apart from university degree programs) to develop qualified school business officials. The current school business official must develop and demonstrate special skills, a broad knowledge base, and leadership characteristics to meet the demands placed on them by the school systems

(Everett & Mastro, 1994).

Everett & Everett (1988) related that due to a shortage of school business managers, the qualifications and performance of new applicants are causing concern. The matter of state and national standards is being addressed while at the same time various certification programs for different administrative positions are under attack. As a result of those circumstances and educational reform movements, the matter of certification remains high on the agenda for consideration in many states. For the states not facing that urgent issue, Everett & Mastro (1994) questions how professional development is being promoted. Certification and professionalization provides benefits for the business official, the employer, the professional association and for society (Dierdorff, 1989).

Certification of Oklahoma School

Business Officials

In Oklahoma there is no program or process for certifying school business managers or assuring the accurate and ethical fiscal operations of public schools. The only school business official required to be certified in Oklahoma public schools is the superintendent (School Laws of Oklahoma, 1994).

Taylor (1990) completed a study concerning the certification of Oklahoma public school business officials. Nearly three-fourths (71%) of the respondents were superintendents, and 98% of the respondents indicated having had previous teaching experience. In Oklahoma, superintendent and teacher positions require a bachelor degree as a minimum. All (100%) of the respondents in that study indicated some preparatory work in school finance and/or school business management. Most of the respondents (90%) indicated that the majority of their preparational course work had been completed at an Oklahoma institution.

It is no surprise that 59% of the respondents in Taylor's study believed that a public school business official should not be required to have superintendent certification. However, had Taylor asked other than superintendents, for example, those who were actually performing school business functions, the response may have been different. The concern is for Oklahoma school business managers without a college degree and their need to receive training relevant to their job. School business managers are responsible for managing the largest source of taxpayer dollars (apart from national defense). Yet, "current training tenants are not meeting the deluge of demands required of the present day role of the school business manager" (Snyder, 1993, p.20).

Concern related to the improvement training for school business managers continues to mount as the various state legislatures respond to school reform reports (Levin, 1991). Many of the essential skills and knowledge that are required for effective school business managers can be learned in a structured sequential non-college degree program. The university-based degree required for superintendents is a program developed on a theoretical framework. Conversely, a non-degree program for school business managers reflects more of an internal perspective and a broad knowledge base development. Additionally, it shows greater concern for the development of interpersonal relationships, characteristics of leadership, technical skills and personal empowerment than the theory movement approach.

Summary

The volunteer fiscal manager's role during the colonial days was far different than the educational manager of today. Political and educational climates have evolved and consequently today's educational manager is responsible for one of America's largest industries (Candoli, Hack & Ray, 1992). The problems confronting American schools

are substantial; the resources available to them are in most instances severely limited; the stakes are high, and it is by no means preordained that all will go well for many of them in the end (Murphy, 1990).

A review of the literature relating to the roles and responsibilities of the school business official revealed a long list of action words and phrases: recognizing needs, exploring problems, defining purposes, determining resources, initiating, planning, involving people, making policy, seeking information, formulating courses of actions, collecting data, solving problems, predicting, making decisions, setting goals, organizing, determining roles, delegating, allocating, budgeting, providing materials, staffing, implementing, utilizing resources, communicating, reporting, directing, controlling, influencing, stimulating, overseeing, coordinating, appraising, evaluating, and reviewing. The list could be expanded and it indicates that there is no common agreement regarding the phraseology which should be used in describing the roles and responsibilities of the school business official. However, it is for certain and with consensus that changes in the last decade have added complexities, forced levels of specialization and increased accountability in most areas of school business administration. Moreover, Perlman (1988) stressed ". . .the educational system must respond to these changes or become as obsolete and irrelevant as an abandoned U. S. Steel Mill" (p. 24).

While only a few states currently have required certification programs for school business managers, the issue continues to be a growing concern. Billions of dollars are expended on public education in the United States each year. A school business manager must possess optimal knowledge and competence in finance and business management. "It seems clear that the states, for the most part, are not addressing the certification of school business officials" (Drake, 1990, p. 21).

Oklahoma is no exception. Helping school business managers become

more effective is a complex and evolving process that requires more attention and cooperation than is presently being given. There is a dearth of information available related to the content and need for voluntary certification and non-college degree based programs for school business officials.

CHAPTER III

RESEARCH METHODOLOGY

Introduction

The purpose of the study was to identify the educational, experience, and related components of an effective certification program for School Business Officials in Oklahoma and to determine the desirability of a voluntary school business officials certification program.

Oklahoma has 554 public school districts and 29 area vo-tech districts. The operating budgets of public schools in Oklahoma range from approximately \$150,000 to over \$135 million (1993-94). There are no educational or experience requirements for school business managers, nor are there any requirements that a school district have a person designated as a school business manager. The only requirement for persons handling those funds and accounts in school districts is that they be bondable. There is a requirement that an individual be designated as a school treasurer and that someone be designated as an encumbrance clerk, with the requirement that they be bonded for protection of the school district. Although school superintendents must have a course in school business management, there are no other certification requirements related to school business management.

The problem is that there is no program or process for certifying school business officials in Oklahoma or assuring the accurate and ethical fiscal operations of public schools.

Research Questions

The study sought answers to four questions:

1. What are the roles and responsibilities of the school business official in Oklahoma?
2. What are the legal requirements and responsibilities of school business officials?
3. What is the required preparation and experience for the school business official?
4. What educational, experience and other components should be included in a voluntary school business officials certification program in Oklahoma?

Research Design

The study design was descriptive or survey research. Descriptive research describes and interprets the conditions or relationships that exist and what is described (Kerlinger, 1986). The data were not only gathered, but organized, analyzed, interpreted, and conclusions derived. The researcher did not manipulate any variables or make any arrangements for certain events to happen.

Study Population and Sampling

Two purposive samples were used as the basis for the study. One sample was the State Superintendents of Public Instruction from 15 states. The other sample was 100 school business officials in Oklahoma.

The 15 states were selected based upon proximity to Oklahoma and for characteristics and demographics similar to Oklahoma. The 15 states were: Arkansas, Arizona, Colorado, Kansas, Louisiana, Mississippi, Missouri, Nebraska, Nevada, New Mexico, North Dakota, South Dakota, Texas, Tennessee, and Wyoming.

The population of school business officials for the study was

limited to school business officials in the state of Oklahoma. In many cases in Oklahoma schools, the Superintendent is considered to be the school business official. Others carrying out the functions of school business officials in Oklahoma are business managers, treasurers, clerks, and secretaries. The purposive sample of 100 school personnel in Oklahoma was randomly selected from a mailing list of Superintendents and School Business Officials provided by the Oklahoma State Department of Education. It was determined that a purposive sample of 100 School Business Officials would provide the necessary information. The researcher did not do an experimental study or use inferential statistics so no probability sampling techniques were used.

Procedures

Instrumentation

Data were collected through the use of two different instruments. Both were developed specifically for the research.

The first instrument developed was sent to the State Superintendents of Public Instruction in 15 states. It was a one-page structured questionnaire asking the respondents to address the necessary requirements for school business officials in their respective states (Appendix A). The significance was clearly stated on the questionnaire and in the cover letter (Appendix B). The questionnaire asked only for information relevant to the purposes of the survey and which could not be obtained from other sources. It was short as possible, neatly arranged, and clearly printed. Questions were objective and directions were clear and complete. The questionnaire was developed using the following guidelines:

1. A review of the literature related to the requirements for school business officials in several different states was studied.

2. Due to the nature of the study, certain information from other states was required.

3. An instrument developed by Taylor (1990) contained many items appropriate for the study. Through a personal phone call (November, 1993) Taylor granted the researcher permission to use any or all of the instrument for the study.

4. A draft was submitted to the researcher's doctoral committee for review.

5. The instrument was field tested for content and face validity with a panel of six experts of administration professors, school business officials, and superintendents not involved in the study.

6. Appropriate changes were made as suggested.

The second questionnaire/survey instrument was sent to 100 school business officials in Oklahoma. In addition to listing desired preparation and experience for the school business manager, the four page questionnaire (Appendix C) requested demographic information, and responses to a list of the roles and responsibilities of Oklahoma school business officials. The questionnaire also illicite responses about the desirability of a voluntary certification program. The significance was clearly stated on the questionnaire and in the cover letter (Appendix D). The questionnaire asked only for information relevant to the purposes of the survey and which could not be obtained from other sources. It was short as possible, neatly arranged, and clearly printed. Questions were objective and directions were clear and complete. The questionnaire was developed using the following guidelines:

1. A review of the literature related to the roles, responsibilities, required preparation and experience of school business officials in several different states was studied.

2. The researcher developed a draft of an instrument based upon the literature review.

3. A draft was submitted to the researcher's doctoral committee for review.

4. The instrument was field tested for content and validity with a panel of six experts of administration professors, school business officials, and superintendents not involved in the study.

5. Appropriate changes were made as suggested.

The majority of the items on the questionnaires had no right or wrong answer.

Data Collection

One questionnaire/survey instrument was sent to State Superintendents of Public Instruction in 15 states requesting necessary requirements for school business officials in their respective states and to identify possible different levels required. The one page questionnaire was sent with a self-addressed, stamped envelope and a cover letter explaining the purpose of the survey. A follow-up was not necessary due to the prompt response. A total number of 15 questionnaires were sent and 12 questionnaires or 80% were returned.

The second questionnaire/survey instrument was sent to 100 school business officials in Oklahoma. In addition to listing desired preparation and experience for the school business manager, the four page questionnaire requested demographic information, and responses to a list of the roles and responsibilities of Oklahoma school business officials. The questionnaire also was designed to illicit responses about the desirability of a voluntary certification program. The questionnaire was sent with a self-addressed, stamped envelope and a cover letter explaining the purpose of the survey. A follow-up was not necessary due to the prompt response. A total of 94 questionnaires were

returned for a return rate of 94%.

Protection of Human Subjects

The researcher did not require participants to put their names on the various data collection instruments. It was explained in the cover letter that all responses would remain confidential, and that individual responses would not be released.

Approval for human subject participation was obtained from Oklahoma State University Institutional Review Board (Appendix E).

Data Analysis

The process of analysis of the data from the survey included: (1) coding the observations (placing each item in the appropriate category); (2) tabulating the data (counting the numbers in each category); and (3) performing statistical computations. Statistical analyses were performed on the data to answer the research questions. Descriptive statistics were used for the analysis of data (frequencies, percentages, ranges, means, and ANOVA). Additional information was reported in narrative form from remarks, comments and data provided by respondents.

Summary

Chapter III describes the research design, study population and sampling techniques. Procedures used includes instrumentation, data collection, protection of human subjects, and the methods of data analysis.

CHAPTER IV

FINDINGS AND ANALYSIS OF DATA

The purpose of the research was to identify the educational, experience, and related components of an effective certification program for school business officials in Oklahoma and to determine the desirability of a voluntary school business officials certification program in Oklahoma. The research questions were:

1. What are the roles and responsibilities of the school business official in Oklahoma?
2. What are the legal requirements and responsibilities of school business officials?
3. What is the required preparation and experience for the school business official?
4. What educational, experience and other components should be included in a voluntary school business officials certification program in Oklahoma.

