

A FOLLOW-UP STUDY OF FORMER STUDENTS WHO COMPLETED ONE OR MORE COURSES
IN ACCOUNTING AT NORTHERN OKLAHOMA JUNIOR COLLEGE DURING THE SCHOOL
YEARS 1938-1939 TO 1946-1947, INCLUSIVE

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YEARS 1938-1939 TO 1946-1947, INCLUSIVE

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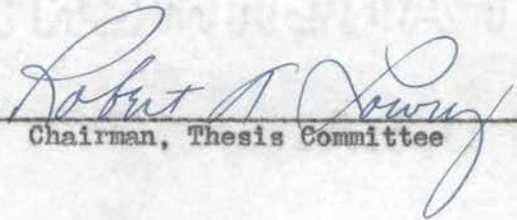
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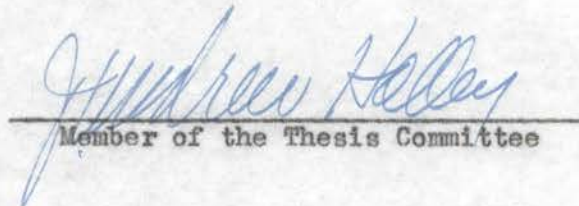
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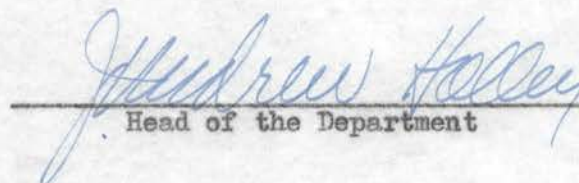
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CHAPTER I

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 extended through the fourteenth year of schooling. During the past half century the principle has been advocated in ever-increasing 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 McKee Fisk, "The Junior College Business Curriculum," National Commercial 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 Oklahoma 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 Oklahoma 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 Junior 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 individuals who answered and returned the questionnaire. Each of these individuals successfully completed one or more courses in elementary accounting at Northern Oklahoma 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 Northern 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 summer seminar group in business education at Oklahoma 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 Oklahoma 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 1946-1947, 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. Even 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 138. 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 return 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.

TABLE I

QUESTIONNAIRE RETURNS FROM FORMER STUDENTS OF NORTHERN OKLAHOMA JUNIOR COLLEGE WHO SUCCESSFULLY COMPLETED ONE OR MORE COURSES IN ACCOUNTING AT NORTHERN OKLAHOMA JUNIOR COLLEGE DURING THE SCHOOL YEARS 1938-39 TO 1946-47, INCLUSIVE, CLASSIFIED ACCORDING TO SEX OF RESPONDENTS

Sex	Total Number Mailed	Number Not Delivered	Possible Returns		Not Returned		Usable Returns	
			No.	Per cent	No.	Per cent	No.	Per cent
Men	89		89	100.0	28	31.5	61	68.5
Women	51	2	49	100.0	9	18.4	40	81.6
Total	140	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.

TABLE II

SCHOOL YEARS IN WHICH RESPONDENTS COMPLETED THEIR FIRST COURSE
IN ACCOUNTING AT NORTHERN OKLAHOMA JUNIOR COLLEGE

School Year	Men		Women		Total	
	Number	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	12.5	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 table should be read as follows: Eleven, 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.

CHAPTER II

EDUCATIONAL EXPERIENCES OF RESPONDENTS AFTER LEAVING
NORTHERN OKLAHOMA JUNIOR COLLEGE

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 thirty-eight, or 62.3 per cent, of the men respondents and sixteen, or 40 per cent, of the women respondents. Eight 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 III 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 educational institutions. As shown by Table IV, twenty-four respondents were awarded bachelors' degrees; three, masters' degrees; two, L.L.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 World War 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

TABLE III

NUMBER OF MONTHS SPENT IN ATTENDANCE IN EDUCATIONAL INSTITUTIONS, AFTER LEAVING NORTHERN OKLAHOMA JUNIOR COLLEGE, BY 54 RESPONDENTS WHO CONTINUED THEIR EDUCATION IN INSTITUTIONS OF HIGHER LEARNING

Sex	Number of months spent in attendance in institutions of higher learning							Total number who attended institutions of higher learning
	1-5	6-10	11-15	16-20	20-24	25-34	Over 34	
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.

TABLE IV

HIGHEST DEGREES RECEIVED, AFTER LEAVING NORTHERN OKLAHOMA
JUNIOR COLLEGE, BY RESPONDENTS WHO CONTINUED THEIR
EDUCATION IN INSTITUTIONS OF HIGHER LEARNING

Sex	Degree Received					No degree received	Total
	B.S.	B.A.	B.E.E.	L.L.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.E.E. degree; 2, L.L.B. degrees; 2, M.S. degrees; and 20 did not receive 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 Oklahoma 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. Forty-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 advanced 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 Oklahoma 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

TABLE V

SUMMARY OF SEMESTER HOURS (OR EQUIVALENT) OF CREDIT EARNED IN ADVANCED COURSES IN ACCOUNTING
IN INSTITUTIONS OF HIGHER LEARNING (OTHER THAN BUSINESS COLLEGES) BY 54 RESPONDENTS
WHO ATTENDED SUCH INSTITUTIONS AFTER LEAVING NORTHERN OKLAHOMA JUNIOR COLLEGE

Sex of the Respondents	No. who attended institu- tions of higher learning (other than business col- leges) after leaving NOJC	Semester Hours (or equivalent) completed in advanced accounting courses								Over 30
		None	1-3	4-6	7-9	10-15	16-21	22-24	25-30	
Men	38	22	1	2	6			1	4	2
Women	16	9	2	2	1	1	1			
Total	54	31	3	4	7	1	1	1	4	2

This table should be read as follows: Of the 38 men who attended institutions of higher learning (other than business colleges) after leaving Northern Oklahoma Junior College, 22 earned no semester hours in advanced courses in accounting; 1 earned from 1 to 3 semester hours; 2, from 4 to 6 hours; 6, from 7 to 9 hours; 1, from 22 to 24 hours; 4, from 25 to 30 hours; and 2, over 30 hours.

TABLE VI

REPLIES 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?" AS INDICATED BY 56 RESPONDENTS WHO REPLIED TO THE QUESTION

Answers to Question	Men		Women		Total	
	Number	Per cent	Number	Per cent	Number	Per cent
Yes	37	90.2	12	80.0	49	87.5
No	4	9.8	3	20.0	7	12.5
Total	41	100.0	15	100.0	56	100.0

This table should be read as follows: Thirty-seven, or 90.2 per cent, of the men and 12, or 80 per cent, of the women who replied to this question believed that their accounting training at Northern Oklahoma Junior College adequately prepared them for the studying of advanced accounting courses in institutions of higher learning. Forty-nine, or 87.5 per cent, of these individuals answering the question believed that their training prepared them for studying advanced accounting.

textbook at Northern Oklahoma Junior College be changed to conform more closely to the approach used in advanced accounting textbooks. More detailed information concerning replies of the respondents who studied advanced accounting courses in institutions of higher learning is presented in Table VII.

TABLE VII

REPLIES 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?" AS INDICATED BY 23 RESPONDENTS WHO STUDIED ADVANCED ACCOUNTING COURSES IN INSTITUTIONS OF HIGHER LEARNING

Answers to Question	Men		Women		Total	
	Number	Per cent	Number	Per cent	Number	Per cent
Yes	14	87.5	6	85.7	20	87.0
No	2	12.5			2	8.7
Answer omitted			1	14.3	1	4.3
Total	16	100.0	7	100.0	23	100.0

This table should be read as follows: Fourteen, or 87.5 per cent, of the men and 6, or 85.7 per cent, of the women respondents who studied advanced accounting courses in institutions of higher learning believed that their accounting training adequately prepared them for the studying of advanced accounting courses in these institutions. Twenty, or 87 per cent, of these individuals who studied advanced accounting courses believed that their training prepared them for studying advanced accounting.

