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Andrews University
School of Graduate Studies

**IMAGE AND ROLE OF THE BUSINESS OFFICER IN THE
SEVENTH-DAY ADVENTIST BOARDING ACADEMY
OF THE NORTH AMERICAN DIVISION**

A Thesis
Presented in Partial Fulfillment
of the Requirements for the Degree
Master of Arts

by
Joel N. Noble
August 1964

Approval:

A handwritten signature, likely of J. P. Harder, is written over a horizontal line.

PREFACE

Administrative and educational leaders have felt for some time that the Principal's Handbook of Administrative Procedures: Seventh-day Adventist Secondary Schools should be revised. A 1954 edition is the latest printing in circulation. The General Conference Department of Education has requested Andrews University to conduct studies basic to a revision of this publication that it might continue to provide the necessary guidance needed by secondary school administrators in their many responsibilities and duties.

This study of the image and role of the boarding academy business officer has been conducted in the hope that the results will provide the basis for a keener insight into and a better understanding of the duties and responsibilities of the business officer of the Seventh-day Adventist boarding academy.

Inasmuch as this particular type of study has not been undertaken previously, the design of an instrument to provide the necessary information presented some definite problems. The investigator is indebted to Dr. F. E. J. Harder, Dr. E. Stanley Chace, Professor Wilson L. Trickett, and Professor Arthur E. Klein, for invaluable counsel and assistance in the design and formulation of the instrument.

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CHAPTER I

INTRODUCTION

The Purpose of the Study

The purpose of this study, broadly conceived, is to determine the functions of the business officers in the Seventh-day Adventist boarding academies of the North American Division. For the purpose of this study the "business officer" is the individual whose primary responsibility is the keeping of the financial records and the conducting of the routine business of the academy, distinct from the principal and not to be confused with him.

Concomitant with this study to determine the business officer's function is an attempt to:

1. Determine present practices concerning the duties and responsibilities of the business officer.
2. Determine what modifications and changes are recommended concerning the duties and responsibilities of the business officer.
3. Determine how well the work of the business officer is understood by those with whom his work is involved.
4. Discover the profile of the boarding academy business officer who is currently in service.

Subjective evidence was introduced by the respondees into the instrument so that data gathered reflected the personal attitudes of union

conference auditors, union conference education secretaries, local conference presidents, local conference secretary-treasurers, boarding academy principals, and boarding academy business officers toward the responsibilities and duties of the boarding academy business officer. Data gathered were analyzed and evaluated for possible use in the preparation of a revised schedule of the functions of the boarding academy business officer that could be incorporated into a revision of the Principal's Handbook of Administrative Procedures: Seventh-day Adventist Secondary Schools, 1954 edition.¹

The Importance of the Study

The close margin upon which Seventh-day Adventist educational institutions operate requires a high degree of business management skill on the part of the administrative personnel. The individual or individuals responsible for the finances of denominational institutions must be astute managers of business and finance.

Those intrusted with the financial management of our educational institutions, must allow no carelessness in the expenditure of means. Everything connected with the finances of our schools should be perfectly straight.²

Who is your bookkeeper? Who is your treasurer? Who is your business manager? Are they careful and competent? Look to this.³

Administrators in the public school system of the United States have long been cognizant of the need for sound business management in

¹Department of Education, General Conference of Seventh-day Adventists, Principal's Handbook of Administrative Procedures: Seventh-day Adventist Secondary Schools (Washington, D. C.: General Conference of Seventh-day Adventists, 1954).

²Ellen G. White, Fundamentals of Christian Education (Nashville, Tennessee: Southern Publishing Association, 1923), p. 510.

³Ibid.

conducting the business affairs of the total educational program. "The success of the educational program in any school system is largely determined by the competency and contributions of the personnel employed."¹

This significant statement appears in a context concerned with sound business management in the school system. Although funds available for carrying on the educational process are seldom adequate even in the public school system, a shortage of available financial resources is a chronic condition of the Seventh-day Adventist educational program. This problem is particularly acute in the Seventh-day Adventist boarding academy; and up to the present time, at least, no remedy has been discovered.

Since the establishment of the secondary school program within the Seventh-day Adventist organization around the turn of the century, the administration of these schools has become increasingly complex. Although the academy farm (often operated on a family-farm basis with inadequate machinery and insufficient crop land) once provided the primary source of student employment, the program has now shifted in the direction of industry almost to the point of excluding agriculture. Indeed, a number of boarding academies have closed down farm operations entirely. Many boarding academies now operate various types of manufacturing and processing plants so that students might be gainfully employed.

The training of the hand, as well as the mind and spirit, has been a traditional part of the Seventh-day Adventist educational program. Administrators recognize the necessity of providing work opportunities for the students, not only to assist them in defraying the cost of a Christian education but also to provide the healthy climate of dignified labor. The

¹Roe L. Johns and Edgar L. Morphet, Financing the Public Schools (Englewood Cliffs, New Jersey: Prentice-Hall, Inc., 1960), p. 418.

establishment of furniture factories, bookbinderies, commercial laundries, commercial bakeries, commercial printing plants, and food processing plants within the structure of the educational organization has resulted in the need of more and better-trained business personnel to supervise the business affairs of the academy program. In a sense, the Seventh-day Adventist boarding academy represents one of the unique experiments in the field of education in the United States; and, consequently, the business officer of the boarding academy must carry school business management responsibilities dissimilar to those carried by public school business officials.

There is a great need for talented, experienced, dedicated, and knowledgeable personnel in the field of school business management. Circumstances, however, would appear to exist which discourage qualified personnel from entering or from remaining in the field of academy business management.

A recent study¹ provided some interesting, albeit disconcerting, information. The service record of business officers of Seventh-day Adventist boarding academies active within a ten-year period (1954-1963 inclusive) revealed that among the thirty-three listed as currently active (several academies did not list a business officer), eighteen have been in the field four or less years, and thirteen of these were only in their second year. The study also revealed that among the ninety-seven business officers active during the ten-year period, twenty-five are no longer listed in denominational employ. Only twelve of the thirty-nine remaining are active in school business management or school administration

¹Joel N. Noble, "The Business Officer of the Seventh-day Adventist Boarding Academy of the North American Division: Analysis of Job Turnover--1954-1963" (unpublished paper, Department of Education, Andrews University, Berrien Springs, Michigan, 1964).

(college or secondary school). The question that logically arises is why this situation prevails.

An analysis of the responsibilities and duties of the boarding academy business officer should provide a clue to the relative instability of the situation in the profession. If circumstances exist in the environment within which the business officer must work that discourage his remaining in the profession, these might be brought to light. Is the business officer content and satisfied in the surroundings in which he finds himself? Does he believe his position provides satisfying career opportunities? Does he consider his position to be clearly defined? Are his status needs being filled? These questions would appear to merit study.

Inasmuch as qualified, experienced, talented, and dedicated business officers will continue to be needed in the rapidly expanding boarding academy program, it is essential that circumstances appearing to contribute to an unsettled situation be resolved, if at all possible. There is possibly no area within the personnel structure of the boarding academy more easily susceptible to misunderstanding, discord, and friction than the area of responsibilities and duties relative to the financial management of the school. Discord is frequently apparent to the onlooker before it becomes obvious to those involved.

An area of relative potential difficulty exists when the duties and responsibilities of administrative personnel are left unclear and undefined. In many instances no clear line has been drawn between the duties and responsibilities of the business officer and the duties and responsibilities of the academy's chief administrative officer, the principal. Speaking of this problem as it has existed in the public school field, one authority says, "There is no general agreement among experts on terminology

that can be used to separate the work of top administrators from that of subordinates."¹

The Principal's Handbook has not been revised since 1954. Almost all Seventh-day Adventist boarding academies not only have experienced growing pains, but also have undergone an educational and administrative evolution within the last ten years. Several new schools have been built, some of them relatively large institutions. The school population of these academies is not only much larger than it was ten years ago, it is also significantly different. This parallels, of course, the situation in the public secondary school. The program of providing industrial facilities for the employment and vocational training of students of the boarding academies has grown by leaps and bounds. Accounting and business procedures employed in the business administration of educational institutions have changed over the years. The secondary school curriculum has undergone much revision, both in the public high school and in the Seventh-day Adventist academy. These factors graphically point out the need for a re-evaluation of the schedule of the responsibilities and duties of the business officer as found in the Principal's Handbook. It is hoped that this study will provide meaningful information for an analysis of the responsibilities and duties of the boarding academy business officer. This study is important because:

1. It considers an area that has not been explored previously.

That it should be explored is evident because there appears to be little clarification of the responsibilities and duties of administrative personnel in the Seventh-day Adventist

¹William H. Roe, School Business Management (New York: McGraw-Hill Book Co., Inc., 1961), p. 5.

boarding academy. This lack of clarification would seem to militate against stability in the profession of the academy business officer.

2. Hearsay evidence indicates a wide variance in the opinion of those involved concerning the responsibilities and duties of the boarding academy business officer.
3. The position of boarding academy business officer has not developed a crystallized image.
4. Sound business management is becoming increasingly necessary for successful management of a boarding academy. The principal's duties as an educational leader are so great that he will neglect those duties or the duties of financial management.
5. It is difficult to recruit qualified and dedicated personnel into a profession that fails to present clear-cut definitions and guidelines in administrative practices.
6. Capable personnel are directing their talents to other purposes, leaving their work as academy business officers. Many able men have not only left this profession, but have also left denominational employ.

Definition of Terms Used

Principal. Throughout this study the term "principal" refers to that individual who is the chief administrative officer in charge of and responsible for all activities of the Seventh-day Adventist boarding academy.

Business officer. For the purpose of this study, the "business officer" is that individual whose primary responsibility is the keeping

of the financial records and the conducting of the routine business of the academy, distinct from the principal and not to be confused with him. His official designation in boarding academies may be: bookkeeper, cashier, accountant, treasurer, assistant business manager, associate business manager, and, occasionally, business manager; or it may be a combination of one or more of these titles.

Boarding academy. This term refers to all "academies" or "secondary schools" operated under the direction and sponsorship of the Seventh-day Adventist church organization which include residence and boarding facilities so that students remain in residence within the confines of the school itself.

Responsibilities and duties. This term refers to the assigned and delegated tasks and services which are performed or may be performed by the business officer.

Principal's Handbook.¹ This term identifies the Principal's Handbook of Administrative Procedures: Seventh-day Adventist Secondary Schools, published by the Department of Education, General Conference of Seventh-day Adventists.

Role. The term "role" carries two definitions in this study. One definition refers to what the business officer actually does in his position. The other definition refers to what those involved with his work believe he ought to be doing. In each instance where this term is used, the context identifies which definition applies. Where the context is ambiguous, the definition to be applied is indicated.

Image. This term refers to the picture of himself projected by

¹Department of Education, op. cit.

the boarding academy business officer to those with whom he associates and works.

Developing a Hypothesis

A number of years of experience as a business officer in a boarding academy preceded by ten years of experience as a minister and conference departmental secretary contributed to an interest in this subject.

The five years spent as a boarding academy business officer served to point up a need for clarification of the administrative guidelines in the area of academy business management. It was believed that ambiguity was the best definition for the schedule of responsibilities and duties of the business officer.

A number of fellow-business officers and conference administrative officials have, on occasion, voiced concern over the lack of clearly-defined guidelines in the responsibilities and duties of the business officer. The conviction deepened that study should be given to determine what actually are the practiced responsibilities and duties of business officers, and what modifications might and/or should be recommended in the responsibilities and duties so that clarification in this area might be achieved. Inasmuch as precept and practice oftentimes find themselves in conflict, clarification would seem to be a necessity. To achieve this goal, it is first necessary to determine what practice is and at the same time, if possible, determine what consensus believes practice should be.

Hypotheses

The hypotheses to be tested by this study are:

1. The role of the business officer is not clearly defined, and the business officer does not believe that his title adequately

describes his position.

2. The business officer has not consulted or is not aware of existing guidelines concerning his responsibilities and duties, i.e., the schedule of the responsibilities of the academy treasurer in the Principal's Handbook.
3. Business officers often do not enter the profession single-mindedly, and are interested in other areas of denominational service.
4. Conference and educational administrators show little uniformity or consistency in their opinions of what the responsibilities and duties of the business officer are or should be.
5. There is no pattern of consistency on how well informed the individuals with whom the business officer deals are concerning his responsibilities and duties.
6. The lack of clarity in thinking concerning the responsibilities and duties of the business officer has led some denominational conference and educational administrators to favor a separation of business management and academic supervision in the boarding academy.

Procedures

The development of this study included two areas of procedures. Items one through eight outline procedures followed in the preparation for and collection of the data. Items nine through eleven outline procedures followed in treating data gathered.

1. A study was made of the schedule of the responsibilities and duties of the academy treasurer as found in the Principal's Handbook.

2. A survey of similar or related studies was conducted and an examination was made of the literature relative to the functions of the public school business official.
 3. An instrument¹ was designed to determine: (1) the currently practiced responsibilities and duties of the boarding academy business officer, (2) modifications recommended by respondees, (3) the profile of the business officer now in service.
 4. The population to which the instrument was to be sent was selected.
 5. The instrument was submitted for evaluation to a jury consisting of a representative group from each category of the selected population.
 6. The instrument was revised in line with suggestions received from the jury.²
 7. A suitable letter to accompany the instrument sent to the population was composed.³
 8. A follow-up letter to accompany a second mailing of the instrument for those who failed to respond to the initial mailing was composed.⁴
 9. Data were analyzed and evaluated relative to: (1) the responsibilities and duties of the business officer, (2) observations and opinions of the work of the business officer by his associates, (3) the profile of the currently-active business officer.
-

¹See Appendix B, p. 127.

²See Appendix D, p. 135.

³See Appendix C, p. 133.

⁴See Appendix E, p. 142.

10. Conclusions were developed from the analysis and evaluation of the data, and the implications of the results drawn from the results of the study were analyzed.

11. Further study and research was suggested in several areas.

Limitations

A study as subjective in nature as is this topic will circumstantially be limited although the limitations may not be peculiar to this particular topic. The limitations of this study are:

Bias. Bias may not be entirely free from this study, but no effort was spared to reduce it to a minimum. The population was selected to include the most interested and involved personnel. The instrument was designed with the assistance of four experienced and qualified individuals both for the purpose of securing the most valuable counsel possible, and to avoid personal bias in the selection of evaluative criteria. Personal identification of respondees was not requested in an endeavor to avoid bias on the basis of acquaintanceship. Coding for the purpose of category identification was, however, provided.

Differences due to size, location and type of academy. Differences in enrollment, environment, and types of operation of the academies may result in much variation in the responsibilities and duties of the business officer. The work of the business officer may be affected by the environmental situation of the academy. Academies located in urban areas may have business management problems dissimilar to academies located in a rural environment.

Many academies operate a complex vocational industry program. Others have virtually nothing of this kind. Some have vocational industry programs operated entirely within the financial structure of the school

organization. Others have programs of this type operated independently of the school's financial framework. The degree to which the industrial program is complex it may exert considerable influence on the responsibilities and duties of the business officer.

Academies vary considerably in their enrollment. It may range from a low of approximately eighty students to an enrollment approaching four hundred. The responsibilities and duties of a business officer in a large school will differ from the responsibilities and duties of the business officer in the small institution. The amount of office assistance--student and adult help--received by the business officer will vary almost in direct proportion to school enrollment.

Administrative organization differs from one academy to another. Some large institutions have one or more assistant principals. Some institutions employ one or more adults on a full-time or part-time basis in the business office in addition to the business officer and student assistants. A small academy may have no business officer separate from the principal, with the possible exception of an office secretary.

Controversial aspects of the subject. In some areas strong feelings exist concerning what the role of the business officer should be. Such feelings may influence replies concerning what the role actually is.

Subjective nature of the research topic. The circumstances in which the respondent finds himself and the position he occupies may result in a shading of his interpretation to questionnaire items.

The image and role of the boarding academy business officer is an emerging one. Many of the controversial aspects of this study and the limitations of it are the direct result of a lack of information concerning the role of the business officer. In the light of these circumstances

this study is to be considered valuable in spite of the limitations and to some degree because of them.

Organization of the Study

Chapter I identifies the problem, the significance and importance of the problem, the hypotheses to be tested, the procedures followed, the limitations of the study and the organization of the study.

Chapter II reviews the literature available on the subject and the research paralleling this study. The literature consists almost entirely of public-school related material and studies.

Chapter III describes the procedures followed in developing a valid instrument, and the selection of the population to be tested. The description of a preliminary instrument and the selection of a jury to which it was submitted is included.

Chapter IV begins the analysis and evaluation of data gathered from responses to the instrument, and deals with an evaluation of the responsibilities and duties of the business officer by the population. Consideration is also given to responsee recommendations concerning the responsibilities and duties of the business officer.

Chapter V continues the analysis and evaluation of data regarding the image of the business officer. Consideration is given to how well informed certain administrators and educational leaders are concerning the work of the business officer.

Chapter VI sketches the self-profile and self-image of the currently-active business officer, according to data gathered from business-officer responsees.

Chapter VII lists the conclusions that are drawn from the data and

their analyses, and presents a discussion of the implications of this study together with recommendations for additional research.

CHAPTER II

REVIEW AND SYNTHESIS OF LITERATURE

Introduction

The separation of business management responsibilities from academic responsibilities in secondary education, although not a recent innovation, does not date back to the beginnings of the secondary education program in the United States. Reeder, in 1929, commented, "Considering their comparatively recent creation it is not strange that business positions in the schools are still largely unstandardized and unprofessionalized."¹ Although the position of the school business official has assumed, virtually, professional status, this has not come to pass until recent years. Whether it has reached into parochial secondary education may be open to question.

With the tremendous growth in secondary education in the United States, particularly since World War II, junior and senior high schools have grown in both size and number. The increase in the fund of general knowledge has obligated the educational system to provide not only more knowledge per se, but also more areas of knowledge. A present-day teacher finds it increasingly difficult to keep pace with advancement in the area of specialization, not to mention keeping up with the over-all advance in knowledge. Other factors, including the inflationary spiral, have combined to raise the cost of education markedly in recent years. "Education

¹Ward G. Reeder, The Business Administration of a School System (Boston: Ginn & Co., 1929), p. 35.

taken seriously, is an extraordinarily complex activity."¹ Education is not only a complex activity, it also involves a significant percentage of the labor market in the United States. Commenting on this, Benson states: "It will come as a surprise to no one that education is a 'large' activity in the United States. But how large?"² He points out that, as of 1959, 4.1 per cent of all total employment in the United States was represented in public educational personnel.³ This, of course, did not include parochial educational personnel.

The increased complexity of the educational program has resulted in more attention being directed to the matter of educational business management. Unfortunately, virtually all of the literature concerned with educational business management relates itself to the public school program, and applications must be made to the parochial program.

Related Studies

Available research data directly significant to this study are very limited. Several studies deal at the fringe of this topic, and three were found to be somewhat pertinent. These studies discuss the business official of the public school program. They are:

The Professional Status of School Business Officials.⁴ The study itself was unavailable and information concerning it was gleaned from another source.⁵ This project dealt primarily with the educational standards

¹Charles S. Benson, The Economics of Public Education (Boston: Houghton Mifflin Co., 1961), p. 4.

²Ibid., p. 5.

³Ibid.

⁴Arthur H. Hafner, "The Professional Status of School Business Officials" (Doctor of Education Project Report, Teachers College, Columbia University, 1955).

⁵Henry H. Linn (ed.), School Business Administration (New York: The Ronald Press Co., 1956), pp. 28-29.

and the service record of the business officials in the public school system.

Business Administration in City Schools.¹ The education, previous experience, and general responsibilities and duties of the public school business official were the areas studied by Rosenstengel and Swiers. Questionnaires were sent to 205 selected cities and replies were received from 127 cities, 114 of which employed business managers. An analysis of the responsibilities and duties of the public school business official as indicated by the replies revealed some parallels to the practices generally observed in the Seventh-day Adventist secondary school business management program. Areas in which public school business officials and academy business officers share similar responsibilities are:

Budget. In the public school system, budget preparation usually is the joint responsibility of the superintendent and the business official with the latter administering the provisions of the budget. The boarding academy business officer has some responsibility in the preparation of the budget but is rarely invested with responsibility in its administration.

Accounting and preparation of financial reports and statements.

Insurance. The public school business official is generally not responsible for health and accident insurance for employees, or liability insurance for students; however, he is usually responsible for other types of insurance purchased by the system, including property insurance, various forms of liability coverage, and motor vehicle insurance. The boarding academy business officer frequently cares for all of the insurance needs of the institution.

¹W. E. Rosenstengel and Willard S. Swiers, "Business Administration in City Schools," American School Board Journal, CXIV, CXV (March, April, May, June, July, August, 1947).

Purchasing. The public school business official usually does all of the purchasing for the system, and is responsible for storage and distribution of purchases. The academy business officer often cares for routine office purchases but seldom has other purchasing responsibility.

Payroll accounting.

Cafeteria service. Only in cities above 500,000 population does the public school business official exercise much administrative responsibility in the food services program. Others apparently care for this responsibility in the smaller school systems.¹ The boarding academy business officer occasionally shares in the responsibility of financial management of the food services program.

Business Officials are Educators.² Professional Markets Research, with the cooperation of the Association of School Business Officials of the United States and Canada, conducted research for the purpose of further identifying school business officials, determining their present responsibilities, and discovering the work characteristic of their positions. Among pertinent questions asked in the questionnaire sent to members of the association in the United States were:

1. What is your specific title?
2. What is your age?
3. To whom do you directly report?
4. What is your degree of responsibility in the following functions of school business management?

5. When do you usually take your vacation and for how long?
6. Do members of your school board, individually or collectively, concern themselves with the purchasing functions to the extent of actually influencing product selection by brand?³

¹Ibid.