This chapter will include a description of the sample and presentation of the data with a discussion of the findings related to the research questions.

Description of the Sample for State

Certification Programs

The purposive sample used as the basis for the study was the State Superintendents of Public Instruction from 15 states. The 15 states were selected based upon proximity to Oklahoma and for characteristics and demographics similar to Oklahoma. The 15 states were: Arkansas, Arizona, Colorado, Kansas, Louisiana, Mississippi, Missouri, Nebraska, Nevada,

New Mexico, North Dakota, South Dakota, Tennessee, Texas, and Wyoming.

A one page structured questionnaire and cover letter was sent to the State Superintendents of Public Instruction in the 15 states to address the necessary requirements for school business officials in their respective states. A follow-up was not necessary due to the prompt response. A total of 12 questionnaires or 80% were returned.

Findings Related to State

Certification Programs

Of the 12 responses, only two had a separate category of certification of school business officials and one had a designated institution for preparing school business officials. South Dakota and Mississippi responded in the affirmative to question number one: "Does your state currently provide a separate category of licensing certification (or an endorsement there-to) for school business officials? If YES, would you please send a copy of pertinent certification/program requirements?" Both states sent copies of their certification requirements. South Dakota requires an endorsement for their school business manager as follows:

- (1) A bachelor's degree from an accredited four-year college or university; **and**
- (2) The completion of one of the following:
 - (a) Two years of experience as a school business official in an elementary or secondary school system, or both; or
 - (b) A minimum of two semester hours of undergraduate or graduate level course work in each of the following areas: accounting, school finance, school law, and school business administration.

The state of Mississippi sent a summary of certification requirements for the School Business Officer/ Administrator as follows:

Minimum Qualifications

School Business Officer

---a high school degree and who does not meet the requirements for a school business administrator and

who has a minimum of nine (9) specified semester hours in accounting.

School Business Administrator

---A current valid certificate endorsed in School Administration with a minimum of nine specified semester hours in accounting;
 or, a baccalaureate degree from an accredited four-year college or university with a concentration in a business related curriculum (accounting, finance, or business administration, etc) including a minimum of nine (9) specified semester hours in accounting;
 or, a baccalaureate degree in a nonrelated concentration with a minimum of 24 semester hours of recommended business related courses; 12 hours of which must be in specified courses; or a graduate degree in a business related field;
 or, be a Certified Public Accountant licensed in Mississippi.

In Mississippi a minimum of 18 hours of continuing training must also be completed each year to maintain certification.

The state of Arkansas indicated that their only requirement for a school business official is that the person be a certified teacher.

Question two asked: Do any institutions of higher education in your state have a specific program for the preparation of school business officials? Louisiana was the only state that responded yes. Louisiana State University offers an inservice training program in school finance for the preparation of school business officials.

Description of the Sample of Oklahoma

School Business Officials

The other sample used in the study was 100 school business personnel in Oklahoma randomly selected from a mailing list provided by the Oklahoma State Department of Education. A four page questionnaire and a cover letter was sent to the sample containing questions related to several areas. A follow-up was not necessary due to the prompt response. A total of 94 (94%) questionnaires were returned from the sample. The data obtained from the surveys of the 94 subjects were reported in the following relevant categories:

- A. Demographics
- B. Job Functions and Responsibilities
- C. Identified skills and knowledge and the most effective forum for learning those skills and gaining that knowledge.
- D. Certification issues

Findings Related to Demographics

A demographic profile of school business officials in Oklahoma is a result of the data requested in the survey instrument. Items included: years employed in education, total years in teaching, total years in education administration, current and/or previous education certifications, highest degree earned, area of post high school education, current job title and size of school district.

As shown in Table I, the largest proportion of superintendents (68.7%) have been employed in public education for more than 15 years with no respondents reporting less than five years. Of the remaining school business officials, 58.7% of business managers have been employed in public education for 10 years or less, while 68.4% treasurers and 54.3% secretaries have been working in public education for 10 years or less.

All of the superintendents reported teaching experience. The largest group (43.8%) indicated 5-10 years in the field of teaching while the smallest group (15.6%) indicated more than 15 years of teaching. The majority 75.9% of business managers, 94.7% of treasurers, and 85.6% of secretaries indicated no teaching experience.

TABLE I
DEMOGRAPHIC PROFILE OF OKLAHOMA
SCHOOL BUSINESS OFFICIALS
PARTICIPATING IN STUDY
(N=94)

Categories	Superintendent (N=32) (%)	Business Mgr. (N=29) (%)	Treasurer (N=19) (%)	Secretary (N=14) (%)
Years employed in public education				
Less than 5 years	0.0	24.2	21.1	28.6
5 - 10 years	9.4	34.5	47.3	35.7
11 - 15 years	21.9	17.2	5.2	28.7
> 15 years	68.7	24.1	26.4	7.0
Total years in teaching				
No teaching	0.0	75.9	94.7	85.6
1 - 5 years	21.9	10.3	5.3	7.2
5 - 10 years	43.8	10.3	0.0	7.2
11 - 15 years	18.7	3.5	0.0	0.0
> 15 years	15.6	0.0	0.0	0.0
Total years in educational administration				
Less than 5 years	12.5	51.7	52.7	14.3
5 - 10 years	31.3	24.3	26.3	28.5
11 - 15 years	21.8	17.2	15.7	0.0
> 15 years	34.4	6.8	5.3	7.2
No Response	0.0	0.0	0.0	50.0
Current and/or previous education certifications*				
Superintendent	90.6	6.9	0.0	0.0
Teacher	43.8	17.2	0.0	0.0
Principal	65.6	3.4	0.0	0.0
Other	9.4	13.8	0.0	0.0
Highest Degree Earned				
Doctorate	12.5	0.0	0.0	0.0
M.B.A.	0.0	10.3	0.0	0.0
Master	84.4	17.4	5.2	14.3
Bachelor	3.1	48.3	21.0	21.4
A.S. (2 year)	0.0	3.4	10.5	14.3
Post-Secondary(no degree)	0.0	10.3	31.6	35.7
No Post-Secondary	0.0	10.3	21.2	14.3
No Response	0.0	0.0	10.5	0.0

TABLE I (Continued)

Categories	Superintendent (N=32) (%)	Business Mgr. (N=29) (%)	Treasurer (N=19) (%)	Secretary (N=14) (%)
Area of post high school education*				
Education	93.8	27.6	0.0	21.4
Business	3.2	68.9	52.6	71.4
Liberal Arts	0.0	3.4	5.2	0.0
Engineering	0.0	0.0	0.0	0.0
Agriculture	93.8	3.4	0.0	0.0
Other	0.0	0.0	0.0	7.1
No Response	0.0	0.0	42.0	14.2
District's ADA/ADM-1993-94**				
1 - 529 Small	40.6	27.6	26.3	7.1
530 - 4999 Medium	34.4	44.8	42.5	0.0
> 5000 Large	25.8	37.6	5.2	7.1
No Response	0.0	0.0	26.0	85.8

* Totals do not equal 100% because it is possible to be certified in more than one area and to have more than one area of study.

** Size of school is consistent with classification used by the Oklahoma State Department of Education.

The total of years in educational administration for superintendents showed a spread of 12.5% for 5 years or less to 34.4% with 15 years or more. Over half (51.7% and 52.7% respectively) of business managers and treasurers indicated less than 5 years. One half (50%) of the secretaries did not respond to this issue which may or may not imply educational administration experience.

Regarding the matter of current certifications, it is worth noting, figures indicated that superintendents have come up through the ranks by showing 90.6% with superintendent certifications, 65.6% with principal certification and 43.8% teacher certified. A small number (3.8%) of business managers reported principal certified and only 17.2% showed teacher certification. No treasurers or secretaries responded to the certification issue.

A large number (84.4%) of the Oklahoma superintendents possess a masters degree which reflects the requirements for superintendent certification in Oklahoma. A small number (12.5%) hold a doctorate degree. Of the business managers responding 10.3% hold a Master of Business Administration degree and 48.3% have a bachelors degree. Over one-fifth (20.6%) of business managers indicated no post-secondary education. As indicated in Table I a large proportion (73.8%) of treasurers have no more than an associate degree and the same applies for 64.3% of secretaries.

An overwhelming majority (93.8%) of superintendents received their post high school education in the fields of education and/or agriculture. Business managers (68.9%) and treasurers (52.6%) indicated their area of study as business.

Findings Related to Job Functions and Responsibilities

One of the main purposes of the study was to identify the job functions and responsibilities of the Oklahoma school business official. Data regarding job responsibilities of school business officials were collected and analyzed.

After each respondent had completed the demographics section, he/she was asked to indicate which of the three levels of responsibility would describe their job duties; (1) I perform this function, (2) I supervise those who perform this function and (3) I do not have responsibility for this function. To analyze the collected data the 23 job functions listed on the survey were clustered with the help of professors who teach School Finance and Business Management. The clusters were as follows: accounting, data processing, personnel management, school finance, policies/procedures, purchasing, and physical plant operation and maintenance.

According to the data reported in Table II, over half (53.1%) of superintendents indicated that Personnel Management is a function they actually perform. Nearly one-third (31.3%) of superintendents supervises others who perform personnel management, therefore indicating a total of 84.4% of superintendents heavily involved in managing personnel. This indicated an area of prime concern for superintendents.

Under Physical Plant Operations, specifically plant maintenance, a small number (6.3%) of superintendents actually perform that function.

TABLE II
 SUPERINTENDENTS' JOB FUNCTIONS AND RESPONSIBILITIES
 RELATED TO BUSINESS MANAGEMENT AS REPORTED
 BY SUPERINTENDENTS BY PERCENT
 (N=32)

Job Function	Perform This Function (%)	Supervise Others Who Perform This Function (%)	Not Responsible For This Function (%)
Accounting			
Accounting	21.9	40.7	37.4
Auditing	12.9	37.5	50.0
Data Processing			
Data Processing	15.6	53.2	31.2
Reporting	40.7	25.0	34.3
Personnel Management			
Personnel Management	53.1	31.3	15.6
Collective Negotiations	37.5	18.7	43.8
Supervise Support Staff	56.2	37.5	6.3
Physical Plant Operations			
Safety/OSHA	21.9	56.2	21.9
Plant Maintenance	6.3	75.0	18.7
Insurance (Risk Mgt)	47.0	31.2	21.8
Transportation	18.8	59.3	21.9
Plant Planning/Const.	46.9	28.1	25.0
Operations/Custodial	15.7	65.6	18.7
Real Estate Management	25.0	31.2	43.8
Policies/Proc/Elections			
Elections/Bond	56.3	18.7	25.0
Board Policies/Admin.	71.9	18.7	9.4
Custody of Legal Papers	46.9	25.0	28.1
Purchasing	43.7	25.0	31.3
School Finance			
Cost Analysis	53.1	31.3	15.6
Resource/Mgt Cash Flow	46.9	28.1	25.0
Fin. Planning & Budgeting	71.9	18.7	9.4
Capital Fund Management			
Investments	28.1	34.4	37.5
School Levy/Tax			
Collection/ Valuations	12.5	37.5	50.0

However, 75% of superintendents supervise others who perform plant maintenance making it necessary for them to have a working knowledge of the job. Continuing under Physical Plant Operations, a similar situation was shown with only 15.7% of superintendents who actually perform the function of operations/custodial, yet 65.6% supervise others who do perform that function. Therefore, whether the function is actually performed or supervised, a working knowledge of the job is very important.