CHAPTER III

EMPLOYMENT EXPERIENCES ON FIRST CIVILIAN JOB HELD BY RESPONDENTS
AFTER LEAVING NORTHERN OKLAHOMA JUNIOR COLLEGE

Major duties performed by respondents on first job. The respondents were asked to supply information relative to their job experiences. On the first civilian job held after leaving Northern Oklahoma Junior College, twenty-six, or slightly over one-fourth, of the respondents included book-keeping as one of the major duties performed. Four, or 3.96 per cent, included accounting and/or auditing as one of the major duties performed on the first job. Twenty-four, or 23.8 per cent, of the respondents reported general clerical duties among major duties performed on their initial job. Other major duties frequently mentioned by respondents included stenographic and secretarial duties, school teaching, farming, and typewriting. It is interesting to note the heterogeneous nature of major duties performed by respondents. 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. Included in the major duties listed by respondents were drafting, surveyor, engineer, electrician helper, lawyer, mechanic, tractor driver, and army pilot flight instructor. Seventeen, or 16.8 per cent, of the respondents did not list duties; but, actually only six respondents failed to give satisfactory answers as three of this group were housewives and eight were still classified as students in senior colleges. More detailed information concerning major duties performed by respondents on the first civilian job held after leaving Northern Oklahoma Junior College is presented in Table VIII.

Nature of business in which respondents were employed on first job.

In the initial employment, petroleum companies supplied the greatest number

TABLE VIII

MAJOR DUTIES PERFORMED BY RESPONDENTS ON FIRST CIVILIAN JOB HELD
AFTER THEY LEFT NORTHERN OKLAHOMA JUNIOR COLLEGE

Major Duties Performed on First Job	Number and Percentage Listing Duty*					
	Men		Women		Total	
	No.	Per cent	No.	Per cent	No.	Per cent
Bookkeeping	10	16.39	16	40.0	26	25.74
General Clerical Duties	10	16.39	14	35.0	24	23.76
Stenographic 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
Engineer	2	3.28			2	1.98
Salesman	2	3.28			2	1.98
Surveyor	2	3.28			2	1.98
Waiter in Tavern	2	3.28			2	1.98
Producing Aircraft Parts	1	1.64			1	.99
Army Pilot						
Flight Instructor	1	1.64			1	.99
Asst. Supt. Grease Plant	1	1.64			1	.99
Check Distribution	1	1.64			1	.99
Electrician Helper	1	1.64			1	.99
Gasoline Plant Operator	1	1.64			1	.99
Insurance Inspector	1	1.64			1	.99

TABLE VIII (CONTINUED)

MAJOR DUTIES PERFORMED BY RESPONDENTS ON FIRST CIVILIAN JOB HELD
AFTER THEY LEFT NORTHERN OKLAHOMA JUNIOR COLLEGE

Major Duties Performed on First Job	Number and Percentage Listing Duty*					
	Men		Women		Total	
	No.	Per cent	No.	Per cent	No.	Per 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 Work	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

* 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.

** 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.

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 than 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 held after leaving Northern Oklahoma Junior College. Seventy-one, or 70.3 per cent, of the respondents accepted full-time jobs in their first 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 housewives 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.

Beginning 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 more accurate responses. Then, in tabulating the responses, all salaries were converted to a monthly basis. Assuming a 40-hour week, the hourly salaries

TABLE IX

NATURE OF BUSINESS IN WHICH RESPONDENTS WERE EMPLOYED ON FIRST CIVILIAN
JOB HELD AFTER THEY LEFT NORTHERN OKLAHOMA JUNIOR COLLEGE

Nature of Business	Men		Women		Total	
	No.	Per cent	No.	Per cent	No.	Per cent
Petroleum Industries	9	14.75	3	7.5	12	11.8
Aircraft Industries	4	6.56	3	7.5	7	6.9
School (Instructing)	2	3.28	3	7.5	5	4.9
Farming	4	6.56			4	3.9
U. S. Government	1	1.64	3	7.5	4	3.9
Auto Supply			3	7.5	3	2.9
Gas Utility 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
Department Store			2	5.0	2	2.0
Furniture Company	1	1.64	1	2.5	2	2.0
Hotel	2	3.28			2	2.0
Insurance Company	1	1.64	1	2.5	2	2.0
Lawyer			2	5.0	2	2.0
Real Estate & Auction Co.	1	1.64	1	2.5	2	2.0
School Office			2	5.0	2	2.0
Tavern	2	3.28			2	2.0
Advertising Company			1	2.5	1	1.0
City Transit	1	1.64			1	1.0
Concrete Pipe Company			1	2.5	1	1.0
County AAA			1	2.5	1	1.0
CPA Firm	1	1.64			1	1.0

TABLE IX (CONTINUED)

NATURE OF BUSINESS IN WHICH RESPONDENTS WERE EMPLOYED ON FIRST CIVILIAN
JOB HELD AFTER THEY LEFT NORTHERN OKLAHOMA JUNIOR COLLEGE

Nature of Business	Men		Women		Total	
	No.	Per cent	No.	Per cent	No.	Per cent
Dairy Store			1	2.5	1	1.0
Doctor			1	2.5	1	1.0
Draftsman	1	1.64			1	1.0
Drygoods Store			1	2.5	1	1.0
Farm Implement Co.	1	1.64			1	1.0
Funeral Home	1	1.64			1	1.0
Grain Elevator & Produce	1	1.64			1	1.0
Machine Factory	1	1.64			1	1.0
Naval Research Laboratory	1	1.64			1	1.0
Post Office	1	1.64			1	1.0
Railroad	1	1.64			1	1.0
Retail Clothing Store	1	1.64			1	1.0
State Department of Public Welfare			1	2.5	1	1.0
Tool Designing	1	1.64			1	1.0
U. S. Army	1	1.64			1	1.0
Variety Store			1	2.5	1	1.0
Zinc Smelter	1	1.64			1	1.0
Answer omitted	15	24.59	6	15.0	21	20.8
Total	61	100.00	40	100.00	101	100.0

This table should be read as follows: Nine, or 14.75 per cent, of the men respondents and 3, or 7.5 per cent, of the women respondents were employed in Petroleum industries on first civilian job held after leaving Northern Oklahoma Junior College.

