A POLLOW-UP STUDY OF FORMKR STUDEXTS WHO COMPLRTNED ONE OR MORE COURSES IN ACCOUNTING AT NORIPHRRN OKL,AHOMA JUNIOR COL工EGE DURING THE SCHOOL YPARS 1938-1939 TO 1946-1947, INCLUSIVK

A FOLION-UP STUDY OF FOFMTRR STUDFNTS WHO COMPLETED ONE OR MORE COURSES IN ACCOUNTING AT WORTHERN OKLAHOMA JUNIOR COL工EGE DURING THES SGHOOL YBARS 1938-1939 TO 1946-1947, INCHUSIVE

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1943

Submitted to the Department of Business Education Oklahoma Agricultural and Mechanical College

In Partial Fulfillment of the Requirements
for the Degree of MASTTER OP SCITANCE

1949


## ACKIVOUL EDGMCRNT

## The writer wishes to express his genuine appreciation to $M$ r. Robert A. Lowry for his counsel and direction in the preparation of this study.

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## INTRODUCTION

Need for the Study. The junior college occupies an important position in the field of education. It seeks to provide both vocational and general education. According to a recent statement by Jesse P. Bogue, executive secretary of the American Association of Junior Colleges:

The basic philosophy of the junior college is the belief on the part of the American people that free, public education should now be extenced through the fourteenth year of schooling. During the past half century the principle has been advocated in everincreasing insistence. ${ }^{1}$

Business education appears to play an important part in the junior college curriculum throughout the United States. McKee Fisk has written:

The junior college is the most rapidly developing educational institution. This is likely to continue for many years if present trends in school enrollment and employment of youth continue. Business education is of major importance in the junior college. Surveys indicate that in some instances more than one-half of the students are enrolled in business education. Business education is usually the first vocational course introduced into a junior college curriculum. ${ }^{2}$

There is a continuing need for surveys of business and job opportunities in order that business education may keep abreast of business progress. According to Dr. Fisk:

Continuous adaptation of the business education program, both the economic living and the semi-professional types, is imperative if the curriculum is to be responsive to rapidly changing business. Continuous surveys of business within the area served by the junior colleges, continuous follow-up of both graduates and non-graduates is necessary. ${ }^{3}$

1 Jesse P. Bogue, The Philosophy of the Junior College, Unpublished Pamphlet, p. 1.

2 Mekee Fisk, "The Junior College Business Curriculum," National Comercial Teachers Federation, Sixth Yearbook, 1940, p. 82.

3 Ibid., p. 92.

Purpose. This study seeks to determine the educational and employment experiences of certain former accounting students at Northern Oklahoma Junior College. Using these experiences as a guide, it is believed that the accounting instruction may be revised so as to better fit the needs of the present students of accounting. Specifically, the study seeks answers to the following questions:

1. What have been the subsequent educational experiences of the respondents?
2. What has been the subsequent accounting training of the respondents?
3. Did the accounting training they received at Northern OkI ahoma Junior College adequately prepare the respondents for the studying of advanced accounting courses in institutions of higher learning?
4. What was the nature of the first civilian job held by the respondents after they left Northern Ollahoma Junior College?
5. What is the nature of the present job of the respondents?
6. Has the accounting training received at Northern Oklahoma Junior College specifically aided in the successful performance of duties in any of the jobs held by the respondents since they left Northern Oklahoma Jumior College?
7. Has the accounting training received at Northern oklahoma Junior College been of any value to respondents in their activities off the job?

Scope. The respondents in this follow-up study are the 101 individvals who answered and returned the questionnaire. Wach of these individuals successfully completed one or more courses in elementary accounting at Northern 0klahoma Junior College during the school years 1938-1939 to 1946-1947, inclusive, a period of nine school years. These 101 respondents include 61 men and 40 women. Successful completion of a course, as used in this study, means that the course was completed with a passing grade.

Source of Data. The source of data for this study is a questionnaire that was mailed to 140 individuals who successfully completed one or more
courses in elementary accounting at Northem Oklahoma Junior College during the school years 1938-1939 to 1946-1947, inclusive.

Procedure. The normative-survey method of research was used in this study. It was believed that the questionnaire approach was the only feasible method of securing the desired information as the prospective respondents were widely separated over the United States, and some were located in foreign countries. A tentative questionnaire was presented to the 1948 sumer seminar group in business education at 0klahoma A. \& M. College. This group offered helpful suggestions for clarifying certain portions of the questionnaire, and these suggestions were incorporated in the final revision.

Information for use in compiling the original mailing list was obtained from class cards and grade report records in the Office of the Registrar at Northern OlClahoma Junior College. A total of 215 persons were found to have completed one or more courses in elementary accounting during the nine year period from 1938-1939 to 2946-1947, inclusive. Three of these persons were deceased, and addresses were not obtainable for two others. This left 210 persons to whom letters were sent, by first class mail, with a self-addressed post card enclosed, the letter requesting that the card be returned with the current mailing address entered thereon. Twenty-four of these letters were returned undelivered. Therefore, of 186 possible returns, 140 , or 75.3 per cent, were received by July 30 , 1948.

A copy of the questionnaire, together with a stamped self-addressed envelope, was mailed to each of the 140 individuals who returned the post card. The first mailing was made on July 30,1948 , and it drew 56 responses, exactly 40 per cent. A. follow-up letter and another copy of the questionnaire were mailed on September 3, 1948. This letter, together
with a few local personal interviews, drew an additional 45 responses. Tiven though the preliminary address survey had been made, two of the letters were returned as undeliverable. The entire procedure drew a total of 101 responses, representing a return of 73.2 per cent on the possible return of 238. Data concerning the number of questionnaires mailed and the number and percentage of returns from men and women respondents are summarized in table I.

Table II shows that twenty-five, or 24.7 per cent, of the 101 respondents successfully completed their first course in accounting during the 1946-1947 school year, this representing the largest return of the nine school years included in this study. The year 1939-1940 followed closely with a retum of 21 , or 20.7 per cent, of the respondents. The smallest return came from those enrolled in 1943-1944, a war year; only two returns were received from this group. All of the replies were at least partially usable.

When it had been decided that the returns to the questionnaire were complete, the replies were sorted and tabulated. The findings are reported in the following chapters.

## TABLIS I

QUESTIONNALRE REIURNS FROM FORMER STUDENTS OF NORTHERN OKLAHOMA JUNIOR COLLTGN WHO SUCCESSFULTY COMPL ETEID ONE OR MORTE COURSTSS IT ACCOUNTING AT NORTHERN OKLAHOMA JUNIOR COLLMGE DURING THE SCHOOL YRARS 1938-39 TO 1946-47, INCLUSIVE, CLASSIPIRD ACCORDING TO SEX OF RESPONDTNTS

| Sex | Total Number Mailed | Number Not Delivered | Possible Returns |  | Not Returned |  | Usable Returns |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | No. | Por cent | No. | Per cent | No. | Per cent |
| Men | 89 |  | 89 | 100.0 | 28 | 31.5 | 61 | 68.5 |
| \#omen | 51 | 2 | 49 | 100.0 | 9 | 18.4 | 40 | 81.6 |
| Total | 240 | 2 | 138 | 100.0 | 37 | 26.8 | 101 | 73.2 |

This table should be read as follows: of 89 former men students, 61 , or 68.5 per cent, returned usable questionnaires.

TABI, 1 II

## SCHOOL YRARS IN VHICH RESPOMDATTS COMPL EIPED THRIR PIRST COURSE II ACCOUNTING AT NORTHRRN OKAHOMA JUNIOR COLLDGE

| School Year | Men |  | Vomen |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Tumber | Per cent | Number | Per cent | Number | Per cent |
| 1938-1939 | 11 | 18.0 | 6 | 15.0 | 17 | 16.8 |
| 1939-1940 | 12 | 19.7 | 9 | 22.5 | 21 | 20.7 |
| 1940-1941 | 2 | 3.3 | 5 | 12.5 | 7 | 6.9 |
| 1941-1942 | 13 | 21.3 | 1 | 2.5 | 14 | 13.9 |
| 1942-1943 | 5 | 8.2 |  |  | 5 | 5.0 |
| 1943-1944 |  |  | 2 | 5.0 | 2 | 2.0 |
| 1944-1945 |  |  | 5 | 1.2 .5 | 5 | 5.0 |
| 1945-1946 | 1 | 1.6 | 4 | 10.0 | 5 | 5.0 |
| 1946-1947 | 17 | 27.9 | 8 | 20.0 | 25 | 24.7 |
| Total | 61 | 100.0 | 40 | 100.0 | 101 | 100.0 |

This teble should be read as follows: Rleven, or 18 per cent, of the men respondents, and 6 , or 15 per cent, of the women respondents completed their first course in accounting at Northern Oklahoma Junior College during the school year 1938-1939.

## CHAPTIER II

## BDUCATIONAL EXPFRITINCES OF RRSPONDFNTS APTER LEAVING NORTHREN OKT,AHOMA JUNIOR COLJTGGE

Attendance in institutions of higher learning. Fifty-four, or more than one-half, of the respondents attended institutions of higher learning after leaving Northern Oklahoma Junior College. This included thirtyeight, or 62.3 per cent, of the men respondents and sixteen, or 40 per cent, of the women respondents. Fight of the respondents spent less than six months in institutions of higher learning, but ten spent more than twenty-four months in attendance in such institutions. Table IIT reveals further details relative to months spent in attendance in institutions of higher learning.

Higher degrees earned. Higher degrees were received by thirty, or 55.6 per cent, of the 54 respondents who attended other educationsl institutions. As shown by Table IV, twenty-four respondents were awarded bachelors' degrees; three, masters' degrees; two, I. I. B. degrees; and one, B.E.E. degree. It is interesting to note that only four of the 16 women respondents had not earned a higher degree, and one of these four was still attending school. Twenty of the 38 men had not been awarded higher degrees, but many of these men had their education interrupted by Morld Mar II, and ten of these were still attending institutions of higher learning.

Semester hours completed in advanced accounting courses in institutions of higher learning. Twenty-three, or 42.6 per cent, of the 54 respondents who attended institutions of higher learning have completed at least one semester hour, or the equivalent thereof, in an advanced course in accounting. This includes sixteen, or 42.1 per cent, of the men and seven, or 43.8 per cent, of the women who attended other educational institutions after leaving Northern Oklahoma Junior College. Seven

## TABLS III

> NUMBMR OF MONTHS SPTNTT IN ALTMNDANCE IN RDUCATIONAL INSTITURIONS, ABTER LEAVING NORTHITRN OKLAHOMA JUNIOR COLLEGE, BY 54 RESPONDENTS WHO CONTINUMI THEIR BDUCATION IN INSTITUMIONS OF HIGHEDR LBARNING

| Sex | Number of months spent in attendance in institutions of higher learning |  |  |  |  |  |  | Total number who attended institutions of higher learning |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1-5 | 6-10 | -15 | 6-20 | -2 |  | er |  |
| Men | 6 | 9 | 4 | 3 | 7 | 5 | 4 | 38 |
| Women | 2 | 3 | 2 | 7 | 1 | 1 |  | 16 |
| Total | 8 | 12 | 6 | 10 | 8 | 6 | 4 | 54 |

This table should be read as follows: After leaving Northern Oklahoma Junior College, six of the 61 men respondents attended other educational institutions from one to five months.