Concern for School Finance for superintendents is paramount with over 71.9% involved specifically in Financial Planning and Budgeting.

Close to three-fourths (71.9%) of superintendents indicated a responsibility in board policies/administration.

Table III indicated that business managers actually perform the following functions: accounting 65.6%, reporting 82.8%, supervise support staff 48.3%, insurance (risk management) 58.7%, board policies administration 72.5%, custody of legal papers 55.2%, purchasing 58.7%, and financial planning and budgeting 89.7%. The main area of supervision is data processing with 51.7% responding. They do not feel a responsibility for plant planning/construction, safety, transportation, real estate management, operations/custodial or plant maintenance.

Table IV indicated that 89.5% of treasurers/clerks actually perform accounting, data processing 84.2%, reporting 89.4%, custody of legal papers 63.2%, purchasing 52.6%, resource/management cash flow and financial planning and budgeting 57.9%, and capital fund management/investments 42.1%. Treasurers indicated very little responsibility for personnel management, physical plant operations or board policies/administration.

TABLE III
 BUSINESS MANAGERS' JOB FUNCTIONS AND RESPONSIBILITIES
 RELATED TO BUSINESS MANAGEMENT AS REPORTED
 BY BUSINESS MANAGERS BY PERCENT
 (N=29)

Job Function	Perform This Function (%)	Supervise Others Who Perform This Function (%)	Not Responsible For This Function (%)
Accounting			
Accounting	65.6	31.0	3.4
Auditing	51.8	17.2	31.0
Data Processing			
Data Processing	34.5	51.7	13.8
Reporting	82.8	13.8	3.4
Personnel Management			
Personnel Management	24.1	10.3	65.6
Collective Negotiations	34.5	3.5	62.0
Supervise Support Staff	48.3	17.2	34.5
Physical Plant Operations			
Safety/OSHA	3.4	20.7	75.9
Plant Maintenance	6.9	17.2	75.9
Insurance (Risk Mgt)	58.7	13.8	27.5
Transportation	3.4	20.7	75.9
Plant Planning/Const.	6.9	13.8	79.3
Operations/Custodial	0.0	17.2	82.8
Real Estate Management	6.9	10.3	82.8
Policies/Proc/Elections			
Elections/Bond	51.8	3.4	44.8
Board Policies/Admin.	72.5	10.3	17.2
Custody of Legal Papers	55.2	17.2	27.6
Purchasing	58.7	24.1	17.2
School Finance			
Cost Analysis	62.0	17.2	20.8
Resource/Mgt Cash Flow	55.1	24.1	20.8
Fin/Planning & Budgeting	89.7	3.4	6.9
Capital Fund Management			
Investments	37.9	37.9	24.2
School Levy/Tax			
Collection/Valuations	37.9	6.9	55.2

TABLE IV
TREASURERS'/CLERKS' JOB FUNCTIONS AND RESPONSIBILITIES
RELATED TO BUSINESS MANAGEMENT AS REPORTED
BY TREASURERS/CLERKS BY PERCENT
(N=19)

Job Function	Perform This Function (%)	Supervise Others Who Perform This Function (%)	Not Responsible For This Function (%)
Accounting			
Accounting	89.5	0.0	10.5
Auditing	15.7	5.3	79.0
Data Processing			
Data Processing	84.2	10.5	5.3
Reporting	89.4	5.3	5.3
Personnel Management			
Personnel Management	15.7	5.3	79.0
Collective Negotiations	10.5	0.0	89.5
Supervise Support Staff	10.5	10.5	79.0
Physical Plant Operations			
Safety/OSHA	0.0	0.0	100.0
Plant Maintenance	5.2	0.0	94.8
Insurance (Risk Mgt)	26.3	0.0	73.7
Transportation	0.0	0.0	100.0
Plant Planning/Const.	0.0	0.0	100.0
Operations/Custodial	0.0	0.0	100.0
Real Estate Management	0.0	0.0	100.0
Policies/Proc/Elections			
Elections/Bond	15.8	10.5	73.7
Board Policies/Admin.	21.0	0.0	79.0
Custody of Legal Papers	63.2	0.0	36.8
Purchasing	52.6	5.3	42.1
School Finance			
Cost Analysis	31.6	5.3	63.1
Resource/Mgt Cash Flow	57.9	5.3	36.8
Fin/Planning & Budgeting	57.9	5.3	36.8
Capital Fund Management			
Investments	42.1	5.3	52.6
School Levy/Tax			
Collection/Valuations	26.3	5.3	68.4

Indications in Table V showed that secretaries' job functions and responsibilities lie in the areas of accounting 78.6%, reporting 71.4%, purchasing 50%, cost analysis 50% and financial planning and budgeting 57.1%.

Table VI revealed the job functions performed by superintendents and business managers related to business management as reported by respondents from small, medium and large school districts.

In the area of accounting, 100% of superintendents from small and 81.8% from medium school districts indicated they actually perform the accounting function. Conversely, only 14.3% from large school districts indicated they actually perform accounting functions. However, 50% of business managers indicated they actually perform the accounting function in large school districts. Superintendents from small school districts 77% and 100% from medium school districts actually perform the reporting responsibilities. Regarding personnel management for business managers 50% of respondents from small school districts indicated they perform that function and 62.5% from large school districts perform the collective negotiations and the supervision of support staff functions.

Insurance (Risk/Management) in small school districts is the only area under physical plant operations where business managers (75%) made a major contribution in performing that function. In small school districts 100% of business managers and 61.5% of business managers in medium size districts perform the custody of legal papers function. In the area of school finance 87.5% of business managers in large school districts, 92.3% from medium size districts and 75% from small school districts indicated they actually perform the function of financial planning and budgeting.

TABLE V
SECRETARIES' JOB FUNCTIONS AND RESPONSIBILITIES
RELATED TO BUSINESS MANAGEMENT AS REPORTED
BY SECRETARIES BY PERCENT
(N=14)

Job Function	Perform This Function (%)	Supervise Others Who Perform This Function (%)	Not Responsible For This Function (%)
Accounting			
Accounting	78.6	0.0	21.4
Auditing	42.9	0.0	57.1
Data Processing			
Data Processing	64.3	7.1	28.6
Reporting	71.4	0.0	28.6
Personnel Management			
Personnel Management	0.0	7.1	92.9
Collective Negotiations	0.0	0.0	100.0
Supervise Support Staff	21.4	0.0	78.6
Physical Plant Operations			
Safety/OSHA	0.0	0.0	100.0
Plant Maintenance	7.1	0.0	92.9
Insurance (Risk Mgt)	28.6	0.0	71.4
Transportation	0.0	0.0	100.0
Plant Planning/Const.	0.0	0.0	100.0
Operations/Custodial	0.0	0.0	100.0
Real Estate Management	0.0	0.0	100.0
Policies/Proc/Elections			
Elections/Bond	7.1	0.0	92.9
Board Policies/Admin.	14.3	7.1	78.6
Custody of Legal Papers	21.4	0.0	78.6
Purchasing	50.0	0.0	50.0
School Finance			
Cost Analysis	50.0	0.0	50.0
Resource/Mgt Cash Flow	28.6	0.0	71.4
Fin/Planning & Budgeting	57.1	0.0	42.9
Capital Fund Management			
Investments	14.3	0.0	85.7
School Levy/Tax			
Collection/Valuations	14.3	0.0	85.7

TABLE VI
 JOB FUNCTIONS PERFORMED BY SUPERINTENDENTS AND BUSINESS
 MANAGERS RELATED TO BUSINESS MANAGEMENT
 AS REPORTED BY RESPONDENTS FROM SMALL,
 MEDIUM, AND LARGE SCHOOL DISTRICTS
 IN OKLAHOMA BY PERCENT

Job Function	SUPERINTENDENTS			BUSINESS MANAGERS		
	S (N=13) (%)	M (N=11) (%)	L (N=8) (%)	S (N=8) (%)	M (N=13) (%)	L (N=8) (%)
Accounting						
Accounting	100.0	81.8	14.3	87.5	69.2	50.0
Auditing	0.0	36.4	14.3	62.5	30.8	62.5
Data Processing						
Data Processing	15.4	18.2	14.3	75.0	38.5	0.0
Reporting	77.0	100.0	14.3	87.5	76.9	62.5
Personnel Management						
Personnel Management	77.0	36.4	42.8	50.0	15.4	2.5
Collective Negotiations	46.2	63.6	28.6	0.0	38.5	62.5
Supervise Support Staff	84.6	63.6	28.6	37.5	46.1	62.5
Physical Plant Operations						
Safety/OSHA	30.8	27.3	14.3	12.5	0.0	0.0
Plant Maintenance	7.7	18.2	0.0	0.0	0.0	0.0
Insurance (Risk Mgt)	77.0	27.3	42.8	75.0	53.8	25.0
Transportation	23.0	18.2	0.0	12.5	0.0	0.0
Plant Planning/Const.	61.5	45.4	28.6	0.0	7.7	12.5
Operations/Custodial	15.4	18.2	0.0	0.0	0.0	0.0
Real Estate Management	38.4	18.2	14.3	12.5	7.7	0.0
Policies/Proc/Elections						
Custody of Legal Papers	69.2	63.6	28.6	100.0	61.5	12.5
Board Policies/Admin.	92.3	90.9	57.1	62.5	92.3	50.0
Elections/Bond	84.6	45.4	42.8	50.0	53.8	50.0
Purchasing	77.0	81.8	42.8	62.5	76.9	25.0
School Finance						
Cost Analysis	61.5	72.7	42.8	87.5	53.8	50.0
Resource/Mgt Cash Flow	61.5	45.4	28.6	62.5	69.2	25.0
Fin/Planning & Budgeting	84.6	100.0	42.8	75.0	92.3	87.5
Capital Fund Mgt/Invest.	46.2	36.4	0.0	50.0	61.5	0.0
School Levy/Tax Collection	7.7	36.4	14.3	37.5	30.8	62.5
Valuations						

Cost analysis is a function performed by 87.5% of business managers from small school districts, but only 50% of business managers from large size districts perform that function.

In large school districts superintendents indicated a very small amount of time actually performing the following functions: accounting, auditing, data processing, reporting, safety/OSHA, plant maintenance, transportation, operations/custodial, real estate management, capital fund management/invest. and school levy/tax collection valuations.

Overall business managers indicated their major areas of performance as: accounting, reporting, personnel management supervision, insurance (risk/management), board policies/administration, custody of legal papers, purchasing and school finance.