²"Business Officials are Educators," The Nation's Schools, LXII (November, 1958), pp. 108-110.

³Ibid.

The first, third, and fourth items relate themselves to this study whereas the other questions carry a low degree of relevancy. The fourth question included a list of nine business administrative services which the respondent was asked to consider in his evaluation of the degree of responsibility held. The replies evidenced that while the degree of responsibility indicated for various functions varied widely, the five areas mentioned most frequently in the replies as constituting major responsibility were, in order: (1) accounting and record keeping, (2) insurance, (3) purchasing of instructional equipment and supplies, (4) building and grounds maintenance, and (5) purchasing maintenance equipment and supplies.¹

The findings of this study revealed definite parallels in the work and in the problems of the public school business official and the Seventh-day Adventist boarding academy business officer.

Management and Education

There is no general agreement among educational and school business management experts as to whether the school business official should be trained as an educator. Hill and Colmey take a compromise view:

Whether the school business officer is first an educator, who has acquired business administrative skills, seems to be of little significance. What is important is that such an administrator must be understanding of and concerned with both aspects of his job.² (Emphasis in text).

Yeager, on the other hand, feels that an educational background is so essential for a school business manager that he proposes two qualifications requisite to professional status for the business official:

¹Ibid., p. 110.

²Frederick W. Hill and James W. Colmey, School Business Administration in the Smaller Community (Minneapolis, Minnesota: T. S. Denison & Co., Inc., 1964), pp. 25-26.

2. Previous experience in the educational field, especially in some administrative capacity. Some experience in the business world would be helpful.
3. State certification as a teacher and as a business manager or the equivalent.¹

Knezevich and Fowlkes also strongly advocate the position taken by Yeager, and expand on his views in their summary of required qualifications for a school business official.

The school business official should be recognized as an important member of the administrative team who has a significant contribution to make in the decision-making process as well as in executing business functions. For this reason he should be well grounded in educational matters as well as in business management. Teaching experience is highly desirable for a person in such an administrative position. His program of professional preparation should include experience and understandings in educational philosophy, educational psychology, problems of classroom instruction, and an overall view of educational administration.²

Reeder, commenting on the school business official when such a profession was just beginning to be recognized, said, "The school business executive should have not only a business training, but he should somehow secure an educational point of view."³ (Emphasis in text).

School Organization

The subject of school organization has been one of controversy for some time. The terms "line and staff" organization, "unit," "dual," and "multiple unit," as applied to administrative organization of the school system, have come to resemble red flags waved before an angry bull. The difficulty is often one of misunderstanding and misinformation.

According to Hunt and Pierce, the most common form of organization

¹William A. Yeager, Administration of the Noninstructional Personnel and Services (New York: Harper & Bros., 1959), pp. 137-138.

²Stephen J. Knezevich and John Guy Fowlkes, Business Management of Local School Systems (New York: Harper & Bros., 1960), p. vi.

³Reeder, op. cit., p. 41.

is the line and staff structure. The "line" is defined as administration's channel of authority, and they refer to it as "a time-honored concept of administrative effectiveness, early adopted by the schools from the military and industrial spheres."¹

Organization itself often is not properly defined. According to Roe, "Organization is the process of systematically establishing proper relationships within the administrative structure."²

Ritterskamp, Abbott, and Ahrens state that the "line and staff" organizational plan "presupposes complete authority at the top of the chain of organization with tapering authority, alike in kind but more limited in scope at the various structural levels below the top."³

In addition to "line" authority, according to Anderson and Van Dyke, "Consideration must be given also to 'staff' officials. A staff officer is a specialist who acts as adviser or consultant to other members of the organization, in either a formal or an informal way."⁴

Grieder, Pierce, and Rosenstengel identify three types of administrative organization, defining these as the "unit" type, the "multiple" type, and the "multiple unit" type, sometimes called the "dual" type.⁵

¹Herold C. Hunt and Paul R. Pierce, The Practice of School Administration (Boston: Houghton Mifflin Co., 1958), p. 335.

²Roe, op. cit., p. 21.

³James J. Ritterskamp, Jr., Forrest L. Abbott, and Bert C. Ahrens, (eds.), Purchasing for Educational Institutions (New York: Bureau of Publications, Teachers College, Columbia University, 1961), p. 29.

⁴Lester W. Anderson and Lauran A. Van Dyke, Secondary School Administration (Boston: Houghton Mifflin Co., 1963), p. 303.

⁵Calvin Grieder, Truman M. Pierce, and William Everett Rosenstengel, Public School Administration, 2nd Ed. (New York: The Ronald Press Co., 1961), pp. 448-449.

Fig. 1.--Unit Type of Administrative Organization¹

Fig. 2.--Multiple Type of Administrative Organization²

Fig. 3.--Multiple Unit Type of Administrative Organization³

The Seventh-day Adventist academy administrative organizational plan most closely approximates the unit type and might be diagrammed as follows:

¹ Ibid., p. 448.

² Ibid., p. 449.

³ Ibid.

Fig. 4.--Seventh-day Adventist Unit
Type of Administrative Organization

It is almost universally accepted that the superintendent of the school system assumes responsibility for all affairs of the system. "The general executive responsibility for all business affairs should be that of the superintendent of schools."¹ Yeager identifies the superintendent of schools as the chief executive officer of the school system in the unit type of organization.² The dual organization, however, presupposes separate heads for instruction and business. "The superintendent of schools is the executive officer in charge of instruction and the business manager is the executive officer in charge of the business affairs."³

Linn cautions that "In the final analysis, cooperation in school administration depends more on individuals and their personalities than on the plan of organization."⁴ He also states:

A paper organization chart does not guarantee successful administration in public affairs. Personalities are even more important. Nevertheless, the advocates of unit control are correct in believing that such a plan lays a better ground work for cooperation than the multiple plan, and the trend in the nation over recent decades has very definitely been in the direction of the unit plan.⁵

¹Knezevich and Fowlkes, op. cit., p. 14.

²Yeager, op. cit., pp. 133-134.

³Ibid., p. 134.

⁴Linn, op. cit., p. 25.

⁵Ibid., p. 26.

Williams in his study of the functions of the Seventh-day Adventist academy principal notes that experienced educational men are concerned with having a revised schedule of the principal's functions for the larger institutions "which would allow for a delegation of authority and responsibility, while at the same time would not create any division of authority and responsibility which would tend toward disunity or the shirking of ultimate responsibility on the part of the principal."¹ Some of the interviewees in his study favored more authority for the business officer in the academy structure but the consensus favored leaving the principal as the "Principal and Manager."²

The increasing complexity of the business aspects of public school education has led some superintendents to spend considerable time with business matters. Roe says that the superintendent ". . . often relegates leadership in instruction to an assistant and spends a major portion of his time managing the business end of school operation."³ He recognizes that there exists an absence of generally-accepted principles for organizing and operating business management functions within the school system, and says that ". . . frequently the blame may be attributed to the superintendent's reluctance to delegate responsibility and authority."⁴ According to Knezevich and Fowlkes, the superintendent might better delegate business responsibilities than assume the entire business management load himself.⁵

¹Benjamin Jack Williams, "The Functions of the Seventh-day Adventist Secondary School Principal" (Unpublished Project, Department of Education, Andrews University, Berrien Springs, Michigan, 1962), p. 29.

²Ibid.

³Roe, op. cit., p. ix.

⁴Ibid., pp. 5-6.

⁵Knezevich and Fowlkes, op. cit., p. 3.

Williams' study revealed that a relatively high percentage of respondents favored the principal "... delegating more detailed responsibilities to other members of the staff."¹ Bent and McCann recommend the delegation of authority to individuals and to committees when possible, but they caution that such authority should be delimited.²

It is possible, of course, to go to extremes in delegating authority. Often authority is retained and the chief administrative officer assumes an unduly heavy burden of responsibility. Speaking of this problem, Linn states:

There is a tendency in some school offices to retain all authority at the higher levels. This situation creates the well-known "bottle-neck" and not only slows down the whole organization but places an unnecessary burden upon the person who is forced to make all the decisions.³

Hill and Colmey emphasize the necessity of a pattern of administrative responsibility and authority in the school system:

Someone must decide who does what, who is responsible to whom, and what authorities are delegated commensurate with the tasks assigned. Without such a definite assignment of tasks, chaos could result.⁴

Although the burden of their presentation is, to some degree at least, more purchasing authority for the business official, Ritterskamp, Abbott, and Ahrens emphasize that the academic function is more important than the business function.⁵ Roe concurs in this opinion. "The main

¹Williams, op. cit., p. 21.

²Rudyard K. Bent and Lloyd E. McCann, Administration of Secondary Schools (New York: McGraw-Hill Book Co., Inc., 1960), p. 59.

³Linn, op. cit., pp. 47-48.

⁴Hill and Colmey, op. cit., p. 15.

⁵Ritterskamp, Abbott, and Ahrens, op. cit., p. 33.

objective of the school is to educate children, and its central activity is instruction. Thus all other activities are facilitating and service functions; they are means to an end rather than an end in themselves."¹

The factor of the human personality influences the success or failure of any type of endeavor. Knezevich and Fowlkes, speaking of the human element in organization, state: "Organization has no validity in itself nor can any particular structure insure complete success without regard to human elements and unique local conditions and mores. Human personalities can contribute to or diminish the success of even functional organization."² Linn states that ". . . cooperation in school administration depends more on individuals and their personalities than on the plan of organization."³

The need for sound principles of organization and management can hardly be overemphasized. Ritterskamp, Abbott, and Ahrens state that "it is . . . important for . . . executives to be cognizant of, and to put into practice wherever possible, sound guides or 'principles' of organization and management."⁴

Ritterskamp, Abbott, and Ahrens in their treatise on educational purchasing have quoted the "Ten Commandments of Good Organization" authored by the American Management Association. They are:

1. Definite and clean-cut responsibilities should be assigned each executive.
2. Responsibility should always be coupled with corresponding authority.
3. No change should be made in the scope or responsibilities of a position without a definite understanding to that effect on the part of all persons concerned.

¹Roe, op. cit., p. 5.

²Knezevich and Fowlkes, op. cit., p. 5.

³Linn, op. cit., p. 25.

⁴Ritterskamp, Abbott, and Ahrens, op. cit., p. 30.

4. No executive or employee, occupying a single position in the organization, should be subject to definite orders from more than one source.
5. Orders should never be given to subordinates over the head of a responsible executive. Rather than do this, the officer in question should be supplanted.
6. Criticisms of subordinates should, whenever possible, be made privately, and in no case should a subordinate be criticized in the presence of executives or employees of equal or lower rank.
7. No dispute or difference between executives or employees as to authority or responsibilities should be considered too trivial for prompt and careful adjudication.
8. Promotions, wage changes, and disciplinary action should always be approved by the executive immediately superior to the one directly responsible.
9. No executive or employee should ever be required or expected to be at the same time an assistant to, and critic, of another.
10. Any executive whose work is subject to regular inspection should, whenever practicable, be given the assistance and facilities necessary to enable him to maintain an independent check on the quality of his work.¹

That morale goes down when employees are uninformed or misinformed has been demonstrated time and again. Linn says that the morale of the employees is higher "when they understand what is going on and have an opportunity to participate in the formulation of policy that effects them."²

Organization requires and demands leadership. "Leadership is a matter of enlisting and coordinating the efforts of members of a group to accomplish the purpose of the group."³ Anderson and Van Dyke, the authors of this definition, also state:

Some principals think leadership is based exclusively on status and become autocratic in their relationships with people. Apparently they feel that if a responsibility has been assigned to them it is their job to make all of the decisions pertaining to it. An administrator who looks upon leadership in this manner seems to consider it a sign of weakness to enlist others in the decision-making process.

¹Ibid., p. 31.

²Linn, op. cit., p. 33.

³Anderson and Van Dyke, op. cit., p. 25.

⁴Ibid., p. 31.

They sum up their comments by stating that such a principal ". . . has a very narrow understanding of the role of administration, and his reluctance to share policy decisions prevents him from providing effective leadership."¹

Hill and Colmey emphasize that the fear of divided authority in the administrative hierarchy of the public school system occasionally is a factor in whether or not a business official is employed.²

School Business Management and Qualifications of the School Business Official

School business management is defined by Roe as ". . . that phase of school administration dealing with the management of finances, facilities, and noneducational services necessary for the orderly operation of a school system."³ The definition of Knezevich and Fowlkes is much more detailed.

Business management can be defined as that phase of educational administration that is primarily concerned with procuring, expending, accounting for, protecting, organizing, and maintaining fiscal and material resources in an efficient manner so that human resources and efforts are aided in achieving educational goals.

According to this definition business management would include such activities as budget making, procuring and handling funds, purchasing or the expending of funds, inventorying, accounting, auditing, financial reporting, cost analysis, maintaining property, insurance programming, operating cafeterias, operating transportation systems, etc.⁴ (Emphasis in text).

Whether or not an educational program succeeds depends to a great extent on the competency of those involved in the administration of the program, according to Johns and Morphet.⁵

¹Ibid.

²Hill and Colmey, op. cit., p. 25.

³Roe, op. cit., p. 6.

⁴Knezevich and Fowlkes, op. cit., p. 2.

⁵Johns and Morphet, op. cit., p. 418.

Mrs. Ellen G. White, a Seventh-day Adventist church leader for many years, expressed some strong opinions concerning the qualifications needed in business management officials. "I wish that I could command language to express clearly the importance of the proper management of our schools."¹ She indicates that the financial management of Seventh-day Adventist educational institutions could be greatly improved, and says that "more wisdom, more brain-power, must be brought to bear upon the work."²

The establishment of new schools requires the appointment of qualified business personnel, according to this author.

Wherever schools are established, wise managers must be provided, 'Able men, such as fear God, men of truth hating covetousness,' men who will do their very best in the various responsibilities of their positions. Business ability they should have, but it is of still greater importance that they walk humbly with God, and are guided by the Holy Spirit.³

Apparently it has been the custom--or was in the day of this author--to appoint personnel from the ministry to responsible business management positions in the work of the denomination. She felt this was doing a disservice to this work.

Too often, ministers have been brought in to carry responsibilities, which they were in no way fitted to bear. Lay these responsibilities upon men who have business tact, men who can give themselves to business, who can visit the schools and keep an account of the financial condition and who can also give instruction regarding the keeping of the accounts.⁴

She also asks for more care in the work of the business of the church.

"The business done in connection with the cause of God must be marked with greater precision and exactness."⁵

¹Ellen G. White, Testimonies for the Church, Vol. VI (Mountain View, California: Pacific Press Publishing Assn., 1900), p. 206.

²Ibid., p. 210.

³Ibid., p. 215.

⁴Ibid., p. 216.

⁵Ibid., p. 338.

The Business Officer

The question of the definition of position and title of the school business official has provoked controversy among educational leaders for some time. Oosting identifies the school business official as:

. . . a public school employee usually subordinate, but sometimes coordinate with the superintendent whose specific function it is to maintain and improve the quality and usefulness of the school plant, teaching aids, and supplies, and the general business routines involved in school finance.¹

Yeager lists a number of personal characteristics which should be possessed by the business officer desiring professional status.² Among the specific desirable personal characteristics which the business official ought to have, according to Linn, are the following:

1. He should be able to get along well with others.
2. He should like people and show it, not by effusive "blabber," but by deed.
3. He should be a person of integrity: honest, sincere, and truthful, so that he can command the respect and trust of others.
4. He should be courteous and respectful to others.
5. He should be fair in his dealings with others and demonstrate no favoritism.
6. He should be a "self starter," as he must initiate many of his own actions and activities.
7. He should be a good listener.
8. He should be patient.
9. He must be firm when the occasion requires.
10. He should have a sense of humor.
11. He should cultivate a pleasing voice (as contrasted with one that is loud, sharp, strident, raucous, or possibly too low.)
12. He should avoid profanity and obscenity in the use of language.³

Referring to an appropriate title for the individual responsible for school business affairs, Roe states that "the question of the appropriate title for the person responsible for the business affairs of the

¹Bernard R. Oosting, "School Business Management Defined," School Business Affairs, XXIII (January, 1957), p. 8.

²Yeager, op. cit., pp. 137-38.

³Linn, op. cit., p. 32.

school has evoked considerable discussion over the years. . . . While the title itself is not particularly important, the implication of status is."¹

The importance of assigning descriptive titles to positions is emphasized by Anderson and Van Dyke. "Efforts should be made when establishing a plan of organization to assign titles to all positions which are descriptive of the role expectations of the position."²

Williams in his study of the functions of the Seventh-day Adventist secondary-school principal discovered that educational leaders disagreed on the matter of the title of the academy business officer. "The one point of difference among these men was in the title and degree of responsibility of the person who would share with the principal in the business affairs of the large school."³

Roe indicates that although many different titles are used for the school business official, some of these simply represent "variations in terminology for what are essentially equivalent positions."⁴

Yeager states that the reason for the controversy concerning the question of title for school business officials is the "implications of status."⁵ The satisfaction of status needs is important, as Roe points out. "People work to satisfy their physiological needs, it is true, but research in industrial psychology shows that they also work to satisfy their status needs."⁶

¹Roe, op. cit., pp. 10-11.

²Anderson and Van Dyke, op. cit., pp. 304-305.

³Williams, op. cit., p. 26.

⁴Roe, op. cit., p. 10.

⁵Yeager, op. cit., p. 135.

⁶Roe, op. cit., p. 44.

Linton defines a status as: "A status as distinct from the individual who may occupy it, is simply a collection of rights and duties."¹ The same author indicates the inseparable connection of "role" and "status." "A role represents the dynamic aspect of status. . . . When [the individual] puts the rights and duties which constitute the status into effect, he is performing a role."² (Emphasis in text). Newcomb states that "in some definitions, a role is treated as an individual's definition of his situation with reference to his and others' social positions."³

Gross, Mason, and McEachern in their study of the school superintendency role, state:

A person's role is a pattern or type of social behavior which seems situationally appropriate to him in terms of the demands and expectations of those in his group.

How an individual actually performs in a given position, as distinct from how he is supposed to perform, we call his role. The role, then, is the manner in which a person actually carries out the requirements of his position. It is the dynamic aspect of status or office and as such is always influenced by factors other than the stipulations of the position itself.⁴

Role, status, and duties and responsibilities are inextricably connected; what one does, or thinks he does, is made up largely of what the duties and responsibilities are.

The need for a clear statement of duties and responsibilities is emphasized by Ritterskamp, Abbott, and Ahrens. "In any plan of the

¹Ralph Linton, The Study of Man (New York: D. Appleton-Century Co., 1936), p. 113.

²Ibid., p. 114.

³Theodore M. Newcomb, Social Psychology (New York: The Dryden Press, 1951), p. 280.

⁴Neal Gross, Ward S. Mason, and Alexander W. McEachern, Explorations in Role Analysis: Studies of the School Superintendency Role (New York: John Wiley & Sons, Inc., 1958), pp. 13-14.

administrative organization the institutional statutes should contain a clear statement of the duties, responsibilities, and scope of authority of the person or persons responsible for the major functional activities within the institution."¹

Hill and Colmey emphasize the importance of determining who will assign specific responsibilities and duties in the administration of the school system.² These authors also emphasize the importance of a clear definition of duties and responsibilities.

Whatever the title, or his place in the local administrative pattern, the school business administrator should have defined duties, assigned responsibilities, and authority commensurate with the tasks to be performed, and sufficient staff for the services to be rendered.³

It is important to understand that no one listing of duties or functions can properly describe what could be the best assignment of responsibilities for the school business administrator in a particular community. . . . In organizing the tasks of business administration, the school board should be careful to define the hierarchy of responsibility and authority, so that lines of coordination and communication are crystal clear.⁴

The importance of having all involved understand responsibilities and duties is emphasized by Anderson and Van Dyke.

Individuals within a group must know its "ground rules." It is quite apparent that, in the absence of a specific plan which clarifies "who is responsible for what and to whom," there is likely to be a great deal of confusion, uncertainty, and conflict. A faculty cannot be expected to work together systematically if duties and responsibilities are not defined.⁵

The relationships between staff members of a school may eventually involve the individual pupil. Blair, Jones, and Simpson, referring to these relationships state that they may " . . . either lead to cooperative

¹Ritterskamp, Abbott, and Ahrens, op. cit., pp. 34-35.

²Hill and Colmey, op. cit., p. 15.

³Ibid., p. 16.

⁴Ibid., p. 19.

⁵Anderson and Van Dyke, op. cit., p. 301.

effort and progressive action or to dissension. When tensions are developed these are too often passed on down to the unfortunate pupil."¹

Summary

The literature concerned with the school business official deals almost exclusively with public school personnel. There are many areas in which the boarding academy business officer and the public school business official share common interests, responsibilities, and duties. There are problems peculiar to both groups and there are problems faced only by one group or the other.

Theories of administrative organization of school systems include the "unit," "multiple," and "dual" plans. The "unit" plan enjoys the widest acceptance in the public school system and is followed, basically, in the Seventh-day Adventist secondary school program. Business management principles apply, in essence, to both the public school and Seventh-day Adventist boarding academy programs. Although the qualifications for the public school business official are more clearly defined, the basic competencies are expected of each in his sphere.

The title for the school business official continues to be a controversial subject in the public school business management field. This is also a matter of controversy in the boarding academy administration program.

The literature emphasizes the necessity of delimiting and clarifying responsibilities and duties of school business officials. The need for sound management policies and principles in school business management is emphasized in the literature.

¹Glen Myers Blair, R. Steward Jones, and Ray M. Simpson, Educational Psychology, 2nd Ed. (New York: The Macmillan Co., 1962), p. 324.