## TABITG IV

HIGHEST DEGRTES REGEIVED, ARTYRP LRAVING WORTHERN OKL,AHOMA JUNIOR COLLINGE, BY RRSPOMDMIS WHO CONMINURD THEIR RDUCATION IN INSTITUTIONS OF HIGHBR LEARNING

| Sex | Degree Received |  |  |  |  | No degree received | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | B.S. | B.A. | B.E.E. | F.I.B. | M.S. |  |  |
| Men | 10 | 3 | 1 | 2 | 2 | 20 | 38 |
| Women | 11 |  |  |  | 1 | 4 | 16 |
| Total | 21 | 3 | 1 | 2 | 3 | 24 | 54 |

This table should be read as follows: of 38 men respondents who attended institutions of higher learning, 10 received B.S. degrees; 3. B.A. degrees; 1, B.R.T. degree; 2, L. L.B. degrees; 2, M.S. degrees; and 20 did not recelve degrees. In all, 30 of 54 individuals who attended institutions of higher learning were awarded degrees from these institutions.
respondents had completed from 7 to 9 semester hours; four, from 25 to 30 hours; and two, over 30 hours. Quarter hours were converted to semester hours. Nine men and two women had majored in accounting as undergraduates. One man earned his master's degree with a major in accounting. A summary of semester hours of credit earned by men, women, and total respondents in institutions of higher learning is shown in Table V .

Adequacy of accounting training at Northern Olclahoma Junior College. Table VI shows replies of men, women, and total respondents to the question "Do you believe that your accounting training at Northern Oklahoma Junior College adequately prepared you for the studying of advanced accounting courses in institutions of higher learning?" Fifty-six, or 55.4 per cent, of the respondents replied to the question. Porty-nine, or 87.5 per cent, of the respondents who replied to the question believed that their accounting training at Northern Oklahoma Junior College adequately prepared them for studying adivanced accounting. Only seven, or 12.5 per cent, did not believe that their accounting training was adequate in this respect.

Twenty-three of the respondents studied advanced accounting courses in institutions of higher learning, and all but one of these replied to the question. Twenty, or 87 per cent, of these individuals believed that their accounting training at Northern Olclahoma Junior College had adequately prepared them for the studying of advanced accounting courses in institutions of higher learning, while only two, or 8.7 per cent, of the respondents who studied advanced accounting courses did not believe that their accounting training was adequate. Of the seven negative answers mentioned in the preceding paragraph, it is significant that only two were given by respondents who actually had taken advanced accounting courses. One of these mentioned that he was subjected to a different type of testing in his advanced accounting training. The other suggested that the elementary




|  | To. who attended institutions of higher leaming (othex than business col2eges) after leavins rojc | Semester Hours (or equivalent) completed In advanced accouting courses |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sex of the Respondents |  | gone | 1-3 | 4-6 | 7-9 | 10-15 | 16-22 | $22-24$ | 25-30 | $\begin{aligned} & \text { Orer } \\ & 30 \\ & \hline \end{aligned}$ |
| Len | 38 | 22 | 1 | 2 | 6 |  |  | 1 | 4 | 2 |
| Worien | 16 | 9 | 2 | 2 | 1 | 1 | 1 |  |  |  |
| Totra | 54 | 31 | 3 | 4 | 7 | 1 | 1 | 1. | 4 | 2 |

This table should be read as rolloms: of the 38 men who attended institutions of hirher learning fother than business colleges) after leavinc Worthem Omphoma funior College, 22 earnad no semoster hours in advanced courses in accounting; 1 eamed from 1 to 3 gemester hours; 2 , from 4 to 6 hours; 6 , from 7 to 9 hours; 1, from e2 to 24 hours; 4 , from 25 to 30 hours; and 2, over 30 hours.

## RABLITVI








| Answers <br> to guestion | Men |  | Vomen |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Tumber | Per cent | Turiber | Per cent | Tumber | Per cent |
| +es | 37 | 90.2 | 12 | 80.0 | 49 | 87.5 |
| No | 4 | 9.8 | 3 | 20.0 | 7 | 12.5 |
| total | 412 | 100.0 | 15 | 100.0 | 56 | 100.0 |

This toble should be read as follows: Thirty-seven, or go. 2 per cent. of the men and 12 , or 80 per cont, of the women who replied to this question believed that their sccountine training st Vorthem oxlahona Jumiox College adequately prepered then for the studying of advanced accounting courses in institutions of higher lemaing. Torty-nine, or 87.5 per cent, of these individuals answerinc the guestion believed that their trelning prepered them for studying advanced acconatince.
bextbook at Worthern Oklonont Jtuan College be chonged to conform more closely to the approsel ubed in dotrnced sccounting textboolss. tore detailed infomation conceming replies of the fegpondents who stadied ad vanced scoounting courses in tngtitutions of highex leaming is presented in reble VIL.

## TABLE VEI








| $\begin{gathered} \text { anwers } \\ \text { to guestion } \end{gathered}$ | Tlen |  | tomen |  | 90tal |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Tumber | Per cent | Mumber | Per cent | 伿uber | Eer cent |
| Yes | 24 | 87.5 | 6 | 85.7 | 20 | 87.0 |
| 110 | 2 | 12.5 |  |  | 2 | 8.7 |
| Answer oritted |  |  | 1 | 14.3 | 3 | 4.3 |
| gotaz | 16 | 100.0 | 7 | 100.0 | 23 | 100.0 |

This toble chould be read as follows: Pourteen, or 97.5 per cent, or the men and 6 , or 65.7 per cent, of the women respondents who studied advanced accounting courses in institutions of kigher leaming believed. thet their accountine training adedutely preprod. then for the strutane of elfonced sccountins courses in these inatitutions. Whenty, or 87 per cent, of theso indiqiduals wo studied soyonced scoouting courses believed that their trainine prepared then for stulyine sdranced accounting.

## GENPTET III




Ggior duties performed hy respondents on first job. The respondents were asked to suphy information relative to their job experiences. On the fisct civiian job held after lesving forthem ok ohomatunor College.
 beeping as ono of the mojor dutien performed. Tour, ox 3.96 per cent, inchuded cocounting and/or auditing en one of the major duties pexformed on the first job. gmenty-four, or $23 . \delta$ per cent, of the respondents reported genexa clericel dutien mong major hatiec perfomed on their indtinl job. Other major futies iregrently nentionod by respondents included stenographic gad searetsixal duties, school teaching, forning, and typemritine it is interesting to note the heterogeneous noture of major waties performed by respondents. While the majority of the duties listed mere related directly to the ficla of busthess, some of the duties listed vere outside of the businema iteld. Included in the major duties Iisted by respondents were drafting, survevor, engineex, electrichan helper, lamyer, mechsic, trector driver, and aryy pilot ilieht instructor, seventeen, or $16 .{ }^{2}$ per cent, of the respondents did not list tuties; but, actualy onty six respondents feiled to give satictortory answers as three of this gromp were housewives and eight vere still dassified as students in aenior eolleges. Nare detalled infomation conceraing mor anties perfomed by respondents on the first civilian fot held aftex lobvine Horthem Olvanom Juniox Gollege is presented in Peole vir.

Heture of business in which respondents mere employed on first job. In the initial omployment, petrolem comonies suplied the greatest muber

MAJOR DUTITS PERFORMED BY RESPONDEITS ON FIRST CIVIJIAN JOB HE,D APTMR THIEX LITPT NORTHIER OKLAHOMA JUNIOR COLW BGT

| Major Duties Performed$\qquad$ on First Job | Number and Percentage Listing Duty* |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Men |  | Vomen |  | Total |  |
|  |  | er cent |  | $r$ cent |  | er cent |
| Bookkeeping | 10 | 16.39 | 16 | 40.0 | 26 | 25.74 |
| General Clerical Duties | 10 | 16.39 | 14 | 35.0 | 24 | 23.76 |
| Stenogrrsphic Work |  |  | 9 | 22.5 | 9 | 8.91 |
| Secretary |  |  | 6 | 15.0 | 6 | 5.94 |
| School Teacher | 2 | 3.28 | 3 | 7.5 | 5 | 4.95 |
| Accounting and Auditing | 3 | 4.92 | 1 | 2.5 | 4 | 3.96 |
| Farming | 4 | 6.56 |  |  | 4 | 3.96 |
| Typewriting |  |  | 4 | 10.0 | 4 | 3.96 |
| Receptionist |  |  | 3 | 7.5 | 3 | 2.97 |
| Drafting | 2 | 3.28 |  |  | 2 | 1.98 |
| Bngineer | 2 | 3.28 |  |  | 2 | 1.98 |
| Salemman | 2 | 3.28 |  |  | 2 | 1.98 |
| Surveyor | 2 | 3.28 |  |  | 2 | 1.98 |
| Waiter in Taver | 2 | 3.28 |  |  | 2 | 1.98 |
| Producing Aircraft Parts | 1 | 1.64 |  |  | 1 | . 99 |
| Army Pilot FIight Instructor | 1 | 1.64 |  |  | 1 | . 99 |
| Asst. Supt. Grease Plant | 1 | 1.64 |  |  | 1 | . 99 |
| Check Distribution | 1 | 1.64 |  |  | 1 | . 99 |
| Klectrician Helper | 1 | 1.64 |  |  | 1 | . 99 |
| Gasoline Plant Operator | 1 | 2.64 |  |  | 1 | . 99 |
| Insurance Inspector | 1 | 1.64 |  |  | 1 | . 99 |

## TABLIS VIII (CONTINURD)

MAJOR DUTIES PIGRFORMED BY RESPONDENTS ON FTRST CIVILIAN JOB HIMD AFTHR THEY LEFIT MORTHIERN OKLAHOMA JUNIOR COLLTGE

| Major Duties Performed$\qquad$ | Number and Percentage Listing Duty* |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Men |  | Tomen |  | Total |  |
|  |  | Per cent |  | or cent |  | er cent |
| Lawyer | 1 | 1.64 |  |  | 1 | . 99 |
| Mechanic | 1 | 1.64 |  |  | 1 | . 99 |
| Office Manager | 1 | 1.64 |  |  | 1 | . 99 |
| Paymaster | 1 | 1.64 |  |  | 1 | . 99 |
| Personnel Supervisor | 1 | 1.64 |  |  | 1 | . 99 |
| Post Office Carrier | 1 | 1.64 |  |  | 1 | . 99 |
| Sheet Metal Mork | 1 | 1.64 |  |  | 1 | . 99 |
| Statistics | 1 | 1.64 |  |  | 1 | . 99 |
| Tractor Driver | 1 | 1.64 |  |  | 1 | . 99 |
| Answer Omitted** | 12 | 19.67 | 5 | 12.5 | 17 | 16.83 |

[^0]This table should be read as follows: Ten, or 16.39 per cent, of the men respondents and sixteen, or 40 per cent, of the women respondents listed bookkeeping as one of the major duties performed on first civilian job held after leaving Northern Oklahoma Junior College.
of jobs to respondents. Twelve, or 11.8 per cent, of the respondents were employed in some division of the petroleum industries on the first job. Aircraft industries furnished positions for seven. Seven more respondents were employed by schools, five as teachers and two in school offices. The respondents were employed by many different types of employers, including bank, construction company, department store, furniture company, hotel, insurance company, lawyer, real estate and auction company, post office, doctor, railroad, and variety store. Table IX lists all of the types of employers reported by the respondents. The men were employed in more different types of enterprises then were the women.