Findings Related to Perceptions of Importance of Skills and Knowledge

After identifying the job functions and responsibilities of school business officials in Oklahoma, the researcher asked the respondents to rate, from no importance to extremely important, 19 areas of skills and knowledge as it relates to his/her performance of daily job responsibilities. These data were requested to determine which skills and knowledge were perceived to be the most important for the successful performance of the school business official. Tables VII, VIII, IX, and X illustrate by percent the respondents perceptions of importance of identified skills and knowledge for school business officials in Oklahoma.

It appeared that superintendents (Table VII) perceived all areas of skills and knowledge for school business officials important, however the areas of facility/construction/architectural issues, labor relations negotiations, employee benefits, resource management/cash flow and transportation were perceived as less important.

TABLE VII
 SUPERINTENDENTS' PERCEPTIONS OF IMPORTANCE
 OF IDENTIFIED SKILLS AND KNOWLEDGE
 FOR SCHOOL BUSINESS OFFICIALS
 BY PERCENT
 (N=32)

Skills and Knowledge	Little to no Import- tance %	Little Import- tance %	Moderate Import- tant %	Very Import- tant %	Extremely Import- tant %
Computer Use	3	0	19	44	34
Insurance Issues	0	0	37	44	19
Ability to Influence Admin. Decisions	0	0	6	44	50
Oral Communication	0	0	0	31	69
General Bus.Mgt/Accounting	0	0	12	44	44
Facility/Const/Architectural Issues	6	12	16	47	19
Accounting of Inventory/ Supplies	0	0	12	44	44
Written Communication	0	0	0	34	66
Regulatory Agencies	0	0	41	28	31
Human Interaction	0	0	0	41	59
Labor Relations/Neg.	6	6	23	31	34
Employee Benefits	6	3	16	47	28
Resource Mgt/Cash Flow	0	6	22	38	34
Informing the Public of the School's Budget/Needs	0	3	9	47	41
Transportation	6	9	38	31	16
School Law	0	0	0	31	69
Role of the School	0	0	13	34	53
Time /Human Resource Mgt.	0	0	12	41	47
Admin./Organ./Structures	0	0	18	44	38

All (100%) of the business managers (Table VIII) viewed the areas of computer use, oral communication, general bus. management/accounting, written communication, human interaction, school law and time/human resource management as moderate to extremely important. Nearly half (44%) perceived facility construction/architectural issues no to little importance. Labor relations/negotiations was perceived by 24% of business managers as no to little importance. Close to half (42%) do not consider transportation very important.

The main areas perceived as moderate to extremely important by 100% of treasurers and clerks (Table IX) were: computer use, oral communication, general business management/accounting, human interaction, employee benefits and time/human resource management. A total of 62% of treasurers and clerks perceived facility construction and architectural issues as no to little importance. One half (50%) of treasurers and clerks perceived labor relations negotiations and transportation as no to little importance.

All of the secretaries' (100%) (Table X) perceptions of moderate to extremely important lie in the areas of computer use, general business management/accounting, regulatory agencies, human interaction, labor relations/negotiations, employee benefits, school law and role of the school. They do not consider transportation, labor relations negotiations, or facility construction architectural issues of any great importance.

There appeared to be some difference between superintendents (Table VII) and business managers (Table VIII) in four areas: facility construction/architectural issues, labor relations negotiations, resource management cash flow and transportation.

TABLE VIII
 BUSINESS MANAGERS' PERCEPTIONS OF IMPORTANCE
 OF IDENTIFIED SKILLS AND KNOWLEDGE
 FOR SCHOOL BUSINESS OFFICIALS
 BY PERCENT
 (N=29)

Skills and Knowledge	Little to no Import- tance %	Little Import- tance %	Moderate Import- tant %	Very Import- tant %	Extremely Import- tant %
Computer Use	0	0	0	10	90
Insurance Issues	0	17	31	31	21
Ability to Influence Admin. Decisions	3	0	17	38	42
Oral Communication	0	0	0	27	73
General Bus.Mgt/Acct'g.	0	0	0	17	83
Facility/Const/Architectural Issues	24	20	28	14	14
Accounting of Inventory/ Supplies	0	10	38	24	28
Written Communication	0	0	10	31	59
Regulatory Agencies	0	3	21	34	42
Human Interaction	0	0	7	20	73
Labor Relations/Neg.	17	7	24	28	24
Employee Benefits	0	7	3	21	69
Resource Mgt/Cash Flow	0	3	3	21	73
Informing the Public of the School's Budget/Needs	10	0	27	24	39
Transportation	24	18	38	10	10
School Law	0	0	0	17	83
Role of the School	3	3	24	39	31
Time /Human Resource Mgt.	0	0	17	31	52
Admin./Organ./Structures	0	3	17	42	38

TABLE IX
TREASURER/CLERKS' PERCEPTIONS OF IMPORTANCE
OF IDENTIFIED SKILLS AND KNOWLEDGE
FOR SCHOOL BUSINESS OFFICIALS
BY PERCENT
(N=19)

Skills and Knowledge	Little to no Import- tance %	Little Import- tance %	Moderate Import- tant %	Very Import- tant %	Extremely Import- tant %
Computer Use	0	0	0	15	85
Insurance Issues	0	10	42	38	10
Ability to Influence Admin. Decisions	5	10	27	42	16
Oral Communication	0	0	5	37	58
General Bus.Mgt/Acct'g.	0	0	5	15	80
Facility/Const/Architectural Issues	31	31	15	23	0
Accounting of Inventory/ Supplies	5	25	25	25	20
Written Communication	0	5	5	37	53
Regulatory Agencies	0	5	26	26	43
Human Interaction	0	0	20	38	42
Labor Relations/Neg.	25	25	25	25	0
Employee Benefits	0	0	20	32	48
Resource Mgt/Cash Flow	5	5	5	37	48
Informing the Public of the School's Budget/Needs	10	10	37	28	15
Transportation	25	25	35	10	5
School Law	0	5	5	20	70
Role of the School	0	5	10	35	50
Time /Human Resource Mgt.	0	0	15	35	50
Admin./Organ./Structures	0	10	15	40	35

TABLE X
SECRETARIES' PERCEPTIONS OF IMPORTANCE
OF IDENTIFIED SKILLS AND KNOWLEDGE
FOR SCHOOL BUSINESS OFFICIALS
BY PERCENT
(N=14)

Skills and Knowledge	Little to no Impor- tance %	Little Impor- tance %	Moderate Impor- tant %	Very Impor- tant %	Extremely Impor- tant %
Computer Use	0	0	0	7	93
Insurance Issues	7	7	44	28	14
Ability to Influence Admin. Decisions	0	14	57	7	21
Oral Communication	0	0	0	35	65
General Bus.Mgt/Acct'g.	0	7	0	14	79
Facility/Const/Architectural Issues	29	29	35	7	0
Accounting of Inventory/ Supplies	14	7	21	29	29
Written Communication	0	0	7	35	58
Regulatory Agencies	0	0	14	64	22
Human Interaction	0	0	0	50	50
Labor Relations/Neg.	29	21	29	7	14
Employee Benefits	0	0	29	29	42
Resource Mgt/Cash Flow	0	29	7	29	35
Informing the Public of the School's Budget/Meeds	7	14	14	21	44
Transportation	29	14	43	7	7
School Law	0	0	5	21	72
Role of the School	0	0	15	50	35
Time /Human Resource Mgt.	0	7	14	35	44
Admin./Organ./Structures	14	0	22	35	29

The researcher completed an ANOVA to determine if in fact there was a greater variance between the groups or within the groups.

A p value of .05 (or less) was used as the acceptable alpha (significance) level.

There were significant differences between superintendents and business managers in their perceptions. The analysis of variance procedure clearly revealed, as indicated in Tables XI, XIII and XIV the probability level of less than .05 existed in the areas of facility construction/architectural issues, resource management/cash flow and transportation. Table XII revealed that the area of labor relations negotiations, with a p value of 0.1983, was the only function with a p value greater than .05, or no difference between the two groups.

TABLE XI

ANALYSIS OF VARIANCE SUMMARY TABLE FOR THE
IMPORTANCE OF SKILLS AND KNOWLEDGE IN
FACILITY/CONSTRUCTION/ARCHITECTURAL
ISSUES FOR SCHOOL BUSINESS MANAGERS
AND SUPERINTENDENTS IN OKLAHOMA

SOURCE	SUM OF SQUARES	DF	MEAN SQUARE	F-RATIO	P
MODEL	4.83924588	1	4.83924588	27.37	0.0001
ERROR	16.26713710	92	0.17681671		

TABLE XII

ANALYSIS OF VARIANCE SUMMARY TABLE FOR THE
 IMPORTANCE OF SKILLS AND KNOWLEDGE IN
 LABOR RELATIONS/NEGOTIATION ISSUES
 FOR SCHOOL BUSINESS MANAGERS
 AND SUPERINTENDENTS
 IN OKLAHOMA

SOURCE	SUM OF SQUARES	DF	MEAN SQUARE	F-RATIO	P
MODEL	0.41440031	1	0.41440031	1.68	0.1983
ERROR	22.70262097	92	0.24676762		

TABLE XIII

ANALYSIS OF VARIANCE SUMMARY TABLE FOR THE
 IMPORTANCE OF SKILLS AND KNOWLEDGE IN
 RESOURCE MANAGEMENT/CASH FLOW FOR
 SCHOOL BUSINESS MANAGERS
 AND SUPERINTENDENTS
 IN OKLAHOMA

SOURCE	SUM OF SQUARES	DF	MEAN SQUARE	F-RATIO	P
MODEL	1.31914894	1	1.31914894	20.23	0.0001
ERROR	6.00000000	92	0.06521739		

TABLE XIV
ANALYSIS OF VARIANCE SUMMARY TABLE FOR THE
IMPORTANCE OF SKILLS AND KNOWLEDGE IN
TRANSPORTATION FOR SCHOOL BUSINESS
MANAGERS AND SUPERINTENDENTS
IN OKLAHOMA

SOURCE	SUM OF SQUARES	DF	MEAN SQUARE	P-RATIO	P
MODEL	1.79137354	1	1.79137354	9.68	0.00025
ERROR	17.01713710	92	0.18496888		

Findings Related to Forums for Learning

After the respondents rated the 19 skills and knowledge areas regarding the degree of importance, he/she was asked to address the issue of the most effective forum for learning about that particular factor. The collected data were analyzed and are reported by percent in Tables XV, XVI, XVII, and XVIII.

It is interesting to note that all four groups, superintendents, business managers, treasurers/clerks and secretaries, selected on-the-job training and workshops as the highest rated forums for learning. Selected skills and knowledge they preferred to develop through workshops were: ability to influence administration decisions, regulatory agencies, insurance issues, employee benefits, resource management/cash flow, time/human resource management, school law, role of the school, administration organization structures, labor relations and negotiations, and informing the public of the school's budget/needs. Computer use was identified by the respondents as being best learned on-the-job, however written communication was classified as better to learn from a college course. The superintendents (66%) (Table XV) and business managers (52%) (Table XVI) thought general business management/accounting was best learned from a college course, treasurers and clerks (90%) (Table XVII) and secretaries (72%) (Table XVIII) felt that on-the-job and workshops were more conducive to learning that topic.

