

A FOLLOW-UP STUDY OF THE 1967-1968 BOOKKEEPING GRADUATES
OF THE DALLES SENIOR HIGH SCHOOL

by

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A professional paper submitted to the Commerce Department
in partial fulfillment of the requirements for the degree

of

MASTER OF SCIENCE

in

Commerce

MONTANA STATE UNIVERSITY
Bozeman, Montana

August, 1969

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CHAPTER I

INTRODUCTION

In nearly every pronouncement of objectives for a secondary school bookkeeping course is found the following statement--"to provide students with an opportunity to learn and apply the principles of double-entry bookkeeping." With this as the major objective of the typical high school textbook, it is much easier for the teacher to follow the textbook course of study, completing as much subject matter as possible during the school year.

However, the body of knowledge called bookkeeping has no built-in instructional objectives. Instructional objectives are determined on the basis of the use individuals may have for the information. Whatever purpose encourages an individual to study bookkeeping, is the objective for that individual. It is the task of the teacher to determine reasonable and attainable objectives for his particular class. The task is a requisite to effective instruction.

The objective stated by the student at the beginning of the course may not always be valid, or after an exposure to bookkeeping, this objective may change; therefore, the investigator felt that a follow-up study of bookkeeping graduates would provide a better understanding of student objectives and application of knowledge.

Statement of Problem

The problem in this study was the lack of available knowledge concerning the application of bookkeeping by graduates of The Dalles Senior High School who have completed the first-year course in bookkeeping. The need for such information has been demonstrated by the lack of agreement among those responsible for determining the instructional objectives of the course. A follow-up study of the 1967-1968 bookkeeping graduates was conducted to provide that information.

Purpose

The major reason for conducting a follow-up study of the 1967-1968 bookkeeping graduates of The Dalles Senior High School was to determine the application of a course in high school bookkeeping to the selection of a vocation or additional education in preparation for employment.

Design of the Study

Data for this study was obtained from 45 bookkeeping graduates of The Dalles Senior High School from the years 1967-1968.

A questionnaire was sent to each graduate along with a typed letter explaining the reason for desiring the information and a request for cooperation. The questionnaire was designed

to provide facts relating to employment after graduation and additional education received or being taken in an effort to determine if future plans have any application to a course in high school bookkeeping.

Because many of the graduates were no longer in The Dalles, the questionnaire provided the best method for obtaining the data.

Data obtained from the questionnaires were categorized according to (1) a comparison of areas of employment between those who did and did not obtain further education after high school. (2) a comparison of additional education received according to field of interest of male and female graduates. (3) a comparison of institutions attended to obtain further education.

Delimitation

Only those students who were graduated from The Dalles Senior High School from 1967-1968 were contacted in this follow-up study. Each student was required to have completed the first-year course in bookkeeping. The study was limited to a two-year period as the researcher felt that a better response to the questionnaire would be obtained if only his students were contacted.

Summary

A follow-up study of the 1967-1968 bookkeeping graduates of The Dalles Senior High School was conducted to determine the application of bookkeeping knowledge to the selection of a vocation or course of study for additional education. The results were used to help formulate instructional objectives for the course.

Chapter 2

Related Literature

The past decade has brought about numerous occupational changes that much be reflected in the objectives of today's business education program.

Basically the content and organization of the bookkeeping course will depend much upon the community and the objectives ascribed to by a particular school. These objectives should be continually evaluated in order to determine if the needs of the students and the community are being met.

The wise teacher might do well therefore to discover, if he can, the objectives of each student who is enrolled in the bookkeeping class as an important step in the evaluation process.

The following is a review of literature concerning the major objectives of a high school bookkeeping course.

Objectives of a first-year High School Bookkeeping Course

The primary objective of bookkeeping when it was first introduced into the high school curriculum was vocational in nature. Students enrolled in bookkeeping jobs following graduation.

Recently other objectives for high school bookkeeping have become apparent. Students seeking employment in other

fields of business as well as those planning for self-employment take bookkeeping because they believe the knowledge will help them.

David C. Cambell (5) in his thesis entitled "Bookkeeping-- A Survey of Current Literature," states that there appears to be much disagreement between business educators as to the aims and objectives of bookkeeping. The greatest amount of disagreement seems to be over the vocational objective.

Ruth A. Wallace (23) traced the history of teaching bookkeeping from 1821-1961. Her findings indicated (a) there probably never has been a time when all persons concerned agreed upon the extent of the relative importance of the objectives of the bookkeeping class. (b) there has been little change in the variety and kinds of objectives claimed for bookkeeping courses in the past 50 years. (c) when bookkeeping job opportunities have decreased, the consensus has shifted to emphasis of broader vocational and non vocational objectives; when job opportunities have increased, the consensus has returned to emphasis of vocational objectives.