Initial full-time and part-time jobs held by respondents. Table $X$ shows the number and percentage of men, women, and total respondents employed full-time and part-time in their first civilian job hold after leaving Morthern Oklehoma Junior College. Seventy-one, or 70.3 per cent, of the respondents accepted full-time jobs in their ifirst employment, while eight, or 7.9 per cent, were first employed on a part-time job. Twenty-two, or 21.8 per cent, most of whom were housevives and students, did not reply to the question. A larger percentage of women were employed on full-time jobs as 31 , or 77.5 per cent, of the women respondents worked in full-time positions compared with 40 , or 65.6 per cent, of the men respondents. However, six, or 9.8 per cent, of the men were employed in part-time positions on the beginning job, while only two, or 5 per cent, of the women respondents worked only part-time on the initial job.

Berinning salary on first job held by respondents. Space was provided in the questionnaire for respondents to include hourly, weekly, or monthly salaries. It was believed that this would probably provide for moxe accurate responses. Then, in tabulating the responses, all salaries were converted to a monthly basis. Assuming a 40 -hour week, the hourly salaries

2ABLT 1 X



| Mature of Business | Men |  | Tomen |  | Potal |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Per cent |  | Percent |  | Per cent |
| Petroleun Industries | 9 | 14.75 | 3 | 7.5 | 12 | 11.8 |
| Aircratt Inoustries | 4 | 6.56 | 3 | 7.5 | 7 | 6.9 |
| School (Instructimg) | 2 | 3.28 | 3 | 7.5 | 5 | 4.9 |
| Toxting | 4 | 6.56 |  |  | 4 | 3.9 |
| T. \%. Govermant | 1 | 1.64 | 3 | 7.5 | 4 | 3.9 |
| Suto supply |  |  | 3 | 7.5 | 3 | 2.9 |
| Gass Vtility Co. | 1 | 1.64 | 2 | 5.0 | 3 | 2.9 |
| Bank | 2 | 3.28 |  |  | 2 | 2.0 |
| Construction Company | 2 | 3.28 |  |  | 2 | 2.0 |
| Departant 5 tore |  |  | 2 | 5.0 | 2 | 2.0 |
| Surnature Compeny | 1 | 2.64 | 1 | 2.5 | 2 | 2.0 |
| Wotel | 2 | 3.28 |  |  | 2 | 2.0 |
| Insurance Company | 1 | 1.64 | 1 | 2.5 | 2 | 2.0 |
| Inatyer |  |  | 2 | 5.0 | 2 | 2.0 |
| Feal Petate * Auction Co. | 1 | 1.64 | 1 | 2.5 | 2 | 2.0 |
| School Ofeice |  |  | 2 | 5.0 | 2 | 2.0 |
| Tavern | 2 | 3.28 |  |  | 2 | 2.0 |
| Advertising Company |  |  | 1 | 2.5 | J. | 1.0 |
| Gity Transit | 1 | 2.64 |  |  | 1 | 1.0 |
| Concrete Pipe Company |  |  | 1 | 2.5 | 1 | 1.0 |
| Cownty AA |  |  | 1 | 2.5 | 1 | 1.0 |
| CxA Tixm | 1 | 1.64 |  |  | 1 | 1.0 |





| Hature or Businegs | Wen |  | Somen |  | Totad |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Ho. | Per cent |  | Per cent | Mo. | Per cent |
| Datry store |  |  | 1 | 2.5 | 1. | 2.0 |
| bootor |  |  | 1 | 2.5 | 1 | 1.0 |
| Sraftsman | 1 | 1.64 |  |  | 1 | 1.0 |
| Brycoods g tore |  |  | 1 | 2.5 | 1. | 2.0 |
| Mama Tmplomont Co. | 1 | 1.64 |  |  | 1 | 1.0 |
| Wheral rione | 1 | 1.64 |  |  | 1 | 1.0 |
| Grain blevotox \& Produce | 1 | 2.64 |  |  | 1 | 1.0 |
| Machine Wactory | 1 | 1.6: |  |  | 1 | 1.0 |
| Taval Tesearch Imboxatory | 1 | 1.64 |  |  | 1 | 1.0 |
| Post office | 1 | 1.64 |  |  | 1 | 1.0 |
| Fisinoed | 1 | 1.64 |  |  | 1 | 1.0 |
| Reteic OLothing Store | 1 | 1.64 |  |  | 1 | 1.0 |
| Btate Department of Public Velfare |  |  | 1 | 2.5 | 1 | 1.0 |
| 9002 Mosignine | 1 | 1.64 |  |  | 1 | 1.0 |
| 7. \% . Axyyy | 1 | 1. 64 |  |  | 1 | 1.0 |
| Vaxiety store |  |  | 1 | 2.5 | 1 | 1.0 |
| Rinc smelter | 1 | 1. 6.64 |  |  | 1 | 2.0 |
| Anawer onitted | 15 | 24.59 | 6 | 15.0 | 21 | 20.8 |
| Wotal. | 62 | 100.00 | 40 | 100.00 | 101 | 100.0 |

 respondente and 3 , or 7.5 per cent, of the women respondents rere employed in Petroleum industries on fisme civilign job held after lesving Torthern Oxl siona Junior College.

## MABL $1 \times$





| Tature of Job | Ven |  | Homen |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Sumber | Iex cent | Tumber | per cent | Mambex | Pex cent |
| Fill time | 40 | 65.6 | 31 | 77.5 | 71. | 76.3 |
| -axt tinne | 6 | 9.8 | 2 | 5.0 | 8 | 7.9 |
| Ansmer omitted | 15 | 27.6 | 7 | 17.5 | 22 | 21.8 |
| Sotal | 61. | 100.0 | 40 | 100.0 | 101 | 100.0 |

This table should be read as follows: On the first civilian job held arter leaving Jorthem Oklahoma Junor College, 40 , or 65.6 per cent, or the men respondents indicated that they wore employed in full-tine jobs; 6. or 9.8 per cent. indicsted thet they were employed in part-time fobs: ent 25 , or 24.6 per cent, did not answex this gueation.
were muthplied by 276 and the weekly salaries by 4.4 as necessary. Informetion concerning selaries wes availeble for 66 of the respondents, and data concerning salarles eamed on the beginutne job are presented in table XI. Trenty-two, or 33.3 per cent, of the respondents for whon informetion concoming gelaries tha avilable, exmed a becinnine monthly salary of from $\$ 101.00$ to $\$ 50.00$ on the first civilion job (full time) held after leaving Worthem Oclehons funior College. Only those respondents holding fulltime jobs were included in fable xt. Heven, or 16.7 per cont, of the respondents reporting, listed a beginning monthly asary or more than $\quad 200.00$.
 Hen reported an averace beginning monthly salary of 166.78 and women rejorted sin averace of 998.40 . Thus, the average beginning selery for men
 Was 121.60. The nodal selary mas 120.00 , this figure beine reported by tive, or 7.6 per cont, of those roporting, the median selary for men was \$154.00, and the median salary for women mas $\$ 98.90$.
genure on first job held by respondents. Tourteen, or 18.2 per cent, of tho 77 resyondents for whon information was aveilable held the firat jow obtained ster leavine Northem OXahowa Junior Colloge for less than four months. Fourteen more respondonts held the initial job for leas than seven months. And, fourteen respondents held the beginning job for over two yeas. Rreaty-soven, or 35.0 per cent, of the renpoudents who replied to the guastion held the first job for more than one year. Trenty-four, or 23.8 nex cent, of the 101 respondents did not reply to the guestion, but eleven of these were housewives or students, and they apparentiy had not been employed aince leaving Torthern Olahome Juniox College. Table XTH presents dotailed infomation concerning the number of months reapondents held the first job obtined after lowing Northera Okahoma Juniaw College.




| Sonthiy Salery | Yen |  | Women |  | Motal |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Tumer | Ler cent | Gumber | For cant | Turber | Per ment |
| \$ 1-6 0 | 1 | 2.8 | 1 | 3.3 | 2 | 3.0 |
| 451-8100 | 5 | 23.9 | 16 | 53.4 | 22 | 34.8 |
| 6101-6150 | 10 | 27.8 | 12 | 140.0 | 22 | 33.3 |
| 153-200 | 9 | 25.0 | 1 | 3.3 | 20 | 45.2 |
| \$201-8225 | 3 | 8.3 |  |  | 3 | 4.6 |
| 1226-550 | 5 | 33.9 |  |  | 5 | 7.6 |
| 5 51-575 | 2 | 5.5 |  |  | 2 | 3.0 |
| Over \$275 | 1 | 2.3 |  |  | 1. | 1.5 |
| Sotal | 36 | 200.0 | 30 | 100.0 | 66 | 100.0 |

Thus table should be road as tollows: One, or 2.8 per cent, of the wen, and one, or 3.3 per cent of the wowen reqoonding to this gueation oamed a beginning monthly selary of from th to 650 . inclusive, on the first civilian job (f'ull time) held sitex leaving Torthern Oklohom Jumior College.




| Number of Wonths Girat job Hela | Men |  | 7omen |  | Potal |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Truber | Ser cent | Hamber | Per cent | Wuaber | Per cent |
| 0-3 | 9 | 20.9 | 5 | 14.7 | 14 | 15.2 |
| $4-6$ | 7 | 16.2 | 7 | 20.5 | 14. | 18.2 |
| 7-9 | \% | 18.6 | 4 | 11.7 | 12 | 15.6 |
| 10-12 | 4 | 9.3 | 6 | 17.6 | 10 | 13.0 |
| 13-15 | 2 | 4.7 | 3 | 8.6 | 5 | 6.4 |
| 16-18 | 4 | 9.3 |  |  | 4. | 5.9 |
| 19-21 |  |  | 1. | 3.0 | 1 | 1.3 |
| 22-2k | 2 | 4.7 | 1 | 3.0 | 3 | 3.9 |
| 25-27 | 2 | 4.7 | 1 | 3.0 | 3 | 3.9 |
| 28-33 |  |  | 1 | 3.0 | 1 | 1.3 |
| Over 33 | 5 | 11.6 | 5 | 24.7 | 10 | 13.0 |
| Toter | 43 | 100.0 | 34 | 100.0 | 77 | 100.0 |

This table should be read follows: Wine, or 20.9 per cent, of the men and 5 , or 14.7 yer cent, of the women respondenta who replied to the question held their first civilian job, after leavine Jorthem oldshoms Junior College, irom zero to three months.