TABLE XV
 SUPERINTENDENTS' PREFERENCES OF THE MOST
 EFFECTIVE FORUM FOR GAINING
 KNOWLEDGE AND EXPERIENCE
 BY PERCENT
 (N=32)

	College Course	On-the Job	Networking With Peers	Work- Shops	Conferences
Skills and Knowledge	%	%	%	%	%
Computer Use	19	53	6	22	0
Insurance Issues	3	13	25	50	9
Ability to Influence Admin. Decisions	6	63	6	25	0
Oral Communication	41	37	0	19	3
General Bus.Mgt/Acct'g.	66	3	6	22	3
Facility/Const/Architectural Issues	3	41	25	31	0
Accounting of Inventory/ Supplies	6	56	13	25	0
Written Communication	50	31	0	16	3
Regulatory Agencies	3	19	13	50	15
Human Interaction	16	52	16	16	0
Labor Relations/Neg.	0	28	22	44	6
Employee Benefits	3	22	6	56	13
Resource Mgt/Cash Flow	13	38	9	34	6
Informing the Public of the School's Budget/Needs	6	53	25	13	3
Transportation	6	62	3	29	0
School Law	37	22	3	25	13
Role of the School	25	57	9	6	3
Time/Human Resource Mgt.	9	44	3	41	3
Admin./Organ./Structures	53	16	9	16	6

TABLE XVI
 BUSINESS MANAGERS' PREFERENCES OF THE MOST
 EFFECTIVE FORUM FOR GAINING
 KNOWLEDGE AND EXPERIENCE
 BY PERCENT
 (N=29)

	College Course	On-the Job	Networking With Peers	Work- Shops	Conferences
Skills and Knowledge	%	%	%	%	%
Computer Use	10	45	0	45	0
Insurance Issues	3	7	0	55	35
Ability to Influence Admin. Decisions	7	48	7	35	3
Oral Communication	20	35	0	42	3
General Bus.Mgt/Acct'g.	52	10	7	31	0
Facility/Const/Architectural Issues	10	23	7	38	17
Accounting of Inventory/ Supplies	17	35	14	31	3
Written Communication	59	3	0	38	0
Regulatory Agencies	3	20	7	45	25
Human Interaction	3	49	3	45	0
Labor Relations/Neg.	0	27	3	60	10
Employee Benefits	0	38	3	56	3
Resource Mgt/Cash Flow	17	17	3	63	0
Informing the Public of the School's Budget/Needs	0	35	17	45	3
Transportation	0	35	17	35	13
School Law	0	10	10	70	10
Role of the School	3	35	7	52	3
Time/Human Resource Mgt.	9	18	3	73	3
Admin./Organ./Structures	7	10	7	69	7

TABLE XVII
TREASURERS'/CLERKS' PREFERENCES OF THE MOST
EFFECTIVE FORUM FOR GAINING
KNOWLEDGE AND EXPERIENCE
BY PERCENT
(N=19)

	College Course	On-the Job	Networking With Peers	Work- Shops	Conferences
Skills and Knowledge	%	%	%	%	%
Computer Use	10	75	0	15	0
Insurance Issues	0	15	0	80	5
Ability to Influence Admin. Decisions	0	57	10	38	0
Oral Communication	10	37	10	43	0
General Bus.Mgt/Acct'g.	10	43	0	47	0
Facility/Const/Architectural Issues	5	43	10	32	10
Accounting of Inventory/ Supplies	0	52	5	38	5
Written Communication	52	20	0	28	0
Regulatory Agencies	0	15	5	75	5
Human Interaction	0	52	20	28	0
Labor Relations/Neg.	5	42	5	38	10
Employee Benefits	0	43	0	52	5
Resource Mgt/Cash Flow	10	26	0	64	0
Informing the Public of the School's Budget/Needs	0	37	10	43	10
Transportation	0	52	0	43	5
School Law	5	10	0	85	0
Role of the School	0	25	10	65	0
Time/Human Resource Mgt.	5	25	5	65	0
Admin./Organ./Structures	5	25	5	60	5

TABLE XVIII
SECRETARIES' PREFERENCES OF THE MOST
EFFECTIVE FORUM FOR GAINING
KNOWLEDGE AND EXPERIENCE
BY PERCENT
(N=14)

	College Course	On-the Job	Networking With Peers	Work- Shops	Conferences
Skills and Knowledge	%	%	%	%	%
Computer Use	0	78	0	22	0
Insurance Issues	0	35	0	65	0
Ability to Influence Admin. Decisions	0	35	7	51	7
Oral Communication	7	43	14	36	0
General Bus.Mgt/Acct'g.	14	35	7	37	7
Facility/Const/Architectural Issues	0	50	7	28	15
Accounting of Inventory/ Supplies	7	71	7	15	0
Written Communication	44	28	0	28	0
Regulatory Agencies	0	14	7	65	14
Human Interaction	0	28	28	37	7
Labor Relations/Neg.	7	21	0	57	15
Employee Benefits	0	43	14	43	0
Resource Mgt/Cash Flow	14	57	7	22	0
Informing the Public of the School's Budget/Needs	0	21	14	65	0
Transportation	0	43	7	43	7
School Law	7	7	0	86	0
Role of the School	7	43	7	29	14
Time/Human Resource Mgt.	0	7	7	78	8
Admin./Organ./Structures	14	21	7	58	0

Managers Perceptions of Importance of
Identified Skills and Knowledge
from Small, Medium and Large
School Districts

Analyzing perceptions by school size category revealed that superintendents (100%) from large school districts identified oral communication extremely important while only 62% from small school districts and 54% from medium sized schools agreed, as indicated in Table XIX. More than one half (54%) of superintendents from medium school districts perceived regulatory agencies as very important, however only 15% from small districts felt the same. Concerning the area of accounting of inventory and supplies 50% of superintendents from large school districts indicated little importance, however 64% from medium school districts reported it to be very important or extremely important.

According to Table XX all (100%) of the business managers from medium school districts reported that the areas of general business management and accounting and school law were extremely important.

From medium size districts, 85% of the business managers indicated human interaction and employee benefits extremely important.

TABLE XIX

SUPERINTENDENTS' PERCEPTIONS OF IMPORTANCE OF IDENTIFIED SKILLS
AND KNOWLEDGE FOR SCHOOL BUSINESS OFFICIALS AS REPORTED
BY RESPONDENTS FROM SMALL (n=13), MEDIUM (n=11),
AND LARGE (n=8) SCHOOL DISTRICTS
IN OKLAHOMA BY PERCENT

Skills and Knowledge	Little to no Importance %			Little Importance %			Moderate Important %			Very Important %			Extremely Important %		
	S	M	L	S	M	L	S	M	L	S	M	L	S	M	L
Computer Use	0	9	0	0	0	0	15	9	25	54	54	25	31	28	50
Insurance Issues	0	0	0	0	0	0	23	54	25	62	36	50	15	10	25
Ability to Influence Admin. Decisions	0	0	0	0	0	0	8	9	0	30	54	38	62	37	62
Oral Communications	0	0	0	0	0	0	0	0	0	38	45	0	62	54	100
Gen. Bus. Mgt/Acct'g.	0	0	0	8	9	25	23	9	25	38	36	50	31	45	0
Facility/Const/Architectural Issues	8	9	0	0	18	25	15	10	25	31	63	50	46	0	0
Acct'g of Inventory/Supplies	0	0	0	8	27	50	31	9	0	38	54	38	23	10	12
Written Communication	0	0	0	0	0	0	0	0	0	31	36	25	69	64	75
Regulatory Agencies	0	0	0	0	0	0	46	27	38	15	54	12	39	19	50
Human Interaction	0	0	0	0	0	0	0	0	0	31	45	37	69	55	63
Labor Relations/Neg.	8	9	0	0	9	12	31	18	12	31	55	12	30	9	64
Employee Benefits	0	0	25	0	9	0	23	9	12	54	73	13	23	9	50
Resource Mgt/Cash Flow	0	0	0	0	9	12	23	9	25	31	63	25	46	19	38
Informing the Public of the School's Budget/Needs	0	0	0	0	9	0	15	9	0	31	63	62	54	19	38
Transportation	8	9	0	0	27	12	31	19	62	23	45	26	38	0	0
School Law	0	0	0	0	0	0	0	0	0	38	45	25	62	55	75
Role of the School	0	0	0	0	0	0	8	19	12	15	55	50	77	26	38
Time/Human Resource Mgt.	0	0	0	0	0	0	0	19	37	46	55	37	54	26	26
Admin. Organ/Structures	0	0	0	0	0	0	23	19	12	23	55	62	54	26	26

TABLE XX

BUSINESS MANAGERS' PERCEPTIONS OF IMPORTANCE OF IDENTIFIED
SKILLS AND KNOWLEDGE FOR SCHOOL BUSINESS OFFICIALS AS
REPORTED BY RESPONDENTS FROM SMALL (n=13),
MEDIUM (n=11), AND LARGE (n=8) SCHOOL
DISTRICTS IN OKLAHOMA BY PERCENT

Skills and Knowledge	Little to No Importance %			Little Importance %			Moderate Important %			Very Important %			Extremely Important %		
	S	M	L	S	M	L	S	M	L	S	M	L	S	M	L
Computer Use	0	0	0	0	0	0	12	0	0	38	23	25	50	77	75
Insurance Issues	0	0	0	0	15	37	25	38	50	62	15	0	13	32	13
Ability to Influence Admin. Decisions	0	8	0	0	0	0	12	15	0	62	23	50	26	54	50
Oral Communications	0	0	0	0	0	0	0	0	0	62	31	13	38	69	87
Gen. Bus. Mgt/Acct'g.	0	0	0	0	0	12	0	0	0	38	0	12	62	100	76
Facility/Const/Architectural Issues	50	8	25	0	15	25	37	54	12	13	8	25	0	15	13
Acct'g of Inventory/Supplies	0	0	0	12	8	13	25	62	13	38	8	37	25	22	37
Written Communication	0	0	0	0	0	0	12	8	25	50	31	25	38	61	50
Regulatory Agencies	0	0	0	0	0	13	25	15	13	50	31	37	25	54	37
Human Interaction	0	0	0	0	0	0	25	0	0	37	15	25	38	85	75
Labor Relations/Neg.	13	15	25	13	8	0	25	23	12	37	15	50	12	39	13
Employee Benefits	0	0	0	0	0	25	12	0	0	38	15	13	50	85	62
Resource Mgt/Cash Flow	0	0	0	12	0	0	12	0	0	12	8	50	64	92	50
Informing the Public of the School's Budget/Needs	12	8	12	0	0	0	12	46	13	38	15	13	38	31	62
Transportation	25	15	37	12	15	25	25	38	25	25	15	13	13	17	0
Role of the School	0	0	0	12	0	0	25	8	25	25	38	50	38	54	25
Time/Human Resource Mgt.	0	0	0	0	0	0	25	8	25	25	23	38	50	69	37
Admin. Organ/Structures	0	0	0	0	0	12	25	8	13	25	38	50	50	54	25

Findings Related to Forums for Learning as Perceived
by Superintendents and Business Managers
from Small, Medium, and Large
School Districts

Data in Table XXI reflected responses by superintendents from small medium, and large school districts as they considered the most effective forum for gaining knowledge and experience.