TABLE X

NUMBER AND PERCENTAGE OF RESPONDENTS EMPLOYED FULL-TIME AND
PART-TIME ON FIRST CIVILIAN JOB HELD AFTER LEAVING
NORTHERN OKLAHOMA JUNIOR COLLEGE

Nature of Job	Men		Women		Total	
	Number	Per cent	Number	Per cent	Number	Per cent
Full time	40	65.6	31	77.5	71	70.3
Part time	6	9.8	2	5.0	8	7.9
Answer omitted	15	24.6	7	17.5	22	21.8
Total	61	100.0	40	100.0	101	100.0

This table should be read as follows: On the first civilian job held after leaving Northern Oklahoma Junior College, 40, or 65.6 per cent, of the men respondents indicated that they were employed in full-time jobs; 6, or 9.8 per cent, indicated that they were employed in part-time jobs; and 15, or 24.6 per cent, did not answer this question.

were multiplied by 176 and the weekly salaries by 4.4 as necessary. Information concerning salaries was available for 66 of the respondents, and data concerning salaries earned on the beginning job are presented in Table XI. Twenty-two, or 33.3 per cent, of the respondents for whom information concerning salaries was available, earned a beginning monthly salary of from \$101.00 to \$150.00 on the first civilian job (full time) held after leaving Northern Oklahoma Junior College. Only those respondents holding full-time jobs were included in Table XI. Eleven, or 16.7 per cent, of the respondents reporting, listed a beginning monthly salary of more than \$200.00. The average beginning monthly salary received on the first job was \$135.70. Men reported an average beginning monthly salary of \$166.78 and women reported an average of \$98.40. Thus, the average beginning salary for men was \$68.38 more than that for women. The median salary for all respondents was \$121.60. The modal salary was \$120.00, this figure being reported by five, or 7.6 per cent, of those reporting. The median salary for men was \$154.00, and the median salary for women was \$98.90.

Tenure on first job held by respondents. Fourteen, or 18.2 per cent, of the 77 respondents for whom information was available held the first job obtained after leaving Northern Oklahoma Junior College for less than four months. Fourteen more respondents held the initial job for less than seven months. And, fourteen respondents held the beginning job for over two years. Twenty-seven, or 35.0 per cent, of the respondents who replied to the question held the first job for more than one year. Twenty-four, or 23.8 per cent, of the 101 respondents did not reply to the question, but eleven of these were housewives or students, and they apparently had not been employed since leaving Northern Oklahoma Junior College. Table XII presents detailed information concerning the number of months respondents held the first job obtained after leaving Northern Oklahoma Junior College.

TABLE XI

BEGINNING SALARY ON FIRST CIVILIAN JOB (FULL TIME) HELD BY RESPONDENTS
AFTER LEAVING NORTHERN OKLAHOMA JUNIOR COLLEGE

Monthly Salary	Men		Women		Total	
	Number	Per cent	Number	Per cent	Number	Per cent
\$ 1-\$ 50	1	2.8	1	3.3	2	3.0
\$ 51-\$100	5	13.9	16	53.4	21	31.8
\$101-\$150	10	27.8	12	40.0	22	33.3
\$151-\$200	9	25.0	1	3.3	10	15.2
\$201-\$225	3	8.3			3	4.6
\$226-\$250	5	13.9			5	7.6
\$251-\$275	2	5.5			2	3.0
Over \$275	1	2.8			1	1.5
Total	36	100.0	30	100.0	66	100.0

This table should be read as follows: One, or 2.8 per cent, of the men, and one, or 3.3 per cent of the women responding to this question earned a beginning monthly salary of from \$1 to \$50, inclusive, on the first civilian job (full time) held after leaving Northern Oklahoma Junior College.

TABLE XII

NUMBER OF MONTHS RESPONDENTS HELD FIRST JOB OBTAINED AFTER LEAVING
NORTHERN OKLAHOMA JUNIOR COLLEGE AS INDICATED BY 77 RESPONDENTS
WHO REPLIED TO THE QUESTION

Number of Months First Job Held	Men		Women		Total	
	Number	Per cent	Number	Per cent	Number	Per cent
0-3	9	20.9	5	14.7	14	18.2
4-6	7	16.2	7	20.5	14	18.2
7-9	8	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	8.8	5	6.4
16-18	4	9.3			4	5.2
19-21			1	3.0	1	1.3
22-24	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	14.7	10	13.0
Total	43	100.0	34	100.0	77	100.0

This table should be read as follows: Nine, or 20.9 per cent, of the men and 5, or 14.7 per cent, of the women respondents who replied to the question held their first civilian job, after leaving Northern Oklahoma Junior College, from zero to three months.

Value of accounting training on first job. Information concerning the relative value of accounting training on the first civilian job (full time) was available for 72 of the respondents. Twenty-one, or 29.2 per cent, of these indicated that the accounting training received at Northern Oklahoma Junior College was of major value on the first civilian job held after leaving Northern Oklahoma Junior College. Twenty-eight, or 38.9 per cent, of those replying indicated that this training was of minor value on the beginning job. Twenty-three, or 31.9 per cent, indicated that this training was of no value to them in their initial employment. This means that 49, or 68.1 per cent, of the respondents for whom information was available, believed that the accounting training received at Northern Oklahoma Junior College was of some value to them on the first civilian job (full time) held after leaving Northern Oklahoma Junior College.

Nine, or 22 per cent, of the men replying, believed that the training was of major value on the first job; 13, or 43.9 per cent, indicated that the training was of minor value; and 14, or 34.1 per cent, believed that it was of no value at all. On the other hand, twelve, or 38.7 per cent, of the women replying, believed that the accounting training received at Northern Oklahoma Junior College was of major value on the beginning job; 10, or 32.3 per cent, indicated that the training was of minor value; and 9, or 29 per cent, indicated that the training was valueless in their initial employment. Twenty-seven, or 65.9 per cent, of the men respondents, and 22, or 71 per cent, of the women respondents indicated that the accounting training received at Northern Oklahoma Junior College was of some value on the first job. Table XIII shows the value of accounting training on first civilian job (full time) held by respondents after leaving Northern Oklahoma Junior College as indicated by respondents.

TABLE XIII

VALUE OF ACCOUNTING TRAINING ON FIRST CIVILIAN JOB (FULL TIME) HELD BY RESPONDENTS AFTER LEAVING NORTHERN OKLAHOMA JUNIOR COLLEGE AS INDICATED BY RESPONDENTS

Sex	Indicated Value of Accounting Training						Total	
	Major		Minor		None		Number	Per cent
	Number	Per cent	Number	Per cent	Number	Per cent		
Men	9	22.0	18	43.9	14	34.1	41	100.0
Women	12	38.7	10	32.3	9	29.0	31	100.0
Total	21	29.2	28	38.9	23	31.9	72	100.0

This table should be read as follows: Of 41 men answering this question, nine, or 22 per cent, indicated that the accounting training received at Northern Oklahoma Junior College was of major value on their first civilian job (full time) held after leaving Northern Oklahoma Junior College.

CHAPTER IV

EMPLOYMENT EXPERIENCE ON PRESENT JOB

Chapter III presented data with respect to the first civilian job held by the respondents after they left Northern Oklahoma Junior College. This section examines information supplied by the respondents with respect to the present job held. As explained in Chapter I, the first questionnaire mailing was made on July 30, 1948, and the follow-up was mailed on September 3, 1948. Thus, it can be seen that completed questionnaires were received in the final months of 1948, the majority of them in August and September. Present job, as used in this study, refers to the job held by the respondents at the time the questionnaire was completed and returned.

Major duties performed by respondents on present job. On their present job, ten, or 10 per cent, of the respondents listed bookkeeping as a major duty performed, and nine, or 8.9 per cent, included accounting and/or auditing as a major duty. As was true on the first job, more respondents were performing bookkeeping, accounting and auditing duties than any other duty listed. This is true even though the various general clerical duties were grouped together in a single category. As is shown in Table XIV, thirteen, or 12.9 per cent, of the respondents listed general clerical duties among major duties performed on the present job. Stenographic and secretarial duties were frequently listed. Three of the respondents were operating retail stores; three were engineers; and three were school teachers. The following list indicates the diversity of the major duties reported: airline pilot, college registrar, draftsman, finish carpenter, high school principal, insurance inspector, lawyer, mechanic, tractor driver, and United States Air Force Officer. Table XIV presents detailed information concerning major duties performed by the respondents on the present job.