Value of gecounting training on first job. Infomation conceming the relative value of accountine training on the tirst civilian job (foul time) wes avileble for 72 of the respondents. Fiventy-one, or 29.2 per cent, af these indicated that the accountine trafing xeceived at forthera OLlahoma Juior Gollege was of wajor watue on the rirat civilian job hela after leaving forthem onahoma funior College. ?neaty-elght, or 38.9 per cent, of those replying indicated that this training was of minor wave on the begiming job. Wenty-three, ox 37.9 per dent, indjeated that this training ads of no valuo to then in their initial employment. This means that 49 , or 68.2 per cent, of the respondents for whon information mas aveileble, believed the the accountine training recelved at Jorthem Ondend Junior College was of some value to then on the first civilian job (full time) held after leaving Gorthem Oklathon Junior College.

Tine, or 22 per cent, of the men replying, belleved that the training mas of major walue on the first job; 16 , or 43.9 per cent, indicsted that the training was on sinor value; and 14 . or 34.1 per cent, believed thet it wos of no value at all. On the other hand, twelve, or 38.7 per cent, of the ronen replying, beliseved that the accombing training received ot Gorthem oblahom Juntor college mas of mav value on the beginning job: 20, or 32.3 per cent, indicated that the tralning wos of rinor velue; and 9, or 29 per cent, indiceted that the trainine walueless in their initial eximpent. Nenty-seven, or 65.9 per ceat, of the men respondente, wne 22, or 71 per cent, of the wonen respondents indicated that the eccouting traning received at frortbern onlshona Junior College mes of
 traming on first clvilian job (full time) held by rocpondents after learine forthern oldahona funior college as indicated by respondents.



| 30\% | Indicated Volue of Accounting training |  |  |  |  |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Tumber | Pes cont |  | Por cont | Wanber | Percent | Wanter | Eer ceat |
| fen | 9 | 22.0 | 18 | 43.9 | 14 | $3{ }^{3} .1$ | 42 | 100.0 |
| Vomen | 12 | 38.7 | 10 | 32.3 | 9 | 29.0 | 32 | 100.0 |
| 3otal | 21 | 29.2 | 28 | 38.9 | 23 | 32.9 | 72 | 100.0 |

This table should be read os folloms: of 42 mon ansmering thic auestion, tine, or $2 e$ pex cent. indicated thet the accounting braining receited at Horthern okimona duntor College was ar whor value on thir jurst ciriliten job (full tine) held after loavine Norhera OkJehone Juilor College.

Ghegter III presented data with respect to the firet civilion job held by the respondents after they left Worthem Oklahoma funior College. This section examines information supplied by the rempondenta with respect to the present job held. As explained in Chapter $x$, the first questionnatre mailing was made on $\mathfrak{J u l y} 30,19 \mathrm{f}$, and the follow-up was manled on september 3, 1948. Thus, it can be seen that completed guestionnares were recsived in the finol months of 19hs, the marity of then in Auguat and September. Present job, as used in this study, refers to the job held Dy the respondents at the tine the questionnaire was conpleted and returned.

Mojor dutios jerformed by respondents on present job. On theix present job, ten, or 10 per cent, of the respondents listed bookkeeging os a resor duty performed, and nine, or 8.9 per cent, inciuded accomting and/ or anditing as a mofor daty. As was true on the firet job, more respondents were performing bookkeeping, becounting ma wuditing duties than any other duty listed. This ig true even thouch the various general clerical duties were gromped together in aticle category. As is shom in roble XIV, thirteen, ox 12.9 per eent, of the respondents Ifsted general clerical duties mone mat duties performed on the precent job. Gtenographic and secreterial duties vere freguently listed. Three of the respondents ere operating retail stores; three were anginears; and tirce vere sehool teachers. The following list indicates the diversity or the mafor duties reported: airine pilot, college registrar, draftsman, finish carpenter, high sehol principal, insurance inspector, lawyer, mechanic, tractor ariver, and Jnited States Air Foree officer. Sable XV presente detailed infomation concerning major duties yerforned by the respondents on the present job.

RABr, TH Y


| Major fraties Performed on Present Job | Tumber and percentrge listing duty |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Mo. Men |  | Vomen |  | - Tatat |  |
|  |  |  |  | Ser cent | 10. | Per cent |
| General clexican duties | 9 | 24.7 | 4 | 10.0 | 13 | 12.9 |
| Bookreeping | 4 | 6.6 | 6 | 15.0 | 10 | 9.9 |
| Accounting and auciting | 9 | 23.1 | 1 | 2.5 | 9 | 8.9 |
| Stenogrsphic work |  |  | 7 | 17.5 | 7 | 6.9 |
| Farming | 5 | 8.2 |  |  | 5 | 5.0 |
| Cashier | 2 | 3.3 | 1 | 2.5 | 3 | 3.0 |
| Whgineering | 3 | 4.9 |  |  | 3 | 3.0 |
| Operating retail store | 3 | 4.9 |  |  | 3 | 3.0 |
| School teacher | 1 | 1.6 | 2 | 5.0 | 3 | 3.0 |
| Secretexy |  |  | 3 | 7.5 | 3 | 3.0 |
| Werm implenent partenom | 2 | 3.3 |  |  | 2 | 2.0 |
| Enlosman | 2 | 3.3 |  |  | 2 | 2.0 |
| Fex consuitant | 2 | 3.3 |  |  | 2 | 2.0 |
| Airline pilot | 1 | 1.6 |  |  | 1 | 1.0 |
| Asst. Supt., Greese piont | 1 | 1.6 |  |  | 1 | 1.0 |
| Conmmications maintenonce | 2 | 2.6 |  |  | 1 | 1.0 |
| College registrax |  |  | 1. | 2.5 | 1. | 1.0 |
| Credit manager | 1 | 3.6 |  |  | 1 | 1.0 |
| Draf tsmen | 1 | 1.6 |  |  | 1 | 1.0 |
| Finish carpenter | 1 | 1.6 |  |  | 1 | 1.0 |
| Wish school principal | 1 | 1.6 |  |  | 1 | 1.0 |
| Insurence inspector | 1 | 1.6 |  |  | 1 | 1.0 |

2ABt, XIV (00MTLMURD)


| Major Thaties Per ormed$\qquad$ on Present 30 b | Wubber end percentage listing duty |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Mo. Per cent |  | Homen |  | Total |  |
|  |  |  |  | Per cent |  | Per cent |
| Insurance policy writing |  |  | 1 | 2.5 | 1 | 1.0 |
| Lewyer | 1 | 1.6 |  |  | 2 | 1.6 |
| Rechenic | 2 | 1.6 |  |  | 1 | 1.0 |
| Savy supply | 2 | 1.6 |  |  | 1 | 1.0 |
| Post office corrier | 1. | 1.6 |  |  | 1 | 1.0 |
| Roceptionist |  |  | 1 | 2.5 | 1 | 1.0 |
| Tractor driver | 1 | 1.6 |  |  | 1 | 2.0 |
| Sepist |  |  | 1. | 2.5 | 2 | 1.0 |
| URAP Officer | 1 | 1.6 |  |  | 1 | 1.0 |
| Waiter in tavern | 1 | 1.6 |  |  | 1 | 1.0 |
| Answer onatted ${ }^{\text {a }}$ * | 15 | 24.6 | 23 | 57.5 | 38 | 37.6 |

* Rany rempondents Iisten two or more major duties. percentages are figured on tho beads of the GI men and ho momen tho returned usable replies.
* Included in this category ere elghteen houserives and eloven stadents. The remaining nine individush either falled to answex the question on fetled to ansmer it correctiy.

This table sbould be read os follows hine, or 14.7 per cent, of the men reapondents saf folw, or 10 per cont of the women reopondents listed a Genercl clerical duty as one of the major duthes performed on the first civilem job held atter lemvine Tar thern Oklohoma Junor College.

Teture of business in which respondents were emaloyed on present job. petroleum compaies sumpled the ereatiost muber of positions on the present job as eleven, or 10.8 per cent, of the repondents mere omployed by such companies.

Gome F , whons the many typen of buniness onterpaise which fumished cmaloygent to respondents on the present job. Severn of the respondents were still in military mervice. wo were employed in public accounting offices. Three reapondents were wowing in bank, wat three in insurance orices. As was true on the bogiming job, the men were employed in more different tyes of enterpiges than were the women.

Full-time and part-tine jobs held by respondents on present job. Risty-ive, ox 54.4 per cent, of the respondents worked full tine on their present job. shree, or 3 per cent, were ermployed in part-time positione. forty-three, or le2. 6 pex cent, did not seply to the question. In comparivg wable $x$ with Table XVI it will be noted the the number eivine no reply hod increased fron 22.6 per cent to 42.6 per cent. In conoiderine this fact, it nust be pointed out that the numer of housenives had increased from 3 to 18, and this alone accounted for almost all the diference. The number of part-thae job reported was 62.5 per cent less then the number reported on the begiming job. Toble WII shoms the nuber and percentage of men, momen, and total respondents exployed full time and part time on the prasent job.

Bexining selaxy on present job held by respondents. Spoe was provided in the guestionaire for respondonts to include hourly, weekly, or monthly selery. It wes believed thet this mould probably provide for more accurate responses. In thoulatins the remponses, all adarien were convorted to s sonthly basis. Assuning a ho-hour vook, the hourly wanries pere mitiplied by 276 ond the weeky peiaries by 4.4 as necessary.