CHAPTER III

DEVELOPMENT OF THE INSTRUMENT AND SELECTION OF THE POPULATION

Introduction

Inasmuch as a study of this specific nature had not been conducted heretofore, the construction of an instrument to furnish the needed data provided particular problems. A review of literature related to the school business official failed to furnish information concerning a suitable instrument to gather the type of data required. A careful study was made of the responsibilities and duties of the public school system business official as outlined in the literature. The experience of the investigator as a business officer of a Seventh-day Adventist boarding academy was drawn upon to determine responsibility-areas meriting consideration in the preparation of a valid instrument to gather the needed data.

Careful study was given to the selection of the population inasmuch as it was important to include those most involved in and concerned with the work of the business officer while it was equally important that those not directly connected with his work be excluded.

Selection of the Population

The boarding academy business officer comes into daily contact with many groups as well as with many individuals. His position requires his involvement with student matters, faculty and staff financial affairs, administrative problems, constituency relationships, and business personnel.

He has direct and indirect contact with members of the academy's board of control, the chairman of the board, as well as the academy principal.

Careful study of personnel directly involved with the work of the boarding academy business officer preceded the selection of the population to be tested. After all factors concerning the business officer's responsibilities, duties, and relationships with administrative personnel were considered, the population selected consisted of: union conference auditors, union conference education department secretaries, presidents of local conferences operating boarding academies, secretary-treasurers of local conferences operating boarding academies, boarding academy principals, and boarding academy business officers in the North American Division of the General Conference of Seventh-day Adventists. It was determined that this group best represented the personnel most interested and involved in, and most acquainted and concerned with the boarding academy business officer, his responsibilities and duties.

Whether by decree or circumstance, it has long been customary for the union conference auditor to work closely with boarding academies in their financial affairs. The union conference auditor is usually responsible for auditing the financial records of the academy, and he is frequently well acquainted with the business officer personally as well as with his work. Logic would seem to dictate that the union conference auditor be included in the population to be tested.

The local conference educational superintendent is concerned primarily with the conference's elementary education program. He has little direct connection with secondary education inasmuch as responsibility in this area has been delegated, normally, to the union conference educational secretary. Although the union educational secretary also oversees

the union-wide elementary education program, he has a more direct responsibility with secondary education. He is often better acquainted with the secondary education program than is the local conference educational superintendent; this is considered a normal situation. Because of his close association with and vital interest in the secondary education program in the union, the union conference educational secretary was included in the population to be tested.

The local conference president usually serves as chairman of the academy board of control. He is responsible, in the final analysis, to the conference constituency for the successful operation of the boarding academy. There is, normally, a close relationship between the conference president and the administrator of the academy. The president is vitally concerned in all matters involved in the operation of the academy and thus is included in the population tested.

The financial officer of the local conference is the secretary-treasurer. He is concerned with the financial operation of all phases of the conference program, including the financial operation of the educational program. Although his influence has not been felt as positively in the academy financial program as has that of the union conference auditor, there is a move toward having him occupy a more influential position in the financial affairs of the academy. He is usually a member of the academy board of control and of the executive committee of the board, sometimes referred to as the finance committee. His inclusion in the population is both natural and necessary.

The principal is the chief administrative officer of the Seventh-day Adventist boarding academy. He actually functions as a pseudo-superintendent, usually assuming authority equivalent to that of the public

school superintendent in the administration of the over-all school program. Much of the success, or failure, of the academy program is dependent upon the principal. He is finally, and inevitably, involved in all personnel matters of the academy as well as being responsible for the academic program and the business management of the institution. The inclusion of the academy principal in the population to be tested is obviously necessary.

The boarding academy business officer is included in the population to be tested for several reasons. It is imperative to discover what he actually does in his work, and certainly he is in the best possible position to provide this information. Inasmuch as this study concerns itself primarily with the image and role of the business officer, it is necessary that he be drawn upon to provide data pertinent to the study.

Other individuals and groups were given serious consideration for inclusion in the population. It was believed, however, that the population selected best represented personnel concerned with the research topic.

Development of the Instrument

Following careful consideration of the types of data required for this study, an instrument was designed to provide these data. Inasmuch as no instruments suitable for the purpose of this study were discovered in the literature, it was necessary to design an original instrument specifically for this research topic.

In preparing items for inclusion in the instrument, it was necessary to determine all possible duties and responsibilities that might devolve upon the business officer of a Seventh-day Adventist boarding academy. This was accomplished by considering the normal duties and responsibilities of the public school business official and by studying the duties and responsibilities of the boarding academy business officer.

Hill and Colmey, in their recently-published work, present a list of the areas of administration most important to the school business administrator. They include: (1) financial planning; (2) accounting; (3) debt service and capital fund management; (4) auditing; (5) purchasing and supply management; (6) school plant planning and construction; (7) operation of plant--custodial, gardening, engineering services; (8) maintenance of plant; (9) real estate management; (10) personnel management; (11) permanent property records and custody of legal papers; (12) transportation of pupils; (13) food service operations; (14) insurance; (15) cost analysis; (16) reporting; (17) board policies and administrative procedures as related to fiscal and noninstructional matters; (18) responsibilities for elections and bond referenda; (19) responsibilities for school assessment, levy, and tax collection procedures as may be set by law.¹

After a careful consideration of the responsibilities and duties of the public school business official and a study of the responsibilities and duties normally devolving upon the boarding academy business officer, as experienced by the investigator, items for the instrument were constructed. Such items as do not normally constitute a boarding academy business officer's responsibility, as compared to the responsibility of the public school business official, were not included. Provision was made, however, in open-ended questions for items not included in forced-choice responses, thus allowing for areas not considered within the normal scope of a Seventh-day Adventist boarding academy business management program.

Valuable assistance in the construction and organization of the instrument design was received from experienced and qualified personnel in the field of education and school business management. The finalized

¹Hill and Colmey, op. cit., pp. 20-25.

instrument was constructed so that groups of questions were included under nine different general-responsibility areas.

The instrument¹ included three divisions. The first division consisted of an analysis of the responsibilities and duties of the business officer together with recommendations for increase or decrease in the degree of responsibility in each area. A combination rating scale-opinionnaire was structured to provide the best possible design for responses. Respondees were asked to evaluate the degree of responsibility carried by the business officers of the boarding academies with which they were associated. This was accomplished by evaluating each item according to a five-point rating scale graded from "No Responsibility" to "Complete Responsibility." Each respondent was also asked to indicate whether he felt that the degree of responsibility carried by the business officer should be increased, decreased, or whether it was satisfactory as indicated. This division called for responses to a total of forty-five items divided into nine categories. This was followed by three open-ended questions allowing for miscellaneous comments and observations concerning the responsibilities and duties of the business officer.

The second division of the instrument was designed to yield data concerning the opinion of respondents of how well informed those with whom the business officer associated or dealt with in his work were about his responsibilities and duties. The respondent was asked to make his evaluation on the basis of a five-point rating scale graded from "Poorly Informed" to "Very Well Informed." The first two divisions of the instrument were sent to the entire population area.

¹See Appendix D, p. 135.

The third division of the instrument consisted of a questionnaire designed to discover the profile of the currently-active business officer. This division was structured so as to furnish data concerning: (1) the academy with which the business officer was connected; (2) the business officer's occupational background; (3) the business officer's educational experience; (4) the business officer's satisfaction with his role and status; (5) the distribution of the business officer's work load; (6) the amount of office assistance--student and adult--received by the business officer; (7) the business officer's teaching, committee, and extra-curricular responsibilities; (8) his board and finance committee relationships; and (9) his title. Provision was made through an open-ended question for miscellaneous comments and observations. This division of the instrument was sent to business officers only. The business officer, thus, received all three divisions of the instrument whereas the remainder of the population received the first two divisions only.

The Instrument-evaluation Jury

Inasmuch as an instrument of the type prepared for this study had not been formulated previously, it was deemed advisable to submit a preliminary instrument¹ to a jury consisting of a small segment of the selected population. This was done, primarily, to secure an evaluation of the questionnaire as a valid instrument, and to secure comments and suggestions for revision and improvement. The jury included one union conference auditor, one union conference educational secretary, two local conference presidents, two local conference secretary-treasurers, two boarding academy principals, and two boarding academy business officers.

¹See Appendix B, p. 127.

Specific personnel selected were chosen on the basis of experience with boarding academies and were objectively selected without regard to acquaintanceship with the investigator. One local conference president did not reply but all of the others responded with excellent suggestions and comments. Comparatively few changes and refinements were deemed necessary by the jury.

Following a careful study of the comments and suggestions of the jury, the instrument underwent further revision and refinement. The finalized instrument¹ was then mailed to the population. Personal identification of respondees was not requested although coding for the purpose of category identification was provided for.

Summary

The population to be tested in this study was selected on the basis of connection and involvement with the work of the business officer.

The finalized instrument was divided into three primary divisions. The first division concerned the responsibilities and duties of the business officer in nine responsibility areas. The second division consisted of an opinionnaire to determine how well informed personnel with whom the business officer dealt were concerning his work, according to the respondees. The third division was a questionnaire designed to discover the profile of the currently-active business officer.

A preliminary instrument was submitted to a jury for evaluation and suggestions. The finalized instrument was constructed following the study of the suggestions and recommendations of the jury.

¹See Appendix D, p. 135.

CHAPTER IV

ROLE OF THE BUSINESS OFFICER

Introduction

Procedures followed to gather data which would furnish the information necessary to determine the present practices concerning the duties and responsibilities of the business officer included the design and formulation of a questionnaire.¹ This instrument was sent to a population selected on the basis of familiarity with and concern over the work of the boarding academy business officer.

The data gathered from the instrument were tabulated by individual items according to population strata. The first division of the instrument consisted of ten sections dealing with the area of responsibilities and duties of the boarding academy business officer. The sections of this first division of the instrument were considered as base units for analysis and evaluation on a comparative basis.

Inasmuch as there was considerable variation in the enrollment of the academies represented in the responses, it was deemed advisable to divide the responses from academy principals and academy business officers between large and small academies. To determine which academies should be considered large and which should be considered small, the enrollment of academies represented in responses from academy principals and academy business officers was noted and the mean and median for each group calculated.

¹See Appendix D, p. 135.

A slightly different group of academies is represented in parincipal-re-sponses from that of business officer-responses. Each group, therefore, was calculated separately, as illustrated in Table 1. The entire group was considered as a total unit in additional calculations. The remainder of the population sample did not lend itself to this type of differentia-tion inasmuch as more than one academy might be represented in responses from union conference auditors, union conference educational secretaries, local conference presidents, and local conference secretary-treasurers.

TABLE 1
MEAN AND MEDIAN ENROLLMENT
OF THIRTY-NINE ACADEMIES

Groups Reporting	Number of Academies	Academy Enrollment	
		Mean	Median
Academies Reporting	39	221	207
Principals	34	213	205
Business Officers	32	226	207

The differentiation between large and small academies was made using the enrollment figure 220 as the division point. All academies with an enrollment of 234 or over were considered "large" and academies with an enrollment of 220 or less were considered "small." There was a natural break at this point with seventeen academies reporting enrollments of 234 or more and twenty-two reporting enrollments of 220 or less.

Nearly three-fourths of the selected population submitted responses to the instrument. The percentage of response to the instrument, by strata, is presented in Table 2.

The remainder of the chapter will present an explanation of the statistical treatment of the data and the analysis and evaluation of data

TABLE 2
PERCENTAGE OF RESPONDEES
IN STRATIFIED SAMPLE

Population Strata	Number in Population	Number Responding	Response Percentage
Union Auditors	10	8	80.0
Union Educational Secretaries	11 ^a	7	63.5
Conference Presidents	36 ^b	24	66.7
Conference Treasurers	36 ^b	22	61.1
Academy Principals	42	34	81.0
Academy Business Officers	43 ^c	32	73.8
Total	178	127	71.3

^aIncludes General Conference Department of Education response.

^bIncludes only presidents and secretary-treasurers of local conferences operating boarding academies.

^cIncludes one local former boarding academy business officer, no longer active.

gathered from responses to the first division of the instrument. This division was divided into ten sections. The first nine sections contain an evaluation by the population sample of the business officer's duties and responsibilities in various responsibility-areas. Provision was also made in this division for recommendations by the respondents as to whether it was believed that the business officer should have more, the same, or less responsibility in each area than he is now carrying. The tenth section consists of three questions representing miscellaneous comments and observations the respondents might wish to make relative to the responsibilities and duties of the business officer. Each section of the first division is considered as a separate entity, and tables will present analyses of data indicating what it is believed that the business officer is actually doing, and what it is believed he ought to be doing. A comparison between the responsibilities and duties of the business officer of the large and of

the small academy, and of recommendations of what he should be doing, according to professional opinion, will be illustrated by tables. Each section, with the exception of the tenth, will include four tables and a discussion of the analyses of the data.

Statistical Treatment

Table 2 identifies the population sample as well as the parent population considered in this study. There were only seven respondees in the category of union educational secretaries and there were thirty-four principal-respondees, representing the lowest and highest numbers in the population samples. The first division of the instrument was divided into subject-areas, and each respondee had opportunity to reply to several items in each subject-area. Many of the respondees chose to divide their responses, indicating, for example, "half" for "Complete Responsibility" and "half" for "Some Responsibility."

It is, of course, not possible for a respondee to be less than a whole individual! Response percentages, however, may seem to indicate such an impossible situation when several items are considered as a whole, yet individual respondees indicated divided responses to the sub-items. Thus, "1.6 per cent"--although obviously less than one person when thirty-two individuals are involved--may represent a percentage response covering only a limited number of the sub-topics in a given section.

Another question that arises relative to the statistical treatment of the data concerns the percentage calculations involving the differentiation in large and small academies. Boarding academy principals and boarding academy business officers provided the population strata considered in this differentiation. In the tables (Table 3, for example) the responses

from all individuals making up the population sample are treated (for one area, that is). On the surface it might appear that the percentage of "No Opinion," for instance, of academy principals of large and small academies as broken down in Table 4 should average the total percentage of "No Opinion" as presented in Table 3. This, however, seldom is the case. As explained elsewhere, academies with an enrollment of 234 or over were considered "large" and those with an enrollment of 220 or less were considered "small." Of the academies represented in responses from principals, twenty were considered "small" and fourteen were considered "large." Of the academies represented in responses from business officers, nineteen were considered "small" and thirteen were considered "large." However, of the academies represented in responses from both principals and business officers, twenty-two were considered "small" and seventeen were considered "large." Statistical calculations were done separately for large and small academies. Inasmuch as the number of academies in each group was not identical, the percentages may not come to an average of the total response. The fact that an overlapping of academies exists will influence these percentage comparisons, also.

Responsibility for Financial Records

One of the chief areas of responsibility, usually, of the boarding academy business officer and of the public school business official is the care of the institution's financial records. The first section of the first division of the instrument consisted of seven items dealing with the business officer's responsibility for financial records. The respondents' opinions of the business officer's actual responsibilities and duties are presented in Table 3.

TABLE 3

RESPONSIBILITY FOR FINANCIAL RECORDS:
PERCENTAGE DISTRIBUTION OF
PROFESSIONAL OPINIONS

Population Strata	Amount of Responsibility			
	Little or No	Some	Com- plete	No Opinion
Union Auditors	3.6	30.4	66.0	-
Union Education Secretaries	-	38.8	61.2	-
Conference Presidents	2.9	23.4	51.4	22.3
Conference Treasurers	5.2	25.3	56.5	13.0
Academy Principals	2.1	32.3	56.3	9.3
Academy Business Officers	1.4	21.4	71.4	5.8

A consideration of the opinion of the sample population as a whole indicates that most business officers have considerable responsibility for financial records, with only a small percentage having little or no responsibility. When data are analyzed according to the size of the institution, however, a different picture emerges. Table 4 illustrates the difference in degree of responsibility of the business officer of the large and of the small academy in the matter of financial records, according to the opinion of principals and business officers.

Whereas principals of both large and small boarding academies view the degree of responsibility of the business officer in this area similarly, this is not entirely true of the business officer as he views his own responsibility. A high percentage of business officers of small academies believe they enjoy "complete" responsibility in the matter of maintaining financial records whereas a lower percentage of business officers of the large academies feel they have this much responsibility.

An analysis of individual responses revealed that approximately two-thirds of the responses involving "Little or No Responsibility" were

TABLE 4

RESPONSIBILITY FOR FINANCIAL RECORDS: PERCENTAGE
DISTRIBUTION OF OPINIONS OF ADMINISTRATORS
FROM LARGE AND SMALL ACADEMIES

Population Strata		Amount of Responsibility			
		Little or No	Some	Com= plete	No Opinion
Prin- cipals	Large Academies	3.1	32.6	53.1	11.2
	Small Academies	1.4	32.1	58.6	7.9
Business Officers	Large Academies	1.1	35.2	61.5	2.2
	Small Academies	1.6	8.7	81.0	8.7

from small academies; yet in all instances (in both large and small academies) where this was the case, the business officer had an assistant handling much of the actual record keeping. Approximately three-fourths of all responses in the "Some Responsibility" area were from business officers of large academies, and in every case the business officer had an assistant who may have been doing much of this work. It may be concluded that in the smaller academy the business officer cares for almost all of the work connected with financial records, including the routine record keeping. The business officer in the large academy, however, frequently delegates much of this routine work to an assistant.

Table 5 presents the recommendations of respondees concerning the business officer's degree of responsibility in the area of financial records.

An analysis of these data indicates that financial advisers tend to favor more responsibility for the business officer whereas the business officer himself, as well as the rest of the sample population, seems to be generally satisfied with the situation as it obtains. Table 6 illustrates

TABLE 5

RESPONSIBILITY FOR FINANCIAL RECORDS:
PERCENTAGE DISTRIBUTION OF
PROFESSIONAL RECOMMENDATIONS

Population Strata	Recommended Responsibility			
	More	Same	Less	No Opinion
Union Auditors	12.5	66.1	-	21.4
Union Education Secretaries	2.0	83.7	-	14.3
Conference Presidents	5.7	64.6	3.4	26.3
Conference Treasurers	11.7	70.8	.6	16.9
Academy Principals	2.8	83.4	.4	13.4
Academy Business Officers	1.3	86.4	1.1	11.2

the difference in recommendations between large and small academies concerning the business officer's responsibility with financial records, according to the academy principals and business officers.

TABLE 6

RESPONSIBILITY FOR FINANCIAL RECORDS: PERCENTAGE
DISTRIBUTION OF RECOMMENDATIONS OF ADMINISTRATORS
FROM LARGE AND SMALL ACADEMIES

Population Strata		Recommended Responsibility			
		More	Same	Less	No Opinion
Principals	Large Academies	-	91.8	1.0	7.2
	Small Academies	3.9	78.2	-	17.9
Business Officers	Large Academies	3.3	94.0	.5	2.2
	Small Academies	-	80.2	1.6	18.2

The business officer of the large academy evidences a high degree of satisfaction with his degree of responsibility for financial records.

The business officer of the small academy, although indicating general satisfaction with his present degree of responsibility, evidences more uncertainty inasmuch as nearly one-fifth of the group hesitated to give any opinion whatever. Principals of the larger boarding academies indicate general satisfaction with the situation as they view it, and this is also true of principals of the smaller academy although some uncertainty is evidenced inasmuch as nearly one-fifth of this group failed to give an opinion.

Responsibility for the Budget

Hill and Colmey state that "the annual school budget is the basic device for developing and carrying out an educational plan."¹ The budget is defined, in simple terms, according to these authorities, as " . . . an educational plan expressed in terms of dollars and cents."²

Seventh-day Adventist secondary schools, and particularly boarding academies, have frequently been beset with financial problems. How to make available resources stretch to cover expenditures poses particular and, occasionally, peculiar problems. The superintendent of the public school system assumes responsibility for presenting the budget. The public school business official, however, usually prepares the budget instrument itself with counsel from the superintendent and occasional counsel from principals in the system. The Seventh-day Adventist boarding academy principal is usually responsible for preparing and presenting his budget. The degree of responsibility in budget preparation and presentation shared by the principal with the business officer is considered in this section.

Frequently the budget of the Seventh-day Adventist boarding academy represents nothing more than an estimate of the year's expenditures

¹Hill and Colmey, op. cit., p. 79.

²Ibid.

based on the previous year's operation. Expected revenues are calculated on the basis of previous and expected enrollment as well as expected grants from sponsoring organizations.

The area of budget preparation and presentation is one of more general controversy than that of responsibility for financial records. Table 7 presents the opinions of respondees of the business officer's degree of responsibility with budget preparation and with execution of the provisions of the budget.

TABLE 7
RESPONSIBILITY FOR BUDGET:
PERCENTAGE DISTRIBUTION OF
PROFESSIONAL OPINIONS

Population Strata	Amount of Responsibility			
	Little or No	Some	Complete	No Opinion
Union Auditors	12.5	62.5	25.0	-
Union Education Secretaries	14.3	80.9	4.8	-
Conference Presidents	5.4	49.9	28.7	16.0
Conference Treasurers	18.3	57.5	19.7	4.5
Academy Principals	18.6	58.8	16.7	5.9
Academy Business Officers	21.9	42.7	34.4	1.0

There appears to be considerable difference in opinion among population strata concerning the degree of responsibility the boarding academy business officer carries with respect to the budget. Union education department secretaries believe that few business officers have complete responsibility with the budget of the academy whereas over one-third of the business officers themselves believe they have complete responsibility. Conference presidents believe that about one in twenty business officers have little or no responsibility with the budget although over one in five

of the business officers believe they are allowed little or no responsibility in this area.

An analysis of these data on the basis of large and small academies clarifies the picture to some degree. Table 8 illustrates the difference in the degree of responsibility with the budget of business officers of large and small academies as seen by principals and business officers themselves.