The general consensus from superintendents in small (46%), medium (55%) and large (50%) school districts is that the most effective forum for gaining knowledge and experience for computer use is on-the-job. Nearly nine out of ten (87%) from large school districts indicated a college course as the most effective forum for learning general business management/accounting skills whereas a little more than one third (38%) from small school districts thought a workshop was a better way to learn management/accounting skills. Three-fourths (75%) from large school districts reported that a college course is the best method for learning written communication and school law. Conversely, 38% from small school districts indicated workshops as the most effective learning forum for school law.

Table XXII revealed business managers from small, medium and large school district preferences of the most effective forum for gaining knowledge and experience. Workshops appear to be business managers preference for learning school law, 100% from small school districts, and 77% from medium school districts. This compared to 36% of superintendents from medium size school districts and 75% from large size school districts that reported school law is best learned in college classes.

TABLE XXI

SUPERINTENDENTS' PREFERENCES OF THE MOST EFFECTIVE FORUM FOR
GAINING KNOWLEDGE AND EXPERIENCE AS REPORTED BY
RESPONDENTS FROM SMALL (n=13), MEDIUM (n=11),
AND LARGE (n=8) SCHOOL DISTRICTS IN
OKLAHOMA BY PERCENT

Skills and Knowledge	College Course %			On-the Job %			Networking With Peers %			Workshops %			Conferences %		
	S	M	L	S	M	L	S	M	L	S	M	L	S	M	L
Computer Use	8	27	26	46	55	50	8	0	12	38	18	12	0	0	0
Insurance Issues	0	0	12	23	9	0	23	18	38	46	63	38	8	10	12
Ability to Influence Admin. Decisions	8	9	0	76	45	50	8	18	0	8	28	38	0	0	12
Oral Communications	23	63	50	54	18	25	0	0	0	23	19	25	0	0	0
Gen. Bus. Mgt/Acct'g.	38	72	87	8	9	0	15	0	0	39	10	13	0	9	0
Facility/Const/Architectural Issues	0	0	12	39	36	38	23	28	25	38	36	25	0	0	0
Acct'g of Inventory/Supplies	8	0	12	62	63	50	8	18	12	22	19	26	0	0	0
Written Communication	38	63	75	38	18	12	0	0	0	24	19	0	0	0	13
Regulatory Agencies	0	0	0	23	18	25	31	0	12	46	45	50	0	37	13
Human Interaction	8	27	25	62	36	50	15	9	12	15	28	13	0	0	0
Labor Relations/Neg.	0	0	0	31	9	50	31	18	12	38	73	25	0	0	13
Employee Benefits	8	0	0	15	18	38	8	9	0	61	54	62	8	19	0
Resource Mgt/Cash Flow	14	18	12	31	45	38	15	9	12	31	28	38	8	0	0
Informing the Public of the School's Budget/Needs	0	0	12	54	45	62	31	28	13	15	18	13	0	9	0
Transportation	0	0	25	54	81	50	0	9	0	46	10	25	0	0	0
School Law	23	36	75	23	18	12	8	0	0	38	28	13	8	18	0
Role of the School	23	27	38	54	45	50	15	18	0	8	10	0	0	0	12
Time/Human Resource Mgt.	8	18	25	46	45	12	15	0	0	31	28	63	0	9	0
Admin.Organ/Structures	46	36	88	15	18	0	8	0	0	23	36	0	8	10	12

TABLE XXII

BUSINESS MANAGERS' PREFERENCES OF THE MOST EFFECTIVE FORUM
FOR GAINING KNOWLEDGE AND EXPERIENCE AS REPORTED BY
RESPONDENTS FROM SMALL (n=8), MEDIUM (n=13),
AND LARGE (n=8) SCHOOL DISTRICTS
IN OKLAHOMA BY PERCENT

Skills and Knowledge	College Course %			On-the Job %			Networking With Peers %			Workshops %			Conferences %		
	S	M	L	S	M	L	S	M	L	S	M	L	S	M	L
Computer Use	13	0	25	25	54	50	0	0	0	62	46	25	0	0	0
Insurance Issues	0	8	0	0	0	25	0	0	0	62	62	25	38	30	50
Ability to Influence Admin. Decisions	0	15	0	38	46	62	12	0	0	50	31	38	0	8	0
Oral Communications	12	31	12	0	31	75	0	0	13	75	38	0	13	0	0
Gen. Bus. Mgt/Acct'g.	25	46	75	12	15	0	13	8	0	50	31	25	0	0	0
Facility/Const/Architectural Issues	0	15	13	12	23	37	0	0	25	62	47	0	26	15	25
Acct'g of Inventory/Supplies	0	8	50	12	46	35	25	15	0	50	31	15	13	0	0
Written Communication	25	69	75	0	0	12	0	0	0	75	31	13	0	0	0
Regulatory Agencies	0	0	12	12	8	50	0	0	25	88	62	13	0	30	0
Human Interaction	0	8	0	25	38	87	0	8	0	75	46	13	0	0	0
Labor Relations/Neg.	0	0	0	0	23	62	0	8	0	75	61	25	25	8	13
Employee Benefits	0	0	0	25	31	62	12	0	0	63	61	38	0	8	0
Resource Mgt/Cash Flow	12	15	37	12	23	25	12	0	0	64	62	38	0	0	0
Informing the Public of the School's Budget/Needs	0	0	0	25	15	75	12	23	12	63	54	13	0	8	0
Transportation	0	0	0	37	31	37	13	15	25	37	54	38	13	0	0
School Law	0	15	25	0	0	25	0	0	12	100	77	13	0	8	25
Role of the School	0	15	0	50	15	50	0	0	25	50	62	25	0	8	0
Time/Human Resource Mgt.	0	8	0	12	8	12	0	8	0	75	76	63	13	0	25
Admin.Organ/Structures	0	0	25	12	23	50	25	8	0	63	69	13	0	0	12

Business managers from small school districts also feel workshops are the best forum for learning insurance issues 62%, oral communications 75%, accounting of inventory/supplies 50%, written communication 75%, regulatory agencies 88%, human interaction 75%, labor relations/negotiations 75%, employee benefits 63%, resource management/cash flow 64%, informing the public of the school's budget needs 63%, role of the school 50%, and time/human resource management 75%. However, business managers from large school districts have a preference for a college course for general business management accounting 75% and written communication 75%. It is interesting to note that 100% of the business managers from small, medium and large school districts agreed that labor relations/negotiations, employee benefits, informing the public of the school's budget/needs and transportation should not be studied from a college course. Also, 100% of small and large school business managers and a small number (8%) from medium size school districts preferred not to learn insurance issues, human interaction and time/human resource management through a college course.

Findings Related to Certification Issues

Data regarding school business official's perceptions of volunteer certification programs were analyzed on the basis of the answer to the first question: Do you believe that a voluntary certification program for school business officials in Oklahoma should be developed? As indicated in Table XXIII over three-fourths (78%) of the superintendents, 100% of the business managers, 100% of the treasurers and 79% of the secretaries responded yes.

The next question was: Should there be different certification programs for business manager, administrative assistant, treasurer, encumbrance clerk or secretary? Table XXIV revealed that 84% of the superintendents felt there should be a different certification program

TABLE XXIII
 RESPONDENTS' PERCEPTIONS OF A VOLUNTARY
 CERTIFICATION PROGRAM FOR SCHOOL
 BUSINESS OFFICIALS IN OKLAHOMA
 (N=94)

POSITION	YES		NO	
	NO.	%	NO.	%
Superintendent (n=32)	25	78	7	22
Business Manager (n=29)	29	100	0	0
Treasurer/Clerk (n=19)	19	100	0	0
Secretary (n=14)	11	79	3	21

TABLE XXIV

SUPERINTENDENTS' PERCEPTIONS OF VOLUNTARY
 CERTIFICATION PROGRAMS FOR DIFFERENT
 POSITIONS OF SCHOOL BUSINESS
 OFFICIALS IN OKLAHOMA
 (N=25)

Should there be different certification programs for:

TITLE	YES		NO	
	No.	%	No.	%
Business Manager	21	84	4	16
Administrative Assistant	15	60	10	40
Treasurer	17	68	8	32
Encumbrance Clerk	15	60	10	40
Secretary	11	44	14	56

for business managers. More than two-thirds (68%) indicated that treasurers should be certified and 60% indicated that the administrative assistant and the encumbrance clerk should study for a different certification.

As revealed in Table XXV, 76% of the business managers indicated the need for a volunteer certification program for treasurers and 69% responded that there should be a volunteer certification program for administrative assistants and secretaries. A total of 72% of business managers indicated that there should be a different volunteer certification program for business managers and encumbrance clerks.

As indicated in Table XXVI the treasurers'/clerks' decision was even more emphatic than the business managers' with 95% indicating there should be a volunteer certification program for business managers, with 84% indicating a different certification program for encumbrance clerks. A different certification program for administrative assistant, treasurer and secretary were indicated by 90% of treasurers/clerks. This clearly indicates that business managers and treasurers have an interest to learn more about their jobs.

Table XXVII includes secretaries' perception of different certification programs. The largest number (55%) felt that treasurers and encumbrance clerks should be certified under a different program while only (36%) indicated the business manager should have a different certification program, leaving 27% with an indication that the administrative assistant have a different certification program.

TABLE XXV
 BUSINESS MANAGERS' PERCEPTIONS OF
 VOLUNTARY CERTIFICATION PROGRAMS
 FOR DIFFERENT POSITIONS
 (N=29)

Should there be different certification programs for:

POSITION	YES		NO	
	No.	%	No.	%

Business Manager	21	72	8	28
Administrative Assistant	20	69	9	31
Treasurer	22	76	7	24
Encumbrance Clerk	21	72	8	28
Secretary	20	69	9	31

TABLE XXVI
 TREASURER/CLERKS' PERCEPTIONS OF VOLUNTARY
 CERTIFICATION PROGRAMS FOR DIFFERENT
 POSITIONS OF SCHOOL BUSINESS
 OFFICIALS IN OKLAHOMA
 (N=19)

Should there be different certification programs for:

POSITION	YES		NO	
	No.	%	No.	%
Business Manager	18	95	1	5
Administrative Assistant	17	90	2	10
Treasurer	17	90	2	10
Encumbrance Clerk	16	84	3	16
Secretary	17	90	2	10

TABLE XXVII
 SECRETARIES' PERCEPTIONS OF VOLUNTARY
 CERTIFICATION PROGRAMS FOR DIFFERENT
 POSITIONS OF SCHOOL BUSINESS
 OFFICIALS IN OKLAHOMA
 (N=11)

Should there be different certification programs for:

POSITION	YES		NO	
	No.	%	No.	%
Business Manager	4	36	7	63
Administrative Assistant	3	27	8	73
Treasurer	6	55	5	45
Encumbrance Clerk	6	55	5	45
Secretary	4	37	7	63

Summary

This chapter reported findings of the survey questions asked to help answer the research questions. The demographic variables of Oklahoma school business officials included years employed in education, total years in teaching, total years in education administration, current and/or previous education certifications, highest degree earned, area of post high school education, current job title and size of school district. The variables were expressed by using descriptive statistics. Over two-thirds (68.7%) of superintendents have been employed in public education for more than 15 years. Nearly all (90.6%) of superintendents hold superintendent, principal and teacher certification. More than eight out of ten (84.4%) possess a masters degree and the largest majority (93.8%) received their post high school education in the fields of education and/or agriculture.