MABT霜 XV


| Sature of Business | Sen |  | Tomen |  | qotal |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Y0. | Per cent |  | ler cent |  | Per cent |
| Petroleun Industries | 8 | 13.10 | 3 | 7.5 | 11 | 10.8 |
| Bank | 1 | 1.64 | 2 | 5.0 | 3 | 2.9 |
| Insurunce ofrice | 1 | 1.64 | 2 | 5.0 | 3 | 2.9 |
| School (matructing) | 1 | 1.64 | 2 | 5.0 | 3 | 2.9 |
| Aix zorce | 2 | 3.28 |  |  | 2 | 2.0 |
| Auto Agency | 2 | 3.26 |  |  | 2 | 2.0 |
| Gity Clerk Office |  |  | 2 | 5.0 | 2 | 2.0 |
| College or thivexsity |  |  | 2 | 5.0 | 2 | 2.0 |
| Parm lughement Company | 2 | 3.28 |  |  | 2 | 2.0 |
| Staryor | 1 | 1.64 | 1 | 2.5 | 2 | 2.0 |
| Fublic Accombing office | 2 | 3.28 |  |  | 2 | 2.0 |
| Assersit Industry | 1. | 2.64 |  |  | 1 | 1.0 |
| Airline | 1 | 1.64 |  |  | 1 | 1.0 |
| OA, Communications Aids To Havigation | 1 | 1.65 |  |  | 1 | 1.0 |
| Glothing Store | 1 | 2.64 |  |  | 1 | 1.0 |
| Cstay | 1 | 1.64 |  |  | 1 | 2.0 |
| Theneer leseerch Assm. | 1 | 1.64 |  |  | 2 | 1.0 |
| Pinsmee Office. V. S. Lir lorce | 1 | 1.64 |  |  | 1 | 1.0 |
| Funeral Rowe | 1 | 1.64 |  |  | 2 | 1.0 |
| Grocery store | 1 | 1.64 |  |  | 2 | 1.0 |
| Ices Cold storage Slant |  |  | 1 | 2.5 | 1 | 1.0 |

## ThBt. NV (commxwmm)



| Hature of Bustnegs | No. | Per cent |  | Per cent | No. | Per cont |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Industrial Consulting | 1 | 1.64 |  |  | 1 | 1.0 |
| Inourance Inspector Burea | 2 | 1.64 |  |  | 1 | 1.0 |
| Manuracturing Gompany | 1 | 2.64 |  |  | 1 | 1.0 |
| Pipe Iine Conctruction | 1 | 2.64 |  |  | 1 | 1.0 |
| Postorites | 2 | 1.64 |  |  | 1 | 1.0 |
| Petail jumiture atore | 1 | 3.64 |  |  | 1 | 2.0 |
| pavorn | 1 | 2.64 |  |  | 1 | 1.0 |
| franler Goach fre. |  |  | 1 | 2.5 | 1. | 1.0 |
| Truct Body Menufacturers | 1 | 1.64 |  |  | 1 | 2.0 |
| 7. S. Tavy Supply Corus | 1 | 1.64 |  |  | 1 | 1.9 |
| U. S. M. C. s \& ${ }_{\text {Hepot }}$ |  |  | 1 | 2.5 | 1 | 2.0 |
| Answer onitted. | 23 | 37.70 | 23 | 57.5 | 46 | 4.5 .5 |
| fotal | 61. | 100.00 | 10 | 100.0 | 101 | 100.0 |

Ghis teble should be read follows: Tipht, or 13.1 per cent, of the men respondents and 3 , or 7.5 yer cent, of the woten respondents are employed in petrolew inductries on the present job.

TaBLe 8VI
 OM PRESTIF JOB

| Tature of dob | Men |  | \%omen |  | Totel |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Sumber | Per cont | Tumber | Per cent | Wraber | Per cent |
| (al) The | 39 | 63.9 | 16 | 40.0 | 55 | 54.4 |
| Fort mix | 1 | 1.7 | 2 | 5.0 | 3 | 3.0 |
| ancwer omitted | 21 | 34.4 | 22 | 55.0 | 43 | 42.6 |
| 30t2 2 | 61 | 100.0 | 40 | 100.0 | 104 | 100.0 |

Ghis tiale shoule be read as follows: on the present job, 39, or 63.9 per cent, of the men respondents indicated that they vere employed in falltime jobs; 1 , or 1.7 per cent, indiceted that he was omployed in a partw time 和; and 27 , or 34.4 per cent, did not answer this question.

Infomation concomine salaries on the greacnt job was araileble for fortyseven regzondents. of these, eleven, ox 23.4 per cent, enrned a beginnine
 in shble XTI, only those respondents veporting full-tine jobs were ineluded. gixteen, or 3 per cent, of the respondents rogorting their solaries oemed a begining monthy gulary of wore than 200.00 ; seven, or 14.9 per cent, camed over $\$ 300.60$. Whe surage boginning monthy selary received on the present job wes thil.27. Women reported on average begimatne monthiy 2exy of \$149.56 and men reported on overoge of $\$ 243.12$. The average beghaing monthy relory on the present jow was 93.56 more for men than



 date reletive to beginning monthly seleries of men, manen, and total respondents on the present job.
denure on mresent job held by respondents. Toble WUIT shows the nuber of months men, wonen, and total rospondents bave held the present
 the question. Whis included twenty-ight, or 45.9 per cent, of the nea repponenta and 25 , or 62.5 per cent, of the women respondeats. Twentynine, or 28.7 yex cent, of the respondents, which inciuded eighteen housewiver ade elewon students, could not mswer the auestion, but twenty-four. or 23.8 per cent, of the other respondenta did not reply to the quention. Solve, or 25 ger cent, of the respondents for mom infomation concerning job tenare mas aranable, reported that the proseat job had been held for nore then two years. Wis represented nine, or 27.3 per cent, of the men,


| Eonthly Salax | Nen |  | Vomen |  | 9 tag |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Huraber | Per cent | Tumbe | Per cent | Tumber | Per cant |
| \% 1-9 50 | 1 | 3.2 |  |  | 1 | 2.2 |
| 351-6100 |  |  | 3 | 18.7 | 3 | 6.4 |
| 产101-8150 | 2 | 6.5 | 7 | 43.8 | 9 | 19.2 |
| 5151-8200 | $\mathfrak{G}$ | 25.8 | 3 | 18.7 | 11 | 23.4 |
| 8201-8225 | 4 | 12.9 | 1 | 6.3 | 5 | 10.6 |
| 9226-8250 | 4 | 12.9 | 2 | 12.5 | 6 | 22.8 |
| $8251-275$ | 5 | 16.1 |  |  | 5 | 10.6 |
| 6276-300 | 3. | 3.2 |  |  | 1 | 2.3 |
| 3301-675 | 2 | 6.5 |  |  | 2 | 4.3 |
| \$376-8425 | 4 | 12.9 |  |  | 4 | 8.5 |
| Totel. | 31 | 100.0 | 16 | 100.0 | 47 | 100.6 |

This table should be reed as follows: one, or 3.2 ger cent, of the men respondine to this puestion osmed a beginning monthly salsry of from to 650 , inclusive, on the present job (full time).

WBL



| Wumber of Tontins | Men |  | fomen |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Wumber | Dex cent | Sumber | Per cent | Hunber | Dex cent |
| 1-6 | 10 | 30.30 | 7 | 46.6 | 27 | 35.4 |
| 7-18 | 7 | 23.2 | 1 | 6.7 | \% | 26.7 |
| 23-18 | 4 | 12.0 | 1 | 6.7 | 5 | 10.4 |
| 19-2 | 3 | 9.1 | 3 | 20.0 | 6 | 12.5 |
| $25-30$ | 2 | 6.1 | 2 | 13.3 | 4 | 8.3 |
| 31-36 | 3 | 9.1 |  |  | 3 | 6.3 |
| $37-42$ | 2 | 6.1 |  |  | 2 | 4.1 |
| Over 42 | 2 | 6.1 | 1 | 6.7 | 3 | 6.3 |
| $80+21$ | 33 | 200.0 | 15 | 200.0 | 44 | 200.0 |

Whis tane should be raxd at tollons: Ten, of 30.3 per cent, of the men and 7 , or 16.6 per cent, of the women who roplied to this question indicted tiat they have nold their present job $\bar{f}$ ron one to six months.
ond three, or 20 par cent, of the women who repled to the guestion. Bowever, ten, or 30.3 ger cent, of the men, and 7 , or 146.6 per cent, ot the wonen who replied to the suention reported thet the present job had been belit for less then seven months.

Talue of accomtinc trating on present job. Infomotion concerning the walue of accousting on their prement job (full time) mas ayallable for 53 of the respondents. This reprosented 84.1 per cent, of the 63 respondonte who reported thet they were presenthy employed. quenty-two or 41.5 per cent, of those replying to the guestion indicated that the accounting troining received at Northern oblohom Jonior College mes of fof value on their present job. The same number reported that the training wes of ninor value. Tine, or 17 per cont, reported thet the acoumting training was of no value in their present employment. Trale $x$ rix reveals that the accounting tretning received at Worthem Onlenoms Junor Dollege nas of more velue to the men then to the women. Tour, or 26.7 per cent, of the women replying indionted that the treintne wes of no volue on the present jow, but only five, or 13.2 per cent, of the men reported thet this treining had proved to be of no velue in the present position. On the other han, seventeen, or 4.7 per cent, of the men, ond five, or 33.3 per cent, of the women believed that their eccounting training dats of major value on the preseat job. nable $\pi$, show the value of eccounting training on the prosont job os indicsted by the 53 respondents gho replied to the question.

Grees of arosent jobs in which scowntine training yos of sone polus. Ben, or 22.72 per cent, of the respondents who reported that the accounting trating received at forthem orlorom Junior college wes of major value on the present job, were employed as bookeepers, accountants, or muditors. Tro xespondents, one agn whe one wom, were comerce teachers. Both of these findicsted that the acoouting traning wes of major velue. Two

## TABLE XIX



| Sex | Indicated Velue of Acountins training |  |  |  |  |  | rotal |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Major |  | - Minor |  | - Hone |  |  |  |
|  | Mumber | Pex cont | Iumber | Per cent | Mumbe: | Eercent | Wuaber | Per cent |
| ten | 17 | 44.7 | 16 | 42.2 | 5 | 13.2 | 38 | 100.0 |
| Fowen | 5 | 33.3 | 6 | 40.0 | 4 | 26.7 | 15 | 100.0 |
| dotas | 22 | 41.5 | 22 | 41.5 | 9 | 17.0 | 53 | 100.0 |

This tabla should be read as follows of 38 men respondents who shayered this anostion. geventeen, or 44.7 per cent, indicated that the accountine trainine reoeived at Worthern okichom $f$ mion college wes of najor valw on the present job.
retail store omers hed found the trining to be of mejor volue, ma one retsin store onner indicsted thet it was of minor value on the present job.
 Fine in their present position. Another service man reported the the treaning mas of minos value. Wable X8 showe the trpes of jobs hald by the It restondents who repoxted that the scounting traning deceived at waythem oxdohone tuniox Colloge hat proved to be of some velue on their present jobs.