TABLE 8

RESPONSIBILITY FOR BUDGET: PERCENTAGE DISTRIBUTION
OF OPINIONS OF ADMINISTRATORS FROM
LARGE AND SMALL ACADEMIES

Population Strata		Amount of Responsibility			
		Little or No	Some	Com- plete	No Opinion
Prin- cipals	Large Academies	9.5	52.4	31.0	7.1
	Small Academies	25.0	63.3	6.7	5.0
Business Officers	Large Academies	15.4	38.5	46.1	-
	Small Academies	25.9	44.4	27.8	1.9

This comparison reveals that business officers of large academies have more responsibility with the budget than do business officers of small academies; and also that the principal's evaluation of the responsibility of his business officer in this area does not necessarily agree with the evaluation of the business officer. A larger number of business officers in small academies feel they enjoy complete responsibility with the budget than do their principals. More business officers of large academies feel they have little or no responsibility in this area than do their principals.

Table 9 presents respondents' recommendations concerning the degree

of responsibility of the business officer with the preparation and presentation of the academy budget.

TABLE 9

RESPONSIBILITY FOR BUDGET:
PERCENTAGE DISTRIBUTION OF
PROFESSIONAL RECOMMENDATIONS

Population Strata	Recommended Responsibility			
	More	Same	Less	No Opinion
Union Auditors	33.3	50.0	-	16.7
Union Education Secretaries	14.3	57.1	-	28.6
Conference Presidents	2.7	69.3	-	28.0
Conference Treasurers	18.2	63.6	3.0	15.2
Academy Principals	9.8	75.5	2.9	11.8
Academy Business Officers	14.6	71.3	6.8	7.3

It will be noted that once again financial advisers favor additional responsibility for the business officer over and above that favored by others in the population sample, including the business officer himself. The percentage of those hesitating to give an opinion is relatively high. This may indicate a reluctance on the part of some to commit themselves on recommendations. Conference presidents, usually chairman of the academy boards of control, evidence the greatest reluctance to increase the business officer's responsibility with the budget. The academy principal also evidences reluctance to increase the responsibility of the business officer in this area. The union conference auditor, who usually works very closely with the academy in its financial affairs, favors an increase in the business officer's responsibility with the academy budget. Conference treasurers, academy principals, and business officers themselves indicate some interest in decreasing the business officer's responsibility with the budget.

Although the percentage involved is small, it is of interest to note that the greatest interest in decreasing responsibility with the budget comes from business officers themselves.

Table 10 illustrates the difference in recommendations concerning responsibility for the academy budget between administrators in large and in small academies.

TABLE 10

RESPONSIBILITY FOR BUDGET: PERCENTAGE DISTRIBUTION
OF RECOMMENDATIONS OF ADMINISTRATORS
FROM LARGE AND SMALL ACADEMIES

Population Strata		Recommended Responsibility			
		More	Same	Less	No Opinion
Principals	Large Academies	-	85.8	7.1	7.1
	Small Academies	16.7	68.3	-	15.0
Business Officers	Large Academies	10.3	83.3	6.4	-
	Small Academies	18.5	61.1	7.4	13.0

Over one-seventh of all business officers responding favor some increase in their responsibility with the budget although the business officer of the small academy believes he is more restricted than does the business officer of the larger institution. The business officers of the larger academies apparently are better satisfied with their status relative to the budget than are the business officers of the small academies. Over one-eighth of small-academy business officers hesitated to indicate a recommendation. Whether the business officer of the small academy feels less secure in his position than does the officer of the large academy may be open to question.

Responsibility for Student Labor

The Seventh-day Adventist educational system has been dedicated to the principle of the development of the spiritual, the mental, and the physical processes. In addition to providing a climate conducive to spiritual growth and encouraging academic excellence, these schools have included provision for the students to work while attending school.

The amount of responsibility carried by the business officer in the student labor program will vary from one institution to another. (The principal usually carries whatever responsibility he does not delegate to the business officer.)

This section, dealing with responsibility for student labor, includes consideration of responsibility in the area of supervision job placements and transfers, and setting student wage rates. Table 11 presents the respondents' opinions of the responsibility of the business officer in the matter of student labor.

TABLE 11

RESPONSIBILITY FOR STUDENT LABOR: PERCENTAGE DISTRIBUTION OF PROFESSIONAL OPINIONS

Population Strata	Amount of Responsibility			
	Little or No	Some	Com- plete	No Opinion
Union Auditors .	16.7	83.3	-	-
Union Education Secretaries	14.3	76.2	9.5	-
Conference Presidents	18.7	44.0	21.3	16.0
Conference Treasurers	28.8	56.1	4.5	10.6
Academy Principals	28.5	51.0	14.7	5.8
Academy Business Officers	33.3	43.5	29.2	-

An analysis of these data presents an interesting contrast. Whereas

one-third of the business officers believe they have little or no responsibility with student labor, nearly as many believe they have complete responsibility. An analysis of these data according to large and small academies clarifies this apparent contradiction. Table 12 illustrates this.

TABLE 12

RESPONSIBILITY FOR STUDENT LABOR: PERCENTAGE
DISTRIBUTION OF OPINIONS OF ADMINISTRATORS
FROM LARGE AND SMALL ACADEMIES

Population Strata		Amount of Responsibility			
		Little or No	Some	Com= plete	No Opinion
Prin= cipals	Large Academies	23.8	45.2	23.8	7.2
	Small Academies	31.7	55.0	8.3	5.0
Business Officers	Large Academies	25.6	20.5	53.9	-
	Small Academies	40.7	50.0	9.3	-

This analysis helps to clarify what appears to be a contradiction in the previous analysis. Over half of the business officers of large academies believe they have complete responsibility with student labor whereas only about one in ten of the business officers of the smaller institutions believe they carry this much responsibility. The principals, to a lesser degree, concur in this evaluation. Nevertheless, over one-fourth of large-academy business officers believe they have little or no responsibility in this area, and the principals agree virutally to the same extent. There is, apparently, considerable difference in the degree of responsibility with student labor carried by the business officer of the large and of the small academy.

A question logically arising is whether the situation as it stands

is satisfactory to all concerned. Table 13 presents respondents' recommendations concerning the business officer's degree of responsibility with the academy's student labor program.

TABLE 13

RESPONSIBILITY FOR STUDENT LABOR:
PERCENTAGE DISTRIBUTION OF
PROFESSIONAL RECOMMENDATIONS

Population Strata	Recommended Responsibility			
	More	Same	Less	No Opinion
Union Auditors	12.5	75.0	-	12.5
Union Education Secretaries	19.0	47.6	4.8	28.6
Conference Presidents	6.7	65.3	2.7	25.3
Conference Treasurers	12.1	69.7	1.5	16.7
Academy Principals	15.7	71.6	-	12.7
Academy Business Officers	10.9	79.2	1.6	8.3

Whereas a relatively small percentage in the population sample favors less responsibility for the business officer in this area, a more significant percentage favors an increase in his responsibility. It is of interest to note that more principals favor an increase in the business officer's responsibility in this area than do the business officers themselves. Perhaps the principal would appreciate being relieved of some responsibility with the student labor program. Inasmuch as the conference presidents indicate the greatest reluctance to increase the business officer's responsibility with student labor, it may be that he is exerting his influence to prevent the principal from delegating more authority in this area. The sample population evidences some hesitancy to commitment in making recommendations concerning responsibility with student labor, as indicated by the percentage of responses offering no opinion.

There is a considerable difference in the recommendations of the population sample concerning changes in the responsibility-status of the business officer in this area when academy size is taken into consideration. Table 14 illustrates the difference in recommendations between administrators in large and in small academies.

TABLE 14

RESPONSIBILITY FOR STUDENT LABOR: PERCENTAGE DISTRIBUTION
OF RECOMMENDATIONS OF ADMINISTRATORS
FROM LARGE AND SMALL ACADEMIES

Population Strata		Recommended Responsibility			
		More	Same	Less	No Opinion
Principals	Large Academies	4.8	88.1	-	7.1
	Small Academies	23.3	60.0	-	16.7
Business Officers	Large Academies	3.8	94.9	1.3	-
	Small Academies	16.7	66.7	1.8	14.8

An analysis of these data indicates that the business officer of the small academy believes he should have more responsibility with student labor and his principal concurs. The business officers and principals of the larger institutions indicate relative satisfaction with the situation as it stands, however.

Responsibility for Payment of School
Obligations and Liabilities

The financial obligations of an educational institution may be classified as internal and external. The internal obligations include faculty and staff payroll and expense allowances, and student labor credits and cash withdrawals. External obligations relate themselves largely to

operating expenses of the institution. These may include obligations connected with the payment of bank notes and loans and payment for supplies and services purchased from and provided by local and other business firms. Frequently external obligations include liabilities for purchases by vocational industry operations connected with the academy. How much responsibility the business officer has in connection with academy obligations is considered in this section. Table 15 presents the respondents' opinions of the business officer's responsibility in the matter of payment of school obligations.

TABLE 15

RESPONSIBILITY FOR PAYMENT OF SCHOOL
OBLIGATIONS AND LIABILITIES:
PERCENTAGE DISTRIBUTION OF
PROFESSIONAL OPINIONS

Population Strata	Amount of Responsibility			
	Little or No	Some	Com- plete	No Opinion
Union Auditors	12.5	43.8	43.7	-
Union Education Secretaries	11.9	54.8	33.3	-
Conference Presidents	2.7	27.3	52.0	18.0
Conference Treasurers	6.8	47.8	28.7	16.7
Academy Principals	2.5	36.7	49.5	11.3

Business officers believe they have more responsibility in this area than other members of the population sample believe they have. It may be significant that the union auditor, who works closely with the business officer, believes that the business officer has less responsibility than others in the population sample believe he has. The union educational secretaries tend to concur in this opinion. A question that logically arises at this juncture is why do some conference presidents, conference

treasurers, and academy principals express "No Opinion" on such an important subject?

An examination of the responses to individual items indicates that the business officer has little responsibility with bank notes and bank loans.

An analysis of these data fails to indicate any appreciable difference in the degree of responsibility in this area enjoyed by small-academy and large-academy business officers. Table 16 illustrates what differences do actually exist.

TABLE 16

RESPONSIBILITY FOR PAYMENT OF SCHOOL OBLIGATIONS
AND LIABILITIES: PERCENTAGE DISTRIBUTION OF
OPINIONS OF ADMINISTRATORS FROM
LARGE AND SMALL ACADEMIES

Population Strata		Amount of Responsibility			
		Little or No	Some	Com- plete	No Opinion
Prin- cipals	Large Academies	2.4	34.1	56.5	7.0
	Small Academies	2.5	38.7	44.5	14.3
Business Officers	Large Academies	1.3	35.3	62.1	1.3
	Small Academies	5.6	23.1	68.5	2.8

It is of interest to note that of principals indicating "No Opinion," more are found in the smaller institution than in the larger school.

While it is apparent that the business officer of the large academy seems to have more responsibility in this area, the difference does not appear to be great. The same general pattern is evident when data are analyzed relative to respondent recommendations concerning the degree of

responsibility in the area of payment of school obligations that the business officer should carry. Table 17 illustrates this.

TABLE 17

RESPONSIBILITY FOR PAYMENT OF SCHOOL OBLIGATIONS
AND LIABILITIES: PERCENTAGE DISTRIBUTION OF
PROFESSIONAL RECOMMENDATIONS

Population Strata	Recommended Responsibility			
	More	Same	Less	No Opinion
Union Auditors	16.7	68.7	-	14.6
Union Education Secretaries	-	85.7	-	14.3
Conference Presidents	4.0	64.7	3.3	28.0
Conference Treasurers	9.8	64.4	-	25.8
Academy Principals	1.9	76.5	1.0	20.6
Academy Business Officers	4.2	88.0	.5	7.3

An analysis of these data evidences that all concerned with the work of the business officer in connection with academy obligations and liabilities, including the business officer himself, seem relatively well satisfied with the situation as it appears to them. Financial advisers--union auditors and conference secretary-treasurers--indicate, however, that they believe there should be some increase in the degree of responsibility carried by the business officer in this area. Nearly one-fifth of the respondents, however, hesitated to give an opinion. A comparison of respondent-recommendations, according to academy size, does not serve to indicate any marked difference as Table 18 illustrates.

The business officers of small academies apparently would appreciate a little more responsibility in this area and some principals concur. By and large, however, there is satisfaction with the situation as it is.

TABLE 18

RESPONSIBILITY FOR PAYMENT OF SCHOOL OBLIGATIONS
AND LIABILITIES: PERCENTAGE DISTRIBUTION OF
RECOMMENDATIONS OF ADMINISTRATORS FROM
LARGE AND SMALL ACADEMIES

Population Strata		Recommended Responsibility			
		More	Same	Less	No Opinion
Principals	Large Academies	-	84.7	-	15.3
	Small Academies	3.4	71.4	1.7	23.5
Business Officers	Large Academies	1.3	97.4	-	1.3
	Small Academies	6.5	80.6	.9	12.0

Responsibility for Collections

No activity carried on in a business-like manner can exist without financial resources. The seventh-day Adventist boarding academy is, in a definite sense, a business. Bills cannot be paid and payroll cannot be met unless funds are available. The average Seventh-day Adventist boarding academy has three primary sources of revenue. The first is revenue from charges to students for tuition and living-in expenses. Financial grants from sponsoring organization is a second source of revenue to the academy although this does not involve collection procedures. The third source of revenue is from accounts receivable of business operations conducted by the institution. Such operations are conducted to provide an avenue for student labor and for vocational training of the students, but they are usually expected to operate on a paying basis. Occasionally such an operation is conducted separately from the financial structure of the academy, but often it is administered through the institution. It, therefore, devolves upon academy administrative personnel to see that accounts receivable of such an

operation are maintained on an up-to-date basis since it is necessary that all monies due the academy be collected as expeditiously as possible.

Table 19 presents the opinion of respondees of the business officer's responsibility in the collection of the accounts receivable.

TABLE 19
RESPONSIBILITY FOR COLLECTIONS:
PERCENTAGE DISTRIBUTION OF
PROFESSIONAL OPINIONS

Population Strata	Amount of Responsibility			
	Little or No	Some	Com- plete	No Opinion
Union Auditors	3.1	68.8	28.1	-
Union Education Secretaries	3.6	78.6	17.8	-
Conference Presidents	3.0	29.0	50.0	18.0
Conference Treasurers	12.5	47.7	26.1	13.7
Academy Principals	7.4	41.2	40.4	11.0
Academy Business Officers	7.0	42.2	46.9	3.9

The evaluation of the degree of responsibility in this area by principals and business officers is virtually identical whereas others in the population sample differ from these evaluations to a considerable degree in some cases. An analysis of the comparison of the responsibility carried by the business officer of the large and of the small academy in this area fails to reveal anything more significant than the evaluation as a whole presents. Table 20 illustrates what differences there are in the degree of responsibility with collections between business officers of large and small academies as viewed by principals and the business officers themselves.

The business officer of the large academy carries more responsibility in this area than does the small-academy business officer.

TABLE 20

RESPONSIBILITY FOR COLLECTIONS: PERCENTAGE
DISTRIBUTION OF OPINIONS OF ADMINISTRATORS
FROM LARGE AND SMALL ACADEMIES

Population Strata		Amount of Responsibility			
		Little or No	Some	Com- plete	No Opinion
Prin- cipals	Large Academies	3.6	35.7	53.6	7.1
	Small Academies	10.0	45.0	31.3	13.7
Business Officers	Large Academies	5.8	42.3	50.0	1.9
	Small Academies	8.3	40.3	45.8	5.6

Further analysis of the data indicates that there is more satisfaction with the situation as it is at present from the viewpoints of the business officers and the principals than from the viewpoints of others in the population sample. Table 21 presents respondees' recommendations concerning the business officer's degree of responsibility with collections.

TABLE 21

RESPONSIBILITY FOR COLLECTIONS:
PERCENTAGE DISTRIBUTION OF
PROFESSIONAL RECOMMENDATIONS

Population Strata	Recommended Responsibility			
	More	Same	Less	No Opinion
Union Auditors	21.9	65.6	-	12.5
Union Education Secretaries	7.1	64.3	-	28.6
Conference Presidents	11.0	57.0	6.0	29.0
Conference Treasurers	14.8	58.0	1.1	26.1
Academy Principals	5.9	73.5	.7	19.9
Academy Business Officers	6.3	74.2	3.9	15.6

Financial advisers again indicate that more responsibility should be given to the business officer in a given area, and the conference presidents concur. A number of presidents, however, would prefer to see the business officer carry less responsibility. Principals and business officers appear to be in agreement as to the amount of responsibility to be carried and as to the degree of recommended change.

An analysis of these data, taking into consideration the differences in operation of large and small academies, reveals that the principals and business officers of small academies wish to have the business officer assume more responsibility in the matter of collections. Neither group, however, gives any indication of wishing that the business officer of the large academy carry more responsibility than he now does. This is illustrated in Table 22.

TABLE 22

RESPONSIBILITY FOR COLLECTIONS: PERCENTAGE DISTRIBUTION
OF RECOMMENDATIONS OF ADMINISTRATORS
FROM LARGE AND SMALL ACADEMIES

Population Strata		Recommended Responsibility			
		More	Same	Less	No Opinion
Principals	Large Academies	-	85.7	-	14.3
	Small Academies	10.0	65.0	1.3	23.7
Business Officers	Large Academies	-	92.3	1.9	5.8
	Small Academies	11.1	59.7	5.6	23.6

The principal and the business officer of the small academy indicate some hesitancy in committing themselves insofar as recommendations in this are concerned. This is evident from the fact that nearly one-fourth of

each group gave no opinion. Principals and business officers of the large academies indicate satisfaction with the situation as it exists whereas over ten per cent of both principals and business officers of small academies evidence a desire for more responsibility for the business officer in the area of collections.

Responsibility for Purchasing

Perhaps no area of business management is so critical to the successful financial operation of an educational institution as that of purchasing. Purchasing may, in the final analysis, spell the difference between a financially sound educational institution and one that is in serious financial difficulty. John D. Millett, president of Miami University, Oxford, Ohio, stated: "Judicious strengthening of the purchasing department budget brings a greater financial yield than most investments of institutional funds."¹

How much responsibility a boarding academy business officer is entrusted with in the area of purchasing is considered in this section. Consideration was given in questionnaire items to the purchasing of different types of supplies--bookstore, custodial, office, cafeteria, and miscellaneous--and various categories of equipment. Table 23 presents respondents' opinions of the business officer's responsibility in purchasing.

It is apparent that the business officer believes he has both more and less responsibility in purchasing than others in the population sample believe he has. An analysis of these data taking into consideration the possible difference in responsibility of business officers of small and of large academies is presented in Table 24. This serves to indicate that

¹Ritterskamp, Abbott, and Ahrens, op. cit., p. x.

the picture presented in Table 23 is still quite consistent with the total representation.

TABLE 23

RESPONSIBILITY FOR PURCHASING:
PERCENTAGE DISTRIBUTION OF
PROFESSIONAL OPINIONS

Population Strata	Amount of Responsibility			
	Little or No	Some	Complete	No Opinion
Union Auditors	7.2	57.1	35.7	-
Union Education Secretaries	6.1	61.2	32.7	-
Conference Presidents	12.0	38.9	28.0	21.1
Academy Principals	15.5	46.5	29.2	8.8
Academy Business Officers	19.2	41.5	39.3	-

TABLE 24

RESPONSIBILITY FOR PURCHASING: PERCENTAGE
DISTRIBUTION OF OPINIONS OF ADMINISTRATORS
FROM LARGE AND SMALL ACADEMIES

Population Strata		Amount of Responsibility			
		Little or No	Some	Complete	No Opinion
Principals	Large Academies	16.3	45.9	30.7	7.1
	Small Academies	15.0	46.8	28.2	10.0
Business Officers	Large Academies	20.9	40.7	38.4	-
	Small Academies	19.0	42.4	38.1	-

The individual item in which the business officer has the least amount of responsibility is the purchasing of cafeteria provisions and supplies. Eighteen of the business officers responding indicated "Little or

No" responsibility in this area. In many academies the director of food services enjoys considerable autonomy in the management of the cafeteria, including the responsibility of purchasing provisions and supplies. The data fail to indicate whether the business officer of the large academy carries more responsibility in this area than does the business officer of the small academy. Of the eighteen business officers indicating "Little or No" responsibility in this area, ten were from small academies and eight were from large academies.

The recommendations of the population sample concerning the business officer's responsibility for purchasing indicate that there is general satisfaction with the prevailing situation. A relatively significant percentage of union education department secretaries, conference treasurers, and business officers, however, recommend an increase in the business officer's responsibility for purchasing. Table 25 presents the recommendations of respondents concerning the business officer's degree of responsibility for purchasing.

TABLE 25
RESPONSIBILITY FOR PURCHASING:
PERCENTAGE DISTRIBUTION OF
PROFESSIONAL RECOMMENDATIONS

Population Strata	Recommended Responsibility			
	More	Same	Less	No Opinion
Union Auditors	5.4	78.6	-	16.0
Union Education Secretaries	14.3	57.1	-	28.6
Conference Presidents	1.7	64.6	1.1	32.6
Conference Treasurers	13.6	59.1	3.9	23.4
Academy Principals	4.6	74.0	3.8	17.6
Academy Business Officers	10.3	82.1	1.3	6.3

Business officers, as a whole, indicate satisfaction with their degree of responsibility in purchasing although they do indicate that more responsibility with purchasing for the cafeteria and with purchasing office equipment is desired. An analysis of individual items provided this information. Nearly one-fifth of the population sample preferred not to give an opinion, however, with conference presidents evidencing the most reticence in making commitments. Conference presidents are relatively consistent in being the group evidencing the largest percentage of "No Opinion." This may indicate a lack of information, or it may indicate a hesitancy to make commitments in areas such as those considered.