TABLE XIV

MAJOR DUTIES PERFORMED BY RESPONDENTS ON PRESENT JOB

Major Duties Performed on Present Job	Number and percentage listing duty*					
	Men		Women		Total	
	No.	Per cent	No.	Per cent	No.	Per cent
General clerical duties	9	14.7	4	10.0	13	12.9
Bookkeeping	4	6.6	6	15.0	10	9.9
Accounting and auditing	8	13.1	1	2.5	9	8.9
Stenographic work			7	17.5	7	6.9
Farming	5	8.2			5	5.0
Cashier	2	3.3	1	2.5	3	3.0
Engineering	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
Secretary			3	7.5	3	3.0
Farm implement partsman	2	3.3			2	2.0
Salesman	2	3.3			2	2.0
Tax consultant	2	3.3			2	2.0
Airline pilot	1	1.6			1	1.0
Asst. Supt., Grease plant	1	1.6			1	1.0
Communications maintenance	1	1.6			1	1.0
College registrar			1	2.5	1	1.0
Credit manager	1	1.6			1	1.0
Draftsman	1	1.6			1	1.0
Finish carpenter	1	1.6			1	1.0
High school principal	1	1.6			1	1.0
Insurance inspector	1	1.6			1	1.0

TABLE XIV (CONTINUED)

MAJOR DUTIES PERFORMED BY RESPONDENTS ON PRESENT JOB

Major Duties Performed on Present Job	Number and percentage listing duty*					
	Men		Women		Total	
	No.	Per cent	No.	Per cent	No.	Per cent
Insurance policy writing			1	2.5	1	1.0
Lawyer	1	1.6			1	1.0
Mechanic	1	1.6			1	1.0
Navy supply	1	1.6			1	1.0
Post office carrier	1	1.6			1	1.0
Receptionist			1	2.5	1	1.0
Tractor driver	1	1.6			1	1.0
Typist			1	2.5	1	1.0
USAF Officer	1	1.6			1	1.0
Waiter in tavern	1	1.6			1	1.0
Answer omitted**	15	24.6	23	57.5	38	37.6

* 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.

** Included in this category are eighteen housewives and eleven students. The remaining nine individuals either failed to answer the question or failed to answer it correctly.

This table should be read as follows: Nine, or 14.7 per cent, of the men respondents and four, or 10 per cent of the women respondents listed a general clerical duty as one of the major duties performed on the first civilian job held after leaving Northern Oklahoma Junior College.

Nature of business in which respondents were employed on present job.

Petroleum companies supplied the greatest number of positions on the present job as eleven, or 10.8 per cent, of the respondents were employed by such companies.

Table XV shows the many types of business enterprise which furnished employment to respondents on the present job. Several of the respondents were still in military service. Two were employed in public accounting offices. Three respondents were working in banks, and three in insurance offices. As was true on the beginning job, the men were employed in more different types of enterprises than were the women.

Full-time and part-time jobs held by respondents on present job.

Fifty-five, or 54.4 per cent, of the respondents worked full time on their present job. Three, or 3 per cent, were employed in part-time positions. Forty-three, or 42.6 per cent, did not reply to the question. In comparing Table X with Table XVI it will be noted that the number giving no reply had increased from 21.8 per cent to 42.6 per cent. In considering this fact, it must be pointed out that the number of housewives had increased from 3 to 18, and this alone accounted for almost all the difference. The number of part-time jobs reported was 62.5 per cent less than the number reported on the beginning job. Table XVI shows the number and percentage of men, women, and total respondents employed full time and part time on the present job.

Beginning salary on present job held by respondents. Space was provided in the questionnaire for respondents to include hourly, weekly, or monthly salary. It was believed that this would probably provide for more accurate responses. In tabulating the responses, all salaries were converted to a monthly basis. Assuming a 40-hour week, the hourly salaries were multiplied by 176 and the weekly salaries by 4.4 as necessary.

TABLE XV

NATURE OF BUSINESS IN WHICH RESPONDENTS WERE EMPLOYED ON PRESENT JOB

Nature of Business	Men		Women		Total	
	No.	Per cent	No.	Per cent	No.	Per cent
Petroleum Industries	8	13.10	3	7.5	11	10.8
Bank	1	1.64	2	5.0	3	2.9
Insurance Office	1	1.64	2	5.0	3	2.9
School (Instructing)	1	1.64	2	5.0	3	2.9
Air Force	2	3.28			2	2.0
Auto Agency	2	3.28			2	2.0
City Clerk Office			2	5.0	2	2.0
College or University			2	5.0	2	2.0
Farm Implement Company	2	3.28			2	2.0
Lawyer	1	1.64	1	2.5	2	2.0
Public Accounting Office	2	3.28			2	2.0
Aircraft Industry	1	1.64			1	1.0
Airline	1	1.64			1	1.0
CAA, Communications Aids To Navigation	1	1.64			1	1.0
Clothing Store	1	1.64			1	1.0
CPA Firm	1	1.64			1	1.0
Engineer Research Assn.	1	1.64			1	1.0
Finance Office, U. S. Air Force	1	1.64			1	1.0
Funeral Home	1	1.64			1	1.0
Grocery Store	1	1.64			1	1.0
Ice & Cold Storage Plant			1	2.5	1	1.0

TABLE XV (CONTINUED)

NATURE OF BUSINESS IN WHICH RESPONDENTS WERE EMPLOYED ON PRESENT JOB

<u>Nature of Business</u>	<u>No.</u>	<u>Per cent</u>	<u>No.</u>	<u>Per cent</u>	<u>No.</u>	<u>Per cent</u>
Industrial Consulting	1	1.64			1	1.0
Insurance Inspector Bureau	1	1.64			1	1.0
Manufacturing Company	1	1.64			1	1.0
Pipe Line Construction	1	1.64			1	1.0
Post Office	1	1.64			1	1.0
Retail Furniture Store	1	1.64			1	1.0
Tavern	1	1.64			1	1.0
Trailer Coach Inc.			1	2.5	1	1.0
Truck Body Manufacturers	1	1.64			1	1.0
U. S. Navy Supply Corps	1	1.64			1	1.0
U. S. M. C. S & R Depot			1	2.5	1	1.0
Answer omitted	23	37.70	23	57.5	46	45.5
Total	61	100.00	40	100.0	101	100.0

This table should be read as follows: Eight, or 13.1 per cent, of the men respondents and 3, or 7.5 per cent, of the women respondents are employed in petroleum industries on the present job.

TABLE XVI

NUMBER AND PERCENTAGE OF RESPONDENTS EMPLOYED FULL TIME AND PART TIME
ON PRESENT JOB

Nature of Job	Men		Women		Total	
	Number	Per cent	Number	Per cent	Number	Per cent
Full Time	39	63.9	16	40.0	55	54.4
Part Time	1	1.7	2	5.0	3	3.0
Answer omitted	21	34.4	22	55.0	43	42.6
Total	61	100.0	40	100.0	101	100.0

This table should be read as follows: On the present job, 39, or 63.9 per cent, of the men respondents indicated that they were employed in full-time jobs; 1, or 1.7 per cent, indicated that he was employed in a part-time job; and 21, or 34.4 per cent, did not answer this question.