Water x



| gyo ox Job | Indicated yeaue of gecounting training |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | -- Mojor Volue |  |  |  | Minar Yine |  |  |  |  |  |
|  | Yon |  | Domen |  | Men |  | - O anen |  |  |  |
|  |  | Percent |  | Eexcent |  | Por cont |  | cerent | $\frac{\text { Total }}{\text { Do. } \operatorname{Per} \cos t}$ |  |
| dicoovatant or cuditar | 7 | 4.17 |  |  |  |  |  |  | 7 | 15.90 |
| Boolveeper | 2 | 21.77 | 1 | 20.00 |  |  |  |  | 3 | 6.80 |
| hotul store ovacr | 2 | 21.77 |  |  | 1. | 6.25 |  |  | 3 | 6.82 |
| morinoer |  |  |  |  | 3 | 18.75 |  |  | 3 | 6.82 |
| Commerce tenchex | 1. | 5.56 | 1. | 20.00 |  |  |  |  | 2 | 4.55 |
| ssoistant city clers |  |  | 2 | 40.00 |  |  |  |  | 2 | 4.55 |
| Secretary |  |  |  |  |  |  | 2 | 33.33 | 2 | 4.55 |
| Gtanograher |  |  |  |  |  |  | 2 | 33.35 | $?$ | 4.55 |
| Salemam |  |  |  |  | 2 | 12.50 |  |  | 2 | 4.55 |
| Impament co. paxts maverer |  |  |  |  | 2 | 12.50 |  |  | 2 | 4.55 |
| URA momistrative suecichist | 2 | 11.77 |  |  |  |  |  |  | 2 | 4.55 |
| Pamer |  |  |  |  | 2 | 12.50 |  |  | 2 | 4.55 |




| Type of Job | Indicated value of accounting training |  |  |  |  |  |  |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Wajor Value |  |  |  | Minor Vaiue |  |  |  |  |  |
|  | Men |  | Vomen |  | Men |  | Vomen |  |  |  |
|  | W0. | Per cent |  | Eer cent |  | Fer cent |  | ger cent | Wo. Eer cent |  |
| Secretary-bookzeeper |  |  | 1. | 20.00 |  |  |  |  | 1 | 2.27 |
| Bank cashier | 1 | 5.36 |  |  |  |  |  |  | 1. | 2.27 |
| Bank ciert |  |  |  |  |  |  | 1 | 16.67 | 1 | 2.27 |
| havy supply ofincer | 1 | 5.88 |  |  |  |  |  |  | 1 | 2.27 |
| Air force oflicer |  |  |  |  | 2 | 6.25 |  |  | 1 | 2.27 |
| Pipe line construction office | 2 | 5.88 |  |  |  |  |  |  | 2 | 2.27 |
| College registrax |  |  |  |  |  |  | 2 | 16.67 | 1 | 2.27 |
| Post ancice conrier |  |  |  |  | 1 | 6.25 |  |  | 1 | 2.27 |
| Aiscraft sheet metal work |  |  |  |  | 1 | 6.25 |  |  | 1 | 2.27 |
| Communtetions meantenance |  |  |  |  | 1. | 6.25 |  |  | 2 | 2.27 |
| Insurance inspector |  |  |  |  | 1. | 6.25 |  |  | 1 | 2.27 |
| Grease plant ssst. supt. |  |  |  |  | 1 | 6.25 |  |  | 1 | 2.27 |
| Totas | 17 | 100.00 | 5 | 100.00 | 16 | 100.00 | 6 | 100.00 | 4) | 100.00 |

$=\mathbf{x}$
This table should be reat as follons: Geven, or 41.17 ner ceat, of the men respondents who indieated that their acounting trointng was of major value to them on the present job, were empoyed as accountants or eudtors. This represented 15.9 per cent of the respondents who replied to the question.

## 

## 

In addition to the specific questions asked concerning beginning and present jobs, the rospondents were asked, "Mas the accomotng training you received at morthem OkIahon tuniox Gollese specifically aided pou in successfuly performing your duties in any of the jobs you have held since lemping Iorthern Olahon Junior College?" As show by toble XXI, sixtythree, or 62.4 per cent, of the respondenta indicated that the accounting training received at Worthem ondom Junior College hod specificaly sided then in the succecsivi periomance of job requirenents. Thenty-two, or 21.6 per cent, of the respondents did not believe this training hed specifically aibed thon on any of the jobs that they had held. Since only sixteen, or $15 . \sigma$ per cent, of the respondents railed to reply, and eleven of these mere students, it wes believed that the results of this question were valid. There mere appoxinately three affimbtive angwers to every negetive one. Apparently the romen respondente used their pecombing trainine on theix fobs more than dia the won there were apromintely five affirative answorg to one negative saver anong the women, and only alichtiy over two afirmative answers to one negative answer anone the men. hable $\pi$ presente replies of men, wonen, and total respondents to the above question.
mairty-seven, or 36.6 per cent, of the respondents indicated that their accounting training et worthern othanom Iuntor College hod been of mofor value to them in their job experiences. Phis included nineteen, or 31.1 per cont, of the men respondents, and eighteen, or 45 per cent, of whe wonen rempondents, Ayproximately the sme number belleved that this training hed been of minor value to then in theix job experiences. Anly

WABLT XXI



 JWIOR OOLECT?

| Answers <br> to Orestion | Sen | Women | total |
| :---: | :---: | :---: | :---: |
|  | Wuber Per cont | Traber Per cent | Whater Per cent |
| Yes | 34.55 .8 | $29 \quad 72.5$ | 6362.4 |
| \% | 1626.2 | $6 \quad 15.0$ | 22.21 .8 |
| Answer onitted | 1118.0 | $5 \quad 12.5$ | $16 \quad 15.6$ |
| gotal | 6. 100.0 | $40 \quad 100.0$ | 101.100 .0 |

 the nen respondents and 29 , or 72.5 per cent, of the women respondents who succesfolly completed one of wro acomting courses at Torthem olahoma $f$ mior College indicated that their accounting training at Horthern Okjahon Junior College had mpecticelly aded them on the job.
turlve, or 11.9 per cont, of the respondents reported that this qraining had been of no wive to them in their job experionces. Tais represented seven, ox 11.5 per cent, of the men reapondents, and five, or 12.5 per cent, of the women responcents.

Although bwenty-two respondents indicsted that the acounting traininw they received at Worthem okehons fmior College had not specificelly sided then in their job experiences, dato presented in Table XXII shov that only twelve reported that the traning had boen of no yalue to then on sug job held. Seventy-five, or 74.2 per cent, of the regpondents indicated that the scounting training recet, ved at Jorthern Oxdshom Junior College hat been of ether major or minor value in thetr job experiences
 volue of seconting traning in the job expextencea of the responcents.

## 





| Value of Accounting mraining |  |  | momen |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Wumber | Por cent | Numbe | jer cent | Tumber | Per cent |
| Wajor velue | 19 | 31.1 | 28 | 45.0 | 37 | 36.6 |
| 3nox value | 25 | 4.0 | 13 | 32.5 | 38 | 37.6 |
| To value | 7 | 31.5 | 5 | 12.5 | 12 | 11.9 |
| Ansver onitted | 10 | 26.4 | 4 | 10.0 | 14 | 13.9 |
| Sotal | 61 | 100.0 | 40 | 100.0 | 201 | 100.0 |

This teble should be read as follows: Hineteen, or 31.1 per cent, of the men respondents and 18 , or 45 per cent, of the momen respondents indicated that their accounting training at Worthem 0tahoma Junior College had been of major walue to them in their job experiences. Thirty-seven, or 36.6 per cent, of the 101 respondents indiceted that this treining hed been of major yalue.

## CTHypur vi



Over half of the respondents indicated that the scownting trainine received at Northem oklahman Junor College hat been of some value of the job. Thirty-six, or 59 yer eent, of the nen respondents, and seventeen, or le. 5 per cent, of the women respondents replied that this training had been of some value off the $j 0 b$. Thirty, or 29.7 per cent, of the respondents reported thet this sccounting training hed been of no value to them off the job. This represented seventeon, or 27.9 per cent, of the men respondents, and thirteen, ox 32.5 per cent, of the mowen remondents. Wable ©xII shows the replien of acn, women, snd totel reswondents to the
 lege been of ony walue to you of the job?

Table Wriv presents the values of accountine training as listed by respondents who waicated that their accountint training at forthem orinhom Jwior college hes been of value to then aft the job. Panyy budretIne wes most Irequentiy mentioned in listing "on the job" walues. Ten, or 23.8 per cent, of the respondents who repled to the ouestion included fexily buaceting as one of the values of accounting training. A brovdenea generg komedge, or tho equivalent thereof, wor listed hy nine respondents. Other ralues listed by moxe then two respondents include: navenas and understandug business functions, filing Income bex returns, and reconcilitition of personal bont statements. One xespondont replied, Mat husbend is a earege owner, and I keeg the books for the business, The accounting course helped as a lot." Another women respondent explained, Here competent in accoutine of personkl expenditures. The filuing of social offices satisiectorily. It gives one conficence to go ahead and
accept offices." A housewife wrote, "This has been of great value in running a home. Also, puts one in closer contact with the business world." An engineering major who completed one accounting course at Northern Oklahoma Junior College reported, "Clarified bills, statements, bookiceeping reports, etc."

## TABLE XXIII

RKPLIES TO THE QUSSTION, "HAS YOUR ACCOUNTING TRAINING AT NORTHBRN OKLAHOMA JUNIOR COLLEGE BEEBN OF ANY VALUE TO YOU OFT THES JOB?"

| Replies to Question | Men |  | Vomen |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number | Per cent | Number | Per cent | Number | Per cent |
| Yes | 36 | 59.0 | 17 | 42.5 | 53 | 52.5 |
| No | 17 | 27.9 | 13 | 32.5 | 30 | 29.7 |
| Answer omitted | 8 | 13.1 | 10 | 25.0 | 18 | 17.8 |
| Total | 61 | 100.0 | 40 | 100.0 | 101 | 100.0 |

This table should be read as follows: Thirty-six, or 59 per cent, of the men respondents indicated that their accounting training at Northern Oklahoma Junior College had been valuable to them off the job.