An examination of the data giving consideration to the differences in the size of academies presents a clearer picture. Table 26 illustrates the difference in recommendations concerning purchasing responsibility between large and small academies, as viewed by academy principals and business officers.

TABLE 26

RESPONSIBILITY FOR PURCHASING: PERCENTAGE DISTRIBUTION
OF RECOMMENDATIONS OF ADMINISTRATORS
FROM LARGE AND SMALL ACADEMIES

Population Strata		Recommended Responsibility			
		More	Same	Less	No Opinion
Principals	Large Academies	2.0	77.6	6.1	14.3
	Small Academies	6.4	71.4	2.2	20.0
Business Officers	Large Academies	1.1	97.8	1.1	-
	Small Academies	17.5	69.8	1.6	11.1

A consideration of individual items in the questionnaire reveals

that all but one of the business officers requesting more responsibility with purchasing is connected with a small academy. The business officer of the large academy is more satisfied with his degree of responsibility in purchasing than is the small-academy business officer. There does not appear to be an appreciable difference in the degree of responsibility for purchasing desired for the business officer by principals, however.

Responsibility with New and Prospective Students

Whereas the pupils of the public school are literally at the very doors of the institution, this is not true of the Seventh-day Adventist boarding academy. Christian education is a matter of considerable expense; therefore, it is frequently necessary that prospective patrons be "sold" on the principle of this type of education. Many times real sacrifice is required if the youth are to be given the privilege of a Christian education. The cost of this type of education, as well as the cost of public school education, has risen markedly in recent years. It has become necessary to raise tuition and living-in charges to pupils at regular intervals.

Responsibilities with new and prospective students consist of the actual recruiting of the students and the arrangement of a satisfactory financial program to care for the pupil's expenses while in attendance. The degree of responsibility to be carried by the business officer in these areas may vary in direct proportion to the size of the academy and the affluency of the constituency served by the institution.

The academy principal is often the sole recruiter for the institution. How much responsibility is delegated to the business officer in the area of recruitment will depend largely on how much the principal chooses

to release. Recruitment responsibility in the large academy is more often shared by the principal with the assistant principal than it is with the business officer. The respondents' opinions of what is the business officer's actual responsibility with new and prospective students is illustrated in Table 27.

TABLE 27

RESPONSIBILITY WITH NEW AND PROSPECTIVE
STUDENTS: PERCENTAGE DISTRIBUTION OF
PROFESSIONAL OPINIONS

Population Strata	Amount of Responsibility			
	Little or No	Some	Com- plete	No Opinion
Union Auditors	50.1	45.7	4.2	-
Union Education Secretaries	38.1	47.6	14.3	-
Conference Presidents	25.3	30.7	21.3	22.7
Conference Treasurers	36.4	50.7	2.3	10.6
Academy Principals	42.2	38.2	8.8	10.8
Academy Business Officers	53.1	35.5	10.4	1.0

It is apparent that the business officer does not have much responsibility in this area. Over half of the business officers believe they have little or no responsibility with new and prospective students and only about ten per cent indicate they enjoy complete responsibility in this area. An analysis of individual items in the questionnaire reveals that almost none of the business officers have any responsibility whatever with recruiting. More responsibility--although not much--is accorded the business officer in connection with the approval of the personal budget of students prior to acceptance. The actual approval of the student's financial plan and work program during registration is left quite completely to others, probably the principal.

An analysis of the data gathered giving consideration to the difference in responsibility of business officers in large and small academies with this phase of the school program is presented in Table 28.

TABLE 28

RESPONSIBILITY WITH NEW AND PROSPECTIVE
STUDENTS: PERCENTAGE DISTRIBUTION OF
OPINIONS OF ADMINISTRATORS FROM
LARGE AND SMALL ACADEMIES

Population Strata		Amount of Responsibility			
		Little or No	Some	Com- plete	No Opinion
Prin- cipals	Large Academies	35.7	47.6	9.5	7.2
	Small Academies	46.7	31.7	8.3	13.3
Business Officers	Large Academies	46.2	38.5	12.8	2.5
	Small Academies	61.1	29.6	9.3	-

The business officer of the large academy carries a little more responsibility with new and prospective students than does the business officer of the small academy. This difference, as indicated in the individual responses, is primarily in the matter of approving the program of the student prior to acceptance and, subsequently, at registration.

An analysis of the recommendations of the population sample concerning this area indicates ambivalence in the recommendations. Table 29 presents the recommendations concerning the business officer's degree of responsibility with new and prospective students.

Union conference personnel and the business officers themselves believe that the business officer should have more responsibility with new and prospective students. Conference personnel and the academy principals

TABLE 29

RESPONSIBILITY WITH NEW AND PROSPECTIVE
STUDENTS: PERCENTAGE DISTRIBUTION OF
PROFESSIONAL RECOMMENDATIONS

Population Strata	Recommended Responsibility			
	More	Same	Less	No Opinion
Union Auditors	37.5	37.5	-	25.0
Union Education Secretaries	19.0	66.7	-	14.3
Conference Presidents	9.3	58.7	1.3	30.7
Conference Treasurers	10.6	66.7	-	22.7
Academy Principals	7.9	70.6	.9	20.6
Academy Business Officers	28.2	62.5	1.0	8.3

concur but to a lesser degree. The business officer of the large academy appears to be more satisfied with his lot than does the small-academy business officer. Table 30 illustrates the difference in recommendations concerning responsibility with new and prospective students between large and small academies, according to academy principals and business officers.

TABLE 30

RESPONSIBILITY WITH NEW AND PROSPECTIVE
STUDENTS: PERCENTAGE DISTRIBUTION OF
RECOMMENDATIONS OF ADMINISTRATORS
FROM LARGE AND SMALL ACADEMIES

Population Strata		Recommended Responsibility			
		More	Same	Less	No Opinion
Prin- cipals	Large Academies	4.8	81.0	-	14.2
	Small Academies	10.0	63.3	1.7	25.0
Business Officers	Large Academies	15.4	82.1	-	2.5
	Small Academies	38.9	46.3	1.8	13.0

The business officers of both large and small academies believe they should have more responsibility with new and prospective students although the small-academy business officer seems to feel his restriction more keenly. The principal of the smaller academy favors some increase in the business officer's responsibility in this area as does the principal of the large academy but to a greater degree. Both principals and business officers of large academies indicate general satisfaction with the situation as it exists in this area of responsibility.

Responsibility for Insurance

According to Hill and Colmey, "insurance provides a method of substituting a known cost for unknown hazards, thereby making it practical to pay this expense through relatively small continuous payments from current funds."¹

Insurance has assumed an increasingly important role in virtually every phase of modern living. The present-day educational institution is (and should be) protected by insurance against almost every conceivable type of loss. A sound insurance program is a must for the Seventh-day Adventist boarding academy as it is for every business operation.

The public school business official usually assumes responsibility for the insurance program of the system. The degree of responsibility with insurance carried by the boarding academy business officer is given consideration in this section. Table 31 presents respondents' opinions of the business officer's responsibility with the academy insurance program.

Insurance represents another area of responsibility in which the business officer seemingly feels he has both more and less responsibility

¹Hill and Colmey, op. cit., p. 201.

TABLE 31

RESPONSIBILITY FOR INSURANCE:
PERCENTAGE DISTRIBUTION OF
PROFESSIONAL OPINIONS

Population Strata	Amount of Responsibility			
	Little or No	Some	Com- plete	No Opinion
Union Auditors	3.1	40.6	56.3	-
Union Educational Secretaries	3.6	50.0	46.4	-
Conference Presidents	9.0	15.0	56.0	20.0
Conference Treasurers	2.3	46.6	40.9	10.2
Academy Principals	3.0	27.9	57.3	11.8
Academy Business Officers	9.4	26.5	64.1	-

than the remainder of the population sample believes he has. Although he has responsibility--either complete or some--to the extent of over ninety per cent according to his own evaluation, nevertheless nearly ten per cent believe they have little or no responsibility in this important area. Table 32 illustrates the difference in responsibility of business officers in small and large academies with the insurance program.

TABLE 32

RESPONSIBILITY FOR INSURANCE: PERCENTAGE DISTRIBUTION
OF OPINIONS OF ADMINISTRATORS FROM
LARGE AND SMALL ACADEMIES

Population Strata		Amount of Responsibility			
		Little or No	Some	Com- plete	No Opinion
Prin- cipals	Large Academies	1.8	25.0	66.1	7.1
	Small Academies	3.8	30.0	51.2	15.0
Business Officers	Large Academies	3.8	21.2	75.0	-
	Small Academies	13.9	26.4	59.7	-

The business officer of the large academy carries more responsibility with the institutional insurance program than does the business officer of the small academy. The small-academy business officer more frequently carries little or no responsibility in this area than does his counterpart in the large academy. Although principals evidence some hesitancy in giving an opinion, they generally concur with the business officer's evaluation of his own responsibility with the academy insurance program.

Table 33 presents respondents' recommendations concerning the business officer's degree of responsibility with the insurance program of the boarding academy.

TABLE 33

RESPONSIBILITY FOR INSURANCE:
PERCENTAGE DISTRIBUTION OF
PROFESSIONAL RECOMMENDATIONS

Population Strata	Recommended Responsibility			
	More	Same	Less	No Opinion
Union Auditors	18.7	68.8	-	12.5
Union Education Secretaries	14.3	57.1	-	28.6
Conference Presidents	8.0	56.0	4.0	32.0
Conference Treasurers	11.3	64.8	2.3	21.6
Academy Principals	1.5	78.0	-	20.5
Academy Business Officers	7.8	85.9	1.6	4.7

Business officers indicate a relatively high degree of satisfaction with the responsibility they carry in the academy's insurance program. Union conference representatives and conference treasurers believe that the business officer should carry more responsibility with the academy insurance program, and others in the population sample concur though to a lesser degree.

A relatively high percentage of the population sample failed to give an opinion insofar as offering recommendations is concerned. Why there should be any hesitancy to commitment in this connection does not appear on the surface. The business officers are the least reticent to make recommendations concerning this area of responsibility.

Table 34 illustrates the difference in recommendations concerning responsibility with the academy insurance program as viewed by principals and business officers.

TABLE 34

RESPONSIBILITY FOR INSURANCE: PERCENTAGE DISTRIBUTION
OF RECOMMENDATIONS OF ADMINISTRATORS FROM
LARGE AND SMALL ACADEMIES

Population Strata		Recommended Responsibility			
		More	Same	Less	No Opinion
Principals	Large Academies	-	85.7	-	14.3
	Small Academies	2.5	72.5	-	25.0
Business Officers	Large Academies	-	100.0	-	-
	Small Academies	13.9	75.0	2.8	8.3

The business officer of the large academy indicates complete satisfaction with his responsibility with the academy insurance program. Some business officers of the small academies feel they should be entrusted with more responsibility in this area. The principals of both large and small academies indicate general satisfaction with the situation as it appears to them, although more than twenty per cent hesitated to give an opinion. The business officers of the small academies indicate a little hesitancy to give an opinion and a decrease in responsibility is recommended by a few.

Miscellaneous Responsibilities and Duties

Various and sundry responsibilities and duties that do not readily accommodate themselves to inclusion in the categories already considered may devolve upon the business officer of a boarding academy. Specific responsibilities that were considered to fall into undefined categories include: (1) management of the school bookstore, (2) furnishing records and information for audits, (3) preparation of financial statements, (4) sharing in the responsibility of planning and supervising new construction, (5) determining whether a student is to be allowed to remain in the academy when his account is delinquent, (6) responsible officer in the absence of the principal, (7) secretary of the finance committee, and (8) membership on the academy board of control. These miscellaneous items were grouped into one category.

Table 35 presents respondents' opinions of the business officer's degree of responsibility with the miscellaneous responsibilities considered as one group.

TABLE 35

MISCELLANEOUS RESPONSIBILITIES AND DUTIES: PERCENTAGE DISTRIBUTION OF PROFESSIONAL OPINIONS

Population Strata	Amount of Responsibility			
	Little or No	Some	Com- plete	No Opinion
Union Auditors	29.7	37.5	29.7	3.1
Union Education Secretaries	26.7	37.6	35.7	-
Conference Presidents	16.5	31.0	28.0	24.5
Conference Treasurers	22.3	28.9	33.5	15.3
Academy Principals	24.8	24.9	38.2	12.1
Academy Business Officers	31.0	29.3	39.3	.4

When the population sample is taken as a whole in its evaluation, it appears that the business officer believes he has both more and less responsibility in these miscellaneous areas than others in the population sample think he has. An examination of individual items indicates that the business officer believes he has considerable responsibility with the management of the bookstore, furnishing information for the audit, and the preparation of financial statements. He has some responsibility in connection with determining a student's continuance in school when the account is delinquent. He does not have much, if any, responsibility with new construction, nor is he usually responsible when the principal is absent from the campus. He seldom is secretary of the finance committee and is not often a member of the academy board of control.

Analysis of these data according to large and small academies indicates no appreciable difference in how the large-academy business officer views his degree of responsibility in these areas and how the small-academy business officer views his responsibility in miscellaneous areas. This is also true of the evaluation of the academy principal as is illustrated in Table 36.

An analysis of individual items reveals that the principals do not believe the business officers have as little responsibility in these miscellaneous areas as business officers believe they have. Whereas business officers evidence little hesitancy in giving their opinions concerning their responsibility in miscellaneous areas, principals evidence some uncertainty as indicated by the percentage of "No Opinion" responses. Further analysis of individual items reveals that principals believe that twice as many small-academy business officers as large-academy business officers have little or no responsibility with new construction. Principals believe that about as

TABLE 36

MISCELLANEOUS RESPONSIBILITIES AND DUTIES:
 PERCENTAGE DISTRIBUTION OF OPINIONS
 OF ADMINISTRATORS FROM LARGE
 AND SMALL ACADEMIES

Population Strata		Amount of Responsibility			
		Little or No	Some	Com- plete	No Opinion
Prin- cipals	Large Academies	27.7	29.5	35.7	7.1
	Small Academies	22.8	21.6	40.0	15.6
Business Officers	Large Academies	30.3	33.7	36.0	0
	Small Academies	31.9	25.7	41.7	.7

many small-academy business officers as large-academy business officers have little or no responsibility insofar as being in charge in the absence of the principal is concerned, and also insofar as being members of the board of control is concerned. They do believe that twice as many large-academy business officers as small-academy business officers serve as secretary of the finance committee. The business officers evaluate their own responsibilities in almost the same manner except that twice as many business officers of small academies as business officers of large academies do not serve on the academy board of control.

The data indicate that there is little consistency in suggested recommendations for changes in the degree of responsibility carried by the business officer in miscellaneous areas. Table 37 presents respondent recommendations concerning the business officer's degree of responsibility in these miscellaneous areas.

Some business officers seem to be satisfied with present circumstances whereas others desire an increase in responsibility in these areas.

TABLE 37

MISCELLANEOUS RESPONSIBILITIES AND
DUTIES: PERCENTAGE DISTRIBUTION
OF PROFESSIONAL RECOMMENDATIONS

Population Strata	Recommended Responsibility			
	More	Same	Less	No Opinion
Union Auditors	19.5	55.5	1.6	23.4
Union Education Secretaries	10.7	73.2	1.8	14.3
Conference Presidents	4.0	51.0	3.0	42.0
Conference Treasurers	8.0	71.9	.3	19.8
Academy Principals	9.8	71.1	1.1	18.0
Academy Business Officers	13.9	74.8	2.4	8.9

No increase in responsibility, or virtually none, is desired by business officers insofar as management of the bookstore is concerned, the furnishing of records for the audit, the preparation of financial statements, and responsibility (or lack of responsibility) in the absence of the principal. Four times as many business officers of small academies as business officers of large academies favor an increase in responsibility in the matter of a student's continuance in school when the account is delinquent and in the matter of responsibility with new construction. Three times as many small-academy business officers as large-academy business officers believe they should be members of the academy board of control. Nearly twice as many small-academy business officers as large-academy business officers believe they should be secretary of the finance committee. It becomes rather obvious that the business officer of the small academy believes he is quite restricted in the matter of responsibility in these miscellaneous areas. Table 38 summarizes these observations. The picture is presented as a whole so individual responsibility areas are not reflected in the summary.

TABLE 38

MISCELLANEOUS RESPONSIBILITIES AND DUTIES:
PERCENTAGE DISTRIBUTION OF RECOMMENDATIONS
OF ADMINISTRATORS FROM LARGE
AND SMALL ACADEMIES

Population Strata		Recommended Responsibility			
		More	Same	Less	No Opinion
Principals	Large Academies	7.1	75.9	1.8	15.2
	Small Academies	11.6	67.8	.6	20.0
Business Officers	Large Academies	10.6	88.5	.9	-
	Small Academies	17.0	63.5	3.5	16.0

Miscellaneous Comments and Observations

In addition to providing for forty-five separate forced-choice response items, the first division of the instrument made allowance for miscellaneous comments and observations. Three open-ended questions were asked and the respondent was invited to furnish such information and make such observations as he chose. The first question asked what responsibilities and duties the business officer in the respondent's academy carried that were not indicated in the questionnaire. The second question related itself to recommendations concerning what responsibilities and duties, exclusive of extra-curricular activities, respondents believed the business officer should carry and which were not listed in the instrument. Suggestions for ways to improve the effectiveness of the business officer's work were requested in the third item.

Responsibilities and duties of the business officer not indicated in the questionnaire included, in order of frequency of incidence: (1) teaching, one or more classes; (2) club and class sponsorship; (3) financial

adviser for publications; (4) miscellaneous extra-curricular activities--play periods, Saturday night programs, etc.; (5) mail handling; (6) responsibility for janitorial services, specifically administrative area; (7) responsibility for duplicating services for the school; and (8) church duties. One response was reported for each of the following: (1) chapel services; (2) maintenance of school plant; (3) responsibility for student and adult office labor; (4) responsibility for school building program; (5) secretary to principal (woman business officer); (6) budget controller; (7) committee work; and (8) correspondence concerning student accounts.

The second question brought only five areas of response with only two suggestions appearing more than once. Responsibilities and duties not indicated in the questionnaire that respondents believed the academy business officer should carry, in order of frequency of response, included: (1) classroom teaching, at least one class; and (2) more purchasing responsibility. Three items brought one response each. They were: (1) class sponsorship; (2) fund-raising activities within the school; and (3) more responsibility with financial program of the school.

A variety of suggestions to improve the effectiveness of the business officer's work were volunteered. Individual suggestions are presented by categories of those volunteering the comments, and comments are quoted as presented.

Union Auditors

Business officer consider his accounting and business duties first and foremost in his work schedule and that it take precedence over all other activities.

Must have adequate help in office, student or otherwise. Must not be errand boy for institution.

Union Education Secretaries

Should give more time to student accounts.

Orient administrators to the function and chain of command for business officers.

Conference Presidents

Should give more time to student accounts.

More frequent meetings with the academy executive board and chairman.

Make him an integral part of the operating of the school. The principal and assistant business manager must have a very good rapport.

Be a business manager rather than just the accountant, or, even less, the bookkeeper.

Conference Secretary-Treasurers

Better preparation in college--B.A. or B.S. in Accounting rather than Business Administration.

There is a need of an outlined plan so that a business manager is a business manager and not just a puppet or a bookkeeper alone.

The business officer does not come from college with a strong background in: (1) collection of accounts from students; (2) what a normal balance should be; (3) how to build an academy statement; (4) what a sound academy statement looks like and know by looking if it were or not; (5) often business officer is responsible for the business department and often it is poor.

Academy Principals

Anyone who wants to work in an academy should take a minor in education. Should get as much experience as possible.

If business officer had an assistant, he could be more free to do purchasing and give direction to outside contacts and work.

I favor a separate business manager arrangement.

More training and experience--accounting, insurance, collections.

Should work closely with the business manager.

Better office arrangement than usual.

Transferring assignment of student labor to the accountant or other personnel manager and freeing business officer for more participation in actual purchases.

Academy Business Officers

More to say about decisions effecting financial picture.

Full time devoted to business of school, and graduate work in business administration.

Should be on committee for purchase of books, and for campaign for school paper and annual.

Sufficient adult help to keep work up to date--automated accounting would help.

More supervisory help. Release from some extra-curricular and some teaching.

Principal as business manager frequently authorizes expenditures without knowledge of treasury situation, but treasurer is supposed to keep it all balanced. Treasurer does not have sufficient power in cutting off students whose accounts go over \$150 maximum set by operating board. Principal tries to build enrollment without reference to finances--student accounts receivable become astronomical.

Separation of accounting and business management work in larger academies.

When advice would be taken, I will be free to give some.

Business officer should be wholly responsible to the board. Division of responsibility should be made between the principal and the business officer, principal pulling the instructional program and the second man carrying the load of the business.

Full-time qualified accountant would help.

Separation needed between principal and business manager with enough adult assistance for office detail, for accounting, etc.

Business officer should be furnished with own copies of General Conference and local conference Working Policy. Business officers deprived of privilege of six-weeks' leave breaks whereas other staff just takes off.

Principal should be well qualified in business matters but should tend to academic, public relations, discipline, student account, organization of deans, teachers, etc. Treasurer should be very well qualified in business and in overall school responsibilities, purchasing, etc.

A more quiet place to work.

In an academy with a strong vocational program the business officer should not be tied down with routine tasks, teaching included, in order that he be most effective.

Smoothly running school when principal devotes full time to teachers and students.

Free the accountant from all classes--teaching responsibility--and have him handle student labor transfers so treasurer can have more control over and personal handling of purchasing.

Business officer should be treated as business manager in reality as well as word. Academies be operated more efficiently if one man was the principal--involved in the instructional needs of the school primarily--and a business manager responsible for the financial operations.