Information concerning salaries on the present job was available for forty-seven respondents. Of these, eleven, or 23.4 per cent, earned a beginning monthly salary between \$151.00 and \$200.00 on the present job. As shown in Table XVII, only those respondents reporting full-time jobs were included. Sixteen, or 34 per cent, of the respondents reporting their salaries earned a beginning monthly salary of more than \$200.00; seven, or 14.9 per cent, earned over \$300.00. The average beginning monthly salary received on the present job was \$211.27. Women reported an average beginning monthly salary of \$149.56 and men reported an average of \$243.12. The average beginning monthly salary on the present job was \$93.56 more for men than for women. This was \$4.84 less than the difference on the beginning job. The median salary for all respondents was \$200.00, just \$11.27 less than the average salary. The median salary for men was \$246.00, and the median salary for women was \$145.00, a difference of \$101.00. Table XVII presents data relative to beginning monthly salaries of men, women, and total respondents on the present job.

Tenure on present job held by respondents. Table XVIII shows the number of months men, women, and total respondents have held the present job. Fifty-three, or 52.5 per cent, of the respondents did not reply to the question. This included twenty-eight, or 45.9 per cent, of the men respondents and 25, or 62.5 per cent, of the women respondents. Twenty-nine, or 28.7 per cent, of the respondents, which included eighteen housewives and eleven students, could not answer the question, but twenty-four, or 23.8 per cent, of the other respondents did not reply to the question. Twelve, or 25 per cent, of the respondents for whom information concerning job tenure was available, reported that the present job had been held for more than two years. This represented nine, or 27.3 per cent, of the men,

TABLE XVII

BEGINNING SALARY ON PRESENT JOB (FULL TIME) HELD BY RESPONDENTS

Monthly Salary	Men		Women		Total	
	Number	Per cent	Number	Per cent	Number	Per cent
\$ 1-\$ 50	1	3.2			1	2.1
\$ 51-\$100			3	18.7	3	6.4
\$101-\$150	2	6.5	7	43.8	9	19.2
\$151-\$200	8	25.8	3	18.7	11	23.4
\$201-\$225	4	12.9	1	6.3	5	10.6
\$226-\$250	4	12.9	2	12.5	6	12.8
\$251-\$275	5	16.1			5	10.6
\$276-\$300	1	3.2			1	2.1
\$301-\$375	2	6.5			2	4.3
\$376-\$425	4	12.9			4	8.5
Total	31	100.0	16	100.0	47	100.0

This table should be read as follows: One, or 3.2 per cent, of the men responding to this question earned a beginning monthly salary of from \$1 to \$50, inclusive, on the present job (full time).

TABLE XVIII

NUMBER OF MONTHS PRESENT JOB HAS BEEN HELD AS INDICATED BY 48
RESPONDENTS WHO REPLIED TO THIS QUESTION

Number of Months	Men		Women		Total	
	Number	Per cent	Number	Per cent	Number	Per cent
1-6	10	30.30	7	46.6	17	35.4
7-12	7	21.2	1	6.7	8	16.7
13-18	4	12.0	1	6.7	5	10.4
19-24	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
Total	33	100.0	15	100.0	48	100.0

This table should be read as follows: Ten, or 30.3 per cent, of the men and 7, or 46.6 per cent, of the women who replied to this question indicated that they have held their present job from one to six months.

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 who replied to the question reported that the present job had been held for less than seven months.

Value of accounting training on present job. Information concerning the value of accounting on their present job (full time) was available for 53 of the respondents. This represented 84.1 per cent, of the 63 respondents who reported that they were presently employed. Twenty-two, or 41.5 per cent, of those replying to the question indicated that the accounting training received at Northern Oklahoma Junior College was of major value on their present job. The same number reported that the training was of minor value. Nine, or 17 per cent, reported that the accounting training was of no value in their present employment. Table XIX reveals that the accounting training received at Northern Oklahoma Junior College was of more value to the men than to the women. Four, or 26.7 per cent, of the women replying indicated that the training was of no value on the present job, but only five, or 13.2 per cent, of the men reported that this training had proved to be of no value in the present position. On the other hand, seventeen, or 44.7 per cent, of the men, and five, or 33.3 per cent, of the women believed that their accounting training was of major value on the present job. Table XIX shows the value of accounting training on the present job as indicated by the 53 respondents who replied to the question.

Types of present jobs in which accounting training was of some value. Ten, or 22.72 per cent, of the respondents who reported that the accounting training received at Northern Oklahoma Junior College was of major value on the present job, were employed as bookkeepers, accountants, or auditors. Two respondents, one man and one woman, were commerce teachers. Both of these indicated that the accounting training was of major value. Two

TABLE XIX

VALUE OF ACCOUNTING TRAINING ON PRESENT JOB (FULL TIME) AS INDICATED BY RESPONDENTS

Sex	Indicated Value of Accounting Training						Total	
	Major		Minor		None			
	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent
Men	17	44.7	16	42.1	5	13.2	38	100.0
Women	5	33.3	6	40.0	4	26.7	15	100.0
Total	22	41.5	22	41.5	9	17.0	53	100.0

This table should be read as follows: Of 38 men respondents who answered this question, seventeen, or 44.7 per cent, indicated that the accounting training received at Northern Oklahoma Junior College was of major value on the present job.

retail store owners had found the training to be of major value, and one retail store owner indicated that it was of minor value on the present job. Three men in the armed services believed that this training was of major value in their present position. Another service man reported that the training was of minor value. Table XX shows the types of jobs held by the 144 respondents who reported that the accounting training received at Northern Oklahoma Junior College had proved to be of some value on their present jobs.

TABLE XX

TYPES OF PRESENT JOBS (FULL TIME) IN WHICH VET ACCOUNTING TRAINING RECEIVED AT NORTHEEN OKLAHOMA JUNIOR COLLEGE WAS REPORTED TO BE OF SOME VALUE, AS INDICATED BY 40 RESPONDENTS

Type of Job	Indicated value of accounting training							
	Major Value				Minor Value			
	Men		Women		Men		Women	
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
Accountant or auditor	7	41.17						7 15.90
Bookkeeper	2	11.77	1	20.00				3 6.82
Retail store owner	2	11.77			1	6.25		3 6.82
Engineer					3	18.75		3 6.82
Commerce teacher	1	5.88	1	20.00				2 4.55
Assistant city clerk			2	40.00				2 4.55
Secretary							2 33.33	2 4.55
Stenographer							2 33.33	2 4.55
Salesman					2	12.50		2 4.55
Implement co. parts manager					2	12.50		2 4.55
USAF administrative specialist	2	11.77						2 4.55
Farmer					2	12.50		2 4.55

TABLE XX (CONTINUED)

TYPES OF PRESENT JOBS (FULL TIME) IN WHICH THE ACCOUNTING TRAINING RECEIVED AT NORTHERN OKLAHOMA JUNIOR COLLEGE WAS REPORTED TO BE OF SOME VALUE, AS INDICATED BY 44 RESPONDENTS

Type of Job	Indicated value of accounting training								Total	
	Major Value				Minor Value					
	Men		Women		Men		Women			
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
Secretary-bookkeeper			1	20.00					1	2.27
Bank cashier	1	5.88							1	2.27
Bank clerk							1	16.67	1	2.27
Navy supply officer	1	5.88							1	2.27
Air force officer					1	6.25			1	2.27
Pipe line construction office	1	5.88							1	2.27
College registrar							1	16.67	1	2.27
Post office carrier					1	6.25			1	2.27
Aircraft sheet metal work					1	6.25			1	2.27
Communications maintenance					1	6.25			1	2.27
Insurance inspector					1	6.25			1	2.27
Grease plant asst. supt.					1	6.25			1	2.27
Totals	17	100.00	5	100.00	16	100.00	6	100.00	44	100.00

This table should be read as follows: Seven, or 41.17 per cent, of the men respondents who indicated that their accounting training was of major value to them on the present job, were employed as accountants or auditors. This represented 15.9 per cent of the respondents who replied to the question.