The demographic findings for the business manager indicated that more than one half (58.7%) have been employed in public education for 10 years or less. Less than one fourth (24.1%) of business managers claim teaching experience, yet only 17.2% hold teacher certification. More than one fifth (20.6%) indicated no post-secondary education.

The majority of treasurers/clerks (94.7%) and secretaries (85.6%) indicated no teaching experience. A large proportion of treasurers/clerks (73.8%) and secretaries (64.3%) indicated no more education than an associate degree.

Analyzed data regarding job responsibilities of school business officials served a main purpose of the study. The presentation of data helped describe which job responsibilities are actually performed by the Oklahoma school business official. These responsibilities included the general areas of accounting, data processing, personnel management, physical plant operations, policies/procedures/elections, purchasing,

and school finance.

The data indicated that school business officials perceived 16 areas of identified skills and knowledge as moderate to extremely important. Those areas were: computer use, insurance issues, ability to influence administrative decisions, oral communication, general business management/accounting, accounting of inventory/supplies, written communication, regulatory agencies, human interaction, employee benefits, informing the public of the school's budget/needs, school law, role of the school, time/human resource management, and administration organization structures. Only three areas were considered to be of little to no importance. Those areas were: facility/construction architectural issues, labor relations/negotiations and transportation.

In the area of preferences of the most effective forum for learning of the 19 areas, only general business management accounting and written communication were indicated to learn best from a college course. The overall majority of school business officials indicated that on-the-job and workshops were the best environments for learning the remaining 17 areas. Those areas were: insurance issues, ability to influence administrative decisions, oral communication, accounting of inventory/supplies, regulatory agencies, human interaction, employee benefits, informing the public of the school's budget/needs, school law, role of the school, time/human resource management, administration organization structures, facility construction/architectural issues, labor relations/negotiations and transportation.

The final data to be analyzed in the chapter were school business officials' perceptions of volunteer certification programs for different positions. The indications were that a separate certification program for the business manager, administrative assistant, treasurer, encumbrance clerk and secretary should exist in Oklahoma.

CHAPTER V

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Statement of the Problem

Oklahoma has 554 public school districts and 29 area vo-tech districts. The operating budgets of public schools in Oklahoma range from approximately \$150,000 to over \$135 million (1993-94). There are no educational or experience requirements for a school business manager, nor are there any requirements that a school district have a person designated as a school business manager. The only requirement for persons handling those funds and accounts in school districts is that they be bondable. There is a requirement that an individual be designated as a school treasurer and that someone be designated as an encumbrance clerk, with the requirement that they be bonded for protection of the school district. Although school superintendents must have a course in school business management, there are no other certification requirements. The problem is that there is no program or process for certifying school business officials in Oklahoma or assuring the accurate and ethical fiscal operations of public schools.

Purpose of the Research

The purpose of the study was to identify the educational, experience, and related components of an effective certification program for School Business Officials in Oklahoma and to determine the desirability of a voluntary school business officials certification program.

Research Questions

The research was guided by the following questions:

1. What are the roles and responsibilities of the school business official in Oklahoma?
2. What are the legal requirements and responsibilities of school business officials?
3. What is the required preparation and experience for the school business official?
4. What educational, experience and other components should be included in a voluntary school business officials certification program in Oklahoma?

Sample Description

Two purposive samples were used as the basis for the study. One sample was the State Superintendents of Public Instruction from 15 states. The 15 states were selected based upon proximity to Oklahoma and for characteristics and demographics similar to Oklahoma. The 15 states were: Arkansas, Arizona, Colorado, Kansas, Louisiana, Mississippi, Missouri, Nebraska, Nevada, New Mexico, North Dakota, South Dakota, Tennessee, Texas, and Wyoming.

A one page structured questionnaire and cover letter was sent to the 15 states to address the necessary requirements for school business officials in their respective states. A follow-up was not necessary due to the prompt response. A total of 12 questionnaires or 80% were returned.

The other sample used in the study was 100 school business personnel in Oklahoma randomly selected from a mailing list provided by the Oklahoma State Department of Education. A four page questionnaire and a cover letter was sent to the sample containing questions related to several areas. A follow-up was not necessary due to the prompt

response. A total of 94 (94%) questionnaires were returned from the sample. The data obtained from the surveys of the 94 subjects were reported in the following relevant categories:

- A. Demographics
- B. Job Functions and Responsibilities
- C. Identified skills and knowledge and the most effective forum for learning those skills and gaining that knowledge.
- D. Certification issues

Summary and Conclusions

The study found that over two-thirds (68.7%) of superintendents have been employed in public education for more than 15 years. Nearly all (90.6%) of superintendents hold superintendent, principal and teacher certification. More than eight out of ten (84.4%) possess a masters degree and the largest majority (93.8%) received their post high school education in the fields of education and/or agriculture.

The demographic findings for the business manager indicated that more than one half (58.7%) have been employed in public education for 10 years or less. Less than one fourth (24.1%) of business managers claim teaching experience, yet only 17.2% hold teacher certification. More than one fifth (20.6%) indicated no post-secondary education.

The majority of treasurers/clerks (94.7%) and secretaries (85.6%) indicated no teaching experience. A large proportion of treasurers/clerks (73.8%) and secretaries (64.3%) indicated no more education than an associate degree.

The data indicated that school business officials perceived 16 areas of identified skills and knowledge as moderate to extremely important. Those areas were: computer use, insurance issues, ability to influence administrative decisions, oral communication, general business management/accounting, accounting of inventory/supplies,

written communication, regulatory agencies, human interaction, employee benefits, informing the public of the school's budget/needs, school law, role of the school, time/human resource management, and administration organization structures. Only three areas were considered to be of little to no importance. Those areas were: facility/construction architectural issues, labor relations/negotiations and transportation.

In the area of preferences of the most effective forum for learning the 19 areas, only general business management accounting and written communication were indicated to learn best from a college course. The overall majority of school business officials indicated that on-the-job and workshops were the best environments for learning the remaining 17 areas. Those areas were: computer use, insurance issues, ability to influence administrative decisions, oral communication, accounting of inventory/supplies, regulatory agencies, human interaction, employee benefits, informing the public of the school's budget/needs, school law, role of the school, time/human resource management, administration organization structures, facility construction/architectural issues, labor relations/negotiations and transportation.

The indications were that a separate certification program for the business manager, administrative assistant, treasurer, encumbrance clerk and secretary should exist in Oklahoma.

Nearly nine out of ten (89.4%) of the school business officials indicated there should be a voluntary certification program for school business officials.

The results of the study led to the following conclusions:

Conclusion #1

Based upon the findings that role and responsibilities of school business officials vary considerably based upon the size of the school

district and specific skills vary across job titles, it is concluded that there is a set of minimum common needs for all levels of school business management personnel. (Corroborated by other research by Buschmeyer, 1988).

Conclusion #2

Based upon the findings that 89.4% of the respondents reported that a voluntary certification program for school business officials in Oklahoma is needed, it is concluded that the State of Oklahoma should develop and endorse a voluntary certification program for school business officials.

Conclusion #3

Based upon the findings related to the ranking of importance of the 19 areas identified as skills and knowledge, it is concluded that a voluntary certification program for school business officials in Oklahoma focus on: computer use, insurance issues, ability to influence administrative decisions, oral communication, general business management/accounting, accounting of inventory/supplies, written communication, regulatory agencies, human interaction, employee benefits, informing the public of the school's budget/needs, school law, role of the school, time/human resource management, and administration organization structures.

Conclusion #4

Based upon the findings related to preferences of the most effective forum for gaining skills and knowledge, it is concluded that a voluntary certification program for school business officials in Oklahoma not necessarily be college-credit based (Corroborated by other research by Snyder, 1993).

Conclusion #5

Based upon the data related to school business officials job responsibilities the findings clearly illustrate the diversity of duties assigned, therefore it is concluded that school business officials should have a broad knowledge base that includes specialized and generalized areas (Corroborated by other research by Dierdorff, 1989).

Conclusion #6

Based upon the findings it is concluded that a separate voluntary certification program should be developed in Oklahoma for each of the following groups: business managers, treasurers, and encumbrance clerks.

Conclusion #7

Based upon the findings that perceptions of importance of skills and knowledge for small, medium, and large size school districts have little variance, it is concluded that a single voluntary certification program can be developed to meet the needs of an identified group across the state.

Implications

Superintendents of large school size districts tend to express a greater need for professional improvement for self and staff as big city school systems are structurally far more complex than those of small districts. Also, superintendents from larger school size districts indicated a greater preference for college courses perhaps because they have better access to colleges than rural districts and salaries might be related to college credit hours earned.

There are three reasons people may feel there is no need for a certified school business official program:

1. In education, certification often relates to a college degree.
2. Small school districts may not be able to afford a person with a college degree for business operations.
3. Oklahoma school districts have been required to hire more certified personnel to meet minimum student ratio as a result of Oklahoma House Bill 1017.

The three areas seen as little to no importance - facility construction/architectural issues, transportation, and labor relations/negotiations - are probably not applicable to the school business official's job description because a specialized individual or support staff manages those functions.

The data reflected respondents overall preference for in-service training through on-the-job and workshops, rather than in university settings. Perhaps the implication is that formal university delivery of course work is not targeted at specific areas related to the roles of the school business official.

Recommendations

Based on the findings of the study several recommendations can be made related to a voluntary school business officials certification program in Oklahoma.

Therefore, it is recommended that:

1. The State of Oklahoma develop and endorse a voluntary certification program for school business officials.
2. A mentoring network of Oklahoma school business officials be established to discuss a professional-development plan, certification guidelines, and as experiences are shared to promote a camaraderie within the profession.
3. An in-service training program more in tune to the milieu of

the workplace with a strong knowledge base be established. Instructional strategies could include reflective thinking, the sharing of reality based situations, and putting theory into practice through internships, shadowing or other types of experientially based programs.

4. Data collected from future studies similar in nature could help establish appropriate delivery systems, and instructional strategies for pre-service training for school business officials in Oklahoma.

5. Further research is recommended that focuses on the difference in Oklahoma school business official's positions (titles) in large, medium, and small school districts to determine if there is a difference in specific responsibilities by job title or if it is more of a semantic problem.

Final decisions of what could be the framework for developing a voluntary certification program for school business officials in Oklahoma should be acted upon as soon as possible. In the light of presently available knowledge, efforts should be directed toward ensuring that all school business officials acquire the necessary skills and knowledge to give competent leadership in our schools as we enter the 21st century.