These suggestions and comments indicate that consensus believes that a business officer should be better trained in business areas, he should carry more business management responsibility than he now does, he should be freed from teaching responsibilities and extra-curricular responsibilities, his position should be clarified, and he should be brought into a closer relationship with the academy board of control.

Summary

Generally speaking, the business officer of the large academy carries more responsibility than does the business officer of the smaller institution. It appears that there is no clear pattern of agreement in how the population sample as a whole views the role of the business officer. The business officer often believes he has more responsibility in given areas or that he has less responsibility in given areas than other members of the population sample believe he has. This applies, also, to other segments of the population sample.

In matters of office detail the business officer is relatively autonomous whereas in matters of general authority and policy making he usually has little responsibility. Financial advisers--union auditors and conference treasurers--favor additional responsibility for the business officer. The business officer of the small academy is less satisfied with his role and would like more responsibility, whereas the business officer of the large academy is generally more satisfied with his role.

CHAPTER V

IMAGE OF THE BUSINESS OFFICER

Introduction

The image consciously projected by the business officer is, most likely, what he would wish to project. Whether his actual image is what he would like it to be, in spite of his efforts, is a matter for speculation. Gross, Mason, and McEachern state: "People do not behave in a random manner; their behavior is influenced to some extent by their own expectations and those of others in the group or society in which they are participants."¹ They also advance the theory that "individuals: (1) in social locations (2) behave (3) with reference to expectations."² (Emphasis in text).

Bartky emphasizes the importance of the self-actualizing needs and places these at the top of the hierarchy of needs. "They have to do with man's interest in making the most of himself and his talents, with his attempt to live a full and worth-while life."³ He states that the five basic needs are survival needs, safety needs, love needs, esteem needs, and self-actualizing needs.⁴

¹Gross, Mason, and McEachern, op. cit., p. 17.

²Ibid.

³John A. Bartky, Administration as Educational Leadership (Stanford, California: Stanford University Press, 1960), p. 20.

⁴Ibid., pp. 19-20.

The second division of the instrument¹ was structured so as to provide an opportunity for the population to evaluate the understanding of the business officer's associates of his duties and responsibilities. This division, entitled "Observations and Opinions," asked respondees how well informed they felt that certain individuals and groups were concerning the responsibilities and duties of the business officer. The respondees were asked to gauge their evaluation according to a five-point rating scale graded from "Poorly Informed" to "Very Well Informed." The thirteen categories of individuals whose understanding of the responsibilities and duties of the business officer was to be evaluated included: union conference auditor, union conference educational secretary, board of control, local conference president, local conference secretary-treasurer, local conference education superintendent, academy principal, academy business officer, academy teaching faculty, academy non-teaching staff, academy students, local conference constituency, and the business personnel with which the academy deals. These categories of individuals, it was determined, represented the primary individuals and groups with which the business officer is involved.

Observations and Opinions: Union Conference Auditors

Table 39 presents the observations of union conference auditors of how well the business officer's associates understand the role of the boarding academy business officer.

Union conference auditors consider union conference personnel to be the best informed concerning the role of the business officer, better even than the business officer himself. Only two of the eight auditors

¹See Appendix D, p. 135.

responding considered the academy principal to be very well informed of the role of the business officer. Academy students and the constituency of the local conference are considered to be the most poorly informed concerning the business officer's role.

TABLE 39

IMAGE OF THE BUSINESS OFFICER: PERCENTAGE
DISTRIBUTION OF OBSERVATIONS OF
UNION CONFERENCE AUDITORS

Population Strata	Observed Degree of Population Strata's Understanding			
	Very Well Informed	Informed	Poorly Informed	No Opinion
Union Auditor	75.0	12.5	12.5	-
Union Education Secretary	62.5	12.5	25.0	-
Board of Control	12.5	62.5	25.0	-
Conference President	25.0	50.0	25.0	-
Conference Treasurer	50.0	37.5	12.5	-
Conference Education Supt.	37.5	37.5	25.0	-
Academy Principal	25.0	75.0	-	-
Academy Business Officer	50.0	37.5	12.5	-
Academy Teaching Faculty	-	50.0	50.0	-
Academy Non-teaching Staff	-	50.0	50.0	-
Academy Students	-	37.5	62.5	-
Conference Constituency	-	37.5	62.5	-
Business Personnel	-	37.5	50.0	12.5

Observations and Opinions: Union Conference
Educational Secretaries

Table 40 presents the observations of union conference education department secretaries of how well the business officer's associates understand his role.

Union conference educational secretaries consider the academy principal to be the best informed concerning the work of the boarding academy business officer. They consider union conference personnel to be quite

well informed. They do not consider that the business officer is too well informed concerning his own duties and responsibilities. The local conference constituency is considered to be the most poorly informed with academy students and business personnel with which the institution deals believed to be rather poorly informed.

TABLE 40

IMAGE OF THE BUSINESS OFFICER: PERCENTAGE
DISTRIBUTION OF OBSERVATIONS OF UNION
CONFERENCE EDUCATION SECRETARIES

Population Strata	Observed Degree of Population Strata's Understanding			
	Very Well Informed	Informed	Poorly Informed	No Opinion
Union Auditor	57.1	28.6	14.3	-
Union Education Secretary	57.1	42.9	-	-
Board of Control	-	57.1	42.9	-
Conference President	14.3	71.4	14.3	-
Conference Treasurer	14.3	71.4	14.3	-
Conference Education Supt.	14.3	57.1	28.6	-
Academy Principal	71.4	14.3	14.3	-
Academy Business Officer	28.6	28.6	28.6	14.2
Academy Teaching Faculty	-	57.1	42.9	-
Academy Non-teaching Staff	-	42.9	57.1	-
Academy Students	-	28.6	71.4	-
Conference Constituency	-	14.3	85.7	-
Business Personnel	-	28.6	71.4	-

Observations and Opinions: Local
Conference Presidents

The local conference president usually serves as chairman of the academy board of control. He is generally considered by the constituency of his conference to be ultimately responsible for the operation of the academy. He should, presumably, work closely with academy personnel and be well acquainted with all phases of the academy operation. Table 41

presents the observations of local conference presidents of how well the business officer's associates understand his role.

These data indicate that the local conference president evidences a cautious attitude in his evaluation. He believes, apparently, that the union conference auditor, the union educational secretary, the conference treasurer, and the academy principal, as well as the business officer himself are better informed concerning the role of the business officer than he is himself. This may be a candid observation. The presidents' observations of those considered most poorly informed follows the pattern set by union conference personnel.

TABLE 41

IMAGE OF THE BUSINESS OFFICER: PERCENTAGE
DISTRIBUTION OF OBSERVATION OF
LOCAL CONFERENCE PRESIDENTS

Population Strata	Observed Degree of Population Strata's Understanding			
	Very Well Informed	Informed	Poorly Informed	No Opinion
Union Auditor	60.0	28.0	-	12.0
Union Education Secretary	48.0	32.0	8.0	12.0
Board of Control	32.0	48.0	8.0	12.0
Conference President	44.0	44.0	-	12.0
Conference Treasurer	48.0	40.0	-	12.0
Conference Education Supt.	32.0	56.0	-	12.0
Academy Principal	64.0	20.0	-	16.0
Academy Business Officer	56.0	20.0	4.0	20.0
Academy Teaching Faculty	12.0	60.0	12.0	16.0
Academy Non-teaching Staff	8.0	52.0	24.0	16.0
Academy Students	8.0	44.0	28.0	20.0
Conference Constituency	4.0	38.0	34.0	24.0
Business Personnel	14.0	42.0	24.0	20.0

The conference president evidences hesitancy in commitment concerning his evaluation of how well those associated with the business officer of

the boarding academy understand his role. This uncertainty is indicated by the comparatively high percentage of the "No Opinion" responses.

**Observations and Opinions: Local
Conference Treasurers**

The treasurer of the local conference serves as the financial adviser for all activities of the conference organization. This includes, by circumstance, a boarding academy operated under conference sponsorship. The union auditor has been more closely associated in an advisory capacity with the academy financial operation than has the local conference treasurer. Many conference financial officers work closely with the academy in its financial program; others concern themselves rather little with these matters. Table 42 presents the observations of conference secretary-treasurers of how well the business officer's associates understand his role.

TABLE 42

**IMAGE OF THE BUSINESS OFFICER: PERCENTAGE
DISTRIBUTION OF OBSERVATIONS OF LOCAL
CONFERENCE SECRETARY-TREASURERS**

Population Strata	Observed Degree of Population Strata's Understanding			
	Very Well Informed	Informed	Poorly Informed	No Opinion
Union Auditor	61.4	29.6	4.5	4.5
Union Education Secretary	18.2	68.2	9.1	4.5
Board of Control	27.3	54.6	13.6	4.5
Conference President	54.6	36.4	4.5	4.5
Conference Treasurer	63.7	31.8	-	4.5
Conference Education Supt.	27.3	50.0	18.2	4.5
Academy Principal	50.0	40.9	-	9.1
Academy Business Officer	59.1	18.2	9.1	13.6
Academy Teaching Faculty	4.5	63.7	18.2	13.6
Academy Non-teaching Staff	4.5	45.5	36.4	13.6
Academy Students	4.5	31.8	40.9	22.8
Conference Constituency	-	27.3	54.5	18.2
Business Personnel	9.1	54.5	18.2	18.2

The local conference secretary-treasurer believes he is quite well informed concerning the role of the business officer. He considers the union auditor to be the next best informed. Inasmuch as the business officer's understanding of his role, according to secretary-treasurers, is next, it appears that conference financial officers believe that the individuals involved in financial affairs understand best the role of the business officer. The local conference constituency is considered to be most poorly informed. The conference president and the academy principal are viewed as being quite well informed of the business officer's role.

Observations and Opinions: Academy Principals

The chief administrative officer of the Seventh-day Adventist boarding academy is the principal. He is usually the institution's sole representative on the academy board of control and it is his voice that speaks for the school. He is usually held accountable by the board of control for all activities of the institution, including financial affairs. He must be well acquainted with every phase of the academy's operation, and is expected to be an educator as well as a business manager. Table 43 presents the observations and opinions of academy principals of how well informed they believe thirteen categories of individuals are concerning the duties and responsibilities of the academy business officer.

The academy principal considers himself very well informed concerning the role of the business officer. This is to be expected inasmuch as he probably determines to a considerable extent the duties and responsibilities of the business officer. The principal also considers the union auditor, the local conference officers, and the business officer himself to be quite well informed concerning the role of the academy

business officer. Academy principals concur with others of the population sample tested that the local conference constituency is the poorest informed group with which the business officer has contact.

TABLE 43

IMAGE OF THE BUSINESS OFFICER: PERCENTAGE
DISTRIBUTION OF OBSERVATIONS
OF ACADEMY PRINCIPALS

Population Strata	Observed Degree of Population Strata's Understanding			
	Very Well Informed	Informed	Poorly Informed	No Opinion
Union Auditor	70.6	23.6	2.9	2.9
Union Education Secretary	32.4	55.9	8.8	2.9
Board of Control	41.3	52.9	2.9	2.9
Conference President	73.5	23.6	-	2.9
Conference Treasurer	73.5	20.7	2.9	2.9
Conference Education Supt.	32.4	52.9	11.8	2.9
Academy Principal	97.1	-	-	2.9
Academy Business Officer	73.5	14.7	-	11.8
Academy Teaching Faculty	41.3	52.9	2.9	2.9
Academy Non-teaching Staff	41.3	50.0	5.8	2.9
Academy Students	26.5	52.9	17.7	2.9
Conference Constituency	14.7	50.0	32.4	2.9
Business Personnel	23.6	64.7	8.8	2.9

Observations and Opinions: Academy Business Officers

The boarding academy business officer possibly has a different view of how well informed his associates are concerning his responsibilities and duties, different from that of others already considered. How secure he feels in his position and the degree of responsibility he carries in financial affairs may have much to do with his opinions. Table 44 presents the observations of the academy business officer of how well informed he believes thirteen categories of individuals are concerning his responsibilities and duties.

TABLE 44

IMAGE OF THE BUSINESS OFFICER: PERCENTAGE
DISTRIBUTION OF OBSERVATIONS OF
ACADEMY BUSINESS OFFICERS

Population Strata	Observed Degree of Population Strata's Understanding			
	Very Well Informed	Informed	Poorly Informed	No Opinion
Union Auditor	40.6	56.3	3.1	-
Union Education Secretary	15.6	62.5	18.8	3.1
Board of Control	15.6	71.9	12.5	-
Conference President	18.8	71.8	9.4	-
Conference Treasurer	31.2	59.4	9.4	-
Conference Education Supt.	12.5	56.3	31.2	-
Academy Principal	65.6	31.3	3.1	-
Academy Business Officer	65.6	21.9	-	12.5
Academy Teaching Faculty	21.9	71.8	6.3	-
Academy Non-teaching Staff	18.8	78.1	3.1	-
Academy Students	9.4	62.5	28.1	-
Conference Constituency	9.4	35.9	51.6	3.1
Business Personnel	15.6	64.1	17.2	3.1

The business officer evidences a cautious attitude in making commitments concerning these observations. Although he considers that he and the principal are the best informed of those considered concerning his role, he is not too definite and positive in his judgments. He does feel, however, that financial advisers are better informed than others in the group concerning his role, excluding himself and the principal; and he concurs in believing that the conference constituency is poorly informed as to his responsibilities and duties.

Summary

An analysis of data concerning the image of the business officer indicates that those closest to him in his work--the academy principal and financial advisers--are considered to be the best informed concerning his

role. This should, of course, be the case. Others interviewed considered the conference president to be much better informed of the role of the business officer than the business officer is himself. The academy students and the conference constituency are consistently rated by respondees as being poorly informed concerning the role of the business officer.

Table 45 presents the mean percentages of the observations of the population sample of how well informed the business officer's associates are concerning his role.

TABLE 45

IMAGE OF THE BUSINESS OFFICER: MEAN PERCENTAGE
DISTRIBUTION OF OBSERVATIONS OF
THE POPULATION SAMPLE TESTED

Population Strata	Observed Degree of Population Strata's Understanding			
	Very Well Informed	Informed	Poorly Informed	No Opinion
Union Auditor	60.8	29.8	6.2	3.2
Union Education Secretary	39.0	45.6	11.6	3.8
Board of Control	21.5	57.8	17.5	3.2
Conference President	38.4	49.5	8.9	3.2
Conference Treasurer	46.8	43.5	6.5	3.2
Conference Education Supt.	26.0	51.6	19.2	3.2
Academy Principal	62.2	30.2	2.9	4.7
Academy Business Officer	55.5	23.5	9.0	12.0
Academy Teaching Faculty	13.3	59.2	22.1	5.4
Academy Non-teaching Staff	12.1	53.1	29.4	5.4
Academy Students	8.1	42.9	41.4	7.6
Conference Constituency	4.7	33.8	53.5	8.0
Business Personnel	10.4	48.6	31.6	9.4

The consensus opinion, apparently, is that those best informed concerning the role of the business officer are, in descending order: academy principal, union conference auditor, local conference treasurer, union education secretary, and the local conference president. The poorest informed,

it is believed, are: local conference constituency, academy students, and the business personnel with which the academy deals.

Further analysis of these data reveals that each sample of the population tends to evaluate itself as "best informed." Considering percentages in the category of "Very Well Informed" according to rank order, it is noted that only union conference education secretaries and local conference presidents failed to evaluate themselves as "Very Well Informed." The academy principal is evaluated most consistently as the best informed; the percentage of the population sample evaluating him "Very Well Informed" is highest, or tied with highest, in four of six instances. The union conference auditor is considered "second best informed" according to percentages in the "Very Well Informed" category. The conference constituency is considered by the population sample to be the most "Poorly Informed."

CHAPTER VI

SELF-PROFILE OF THE BUSINESS OFFICER

Introduction

The questions considered in the structuring of this division of the instrument,¹ which was sent only to business officers, included: What qualifications does the currently-active business officer possess? What has been his experience prior to assuming his present position? Is he a part-time business officer and part-time teacher? What is the educational background of the business officer? What is the title of the business officer; and what does he feel his title ought to be? How much office assistance--student and adult--does the business officer have? What miscellaneous responsibilities--committee and otherwise--does the business officer carry? Is the business officer's academy in a rural location; is it suburban; or, is it in the city? Does the academy operate vocational work opportunities subject to regulations of the Interstate Commerce Commission?

Environmental Factors

The business officer of the large academy usually carries a heavier load of responsibility in the financial operation of the instrument than does the business officer of the small academy, as has been indicated elsewhere in this study. An analysis of the data concerning the size of the academies represented by the business officer respondees indicates that the

¹See Appendix D, p. 135.

mean size of reporting academies was 226 students enrolled although the median size was only 207 students enrolled. A larger enrollment serves to increase the work load of the academy business officer as it complicates the financial operation of the institution. More work opportunities must be available to care for the needs of more pupils, and each operation of the institution becomes more complex. A total of thirty-two business officers responded to the instrument representing thirty-one academies. (One business officer responding is no longer active and thus did not represent an academy).

Academies located in urban areas may have business management problems dissimilar to those faced by academies located in a rural environment. An analysis of the data indicates that twenty-three of the reporting academies are located in a rural environment, five are located in suburban areas, and the remaining three are urban-situated.

Whether the academy operates vocational work opportunities for student labor may have a direct bearing on the complexity of the financial operation of the institution. Twenty-three of the academies reporting operate vocational work opportunity programs subject to regulations of the Interstate Commerce Commission. Ten of these are operated independent of the academy's financial structure. Thirteen of the twenty-three are connected with or operated by large academies. Of the ten operated independent of the financial structure of the academy, eight are affiliated with large academies. Of the thirteen vocational industry operations subject to regulation by the I. C. C. functioning within the academy financial structure, five are connected with large academies.

Large academies appear to be somewhat more active in operating this type of industrial program. This situation prevails possibly because of

the necessity of providing work opportunities for more students. A vocational industry operated independently of the academy's financial structure is more likely to be associated with a large academy. The arrangement usually presumes that the institution's chief obligation is to provide student labor for the industry which in turn reimburses the academy. No management responsibility is assumed by the academy.

A comparison of time spent on the job between the business officer of the large and of the small academy is of interest. These data are, of course, supplied by business officer respondents. This factor must be considered when evaluation and interpretation of these data is attempted. An interesting picture concerning the actual time spent in the office and time spent in other duties by large-academy and small-academy business officers, according to business officers themselves, is presented in Table 46.

TABLE 46

HOURS PER WEEK SPENT ON THE JOB BY BUSINESS
OFFICERS OF LARGE AND SMALL ACADEMIES

Average Hours Per Week								
All Academies			Large Academy					
Office Duties	Other Duties	Total	Office Duties	Other Duties	Total	Office Duties	Other Duties	Total
49	11	60	50	11	61	48	11	59

There is virtually no difference between the amount of time reported as being spent on the job by the large-academy and by the small-academy business officer. This is true of both office and non-office duties. Whether the report of hours spent includes extra-curricular activities and social supervision responsibilities was not indicated although the questionnaire

requested information related only to regular school responsibilities and duties.

On occasion it proves necessary for the business officer to confer with students, patrons, and business personnel concerning financial matters. A private office serves not only as a convenience, but occasionally as a status symbol. Twenty business officers report having private offices and two others report that they have semi-private offices. Twelve business officers of large academies indicate they have private offices, eight business officers of small academies have this type of facility, and two small-academy business officers have semi-private offices. The business officer of the large academy is more likely to have a private office and perhaps enjoys greater status as a result.

Twenty business officers report having adult assistance in the office with the remaining eleven reporting no adult office assistance. All of the eleven reporting no adult office assistance are business officers of small academies. Thirteen of the business officers reporting adult office assistance are connected with large academies. Only two of the business officers of small academies reporting adult office assistance, however, have full-time help. It is apparent that the amount of work and the complexity of the financial program in the larger academy results in the business officer having some form of adult assistance.

Qualifications, Experience, Credentials of the Business Officer

Almost all present-day employers have two basic requirements for prospective employees: educational preparation and experience. Competition for positions offering better pay and greater prestige is growing year by year. Much more is required of a professional person today than

was required even a few years ago. The world of education has upgraded professional requirements considerably in recent years. The individual expecting to assume the position of boarding academy business officer must be adequately prepared to care for the responsibilities and duties he will be expected to carry. Whereas a two-year business course served the business officer twenty-five years ago, today he must have at least a bachelor's degree and may be considered inadequately prepared for his work if he has not taken some graduate work.

An analysis of data provided by business officer respondents indicates that the trend is certainly toward a better-educated profession. Only one of the business officers responding holds no degree. Eight business officers report holding either an M.S. or an M.A. degree, and one indicated that only three hours additional work are required toward the M.S. degree. Six of the eight reporting graduate degrees are affiliated with large academies, indicating that better qualification may have some bearing on getting the more responsible position. Over eighty per cent of business officers report their undergraduate major field of study was in a business area. Graduate work was divided equally between the fields of business administration and educational administration.

The public school business official is usually expected to be certified as a teacher in the state in which he is employed. The educational program of the Seventh-day Adventist denomination is not always this stringent in its educational requirements insofar as the academy business officer is concerned. Twenty-two of the business officers reporting carry teacher certification of some kind although nine indicated no certification at all. Of those reporting certification, twenty were certified by the denomination and fourteen were state-certified. Almost all academies

prefer to have the business officer certified to teach and some require that he be certified.

The fact that many business officers are expected and even required to do some teaching has much to do with the certification requirements of the individual academies. An analysis of the data reveals that twenty of the business officers reporting are actively teaching. Some teach as many as three subjects. The most commonly taught subject is bookkeeping with thirteen reporting that teach this subject. Other subjects being taught by the business officer include: various Bible subjects, General Business, Typewriting, American History, Economics, General Mathematics, English, Shorthand, and even Aviation Ground School. The business officer-to-be, then, would do well to prepare himself for teaching in some field because it is unlikely that he will be exempt from the classroom experience.