TABLET XXIV (CONTINUED)
VALUES OF ACCOUNTIIVG TRATNING IISTIED BY 42 RTSPONDENTS WHO INDICATTED THAT IHRIR ACCOUNPING TRAINING AT NORTHERN OKCAHOMA JUNIOR COLLBGR HAS BEREN OF VALUS TO THEM OFF THE JOB

| Value of |
| :--- |
| Accounting Training |


| Preparation of |
| :--- |
| financial returns |

Reading business reports

This table should be read as follows: Pive, or 18.5 per cent, of the men respondents, and 5 , or 33.3 per cent, of the women respondents who replied to the question included family budgeting as one of the values of accounting training off the job.
 JOB IT WTM THED OF BUSTMSS

Ginetaen dutiea, directly or indrectiy related to bookreoping and scountiag, mere selected and lister on the questionnaire. These selected duties gere: keep joumal or joumals, keep special ledgers, keep general ledger, Gite checks, prepare sales tay returns, prepare incons tas returns, reconcile bank balance, prepare finencial stetements, take trisl balence, beep nayroll record, check and pay invoices, prepere statementy of custoners' accounts, check cosh regigter, use ading machine, use bookleeping mechine, use calculator, use componeter, propare soctal security tex returns, and malyze and interpret financial statenents. Of these selected duties, the prospective respondents were asked to check all of the duties performed at ayy time in the course of their employment experiences. "Uso adding machine" rantod first anong the duties listed, this duty being performed by sixty-six, or 65.3 per cent, of the respondents. This mas the only business machine extensively used by the respondents. The colculator wes used by thixty-four, or 33.7 per cent, of the respondents. Eighteen, or 17.8 per cent, of the respondents bed need the bookkeping machine. The comptomter woa ued by only twelve, or 11.9 per cent, of the respondents. It is significant that bueiness machines were used by the ren alnost as moch ss they were uned by the wonen. Apparenthy many jobs in the field of business include check vriting ss one of the reauired dutios as gixty-five, or 64.4 per cont, of the respondents hed written check sometime in the course of their omploynent.

Brow thirty to fifty per cent of the respondents had pertormed general bookkeeping duties. Whity-seven, or 35.6 per cent, of the respondents had taken triel belances on the job; 4t, or 43.6 per cent, had cept general
ledgers, 45 , or 44.6 per cent, had wept jourals; 46 , or 45.6 per cent. had kopt special ledgers; and 49 , or 48.5 per cent, had kept payroll recoras.

Heconcilistion of bank belances ranked high arong the duties performed ss sifty-two, or 51.5 pex cent, or the respondents hat reconciled abnir belance on the job.

Preparation of incone tex retums tas a job requireacnt of forty three, or 42.6 ger cent, of the respondents. Social security tax retrums hed been propared by thitty-four, or 33.7 per cent, of the respondente. Saten tax retums had been wreared oy thirtoman, or 30.7 per cent, ot the respondents. Thus, it cen be seen that the preparation of tax retums is reguited by many employees on the job.

Morty-four, ax 43.6 per cent, of the respanents had prepnred statements of customers' accounts in the courge of their employmont.

Only nineteen respondents, includine fifteen, or elf. 6 per cent, of the men respondents, and four, or 10 per cent, of thr bonen rempondente, had axazzed and interpreted finencial statenents on the job. This wond sppoar to indicate thet agproximately taice as many men som women hed perfarmed accomting and auating functions on the job.
 respondents that perfomed esch of the selected daties listed in the questionneire.



| Matles Performed | Hen |  | Domen |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | T0. | Per cont | To. | cent ${ }^{\text {ct }}$ |  | $\mathrm{cent}^{* *}$ |
| Tse adine machine | 35 | 57.2 | 31 | 77.5 | 66 | 65.3 |
| Write checks | 36 | 59.0 | 29 | 72.5 | 65 | 62.4 |
| Beconctio benk belance | 26 | 42.5 | 26 | 65.0 | 52 | 51.5 |
| Reep pyyroll recore | 27 | 44.3 | 22 | 55.0 | 49 | 48.5 |
| Teen gpecinl ledgers | 28 | 45.9 | 18 | 45.0 | 46 | 45.6 |
| Seep joumel or joumsts | 26 | 42.6 | 19 | 47.5 | 45 | 44.6 |
| Meep general ledgex | 25 | 42.0 | 19 | 47.5 | 4.4 | 43.6 |
| Prepare etbtements of custoners' accounts | 21 | 34.4 | 23 | 57.5 | 44 | 43.6 |
| Propare income tax retums | 25 | 41.0 | 18 | 45.0 | 43 | 42.6 |
| Check and pay invoices | 22 | 36.1 | 21 | 52.5 | 43 | 42.6 |
| Prepare finuncial stotement | ta 21 | 34.4 | 17 | 42.5 | 38 | 37.6 |
| frake triaz balonce | 22 | 36.1 | 15 | 37.5 | 37 | 36.6 |
| We calculator | 19 | 31.1 | 15 | 37.5 | 34 | 33.7 |
| ```Mrepare social security tax returns``` | 18 | 29.5 | 16 | 10.0 | 34 | 33.7 |
| Chens caeh register | 20 | 32.8 | 13 | 32.5 | 33 | 32.7 |
| Prepare ates tax retumes | 26 | 26.2 | 45 | 37.5 | 31 | 30.7 |
| Analyse and intermet financial statements | 15 | 24.6 | 4 | 10.0 | 19 | 18.8 |
| Use bookkeepine mechine | 9 | 14.8 | 9 | 22.5 | 18 | 17.8 |
| Ise Comptoneter | 7 | 11.5 | 5 | 12.5 | 12 | 11.9 |

W Sesed on totol of 61 men respondeats included in study.





* Based on total of 40 nomen respondents included in study.

4** Bsed on total of 101 reawondents included in study.
 the study. 35 , or 57.4 per cent, of the men and 31 , or 77.5 per cent, of the women hove ased an alang mohne in some job held aince bay lust Worthern Olahoma Junior College. In all, 66 , or 65.3 per cent, of the 101 respondents have used on wding rechine in sow jos berd aince they left Sorthem oklahoma Junior College.

## GMAPrat VIII

SOMAWX ADD CONGLUSIONS


#### Abstract

Suminery The purpose of this study, es set forth in Chapter i, is to detemane the educationti and employment experiences of cextain foxmex accounting stuents at Iorthem OLahom Jwior College, in ordex that these experIences ray bo used as ghide in reviaing the accomting instruction so as to bettex fit the needs of the present students of acconting st forthern OLlehoma Junior Gollege.

Dats vere collected thmough the ase of questionnive mailed to 138 individuals who bad completed one or more courges in ncoourting during the school jeswy $1936-1939$ to 1946-1947, anclusive, weriod of nine school yoors. Teplies mere received fron 10 forner studente which included. fl men and to women. These dawa were presented and andyred in Chapterg it to VII, inclunive phe findings are swmarized as ansmexs to the specitic guestiong thot qexe listed in the gtstement of the problem. 1. What bove been the stobeguent edaestional experiences of the respondents? ntity four, or more them one-holf, of the 101 respondents stonded ingtitutions of higher leaming atter Leaving Northem olaghom Junior Gollege. This included thrtw-eight, or nearly bo-thinds, of the men regonaents sad sisteen, or 10 per cent, of the momen respordents.

Higher degxees mere received by thirty, or 55.6 ger cont, of the 54 respondents who attonded other educetional institutions. Ony foms of sizteon monen respondents had not emmed a higher degree, sad one of these wes still attendage school. Thenty of the 38 men hed not been sorated highex degrees, mut ten of these were still attending ingtitutions of higher lesming.


2. What has been the subsequent accounting training of the respondents?

Tventy-three, or 42.6 per cent, of the 54 respondents who attended institutions of higher leaming have completed at least one semester hour, or the equivalent thereof, in an advanced accounting course. This includes sixteen, or 42.1 per cent, of the men, and seven, or 43.8 per cent, of the women who attended these institutions after leaving Northern Ollahoma, Junior College. Nine men and two women majored in accounting as undergraduates. One man earned his master's degree with a major in accounting.
3. Did the accounting training they received at Northern olclahoma Junior College adequately prepare the respondents for the studying of advanced accounting courses in institutions of higher learning?

Twenty, or 87 per cent, of the 23 respondents who studied advanced accounting courses in institutions of higher learning believed that their accounting training at Northern Ollahoma Junior College adequately prepared them for the studying of advanced accounting courses in such institutions. Only two respondents who had studied advanced accounting did not believe that their accounting training at Northern Oklahoma Junior College was adequate for this purpose.
4. That was the nature of the first civilian job held by the respondents after they left Northern Oklahome Junior College?

Twenty-six, or slightly over one-fourth, of the 101 respondents included bookkeeping as one of the major duties performed on the first civilian job held after leaving Northern Oklahoma Junior College. Four included accounting and/or auditing as one of the major duties performed on the first job. While the majority of the duties listed were related directly to the field of business, some of the duties listed were outside of the business field.

The respondents were employed by many different types of employers,
including bent, constmetion company, deprtant store, hotel, insurence compan, lamyax, peed estate and auction company, railroad, and doctor. The men mere employed in more difecent types of enterprises than were the momen.

Geventy-one, of ower two-thirds, of the 101 rempondents accepted fulltime enmoment in their firet job. ghis included $31,0 \pm 77.5$ per cent, of the monen respondenta, and forty, or 65.6 per cent, of the men respondents. सight, ox 7.9 per cent, of the xempondents were employed in perttime positions. This included sis men respondents ond two monen respond-
 are still attending college.

Whe averese begiming monthly salary recelved on the first $j o b$, as reported by 66 respondents who replied to the auestion, wee 7135.70. the sworege beginaing monthly selary ior nen was f6\%. 38 nore then thet for womet. deven, of 16.7 per cent, of the respondents reoorting $1 \pm$ sted 8 beginnine monthy selaris of more than d200.00.
hourteen, or 3.2 per cent, of the 77 nempondenta for whom infomafion whe svalsble held thex inittel job for more then two years. fantysevon, ox over one-thixd, of these regpomdents held their first job for more then one year. Morever, tonty-ejpht, or 36.4 per cent, af the respondent held the firat job fox less then seven nonths.

Borty-nine, or 68.1 per cent, of tre 72 resgondents for whon informetion wa aveilable believed thet the socomting training received at Worthern Olishome funior Gollege wss of gome value to them on the first civilian job hela aftox leaving Woxthern Oklehoms Junior College. This represented twenty-geven, or 65.9 per cent, of the men, and 2e, ox 71 per comp, of the women tho replied to the guestion.
5. Thet is the nature of the present iob of the respondents?