CHAPTER V

VALUE OF ACCOUNTING TRAINING IN EMPLOYMENT EXPERIENCES

In addition to the specific questions asked concerning beginning and present jobs, the respondents were asked, "Has the accounting training you received at Northern Oklahoma Junior College specifically aided you in successfully performing your duties in any of the jobs you have held since leaving Northern Oklahoma Junior College?" As shown by Table XXI, sixty-three, or 62.4 per cent, of the respondents indicated that the accounting training received at Northern Oklahoma Junior College had specifically aided them in the successful performance of job requirements. Twenty-two, or 21.8 per cent, of the respondents did not believe this training had specifically aided them on any of the jobs that they had held. Since only sixteen, or 15.8 per cent, of the respondents failed to reply, and eleven of these were students, it was believed that the results of this question were valid. There were approximately three affirmative answers to every negative one. Apparently the women respondents used their accounting training on their jobs more than did the men as there were approximately five affirmative answers to one negative answer among the women, and only slightly over two affirmative answers to one negative answer among the men. Table XXI presents replies of men, women, and total respondents to the above question.

Thirty-seven, or 36.6 per cent, of the respondents indicated that their accounting training at Northern Oklahoma Junior College had been of major value to them in their job experiences. This included nineteen, or 31.1 per cent, of the men respondents, and eighteen, or 45 per cent, of the women respondents. Approximately the same number believed that this training had been of minor value to them in their job experiences. Only

TABLE XXI

REPLIES TO THE QUESTION "HAS THE ACCOUNTING TRAINING YOU RECEIVED AT
NORTHERN OKLAHOMA JUNIOR COLLEGE SPECIFICALLY AIDED YOU IN
SUCCESSFULLY PERFORMING YOUR DUTIES IN ANY OF THE JOBS
YOU HAVE HELD SINCE LEAVING NORTHERN OKLAHOMA
JUNIOR COLLEGE?"

Answers to Question	Men		Women		Total	
	Number	Per cent	Number	Per cent	Number	Per cent
Yes	34	55.8	29	72.5	63	62.4
No	16	26.2	6	15.0	22	21.8
Answer omitted	11	18.0	5	12.5	16	15.8
Total	61	100.0	40	100.0	101	100.0

This table should be read as follows: Thirty-four, or 55.8 per cent, of the men respondents and 29, or 72.5 per cent, of the women respondents who successfully completed one or more accounting courses at Northern Oklahoma Junior College indicated that their accounting training at Northern Oklahoma Junior College had specifically aided them on the job.

twelve, or 11.9 per cent, of the respondents reported that this training had been of no value to them in their job experiences. This represented seven, or 11.5 per cent, of the men respondents, and five, or 12.5 per cent, of the women respondents.

Although twenty-two respondents indicated that the accounting training they received at Northern Oklahoma Junior College had not specifically aided them in their job experiences, data presented in Table XXII show that 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 respondents indicated that the accounting training received at Northern Oklahoma Junior College had been of either major or minor value in their job experiences since they left Northern Oklahoma Junior College. Table XXII shows the value of accounting training in the job experiences of the respondents.

TABLE XXII

VALUE OF ACCOUNTING TRAINING RECEIVED AT NORTHERN OKLAHOMA JUNIOR
COLLEGE IN ANY JOB HELD BY THE RESPONDENTS SINCE THEY
LEFT NORTHERN OKLAHOMA JUNIOR COLLEGE

Value of Accounting Training	Men		Women		Total	
	Number	Per cent	Number	Per cent	Number	Per cent
Major value	19	31.1	18	45.0	37	36.6
Minor value	25	41.0	13	32.5	38	37.6
No value	7	11.5	5	12.5	12	11.9
Answer omitted	10	16.4	4	10.0	14	13.9
Total	61	100.0	40	100.0	101	100.0

This table should be read as follows: Nineteen, or 31.1 per cent, of the men respondents and 18, or 45 per cent, of the women respondents indicated that their accounting training at Northern Oklahoma Junior College had been of major value to them in their job experiences. Thirty-seven, or 36.6 per cent, of the 101 respondents indicated that this training had been of major value.

CHAPTER VI

VALUE OF ACCOUNTING TRAINING IN ACTIVITIES PERFORMED OFF THE JOB

Over half of the respondents indicated that the accounting training received at Northern Oklahoma Junior College had been of some value off the job. Thirty-six, or 59 per cent, of the men respondents, and seventeen, or 42.5 per cent, of the women respondents replied that this training had been of some value off the job. Thirty, or 29.7 per cent, of the respondents reported that this accounting training had been of no value to them off the job. This represented seventeen, or 27.9 per cent, of the men respondents, and thirteen, or 32.5 per cent, of the women respondents. Table XXIII shows the replies of men, women, and total respondents to the question, "Has your accounting training at Northern Oklahoma Junior College been of any value to you off the job?"

Table XXIV presents the values of accounting training as listed by respondents who indicated that their accounting training at Northern Oklahoma Junior College has been of value to them off the job. Family budgeting was most frequently mentioned in listing "off the job" values. Ten, or 23.8 per cent, of the respondents who replied to the question included family budgeting as one of the values of accounting training. A broadened general knowledge, or the equivalent thereof, was listed by nine respondents. Other values listed by more than two respondents include: analyzing and understanding business functions, filing income tax returns, and reconciliation of personal bank statements. One respondent replied, "My husband is a garage owner, and I keep the books for the business. The accounting course helped me a lot." Another woman respondent explained, "More competent in accounting of personal expenditures. The filling of social offices satisfactorily. It gives one confidence 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, bookkeeping reports, etc."

TABLE XXIII

REPLIES TO THE QUESTION, "HAS YOUR ACCOUNTING TRAINING AT NORTHERN OKLAHOMA JUNIOR COLLEGE BEEN OF ANY VALUE TO YOU OFF THE JOB?"

Replies to Question	Men		Women		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.

TABLE XXIV

VALUES OF ACCOUNTING TRAINING LISTED BY 42 RESPONDENTS WHO INDICATED
THAT THEIR ACCOUNTING TRAINING AT NORTHERN OKLAHOMA JUNIOR COLLEGE
HAS BEEN OF VALUE TO THEM OFF THE JOB

Value of Accounting Training	Men		Women		Total	
	No.	Per cent*	No.	Per cent**	No.	Per cent***
Family budgeting	5	18.5	5	33.3	10	23.8
Broadened general knowledge	7	25.9	2	13.3	9	21.4
Keeping personal accounts straight	3	11.1	6	40.0	9	21.4
Analyzing and understanding business functions	5	18.5	3	20.0	8	19.0
Filing income tax returns	3	11.1	2	13.3	5	11.9
Reconciliation of personal bank statements	1	3.7	4	26.7	5	11.9
Aided other students	2	7.4			2	4.8
Filing other tax returns	1	3.7	1	6.7	2	4.8
Keep books for father			2	13.3	2	4.8
Secretary-treasurer of organizations	1	3.7	1	6.7	2	4.8
Set up books for friends	2	7.4			2	4.8
Aided in handling mortgages			1	6.7	1	2.4
Aided in public accounting	1	3.7			1	2.4
Calculating profits on investments	1	3.7			1	2.4
Clarification of bills, statements, etc.	1	3.7			1	2.4
Gives one confidence in accepting social offices			1	6.7	1	2.4
Keep books for husband			1	6.7	1	2.4

TABLE XXIV (CONTINUED)

VALUES OF ACCOUNTING TRAINING LISTED BY 42 RESPONDENTS WHO INDICATED
THAT THEIR ACCOUNTING TRAINING AT NORTHERN OKLAHOMA JUNIOR COLLEGE
HAS BEEN OF VALUE TO THEM OFF THE JOB

Value of Accounting Training	Men		Women		Total	
	No.	Per cent*	No.	Per cent**	No.	Per cent***
Preparation of financial returns	1	3.7			1	2.4
Reading business reports	1	3.7			1	2.4

* Some men respondents listed more than one value. Percentages are computed on the basis of the 27 men respondents who replied to the question.