The currently-active business officer has had a wide range of experience in a number of unrelated fields. The business officer was asked to indicate his two previous positions. Sixteen of those reporting were active in business work immediately preceding their appointment as academy business officers. One had been an Internal Revenue Bureau agent, two had been conference secretary-treasurers, two had been academy principals, two had been junior academy principals, several had been full-time teachers, one was a dairy manager, one had been a dean of boys, one had been a principal's secretary (woman business officer), and two report that their previous employer was the United States Army.

The Seventh-day Adventist denomination has followed a program of issuing various types of credentials to its employees. These are emblematic of both denominational service and of the type of work an individual may be engaged in. Of the business officers reporting, nineteen were

licensed missionaries, four were credentialed missionaries, two were licensed ministers, four were ordained ministers, and three did not reply.

A study of the tenure of the currently-active business officer indicates that the mean length of service in the present position is 4.7 years whereas the median is only 3.8 years. Several with long records bring up the average; and a large number of business officers have one and two years of experience in a particular location.

The business officer's position and his qualifications occasionally make him fair prey for election to the office of local church treasurer. The data, however, do not indicate that a large number are active in this capacity. Only six of the respondents act as church treasurer and none of these receive any additional remuneration for the performance of this duty.

Committee Assignments and Board Relationships

It has been said, in jocular vein, that the first thing a group of Seventh-day Adventists do when gathered in a group is elect a committee. The counsel concerning the safety to be found in a multitude of counselors is heeded in Seventh-day Adventist schools. The academy business officer is not usually exempt from serving on committees organized within the academy management structure. According to data gathered, the business officer serves on an average of 3.7 committees and is very likely to find himself the chairman of at least one. Business officers report membership in a total of thirteen different committees. Table 47 indicates the distribution of business officer committee membership according to percentage.

The business officer is very likely to serve on the Industrial Committee, the Admissions Committee, the Government Committee, and be a member of the Administrative Council. The only committee he is likely to chair

TABLE 47

ACADEMY COMMITTEES: PERCENTAGE DISTRIBUTION
OF BUSINESS OFFICER RESPONSIBILITIES

Committee	Responsibility	
	Membership	Chairman
Industrial Committee	75.0	31.3
Admissions Committee	75.0	-
Administrative Council	71.9	-
Government Committee	65.6	-
Social Committee	28.1	3.1
Library Committee	25.0	-
Miscellaneous Committees ^a	25.0	3.1

^aEight different committees reported.

is the Industrial Committee although respondees reported chairing two other committees.

The board of control is the governing body of the Seventh-day Adventist boarding academy. The chairman of this board is usually the local conference president with the academy principal acting as secretary of the board. Whether the business officer is a regularly-elected member of the board of control may depend on the size of the academy and the extent of his responsibilities and duties. Responses from business officers indicate that 35.5 per cent are regular members of their academy board of control. Of the remaining business officers, 25.0 per cent meet with their board on a regular basis, an additional 35.0 per cent meet with the board occasionally, 25.0 per cent report they do not meet with the board at all, and 15.0 per cent did not indicate their board relationship.

The unit plan of administrative organization as applied to the educational program presumes that one representative of the school (the superintendent of schools in the public school system) is a member of the

governing body of the institution. Inasmuch as the unit plan of organization is generally followed in Seventh-day Adventist secondary-level educational institutions, board membership for a business officer would seem to be counter to what is considered good practice.

Title and Job Satisfaction

The title of one's position means much to some individuals. The title itself may not be the key to how important it is to specific personnel. Roe indicates that the implication of status often is the vital factor.¹

Business officers were asked to indicate what their exact title is, even if it is a combination of one or more. Nine different titles or combinations of titles were reported by respondents with the most commonly reported title being that of "Treasurer." Only one combination was reported with any degree of consistency. The title-combination of "Assistant Business Manager and Treasurer" appeared in a total of 37.5 per cent of the responses.

One business officer reported that part of her title (a woman business officer) was "Secretary," and she indicated that one function of her position was to act as secretary to the principal. The distribution of titles as reported by business officers is illustrated in Table 48.

Business officers were also asked which title they felt best described their work regardless of what their actual title may be. Whereas business officers reported a total of nine titles actually in use, only six titles were reported as describing the work of the officer. These data are reported in Table 49.

¹Roe, op. cit., p. 11.

TABLE 48

**BUSINESS OFFICER DESIGNATIONS: PERCENTAGE
DISTRIBUTION OF JOB TITLES**

Title	Incidence
Treasurer	62.5
Assistant Business Manager	50.0
Accountant	31.3
Business Manager	12.5
Cashier	9.4
Associate Business Manager	3.1
Assistant Treasurer	3.1
Bookkeeper	3.1
Secretary	3.1

TABLE 49

**BUSINESS OFFICER TITLES: PERCENTAGE
DISTRIBUTION OF JOB DESCRIPTIONS**

Title	Incidence
Treasurer	31.2
Business Manager	25.0
Assistant Business Manager	18.8
Accountant	9.4
No Opinion	9.4
Associate Business Manager	3.1
Bookkeeper	3.1

Further analysis of these data reveals that some business officers believe that their work is deserving of a title with more status, whereas some believe that the work they are doing is described more accurately by a lesser title. Eleven business officers stated that their present titles adequately described their responsibilities and duties. Sixteen respondents indicated, however, that their responsibilities and duties justify a title implying more status. Five business officers did not venture an opinion.

The business officer believes that his position offers satisfying career opportunities, generally speaking. A total of 68.8 per cent believe their position offers satisfying career opportunities whereas only 3.1 per cent believe it does not. A relatively significant percentage--28.1 per cent--indicate, however, that the position offers satisfying career opportunities if it is modified. Respondees were asked to designate if they would prefer another type of denominational educational leadership and 68.8 per cent indicate they would not, although 21.9 per cent indicate they would prefer other work, and 6.3 per cent are undecided.

This indicates that although over two-thirds of business officers are satisfied with their position and its career opportunities, a relatively significant minority--about one-fourth--is not. This may be related to the fact that there is evidence of some dissatisfaction with the degree of responsibility delegated and some discontentment with the title of the position held.

Miscellaneous

The Principal's Handbook includes a schedule of responsibilities of the academy treasurer. Respondees were asked to indicate whether they are aware that such a schedule exists; if they are aware of it, have they read it; and if they have read it, if they believe that the explanation and listing of these responsibilities is "clearly defined," "not well defined," or "confusing." Only 31.2 per cent of the respondents report knowing that such a schedule exists. Of those aware of the schedule's existence, only half have read it. Of business officers acquainted with this schedule, 28.6 per cent consider it "clearly defined," 50 per cent consider it "not well defined," and 7.1 per cent report it "confusing."

The General Conference Working Policy¹ is the source for information concerning policies of the Seventh-day Adventist denomination. Administrators--conference and educational--usually have one for reference. Inasmuch as financial policies are a major consideration in this publication, the academy business officer should be familiar with it. Only three of the business officers responding state that this source is not available to them, indicating that business officers usually have access to it.

The actions of the academy board of control and occasional actions of other committees frequently are related to matters with which the business officer is concerned. He should be informed of such actions as promptly as possible. Twenty-two of the business officers responding stated that such committee actions are made known to them promptly, and the other business officers reporting indicate that this is the case "sometimes."

Summary

The responsibilities and duties of the business officer depend to some degree on the size of the enrollment of the academy with which he is connected. Many academies have affiliated with the institution some type of industry subject to Interstate Commerce Commission regulation. This type of operation is established to furnish student labor opportunities and also to provide vocational training for the students.

The business officer of the large academy spends about as much time on the job as does the officer of the smaller institution. About two-thirds of all business officers have private or semi-private offices.

¹General Conference of Seventh-day Adventists, General Conference Working Policy (Washington, D. C.: General Conference of Seventh-day Adventists, 1960).

The business officer usually has a college degree and one-fourth of those responding have a graduate degree. Almost two-thirds of reporting business officers are teaching at least one class and an equal number indicated they carry teacher certification of some kind. Business officers usually carry some type of denominational credential. The currently-active business officer has held his present position almost four years. Although about twenty-per cent of reporting business officers act as local church treasurers, none of these receives extra remuneration for these duties.

The business officer serves as chairman, commonly, of the Industrial Committee and serves on three other committees, on an average.

"Treasurer" is the title most often used for the business officer with the combination "Assistant Business Manager and Treasurer" commonly found. Over two-thirds of business officers believe their position offers satisfying career opportunities but a minority indicate that modifications in the position would make it more satisfying as a career.

Although the Principal's Handbook specifies responsibility guidelines for the work of the academy treasurer, respondees are frequently unaware that such a schedule exists.

The General Conference Working Policy is available to almost all business officers as a policy source. Committee actions pertinent to the work of the business officer are reported to him promptly most of the time.

The business officer of the large academy enjoys a greater degree of autonomy in school business management than does his counterpart in the small institution. He is usually more experienced, better trained, and more satisfied with his role.

CHAPTER VII

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

Although the literature concerned with the school business official is oriented almost entirely to the public school system, there are areas in which the boarding academy business officer's work closely parallels the work of his counterpart in the public school field. Both carry considerable responsibility with the insurance program of the institution; both care for the general accounting procedures and the preparation of financial statements; both are usually responsible for payroll accounting; and both carry some responsibility in the preparation of the budget, in purchasing for the institution, and in the management of the food services program.

The role of the business officer is not clearly defined. Those with whom he has to do fail to agree with any consistency as to what his responsibilities and duties should be. Although financial advisers usually concur in their views as to what the business officer is actually doing and as to what they believe he should be doing, others in the population sample do not often agree either with financial advisers or with each other. Although the business officer of the larger academy usually carries heavier responsibilities and assumes more authority in the financial affairs of the institution than does the business officer of the small school, there is not a clear-cut consistency in these differences.

The business officer of the large academy carries a heavier load

of responsibility, receives more office assistance (particularly from adults), believes his title is more descriptive of the work he is doing, is better satisfied in his profession, and usually believes the responsibilities and duties he is carrying require little if any modification as he relates himself to them,--than does his counterpart in the small academy.

The business officer does not believe that his title adequately describes the work he is doing. Although some believe that a lesser title would be more descriptive, a greater number want a title that implies more status. The titles considered most descriptive of the work of the business officer and believed to be most status-satisfying are "Treasurer" and "Business Manager."

The business officer is well prepared professionally for the work he is doing; the business officer of the large academy is often better trained than is the business officer of the small academy.

Many business officers are not aware of the existence of the schedule of responsibilities of the academy treasurer as it is found in the Principal's Handbook; and most of those who are aware of it either have not read it or feel it is "not clearly defined" or "confusing."

Although the business officer is generally satisfied with the career opportunities afforded in the field of academy business management, a minority would prefer other types of denominational employment, or would prefer to see some modifications in the position as they know it.

There is little consistency on how well informed the individuals with whom the business officer deals are concerning his role. The academy principal is considered to be quite well informed concerning the role of the business officer and this is also true of the union conference

auditor; however, this is where the consistency stops. For example, whereas the business officer believes that academy-connected personnel are quite well informed concerning his role, others in the population sample do not concur, although there is little consistency in these evaluations, either.

Although a number of conference and educational administrators favor a separation of business management and academic supervision in the boarding academy, this view is not generally supported. Financial advisers and the business officer himself favor such a rearrangement of administrative responsibility more often than do other educational leaders and conference administrators.

The business officer normally carries responsibilities unrelated to financial management. The business officer is often expected to teach at least one class, chair one committee, serve on several other committees, carry class and activity sponsorships, and assume social supervision responsibilities at times.

The routine minutiae of office procedure are usually left completely to the business officer but he seldom has a voice in policy making. Although he is circumstantially concerned with financial accounts, he does not usually have any authority concerning whether a student can remain in school with an unpaid account and whether a student will be admitted when there is some question about his financial backing.

The business officer believes he should have more professional help in caring for the detailed bookkeeping work of the office, and his preference is for a full-time accountant. This lack of sufficient assistance in the office, he believes, prevents him from spending more time in actual management activities.

The business officer is not usually appointed to be responsible

for school activities and management in the absence of the principal of the academy.

Financial advisers generally favor having the business officer relieved of all non-business involvements whereas educational personnel--the principal in particular--believe the business officer should be involved in the academic program, preferably as a classroom teacher.

Recommendations

The matter of title for the business officer should undergo study and re-evaluation. Inasmuch as almost all denominational administrative positions carry a title that not only describes the responsibility carried but is not subject to change from one geographical location to another, it would seem advisable to adopt a similar plan for the title of the business officer of the academy. In this connection, study might be given to identifying the business officer of the large academy by a title different from that of the business officer of the small academy. Although there is apparently some feeling against entitling the business officer the "Business Manager," this might not exist if the business officer of the large academy could be given the title of "Associate Business Manager" with the business officer of the smaller academy perhaps carrying the title of "Assistant Business Manager." Assistants to the business officer could conceivably carry lesser titles such as "Accountant."

The list of the functions of the academy treasurer as found in the Principal's Handbook should be revised so that it will reflect current practice. In this connection it might be well to carry two separate descriptions or one with an addendum. The purpose of two listings would be to describe the functions of the small-academy business officer and the functions

of the large-academy business officer separately. One listing, if used, could carry information concerning the functions of the business officer of the small academy with the addendum providing for such changes as might be necessary when the business officer of the large academy is considered.

A uniform practice should be instituted concerning the relationship of the business officer to the academy board of control. Inasmuch as board actions often involve matters with which the business officer is concerned, it would seem that it would be helpful for him to sit in with the board, at least when matters that concern his work are being considered. A practice that might merit consideration would be to have all "Associate Business Managers" (as defined above) sit in with the board on a more or less regular basis, and have "Assistant Business Managers" (as defined above) asked to meet with the board when financial matters specifically concerning their work are considered. In line with good educational practice, the election of the business officer to the board of control on a regular basis should be discouraged.

Inasmuch as there appears to be some confusion concerning the functions and even existence of the academy finance committee (sometimes referred to as the executive committee of the board of control), clarification of the functions and makeup of this committee is in order.

A faculty and staff handbook, prepared under the direction of the board of control and presented to each new faculty and staff member, which would clarify administrative guidelines; make clear what routine duties and tasks are required of faculty and staff members; "spell out" staff and faculty relationships and relationships with students; specify what school policies are relative to finances, social regulations, professional policies and miscellaneous denominational policies; and present a concise

statement of the institution's philosophy and aims and goals would be most helpful in eliminating misunderstandings that easily arise when there is a lack of communication in an institution's faculty and staff.

The work schedule of the business officer, as well as his professional preparation, should allow him to teach one class. The consensus of opinion of educational administrators is that the business officer should maintain his contact with the academic program, thus remaining in touch with the pulse of the school. His work schedule, the amount of assistance he is allowed, and his professional preparation should be arranged to make allowance for him to maintain as well as gain the status of an educator as well as a businessman.

The Principal's Handbook and the General Conference Working Policy should be readily available for reference to the business officer and he should be encouraged to familiarize himself with the provisions and policies of these sources of information.

The institution of higher learning operated by the Seventh-day Adventist denomination should offer courses designed to prepare business majors for service in the academy business management field. Such a program should lean heavily on accounting courses, and should include preparation for teaching. Such a program would result in a better-prepared profession and would lend stature to the profession as well.

Wherever it is possible, the business officer should have a private or at least a semi-private office. This type of facility will provide an environment wherein he can work with greater concentration and will also make it possible for him to arrange private conferences with students, patrons, and business personnel. The factor of increased status that is implied in having a private office should not be overlooked.

Suggestions for Further Research

A study should be structured to set up a suggested schedule of responsibilities and duties for the business officer of small and large academies, with a view to submitting such a schedule to academy principals and academy business officers for suggestions and approval. Such a schedule could be incorporated into a revised edition of the Principal's Handbook.

An investigation might be conducted to discover why a disproportionate number of business officers leave their profession and also leave denominational employment.

Study should be given to the preparation of a faculty and staff handbook for the boarding academy. Such a handbook could incorporate general principles with individual academies providing information for details.

Study could be given to determining what is the "ideal" organizational plan for Seventh-day Adventist secondary schools, and in particular, boarding academies. Academy administrators could submit the organizational plan followed in the individual institution with a comparison made to determine the consensus opinion.

An organized program for recruiting personnel for the position of academy business officer could be devised.

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APPENDICES

APPENDIX A

P. O. Box 195 College Station
Berrien Springs, Michigan
December 24, 1963

MERRY CHRISTMAS! HAPPY NEW YEAR!

Dear Friend:

Although you and I are not acquainted, I am presuming upon your interest in your profession to render a real service to the needs of educational understanding.

Enclosed you will find a sample of a questionnaire tentatively prepared for distribution into the field. The entire questionnaire will eventually be sent to all business officers of boarding academies in the North American Division. The sample covering letter (approved by the Andrews University Department of Education) will explain what we are trying to accomplish.

The reason I am sending the enclosed material to you is to secure from you (1) an evaluation of the questionnaire itself as a valid instrument; (2) the information thereon; and (3) suggestions from you on material that should be included and suggestions from you on items that might better be left out.

I plan to send the finalized questionnaire (on an anonymous basis, of course) to: ALL union conference auditors, ALL union conference educational secretaries, ALL conference presidents whose conferences operate boarding academies, ALL conference treasurers whose conferences operate boarding academies, ALL principals of boarding academies, and ALL business officers of boarding academies. However, there is one variation to the procedure and that is that the last two pages which are to be filled out by the business officer only, these will NOT go to anyone except the business officers!

Inasmuch as this PILOT STUDY is exceedingly important to make the final study meaningful, I would very much appreciate your assistance. I am sending this PILOT STUDY to just two business officers in North America and these have been selected on the basis of their experience in more than one boarding academy and their success as proven over a period of time.

Would you please return the enclosed questionnaire material in the stamped air mail envelope provided herein? Thank you so very much!

Very sincerely yours,

Joel N. Noble
Graduate Student

Enclosure

APPENDIX B

**IMAGE AND ROLE OF THE BUSINESS OFFICER IN THE
SEVENTH-DAY ADVENTIST BOARDING ACADEMY OF THE NORTH AMERICAN DIVISION**

Definition: For the purpose of this study the "business officer" shall be the individual who is primarily responsible for the keeping of the financial records and the conducting of the routine business of the academy.

RESPONSIBILITIES AND DUTIES

Please evaluate the degree of responsibility carried by the business officer of the boarding academy in your conference. If there should be more than one academy in your conference, please select the one which you believe reflects the most nearly ideal situation. Please indicate your answer by circling the appropriate number opposite each designation. Please note the number gradation of (1) "No responsibility" to (5) "Complete responsibility."	No Responsibility	Some Responsibility	Complete Responsibility	By checking on the appropriate line, will you please indicate if you believe the business officer in your academy should have more, less, or the same degree of responsibility for each designation.		
				MORE	SAME	LESS
<u>Responsibility for Financial Records:</u>						
Faculty Personal Accounts	1 2 3 4 5			_____	_____	_____
Student Personal Accounts	1 2 3 4 5			_____	_____	_____
Academy Operating and Capital Accounts	1 2 3 4 5			_____	_____	_____
Academy Firms - Payable and Receivable	1 2 3 4 5			_____	_____	_____
Vocational Industry Firms - Receivable	1 2 3 4 5			_____	_____	_____
Vocational Industry Firms - Payable	1 2 3 4 5			_____	_____	_____
Student Organizations	1 2 3 4 5			_____	_____	_____
<u>Responsibility for Payment of School Obligations and Liabilities:</u>						
Faculty Payroll	1 2 3 4 5			_____	_____	_____
Faculty Perquisites (Allowances and Misc. Expense Vouchers)	1 2 3 4 5			_____	_____	_____
Student Cash Withdrawals	1 2 3 4 5			_____	_____	_____
Outside Firms - Academy	1 2 3 4 5			_____	_____	_____
Outside Firms - Vocational Industries	1 2 3 4 5			_____	_____	_____
Bank notes and loans	1 2 3 4 5			_____	_____	_____
<u>Responsibility for Collections:</u>						
Faculty Accounts	1 2 3 4 5			_____	_____	_____
Student Accounts	1 2 3 4 5			_____	_____	_____
Outside Firms - Academy	1 2 3 4 5			_____	_____	_____
Outside Firms - Vocational Industries	1 2 3 4 5			_____	_____	_____

RESPONSIBILITIES AND DUTIES, CONTINUED

<u>Responsibility for Budget:</u>		MORE	SAME	LESS
Preparation of Budget	1 2 3 4 5	_____	_____	_____
Submission of Budget to Board	1 2 3 4 5	_____	_____	_____
Execution of Provisions of Budget	1 2 3 4 5	_____	_____	_____
<u>Responsibility for Purchasing:</u>				
Bookstore Supplies	1 2 3 4 5	_____	_____	_____
Cafeteria Provisions and Supplies	1 2 3 4 5	_____	_____	_____
Custodial and Maintenance Supplies	1 2 3 4 5	_____	_____	_____
Office Supplies	1 2 3 4 5	_____	_____	_____
Office Equipment	1 2 3 4 5	_____	_____	_____
Other Purchasing (Equipment, Etc.)	1 2 3 4 5	_____	_____	_____
<u>Responsibility for Student Labor:</u>				
Supervise Student Job Placements	1 2 3 4 5	_____	_____	_____
Supervise Student Job Transfers	1 2 3 4 5	_____	_____	_____
Set Student Pay Rates	1 2 3 4 5	_____	_____	_____
<u>Responsibility with New and Prospective Students:</u>				
Recruit New Students	1 2 3 4 5	_____	_____	_____
Approve Personal Budget of each Student Prior to Acceptance	1 2 3 4 5	_____	_____	_____
Approve financial plan and work program of students at registration	1 2 3 4 5	_____	_____	_____
<u>Responsibility for Insurance:</u>				
Insure all buildings and equipment	1 2 3 4 5	_____	_____	_____
Provide for student accident insurance	1 2 3 4 5	_____	_____	_____
Provide for Workmen's Compn. Insurance	1 2 3 4 5	_____	_____	_____
Provide for liability coverages	1 2 3 4 5	_____	_____	_____
<u>Miscellaneous Responsibilities:</u>				
Manage Bookstore	1 2 3 4 5	_____	_____	_____
Furnish records, information for audit	1 2 3 4 5	_____	_____	_____
Prepare all financial statements	1 2 3 4 5	_____	_____	_____
Share responsibility connected with planning and supervising new construction	1 2 3 4 5	_____	_____	_____
Determine Student's continuance in School with unpaid account	1 2 3 4 5	_____	_____	_____
Responsible officer in absence of Principal for non-financial affairs (academic or disciplinary)	1 2 3 4 5	_____	_____	_____

OBSERVATIONS AND OPINIONS

How well informed do you believe the following individuals are concerning the responsibilities and duties of the business officer? Please indicate your answer by circling the appropriate number opposite each designation. Please note the number gradation of (1) "Poorly Informed" to (5) "Well Informed."	Poorly Informed	Informed	Well Informed
Union Conference Auditor	1	2	3 4 5
Union Conference Educational Secretary	1	2	3 4 5
Board of Control	1	2	3 4 5
Local Conference President	1	2	3 4 5
Local Conference Treasurer	1	2	3 4 5
Local Conference Educational Superintendent	1	2	3 4 5
Academy Principal	1	2	3 4 5
Academy Business Officer	1	2	3 4 5
Academy Non-teaching Staff	1	2	3 4 5
Academy Students	1	2	3 4 5
Local Conference Constituency	1	2	3 4 5
Business Personnel with which Academy deals	1	2	3 4 5

What responsibilities and duties does the academy business officer in your academy carry that are not indicated?