In listins najor duties perfomed on their present job, elchteen, or 17. 6 per cent, of the 101 regpondents listed one or pore of the three: bookiceptng, accounting, wad aditing. As was true on the first job, nore respondents were performinc bookzeeping, accomting, or audting duties thon my other duty instod. Mhis is true even though the various general clericel duties were grouped in a single category.

Fetroleun companies suplied the greatest nuber of postitions on the prosent $j 03$ as eleven, or 10.8 pex cent, of the 101 respondents were enployed by such companies. Geveral of the respondent were still in military serrice. As mes trae on the beginning job, the men were employed in moxe difterent fixus then were the romen.

Tifty-fite, or 54.4 per cent, of the 101 respondents morked full-time on their pregent jot. Oniy throe were employed in prot-tine positions. The number of honceaives had incresped from 3 to 18 , and this wos the principel reason that fencr roplies mere recelved for the present job tham mere received for the beginine job.

Eixteen, or 34 per cent, of the 4 respondents reporting their saleries, eaned a beginanc monthly salary on the present job of nore then $\$ 200.00 ;$ seven, ar 14.9 per cent, earmed over $\$ 300.00$. Ondy those respondents reporting full-tine jobs pere included. The average beginaing monthy salary recesved on the present job was gall. 27. Shis was an incresse of 575.57 over the average for the first job. Wonen reported an average begiming monthy salary on the present job of $\$ 149.56$ and men reported an avorege ox (2) 43.12.

Thelve, or 25 per cent, of the lig respondents for whon information conceming job tenure mas avilable reported thet the present job had been held for more than two wears. This represented nine, or 27.3 per cent, of
the men, and three, or 20 per cent, of the women who replied to the question. However, ten, or 30.3 per cent, of the men, and 7 , or 46.6 per cent, of the women replying reported that the present job had been held for less than seven months.

Forty-four, or 83 per cent, of the 53 respondents for whom information was available, reported that the accounting training received at Northern Oklahoma Junior College had been of some value to them on their present job. This included 33, or 86.8 per cent, of the men, and 11 , or 73.3 per cent, of the women who replied to the question.
6. Has the accounting training roceived at Northern okiahoma Junior College specifically aided in the successful performance of duties in any of the jobs held by the respondents since they left Northern Oklahoma Junior College?

Sixty-three, or 62.4 per cent, of the 101 respondents indicated that the accounting training received at Northern Oklahoma Junior College had specifically aided them in the successful performance of job requirements.

Al though twenty-two, or 21.8 per cent, of the 101 respondents indicated that the accounting training received at Northern OkIahoma Junior College had not specificully aided them in their job experiences, only twelve reported that the training had been of no value to them on any job held. Seventy-five, or 74.2 per cent, of the 101 respondents indicated that the accounting training received at Northern Oklahoma Jumior College had been of either major or minor value in their job experiences since they left Northem Oklahoma Junior College.
7. Has the accounting training received at Morthern Oklahoma Junior College been of any value to respondents in their activities off the job?

Over one-half of the 101 respondents indicated that the accounting training received at Northern Oklahoma Junior College had been of some value to them off the job. This represented thirty-six, or 59 per cent,
of the men respondents, sat eventean, or 42.5 per cent, of the women megpondents.

Frmigy budgeting mes most irequently mentioned in Ingting "off the job whues. Also, mony resmonamts reported that thi training hed sex forded fhes a bondened genexal mowledee. Other values listed by more then tro respondents include: anolyming sud understandinc businoss functions, filing income texs returns, nd reconciliation of parsonel benk statengents.

## Gonclusions

Moxe than one-half of the respondents attended institutions of higher Jeaming after leaving Torthem Oxdahowe Juniox Gollege, ant higher degrees bed been recedved bever one-half of the regpondents who attended tbese institutions.

As zearly one-tourth of the students who succestatuy completed one or more courges in accounting in Torthera Oklahons Juior Colloge later completed one or more additions scounting courses in a anior college, the sconnting courses taken at Jorthern hatomon Jumior Gollege are souncationsh rethex then teranim for these strdents.

Mogt of tie regpondents believe that the acoounting treinine received at Torthem Olehome Junior Oollere sdequately prepored them for the sbudyine of atvanced accounting in institutions of hicher lemering.

Bookecoing, accounting, and zuditing duties were noct freguontly mentioned by the respondents in reporting major duties performed on both the initiol and present jobs.

Whe wen regpondenta exmed higher beginning salarieg than the women respondenter on both the beginning and present jobs.

Apgroximetely three-rouths of the 10 m respondents indiceted thet the mconating treining received at Morthem omphone funiox follege hed diaed then in their job experiences zince leavine Torthem Oktohom Junior Col1ege. If is concluded thet the coountine troining taicen at Torthem Oislahons Junion College hed definter vochtional watues to nany of the strudents, bott in Gheix mitisl fobs mad in leter jobs.

Ag over one-belf of the students wo studied accountine at fortherm Gdehons funtor College reported non-wocationt wes of thear accouting traindeg, it is concluded thet the scounting courses hove non-vocational Faduen for many of the gtudents who entoll in them.

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## APPNNDIX

# Northern Oklahoma Junior College <br> Tonkawa, Oklahoma <br> May 12, 1948 

## Dear Former Student:

Northern Oklahoma Junior College is interested in finding out where a number of its former students are now located.

Will you please fill in your present mailing address on the enclosed card, and drop the card in the mail?

Very sincerely yours,
Din D. Walder
Olin D. Walcher
Assistant Professor of Commerce

# Northern Oklahoma Junior College 

Tonkawar Oklahoma

July 30,1948

Dear Former Student:
Your educational and employment experience since you left Northern Oklahoma Junior College has, no doubt, been important and helpful to you.

Your experience since you left here-no matter what or where it has been-is important to Northern Oklahoma Junior College also, and, with your cooperation, can be very helpful. In accounting, for example, facts concerning your experience will make it possible to determine how well the accounting instruction you received here has met your needs. This information will tell what changes, if any, should be made in order that the instruction in this subject may adequately meet the needs of others who will study here during the next few years.

May we have the benefit of your experience so that we, too, may do a better job? Won't you answer completely and return promptly the enclosed questionnaire? The information you give will be guarded as CONFIDENSIAL; your name will not be mentioned in the report that is to be prepared from the replies received from you and from others who have studied accounting here at Northern Oklahoma Junior College.

YOU are the only one who can furnish the information requested, Please answer the questions carefully, and return the form in the enclosed stamped envelope right away.

Sincerely yours,


Olin D. Walcher Assistant Professor of Commerce

Please fill in the blanks that apply to your training and experience since you left Northern Oklahoma Junior College, and return this questionnaire in the enclosed self-addressed envelope:

Name $\qquad$ First

Middle

1. Educational Institutions attended after leaving Northern Oklahoma Junior College:

| Institution and Location | $\mathrm{Mo}^{\mathrm{F}}$ | $\frac{\text { Dat }}{\mathrm{Yr} .}$ | $\mathrm{Mo}-\frac{\mathrm{To}_{0}}{1}$ | Yr. | $\frac{\frac{\text { No. of }}{\text { Months }}}{\text { Attended }}$ | $\left\lvert\,\left(\frac{\text { Degree }}{\left.\frac{\text { Received }}{\text { BS, MA, ETC }}\right)}\right.\right.$ | $\left\{\frac{\text { Major }}{\text { Of }} \frac{\text { Field }}{\text { Study }}\right.$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

2. Since leaving Northern Oklahoma Junior College, have you taken advanced courses in accounting in institutions of higher learning (other than a business college)? Yes__, No__. If so, indicate number of hours completed: Semester Hours $\qquad$ , and/or Quarter Hours $\qquad$ - If you have attended business college, indicate number of months you studied advanced accounting courses: $\qquad$ months.
3. Do you feel that your accounting training at Northern Oklahoma Junior College adequately prepared you for the studying of advanced accounting courses in institutions of higher learning? Yes $\qquad$ - If not, please explain briefly in what ways the accounting training at Northern Oklahoma Junior College might have adequately prepared you for advanced accounting courses in institutions of higher learning: $\qquad$
4. Please givo the following information concerning your first civilian job or position after leaving Northern Oklahoma Junior College:

## First Position:



Beginning salary: ___ hr., \$__ wk., \$__ mold job how long: _ yrs. mos.
Was your accounting trnining of major $\qquad$ , minor $\qquad$ , or no $\qquad$ value to you on this first job? (Check one)
5. Please give the following information concerning your present job or position:

Present Position:


Is your accounting training of major $\qquad$ minor $\qquad$ , or no $\qquad$ value to you on your present job? (Check one).
6. Has the accounting training you recoived at Northern Oklahoma Junior College specifically aided you in successfully performing your duties in any of tho jobs you have hold since leaving Northorn Oklahoma Junior College? Yes $\qquad$ , No $\qquad$ - Do you consider that the accounting training you received at Northern Oklahoma Junior Colloge was of major $\qquad$ minor $\qquad$ , or no $\qquad$ value to you in these jobs? (Check one)
7. Has your accounting training at Northern Oklahoma Junior College been of any valuc to you off the job? Yes $\qquad$ . No - If your answer is "yes", please explain brisfly: $\qquad$
$\qquad$
$\qquad$
8. Duties you have performod in the course of your employment since leaving Northern Oklahoma Junior College: (Please check duties which you have performed in connection with your employment in the field of business, including self-amployment).
Keop journal or journals $\qquad$ Roconcile bank balance
Keop spocial lodgers
Keop genoral ledgerWrito checks
Preparo sales tex returns
Propare income tax returns
$\qquad$ Prepare financial statements
$\qquad$ Tako tricl balance
$\qquad$ Koep payroll rocord
$\qquad$ Check and pay invoices
Preparo statoments of customers' accounts
___Use bookkeeping machine
Check cash register
Uso adding machino
__Use calculator
_Use comptometor
Preparo social security tax returns
Analyze and interpret financial
statements

Northern Oklahoma Junior College<br>Tonkawa, Oklahoma<br>September 3, 1948

Dear Former Student:
Have you mislaid the request for information that we sent you several weeks ago? Or have you been planning to reply and haven't yet had time to do so?

We are sure that you will want to help in this effort to improve the accounting program at Northern Oklahoma Junior college. Another copy of the questionnaire is enclosed for your convenience in answering.

Remember that all information will be treated confidentially, and no names will be used in the report.

May we count on your cooperation?
Sincerely yours,
Ohm D. Wolehw
Olin D. Walcher Assistant Professor of Commerce

Typist: Harold A. Coonrad


[^0]:    * Many respondents listed two or more major duties. Percentages are figured on the basis of the 61 men and 40 women who returned usable replies.

    C* Included in this category are three housewives and eight students. The remaining six individuals either failed to answer the question or failed to answer it correctly.