** Some women respondents listed more than one value. Percentages are computed on the basis of the 15 women respondents who replied to the question.

*** Some respondents listed more than one value. Percentages are computed on the basis of the 42 respondents who replied to the question.

This table should be read as follows: Five, 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.

CHAPTER VII

SELECTED DUTIES PERFORMED BY RESPONDENTS WHILE EMPLOYED IN ANY
JOB IN THE FIELD OF BUSINESS

Nineteen duties, directly or indirectly related to bookkeeping and accounting, were selected and listed on the questionnaire. These selected duties were: keep journal or journals, keep special ledgers, keep general ledger, write checks, prepare sales tax returns, prepare income tax returns, reconcile bank balance, prepare financial statements, take trial balance, keep payroll record, check and pay invoices, prepare statements of customers' accounts, check cash register, use adding machine, use bookkeeping machine, use calculator, use comptometer, prepare social security tax returns, and analyze and interpret financial statements. Of these selected duties, the prospective respondents were asked to check all of the duties performed at any time in the course of their employment experiences. "Use adding machine" ranked first among the duties listed, this duty being performed by sixty-six, or 65.3 per cent, of the respondents. This was the only business machine extensively used by the respondents. The calculator was used by thirty-four, or 33.7 per cent, of the respondents. Eighteen, or 17.8 per cent, of the respondents had used the bookkeeping machine. The comptometer was used by only twelve, or 11.9 per cent, of the respondents. It is significant that business machines were used by the men almost as much as they were used by the women. Apparently many jobs in the field of business include check writing as one of the required duties as sixty-five, or 64.4 per cent, of the respondents had written checks sometime in the course of their employment.

From thirty to fifty per cent of the respondents had performed general bookkeeping duties. Thirty-seven, or 36.6 per cent, of the respondents had taken trial balances on the job; 44, or 43.6 per cent, had kept general

ledgers, 45, or 44.6 per cent, had kept journals; 46, or 45.6 per cent, had kept special ledgers; and 49, or 48.5 per cent, had kept payroll records.

Reconciliation of bank balances ranked high among the duties performed as fifty-two, or 51.5 per cent, of the respondents had reconciled a bank balance on the job.

Preparation of income tax returns was a job requirement of forty-three, or 42.6 per cent, of the respondents. Social security tax returns had been prepared by thirty-four, or 33.7 per cent, of the respondents. Sales tax returns had been prepared by thirty-one, or 30.7 per cent, of the respondents. Thus, it can be seen that the preparation of tax returns is required by many employees on the job.

Forty-four, or 43.6 per cent, of the respondents had prepared statements of customers' accounts in the course of their employment.

Only nineteen respondents, including fifteen, or 24.6 per cent, of the men respondents, and four, or 10 per cent, of the women respondents, had analyzed and interpreted financial statements on the job. This would appear to indicate that approximately twice as many men as women had performed accounting and auditing functions on the job.

Table XXV shows the number and percentage of men, women, and total respondents that performed each of the selected duties listed in the questionnaire.

TABLE XXV

SELECTED DUTIES PERFORMED BY RESPONDENTS WHILE EMPLOYED IN ANY JOB IN THE
FIELD OF BUSINESS SINCE LEAVING NORTHERN OKLAHOMA JUNIOR COLLEGE

Duties Performed	Men		Women		Total	
	No.	Per cent*	No.	Per cent**	No.	Per cent***
Use adding machine	35	57.4	31	77.5	66	65.3
Write checks	36	59.0	29	72.5	65	64.4
Reconcile bank balance	26	42.6	26	65.0	52	51.5
Keep payroll record	27	44.3	22	55.0	49	48.5
Keep special ledgers	28	45.9	18	45.0	46	45.6
Keep journal or journals	26	42.6	19	47.5	45	44.6
Keep general ledger	25	41.0	19	47.5	44	43.6
Prepare statements of customers' accounts	21	34.4	23	57.5	44	43.6
Prepare income tax returns	25	41.0	18	45.0	43	42.6
Check and pay invoices	22	36.1	21	52.5	43	42.6
Prepare financial statements	21	34.4	17	42.5	38	37.6
Take trial balance	22	36.1	15	37.5	37	36.6
Use calculator	19	31.1	15	37.5	34	33.7
Prepare social security tax returns	18	29.5	16	40.0	34	33.7
Check cash register	20	32.8	13	32.5	33	32.7
Prepare sales tax returns	16	26.2	15	37.5	31	30.7
Analyze and interpret financial statements	15	24.6	4	10.0	19	18.8
Use bookkeeping machine	9	14.8	9	22.5	18	17.8
Use Comptometer	7	11.5	5	12.5	12	11.9

* Based on total of 61 men respondents included in study.

TABLE XXV (CONTINUED)

SELECTED DUTIES PERFORMED BY RESPONDENTS WHILE EMPLOYED IN ANY JOB IN THE
FIELD OF BUSINESS SINCE LEAVING NORTHERN OKLAHOMA JUNIOR COLLEGE

<u>Duties Performed</u>	<u>Men</u>		<u>Women</u>		<u>Total</u>	
	<u>No.</u>	<u>Per cent*</u>	<u>No.</u>	<u>Per cent**</u>	<u>No.</u>	<u>Per cent***</u>

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

*** Based on total of 101 respondents included in study.

This table should be read as follows: Of the 101 respondents included in the study, 35, or 57.4 per cent, of the men and 31, or 77.5 per cent, of the women have used an adding machine in some job held since they left Northern Oklahoma Junior College. In all, 66, or 65.3 per cent, of the 101 respondents have used an adding machine in some job held since they left Northern Oklahoma Junior College.

CHAPTER VIII

SUMMARY AND CONCLUSIONS

Summary

The purpose of this study, as set forth in Chapter I, is to determine the educational and employment experiences of certain former accounting students at Northern Oklahoma Junior College, in order that these experiences may be used as a guide in revising the accounting instruction so as to better fit the needs of the present students of accounting at Northern Oklahoma Junior College.

Data were collected through the use of a questionnaire mailed to 138 individuals who had completed one or more courses in accounting during the school years 1938-1939 to 1946-1947, inclusive, a period of nine school years. Replies were received from 101 former students which included 61 men and 40 women. These data were presented and analyzed in Chapters II to VII, inclusive. The findings are summarized as answers to the specific questions that were listed in the statement of the problem.

1. What have been the subsequent educational experiences of the respondents?

Fifty-four, or more than one-half, of the 101 respondents attended institutions of higher learning after leaving Northern Oklahoma Junior College. This included thirty-eight, or nearly two-thirds, of the men respondents and sixteen, or 40 per cent, of the women respondents.

Higher degrees were received by thirty, or 55.6 per cent, of the 54 respondents who attended other educational institutions. Only four of sixteen women respondents had not earned a higher degree, and one of these was still attending school. Twenty of the 38 men had not been awarded higher degrees, but ten of these were still attending institutions of higher learning.