What responsibilities and duties do you feel the academy business officer should carry that may not be listed? (Exclusive of extra-curricular activities)

What suggestions would you make to improve the effectiveness of the business officer's work and to improve his over-all relationship to the educational program in the boarding academy?

IMAGE AND ROLE OF THE BUSINESS OFFICER IN THE
SEVENTH-DAY ADVENTIST BOARDING ACADEMY OF THE NORTH AMERICAN DIVISION

To be completed by the Academy Business Officer:

What is the 1963-1964 enrollment of your academy? _____ Students

How would you classify your academy's location? Rural _____ Suburban _____ Urban _____

Does your academy operate vocational work opportunities for students subject to Interstate Commerce Commission regulations? Yes _____ No _____ If "Yes," is this operated independent of the academy financial structure? Yes _____ No _____

What degree do you hold? B.A. _____ B.S. _____ M.A. _____ M.B.A. _____ Other _____

What was your undergraduate major field of study? _____ Minor _____

What was your graduate major field of study? _____ Minor _____

Are you certificated as a teacher by: State _____ Denomination _____ No Certificate _____

What courses, if any, are you teaching at the present time? _____

Do you act as local church treasurer? Yes _____ No _____ If "Yes," do you receive any remuneration for this? Yes _____ No _____

Do you carry other responsibilities? (Besides academy extra-curricular) Yes _____ No _____ If "Yes," would you please indicate what they are? _____

Are you a member of your Academy Board of Control? Yes _____ No _____ If "No," do you meet with the Board: Regularly _____ Occasionally _____ Not at all _____

How long have you held your present position? _____ School Years

Please indicate the two positions you held prior to your present one (type of work, not specific location).
_____ Length of Service _____ Years
_____ Length of Service _____ Years

Do you feel the position of the academy business officer, as you have known it, offers satisfying career opportunities? Yes _____ No _____ Yes, if modified _____

Would you prefer another type of denominational educational leadership, e.g. Educational Superintendent, Dean of Students, Academy Principal, etc.? Yes _____ No _____ Undecided _____

Do you have a private office? Yes _____ No _____

How many hours per week of student assistance do you have in your office?
Hours _____

How many hours per week of adult assistance do you have in your office?
Hours _____

How many hours per week do you work: In the office _____ Hours
Other duties _____ Hours Total Hours _____

Indicate which if any of the following adult assistants you may have:

Accountant _____ Cashier _____ Bookkeeper _____ Secretary _____ Other _____

No Help _____

PROFILE OF THE BUSINESS OFFICER, CONTINUED

Do you serve as Secretary of the Finance Committee of the Board of Control?
(Sometimes referred to as the Executive Committee of the Board of Control)

Yes _____ No _____

Please indicate your committee responsibilities. If you act as chairman, please circle your reply.

Industrial Committee Administrative Council Admissions Committee

Government (Discipline) Committee Library Committee Social Committee

Other Committees (please specify): _____

What is your official title? Please mark your answer in the appropriate space. Indicate more than one designation if title is a combination of more than one as listed.

Business Manager	_____
Associate Business Manager	_____
Assistant Business Manager	_____
Treasurer	_____
Assistant Treasurer	_____
Accountant	_____
Cashier	_____
Bookkeeper	_____

If your title is none of these, please indicate what it is: _____

Which of the above do you think is most descriptive of your work (whether or not it is your title at present)?

Please add any comments and/or suggestions that you feel might be relevant to this study.

APPENDIX C

ANDREWS UNIVERSITY

Berrien Springs, Michigan

January 28, 1964

Dear Friend:

At the request of the General Conference Department of Education, Andrews University is conducting studies basic to a revision of the Principal's Handbook of Administrative Procedures. The study currently being made concerns the image and role of the boarding academy business officer (other than the principal) in the North American Division. It is our hope that this study will provide the basis for a keener insight into and a better understanding of the duties and responsibilities of the academy business officer. Your help is essential to the success of this study.

The enclosed questionnaire has been designed to secure a maximum of information with a minimum use of your time. Inasmuch as personal identity is unnecessary for this study, it will not be necessary for you to indicate your name. You may secure a copy of the results of this study by mailing a separate postcard request with your name and address.

Please return your questionnaire in the stamped, self-addressed envelope provided for your convenience before February 15, 1964. Thank you!

Sincerely yours,

Joel N. Noble
Graduate Student

F. E. J. Harder, Ph.D.
Chairman, Department of Education

Enclosures

APPENDIX D

IMAGE AND ROLE OF THE BUSINESS OFFICER IN THE
SEVENTH-DAY ADVENTIST BOARDING ACADEMY
OF THE NORTH AMERICAN DIVISION

DEFINITION: For the purpose of this study the "business officer" shall be that individual whose primary responsibility is the keeping of the financial records and the conducting of the routine business of the academy, distinct from the principal and not to be confused with him.

RESPONSIBILITIES AND DUTIES

Please evaluate the degree of responsibility carried by the business officer of the boarding academy with which you are associated. ¹ Indicate your answer by circling the appropriate number opposite each designation, grading your reply from (1) "No responsibility" to (5) "Complete responsibility." Please complete each item!	NO RESPONSIBILITY SOME RESPONSIBILITY COMPLETE RESPONSIBILITY	Please indicate by checking on the appropriate line opposite each designation whether you believe the business officer in your academy should have MORE, the SAME, or LESS responsibility than he is now carrying. Please give an opinion on each item that is designated!		
RESPONSIBILITY FOR FINANCIAL RECORDS: Faculty Personal Ledger Accounts Student Personal Ledger Accounts Academy Operating and Capital Accounts Academy Firms: Payable and Receivable Vocational Industry ² Firms: Receivable Vocational Industry ² Firms: Payable Student Organizations	1 2 3 4 5 1 2 3 4 5 1 2 3 4 5 1 2 3 4 5 1 2 3 4 5 1 2 3 4 5 1 2 3 4 5	MORE _____ _____ _____ _____ _____ _____ _____	SAME _____ _____ _____ _____ _____ _____ _____	LESS _____ _____ _____ _____ _____ _____ _____
RESPONSIBILITY FOR BUDGET: Preparation of Budget Submission of Budget to Board Execution of Provisions of Budget	1 2 3 4 5 1 2 3 4 5 1 2 3 4 5	MORE _____ _____ _____	SAME _____ _____ _____	LESS _____ _____ _____
RESPONSIBILITY FOR STUDENT LABOR: Supervise Student Job Placements Supervise Student Job Transfers Set Student Pay Rates	1 2 3 4 5 1 2 3 4 5 1 2 3 4 5	MORE _____ _____ _____	SAME _____ _____ _____	LESS _____ _____ _____
¹ If your work associates you with more than one, please select the one which you believe reflects the most nearly ideal situation. ² When operated within academy financial structure.				

RESPONSIBILITIES AND DUTIES, CONTINUED

RESPONSIBILITY FOR PAYMENT OF SCHOOL OBLIGATIONS AND LIABILITIES:		MORE	SAME	LESS
Faculty Payroll	1 2 3 4 5	_____	_____	_____
Faculty Perquisites (Allowances and Miscellaneous Expense Vouchers)	1 2 3 4 5	_____	_____	_____
Student Cash Withdrawals	1 2 3 4 5	_____	_____	_____
Outside Firms: Academy	1 2 3 4 5	_____	_____	_____
Outside Firms: Vocational Industries ¹	1 2 3 4 5	_____	_____	_____
Bank Notes and Loans	1 2 3 4 5	_____	_____	_____
RESPONSIBILITY FOR COLLECTIONS:		MORE	SAME	LESS
Faculty Accounts	1 2 3 4 5	_____	_____	_____
Student Accounts	1 2 3 4 5	_____	_____	_____
Outside Firms: Academy	1 2 3 4 5	_____	_____	_____
Outside Firms: Vocational Industries ¹	1 2 3 4 5	_____	_____	_____
RESPONSIBILITY FOR PURCHASING:		MORE	SAME	LESS
Bookstore Supplies	1 2 3 4 5	_____	_____	_____
Cafeteria Provisions and Supplies	1 2 3 4 5	_____	_____	_____
Custodial and Maintenance Supplies	1 2 3 4 5	_____	_____	_____
Office Supplies	1 2 3 4 5	_____	_____	_____
Other Purchasing: Supplies	1 2 3 4 5	_____	_____	_____
Office Equipment	1 2 3 4 5	_____	_____	_____
Other Purchasing: Equipment	1 2 3 4 5	_____	_____	_____
RESPONSIBILITY WITH NEW AND PROSPECTIVE STUDENTS:		MORE	SAME	LESS
Recruit New Students	1 2 3 4 5	_____	_____	_____
Approve Personal Budget of each Student Prior to Acceptance	1 2 3 4 5	_____	_____	_____
Approve Financial Plan and Work Program of Students at Registration	1 2 3 4 5	_____	_____	_____
RESPONSIBILITY FOR INSURANCE:		MORE	SAME	LESS
Insure all Buildings and Equipment	1 2 3 4 5	_____	_____	_____
Provide for Student Accident Insurance	1 2 3 4 5	_____	_____	_____
Provide for Workmen's Com'n Insurance	1 2 3 4 5	_____	_____	_____
Provide for Liability Coverages	1 2 3 4 5	_____	_____	_____
¹ When operated within academy financial structure.				

RESPONSIBILITIES AND DUTIES, CONTINUED

MISCELLANEOUS RESPONSIBILITIES AND DUTIES:		MORE	SAME	LESS
Manage Bookstore	1 2 3 4 5	_____	_____	_____
Furnish Records, Information for Audit	1 2 3 4 5	_____	_____	_____
Prepare all Financial Statements	1 2 3 4 5	_____	_____	_____
Determine Student's Continuance in School with Unpaid Account	1 2 3 4 5	_____	_____	_____
Share Responsibility in Planning and Supervising New Construction	1 2 3 4 5	_____	_____	_____
Responsible officer for non-financial affairs (academic or disciplinary) in absence of principal.	1 2 3 4 5	_____	_____	_____
Secretary of the Finance Committee (Executive Committee of the Board of Control)	1 2 3 4 5	_____	_____	_____
Regular Member of Board of Control	1 2 3 4 5	_____	_____	_____

MISCELLANEOUS COMMENTS AND OBSERVATIONS

Please reply to the following questions where you feel suggestions and comments are applicable. If there is insufficient room in the space following the item, continue your remarks on another sheet. Thank you!

1. What responsibilities and duties not indicated in this questionnaire does the business officer in your academy carry?
2. What responsibilities and duties not herein indicated do you feel the academy business officer should carry, exclusive of extra-curricular activities?
3. What suggestions would you make to improve the effectiveness of the business officer's work and his over-all educational relationships within the boarding academy?

IMAGE AND ROLE OF THE BUSINESS OFFICER IN THE
SEVENTH-DAY ADVENTIST BOARDING ACADEMY
OF THE NORTH AMERICAN DIVISION

OBSERVATIONS AND OPINIONS

How well informed do you believe that the following individuals are concerning the duties and responsibilities of the academy business officer? Please indicate your answer by circling the appropriate number opposite each designation, grading your reply from (1) "Poorly Informed" to (5) Very well informed." Please complete each item!	POORLY INFORMED	INFORMED	VERY WELL INFORMED
Union Conference Auditor	1	2 3 4 5	
Union Conference Educational Secretary	1	2 3 4 5	
Board of Control	1	2 3 4 5	
Local Conference President	1	2 3 4 5	
Local Conference Treasurer	1	2 3 4 5	
Local Conference Educational Secretary	1	2 3 4 5	
Academy Principal	1	2 3 4 5	
Academy Business Officer	1	2 3 4 5	
Academy Teaching Faculty	1	2 3 4 5	
Academy Non-teaching Staff	1	2 3 4 5	
Academy Students	1	2 3 4 5	
Local Conference Constituency	1	2 3 4 5	
Business Personnel with which academy deals	1	2 3 4 5	

IMAGE AND ROLE OF THE BUSINESS OFFICER IN THE
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OF THE NORTH AMERICAN DIVISION

To be completed by the business officer:

What is the 1963-1964 enrollment at your academy? _____ Students

How would you classify your academy's location? Rural _____ Suburban _____ Urban _____

Does your academy operate vocational work opportunities for students subject to Interstate Commerce Commission regulations? YES _____ NO _____ If YES, is this operated independent of the academy's financial structure? YES _____ NO _____

What degrees do you hold? B.A. _____ B.S. _____ M.A. _____ M.B.A. _____ Other _____

What was your undergraduate major field of study? _____ Minor _____

What was your graduate major field of study? _____ Minor _____

Are you certified as a teacher by: State _____ Denomination _____ No Certificate _____

What courses, if any, are you teaching at the present time?

Do you act as local church treasurer? YES _____ NO _____ If YES, do you receive any remuneration for this? YES _____ NO _____

Do you have any non-denominational source of income netting you more than \$10.00 per month? YES _____ NO _____

Are you a member of your Academy Board of Control? YES _____ NO _____ If NO, do you meet with the Board: Regularly _____ Occasionally _____ Not at all _____

How long have you held your present position? _____ School Years

Please indicate the two positions you held just prior to your present one (type of work, not specific location.)

_____ Length of Service _____ Years

_____ Length of Service _____ Years

What denominational licenses or credentials do you hold?

Licensed Missionary _____ Credentialed Missionary _____ Licensed Minister _____

Ordained Minister _____ Other _____

Do you feel that the position of the academy business officer, as you have known it, offers satisfying career opportunities? YES _____ NO _____ YES, if modified _____

Would you prefer another type of denominational educational leadership, e.g., Educational Superintendent, Dean of Students, Academy Principal, etc?

YES _____ NO _____ UNDECIDED _____

Have you read the schedule of responsibilities of the academy treasurer as found in the Principal's Handbook of Administrative Procedures? YES _____ NO _____

If YES, do you feel that the explanation and listing of duties and responsibilities is: Clearly defined _____ Not well defined _____ Confusing _____

Were you aware that there was a schedule of responsibilities of the academy treasurer in the Principal's Handbook of Administrative Procedures? YES _____ NO _____

To be completed by the business officer, continued:

Do you have a private office? YES ☐ NO ☐

How many hours per week of student office assistance do you have? Hours

How many hours per week of adult office assistance do you have? Hours

How many hours per week do you work: In the office: Hours

Other duties: Hours = Total Hours

Indicate which, if any, of the following adult assistants you have:

Accountant ☐ Cashier ☐ Bookkeeper ☐ Secretary ☐ Other ☐ No Help ☐

Please indicate your committee responsibilities. If you act as chairman, please circle your checked reply.

Industrial Committee ☐ Administrative Council ☐ Admissions Committee ☐

Government (Discipline) Committee ☐ Library Committee ☐

Social Committee ☐ Other committees

Do you have access to the General Conference Working Policy? YES ☐ NO ☐

Do you feel that board and/or committee actions involving your work are made known to you promptly? YES ☐ NO ☐ SOMETIMES ☐

What is your official title? Please check the line opposite the correct designation. If your title is a combination of more than one as listed, please indicate all possibilities!

Business Manager	☐
Associate Business Manager	☐
Assistant Business Manager	☐
Treasurer	☐
Assistant Treasurer	☐
Accountant	☐
Cashier	☐
Bookkeeper	☐

If your title is none of these, please indicate what it is:

Which of the above do you think is most descriptive of your work (whether or not it is your title at present)?

MISCELLANEOUS COMMENTS AND OBSERVATIONS

Please add any comments and/or suggestions you feel might be relevant to this study as related to your position as business officer within the framework of the denominational educational program.

APPENDIX E

P. O. Box 195 College Station
Berrien Springs, Mich. 49104
February 20, 1964

Dear Friend:

Several weeks ago a questionnaire relating itself to a study of the image and role of the boarding academy business officer in the North American Division was mailed to you. A study of the returns from geographical areas, by postmarks, reveals that we are lacking responses from certain areas. We did not request, however, personal identity for the purpose of this study. A second mailing is being sent out to the "short" areas.

You will find enclosed, therefore, another copy of the questionnaire originally sent. If you have already responded, please disregard this reminder, and we thank you for your assistance and cooperation. If, however, your busy program has perhaps caused you to lay this questionnaire aside or perhaps mislay it, would you give consideration to it? The importance of your reply cannot be emphasized too strongly. We should have this by March 1, 1964. Thank you!

Very sincerely yours,

Joel N. Noble
Graduate Student

Enclosures

IMAGE AND ROLE OF THE BUSINESS OFFICER IN THE
SEVENTH-DAY ADVENTIST BOARDING ACADEMY
OF THE NORTH AMERICAN DIVISION*

Joel N. Noble

This study was undertaken for the purpose of determining the functions of the business officer in the Seventh-day Adventist boarding academy. To accomplish this it was necessary to: (1) discover what is the role of the currently-active business officer; (2) determine whether he views his role in the same light as do those with whom his work is involved; (3) determine whether it is believed that changes in his responsibilities and duties are in order; (4) discover how well his role is understood; (5) sketch a profile of the business officer from the picture he sees of himself.

Procedure. The procedure designed to arrive at these outcomes included: (1) a study of the role of the public school business official; (2) a review of the experience of the investigator as a boarding academy business officer; and, (3) the structuring of a questionnaire which was administered to auditors and educational secretaries of union conferences, presidents and secretary-treasurers of local conferences operating boarding academies, principals and business officers of boarding academies.

Information secured from the questionnaire covered four general areas: (1) an evaluation of the role of the business officer in nine basic responsibility areas; (2) recommendations concerning modifications and changes in the responsibilities of the business officer; (3) observations of respondees concerning the image projected by the business officer; and

*Abstract of a thesis completed at Andrews University, August, 1964.

and (4) a study of the self-profile of the currently-active business officer.

Major findings. Although the work of the boarding academy business officer parallels, in several major areas, the work of the public school business official, his role is not clearly defined. If he serves in a large academy he is likely to carry more responsibility, have more adult office assistance, believe his title is more descriptive of his work, be better satisfied in his profession than if he is in a small academy. Titles believed to be most descriptive of the business officer's work are "Treasurer" and "Business Manager." Frequently his associates and those whom he serves do not believe he understands his own role clearly. He is usually well prepared for his work, particularly in the large academy. He is satisfied, generally, with the career opportunities afforded by his profession although it is not uncommon for him to prefer other denominational educational work or to desire modifications in his position.

There is little consistency in the extent to which the individuals with whom the business officer deals are informed concerning his role, although the principal and the union auditor generally have a fairly clear image. A separation of business management from academic supervision in the academy is not advocated. Although the business officer normally carries some teaching responsibilities, his work is primarily in the routine of office procedure, and he seldom has a voice in policy making. He believes he should have more professional help in the office, is unfamiliar or dissatisfied with the schedule of the academy treasurer's responsibilities listed in the Principal's Handbook, and isn't sure whether he should be limited to business responsibilities or whether he should share in the institution's academic program.

Recommendations. The title for the boarding academy business officer should be re-studied in order to make it more descriptive of his role. In

the large academy he might be called, "Associate Business Manager." In the small academy the title, "Assistant Business Manager," might be more appropriate. The list of the functions of the academy treasurer in the Principal's Handbook needs revision to reflect current practice. A uniform definition of relationships between the business officer and the board of control would be desirable. The function and makeup of the academy finance committee should be clarified. A faculty and staff handbook should be formulated and presented to each new faculty and staff member. The schedule should permit and the professional preparation should qualify the business officer to teach one course in order that he may maintain an educational outlook. The Principal's Handbook and the General Conference Working Policy should be available for reference to the business officer. Course offerings and guidance direction of denominational universities and colleges should be geared to offer to the business major specific preparation for the field of school business management. Wherever possible, the business officer should be provided with a private office as a professional convenience and necessity and as a symbol of his status.