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APPENDIXES

APPENDIX A

SURVEY INSTRUMENT FOR STATES

OTHER THAN OKLAHOMA

SURVEY FOR THE DEPARTMENT OF EDUCATION and/or UNIVERSITY
FROM SELECTED STATES TO ADDRESS THE NECESSARY
REQUIREMENTS FOR SCHOOL BUSINESS OFFICIALS

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 YES, would you please send a copy of pertinent certification program requirements.
 - 1b. If NO, are individuals serving as business officials required to have any other administrative certification or endorsement?
(If yes, please specify and explain) _____

2. Do any institutions of higher education in your state have a specific program for the preparation of school business officials? YES NO

Don't Know

 (If yes, please identify the institution(s) _____

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 yes, would you please provide either a copy of such study results or name, address and/or phone number of someone associated with such study?)

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.

THANKS VERY MUCH FOR YOUR TIME AND CONTRIBUTION

Please return to: Mrs. Linda Abner
 Oklahoma State University
 Oklahoma Center for School Business Management
 Classroom Building 406
 Stillwater, OK 74078

APPENDIX B

COVER LETTER FOR STATES OTHER
THAN OKLAHOMA

May 5, 1994

Superintendent of Public Instruction
State Department of Public Instruction
P. O. Box 0000
Anywhere, USA 10000-0000

Dear Superintendent:

Currently, I am a graduate student at Oklahoma State University, completing work on my dissertation. My topical area of interest consists of examining the necessary requirements for school business officials. The purpose of this communicate is to seek your assistance with my efforts.

Your response on the enclosed survey will provide valuable data for future development of university and professional training programs. Consequently, your participation is very important. Completion of this survey should take approximately ten minutes of your time.

Please return the completed survey in the provided envelope within the next two weeks. All responses will remain confidential, and individual responses will not be released. You will note that your name is not requested, hence this will ensure confidentiality.

If you should have any questions, please contact me at (405) 744-8501 (day) or (405) 624-1257 (evening). Thank you very much for your time and assistance.

Sincerely,

Linda L. Abner

ENCL

APPENDIX C

SURVEY INSTRUMENT FOR OKLAHOMA
SCHOOL BUSINESS OFFICIALS

SURVEY REGARDING THE ROLES AND RESPONSIBILITIES
OF PUBLIC SCHOOL BUSINESS OFFICIALS
IN OKLAHOMA

A. Demographics

1. Years employed in public education? _____
2. Total years in teaching_____ in education admin._____.
3. Current and/or previous education certifications (i.e. Supt., Teaching, Principal), etc. or other professional certifications _____

4. Highest Degree Earned (please check one).

_____	Doctorate	_____	Master
_____	M.B.A.	_____	Bachelor
_____	A.S. (2 year)	_____	No Post-secondary
_____	Post-Secondary (no degree)		

5. Area of post high school education.

_____	Education	_____	Engineering
_____	Business	_____	Agriculture
_____	Liberal Arts		

Other (please specify) _____

6. What is your current job title? Check one.

_____	Superintendent	_____	Assistant/Assoc. Superintendent
_____	Treasurer	_____	Administrative Assistant
_____	Business Manager	_____	Encumbrance Clerk
_____	Secretary		
_____	Other (please specify) _____		

7. What is your district's ADA/ADM for 1993-94? _____

B. Please circle the appropriate categories regarding your job responsibilities as a school business official. Please use the provided scale.

- 1 = I perform this function.
 2 = I supervise those who perform this function.
 3 = I do not have responsibility for this function.

- | | | | | | | | |
|---|---|---|---|---|---|---|----------------|
| 1 | 2 | 3 | ___ Safety/OSHA | 1 | 2 | 3 | ___ Reporting |
| 1 | 2 | 3 | ___ Auditing | 1 | 2 | 3 | ___ Purchasing |
| 1 | 2 | 3 | ___ Cost analysis | 1 | 2 | 3 | ___ Accounting |
| 1 | 2 | 3 | ___ Collective Negotiations | | | | |
| 1 | 2 | 3 | ___ Data Processing | | | | |
| 1 | 2 | 3 | ___ Resource Mgt/Cash Flow | | | | |
| 1 | 2 | 3 | ___ Plant Maintenance | | | | |
| 1 | 2 | 3 | ___ Personnel Management | | | | |
| 1 | 2 | 3 | ___ Insurance (Risk Mgt) | | | | |
| 1 | 2 | 3 | ___ Transportation | | | | |
| 1 | 2 | 3 | ___ Financial Planning/Budgeting | | | | |
| 1 | 2 | 3 | ___ Capital Fund Management/Investments | | | | |
| 1 | 2 | 3 | ___ School Plant Planning/Construction | | | | |
| 1 | 2 | 3 | ___ Plant Operations/Custodial | | | | |
| 1 | 2 | 3 | ___ Real Estate Management | | | | |
| 1 | 2 | 3 | ___ Supervision of Support Staff | | | | |
| 1 | 2 | 3 | ___ Custody of Legal Papers | | | | |
| 1 | 2 | 3 | ___ School board policies and administrative procedures as related to fiscal and non-instructional matters. | | | | |
| 1 | 2 | 3 | ___ Responsibilities for elections and bond referenda. | | | | |
| 1 | 2 | 3 | ___ Responsibilities for school levy/tax collection valuations. | | | | |
| 1 | 2 | 3 | ___ Other (please specify) _____ | | | | |

C. In the left column, please rate the importance of the individual factors listed below in regard to your daily on-the-job success. Please circle one.

On the right scale, please circle the letter which you believe provides the most effective forum for learning about that particular factor. That is, where (or when) is the most appropriate place to receive the needed instruction/information.

1 = Little to no importance

D = During a college course

2 = Little importance

O = On-the-job experience

3 = Moderate important

N = Networking with peers

4 = Very important

W = Workshops

5 = Extremely important

C = Conferences

1 2 3 4 5	Computer operation/use	D O N W C
1 2 3 4 5	Knowledge of risk mgt/insurance issues	D O N W C
1 2 3 4 5	Ability to influence administrative decisions	D O N W C
1 2 3 4 5	Oral communication skills	D O N W C
1 2 3 4 5	General bus. mgt/accounting practices	D O N W C
1 2 3 4 5	Facility/const./architectural issues	D O N W C
1 2 3 4 5	Accounting for or inventory of supplies	D O N W C
1 2 3 4 5	Written communication skills	D O N W C
1 2 3 4 5	Understanding regulatory agencies	D O N W C
1 2 3 4 5	Human interaction skills	D O N W C
1 2 3 4 5	Labor relations/negotiating	D O N W C
1 2 3 4 5	Knowledge of employee benefits	D O N W C
1 2 3 4 5	Resource mgt/cash flow	D O N W C
1 2 3 4 5	Informing the public of the school's budget/needs	D O N W C
1 2 3 4 5	Transportation	D O N W C
1 2 3 4 5	School Law	D O N W C
1 2 3 4 5	Understanding the role of the school in the community and society	D O N W C
1 2 3 4 5	Time and human resource management	D O N W C
1 2 3 4 5	Admin./organization and structures	D O N W C

- D. Do you believe that a voluntary Certification Program for School Business Officials in Oklahoma should be developed?

YES _____ No _____

If YES please continue

Should there be different certification programs for:

Business Manager YES _____ NO _____

Administrative Assistant YES _____ NO _____

Treasurer YES _____ NO _____

Encumbrance Clerk YES _____ NO _____

Secretary YES _____ NO _____

Additional comments welcomed:

THANK YOU VERY MUCH FOR YOUR TIME AND CONSIDERATION

Please return to: Mrs. Linda Abner
Oklahoma State University
Oklahoma Center for School Business
Management
Classroom Building 406
Stillwater, OK 74078

APPENDIX D

COVER LETTER FOR OKLAHOMA SCHOOL
BUSINESS OFFICIALS

March 25, 1994

School Business Official
Oklahoma Public Schools
P. O. 00000
Anywhere, OK 70000-0005

Dear School Business Official:

Currently, I am engaged in performing original research for the Oklahoma Center for School Business Management. My topical areas of interest consists of examining the roles, functions and responsibilities of public school business managers. The purpose of this communique is to seek your assistance with my efforts.

Your response on the enclosed survey will provide valuable data for future development of university and professional training programs. Consequently, your participation is very important. Completion of this survey should take approximately ten minutes of your time.

Please return the completed survey in the provided envelope within the next two weeks. All responses will remain confidential, and individual responses will not be released. You will note that your name is not requested, hence this will ensure confidentiality.

If you should have any questions, please contact me at (405) 744-8501 (day) or (405) 624-1257 (evening). Thank you very much for your time and assistance.

Sincerely,

Linda L. Abner

ENCL:

APPENDIX E

OKLAHOMA STATE UNIVERSITY INSTITUTIONAL
REVIEW BOARD APPROVAL

OKLAHOMA STATE UNIVERSITY
INSTITUTIONAL REVIEW BOARD
FOR HUMAN SUBJECTS RESEARCH

Date: 01-19-94

IRB#: ED-94-048

Proposal Title: COMPONENTS OF A VOLUNTARY SCHOOL BUSINESS
MANAGEMENT CERTIFICATION PROGRAM FOR OKLAHOMA

Principal Investigator(s): Dr. Garry Bice, Linda L. Abner

Reviewed and Processed as: Exempt

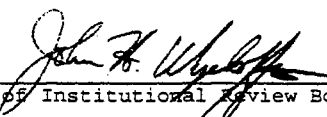
Approval Status Recommended by Reviewer(s): Approved

APPROVAL STATUS SUBJECT TO REVIEW BY FULL INSTITUTIONAL REVIEW BOARD AT NEXT MEETING.

APPROVAL STATUS PERIOD VALID FOR ONE CALENDAR YEAR AFTER WHICH A CONTINUATION OR RENEWAL REQUEST IS REQUIRED TO BE SUBMITTED FOR BOARD APPROVAL. ANY MODIFICATIONS TO APPROVED PROJECT MUST ALSO BE SUBMITTED FOR APPROVAL.

Comments, Modifications/Conditions for Approval or Reasons for Deferral or Disapproval are as follows:

Signature:


Chair of Institutional Review Board

Date: January 20, 1994

VITA 2

Linda Lucille Abner

Candidate for the Degree of

Doctor of Education

Thesis: COMPONENTS OF A VOLUNTARY SCHOOL BUSINESS MANAGEMENT
CERTIFICATION PROGRAM FOR OKLAHOMA

Major Field: Occupational and Adult Education

Biographical:

Personal Data: Born in McAlester, Oklahoma, April 3, 1941 the daughter of Henry and Mae Norris.

Education: Graduated from McAlester High School, McAlester, Oklahoma in May 1959; received Bachelor of Arts degree from Eckerd College, St. Petersburg, Florida in May, 1991; received Master of Science degree from Northeastern State University, Tahlequah, Oklahoma in May 1992; completed requirements for the Doctor of Education degree at Oklahoma State University, Stillwater, Oklahoma in May, 1995.

Professional Experience: Graduate Research Associate, Northeastern State University, Tahlequah, Oklahoma, August, 1991 to June, 1992; Adjunct Instructor, Tulsa Junior College, Tulsa, Oklahoma, August, 1992 to present; Graduate Research Associate, School of Occupational and Adult Education, Oklahoma State University, Stillwater, Oklahoma, August, 1992 to present; and Coordinator, Oklahoma Center for School Business Management, July, 1994 to present.