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

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 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 Oklahoma 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 Oklahoma 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 Oklahoma 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. What was the nature of the first civilian job held by the respondents after they left Northern Oklahoma 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 bank, construction company, department store, hotel, insurance company, lawyer, real estate and auction company, railroad, and doctor. The men were employed in more different types of enterprises than were the women.

Seventy-one, or over two-thirds, of the 101 respondents accepted full-time employment in their first job. This included 31, or 77.5 per cent, of the women respondents, and forty, or 65.6 per cent, of the men respondents. Eight, or 7.9 per cent, of the respondents were employed in part-time positions. This included six men respondents and two women respondents. Most of the 22 respondents for whom a first job was not reported are still attending college.

The average beginning monthly salary received on the first job, as reported by 66 respondents who replied to the question, was \$135.70. The average beginning monthly salary for men was \$68.38 more than that for women. Eleven, or 16.7 per cent, of the respondents reporting listed a beginning monthly salary of more than \$200.00.

Fourteen, or 18.2 per cent, of the 77 respondents for whom information was available held their initial job for more than two years. Twenty-seven, or over one-third, of these respondents held their first job for more than one year. However, twenty-eight, or 36.4 per cent, of the respondents held the first job for less than seven months.

Forty-nine, or 68.1 per cent, of the 72 respondents for whom information was available believed that the accounting training received at Northern Oklahoma Junior College was of some value to them on the first civilian job held after leaving Northern Oklahoma Junior College. This represented twenty-seven, or 65.9 per cent, of the men, and 22, or 71 per cent, of the women who replied to the question.

5. What is the nature of the present job of the respondents?

In listing major duties performed on their present job, eighteen, or 17.8 per cent, of the 101 respondents listed one or more of the three: bookkeeping, accounting, and auditing. As was true on the first job, more respondents were performing bookkeeping, accounting, or auditing duties than any other duty listed. This is true even though the various general clerical duties were grouped in a single category.

Petroleum companies supplied the greatest number of positions on the present job as eleven, or 10.8 per cent, of the 101 respondents were employed by such companies. Several of the respondents were still in military service. As was true on the beginning job, the men were employed in more different firms than were the women.

Fifty-five, or 54.4 per cent, of the 101 respondents worked full-time on their present job. Only three were employed in part-time positions. The number of housewives had increased from 3 to 18, and this was the principal reason that fewer replies were received for the present job than were received for the beginning job.

Sixteen, or 34 per cent, of the 47 respondents reporting their salaries, earned a beginning monthly salary on the present job of more than \$200.00; seven, or 14.9 per cent, earned over \$300.00. Only those respondents reporting full-time jobs were included. The average beginning monthly salary received on the present job was \$211.27. This was an increase of \$75.57 over the average for the first job. Women reported an average beginning monthly salary on the present job of \$149.56 and men reported an average of \$243.12.

Twelve, or 25 per cent, of the 48 respondents for whom information concerning job tenure was available reported that the present job had been held for more than two years. 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 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 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.

Although twenty-two, or 21.8 per cent, of the 101 respondents indicated that the accounting training received at Northern Oklahoma Junior College had not specifically 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 Junior College had been of either major or minor value in their job experiences since they left Northern Oklahoma Junior College.

7. Has the accounting training received at Northern 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, and seventeen, or 42.5 per cent, of the women respondents.

Family budgeting was most frequently mentioned in listing "off the job" values. Also, many respondents reported that this training had afforded them a broadened general knowledge. Other values listed by more than two respondents include: analyzing and understanding business functions, filing income tax returns, and reconciliation of personal bank statements.

Conclusions

More than one-half of the respondents attended institutions of higher learning after leaving Northern Oklahoma Junior College, and higher degrees had been received by over one-half of the respondents who attended these institutions.

As nearly one-fourth of the students who successfully completed one or more courses in accounting in Northern Oklahoma Junior College later completed one or more additional accounting courses in a senior college, the accounting courses taken at Northern Oklahoma Junior College are foundational rather than terminal for these students.

Most of the respondents believe that the accounting training received at Northern Oklahoma Junior College adequately prepared them for the studying of advanced accounting in institutions of higher learning.

Bookkeeping, accounting, and auditing duties were most frequently mentioned by the respondents in reporting major duties performed on both the initial and present jobs.

The men respondents earned higher beginning salaries than the women respondents on both the beginning and present jobs.

Approximately three-fourths of the 101 respondents indicated that the accounting training received at Northern Oklahoma Junior College had aided them in their job experiences since leaving Northern Oklahoma Junior College. It is concluded that the accounting training taken at Northern Oklahoma Junior College had definite vocational values to many of the students, both in their initial jobs and in later jobs.

As over one-half of the students who studied accounting at Northern Oklahoma Junior College reported non-vocational uses of their accounting training, it is concluded that the accounting courses have non-vocational values for many of the students who enroll in them.

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APPENDIX

Northern Oklahoma Junior College
Tonkawa, Oklahoma
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,

Olin D. Walcher

Olin D. Walcher
Assistant Professor of Commerce

Northern Oklahoma Junior College

Tonkawa, Oklahoma

LOREN N. BROWN
President

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 CONFIDENTIAL; 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

Name _____
Last First Middle

- | <u>Institution and Location</u> | <u>Date</u> | | | | <u>No. of
Months
Attended</u> | <u>Degree
Received</u>
(BS, MA, ETC) | <u>Major Field
Of Study</u>
Acctg., History, etc.) |
|---------------------------------|--------------------|------------|------------------|------------|---------------------------------------|---|---|
| | <u>From</u>
Mo. | <u>Yr.</u> | <u>To</u>
Mo. | <u>Yr.</u> | | | |
| | | | | | | | |
| | | | | | | | |

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____, No____. 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:

- Was your accounting training of major_____, minor_____, or no_____ value to you on this first job? (Check one)

5. Please give the following information concerning your present job or position:

Present Position:

Major duties performed: _____
(Clerking, Bookkeeping, etc.) _____

Is job full time _____, part time _____
(Count 30 or more hours per week as
full time)

Nature of business in
which you are employed:
(Lawyer, Shoe Store, etc.)

Beginning date of employment: _____
mo. yr.

Beginning salary: \$ _____ hr., \$ _____ wk., \$ _____ mo. Have held job how long: _____
yrs. mos.

Is your accounting training of major _____, minor _____, or no _____ value to you on your present job? (Check one).

6. Has the accounting training you received at Northern Oklahoma Junior College specifically aided you in successfully performing your duties in any of the jobs you have held since leaving Northern Oklahoma Junior College? Yes _____, No _____. Do you consider that the accounting training you received at Northern Oklahoma Junior College was of major _____, minor _____, or no _____ value to you in these jobs? (Check one)

7. Has your accounting training at Northern Oklahoma Junior College been of any value to you off the job? Yes _____, No _____. If your answer is "yes", please explain briefly: _____

8. Duties you have performed 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-employment).

____ Keep journal or journals

____ Reconcile bank balance

____ Check cash register

____ Keep special ledgers

____ Prepare financial statements

____ Use adding machine

____ Keep general ledger

____ Take trial balance

____ Use bookkeeping machine

____ Write checks

____ Keep payroll record

____ Use calculator

____ Prepare sales tax returns

____ Check and pay invoices

____ Use comptometer

____ Prepare income tax returns

____ Prepare statements of
customers' accounts

____ Prepare social security tax returns

____ Analyze and interpret financial
statements

Northern Oklahoma Junior College
Tonkawa, Oklahoma
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,

Olin D. Walcher

Olin D. Walcher
Assistant Professor
of Commerce

Typist: Harold A. Coonrad