In an investigation to determine bookkeeping objectives currently considered to be most important, in the first-year high school course, Ronald L. Kozoman (13) gathered data from personal interview with 30 bookkeeping teachers and 12 school counsellors in 20 selected schools in Northern Illinois.

The findings indicated that bookkeeping teachers and high school counsellors are not in agreement and are uncertain of the reasons students enroll in bookkeeping. The average bookkeeping teacher teaches bookkeeping with equal emphasis on skill and theory, using a vocational objective. From the wording of the statement, it is obvious that there are then some teachers who do not teach bookkeeping using the vocational objective.

Vocational Preparation

William J. Kopp (12), in his study entitled, "An Evaluation of High School Bookkeeping by the Business Community," investigated the effectiveness of the bookkeeping programs offered in the high schools in meeting the needs of students and employers in the community.

From a sample of 100 large business concerns of the Twain City Metropolitan area and a random sampling of 50 small businesses, he found that (1) businessmen do hire individuals with only a high school education to work in their accounting departments, and (2) employees with high school bookkeeping preparation learn and adjust to their jobs with less difficulty than those who have not had bookkeeping.

Robert Bolin (2) in his master's thesis, "A Survey of Businessmen to Determine the Value of High School Bookkeeping

Instruction," states that the major operations presently taught in the traditional high school bookkeeping course are performed to a relatively high degree in most of the businesses contacted in this study.

The consensus was that the student should be taught the basic fundamentals of double entry bookkeeping as opposed to recordkeeping.

The study provided extensive evidence that courses in bookkeeping have provided, in their overall organization and content, effective vocational bookkeeping preparation for many students who had studied bookkeeping at the high school level. About two of every three students who had studied bookkeeping had used the knowledge acquired in some way and for some time in office or store work since leaving high school; two of every five students had worked in positions which, by their interpretation of the study's definition, were bookkeeping positions. Bookkeeping had been effective terminal education for many students who, with Bookkeeping I or Bookkeeping II as their only formal bookkeeping education, had subsequently held bookkeeping jobs or had held other jobs in which they used their bookkeeping skills and knowledges. The continuation of the vocational objective of bookkeeping was, therefore, strongly recommended.

The New York Study (8) concluded that emphasis in bookkeeping should be directed to the preparation of full-time

rather than part-time workers in bookkeeping; and greater emphasis should be given to preparation for work in service businesses than for work in merchandising, manufacturing, or other types of business.

An investigation of the help wanted sections of the Chicago and New York City newspapers was undertaken by Ralph Spanswick (19) to (1) identify manual bookkeeping jobs for which experienced and non-experienced employees with only a one-year course in high school bookkeeping were recently employed, and to examine the nature of the activities performed by such employees in relation to their former business experience, if any, and their one-year course in bookkeeping and (2) gather reactions of bookkeeping employees and their employers to a one-year course in high school bookkeeping as preparation for a bookkeeping job.

The majority of their firms advertising bookkeeping jobs were not willing to hire persons with only one year of high school bookkeeping unless those persons had experience in a previous bookkeeping job. As a result, there were very few opportunities for a person with only one year of high school bookkeeping and no on-the-job bookkeeping experience to secure a bookkeeping job immediately upon graduation from high school.

Persons with a one-year course in high school bookkeeping who were successful in securing employment in manual bookkeeping jobs frequently performed activities related to banking pro-

cedures, use of special journals, payroll records, accounts receivable records, and bookkeeping mechanics.

Employees commented that the one-year course in high school bookkeeping frequently failed to present the student with bookkeeping experiences that were realistic.

Experienced workers who had taken only a one-year course in high school bookkeeping stated that their experience rather than their bookkeeping course prepared them to handle the bookkeeping activities most frequently performed in their work.

In a study (22) to determine duties now performed by bookkeepers and accountants in rural businesses in Minnesota and the qualifications needed to perform these duties, questionnaires were received from 111 employers and 154 bookkeeping and accounting firms 50 miles from a population center in Minnesota of 50,000 persons or more.

Two-thirds of the employers would consider hiring a bookkeeping worker after graduation from high school. One-third of the firms hiring employees for bookkeeping duties replaced at least one employee in the last year, and one-third of the firms added one bookkeeping position. Previous experience was necessary in only one-third of the firms. Therefore, employment as a bookkeeper in rural Minnesota firms is possible for high school graduates.

One-third of the employers considered one year of high school bookkeeping necessary for employment. More than one-half of the bookkeeping in all cities attributed on-the-job experience as the source of their ability to perform all but five of the eighty duties listed on the questionnaire.

Preparation for Advanced Study

The increasing number of business students entering higher education demands an expansion of these traditional objectives to include preparation for the further study of accounting at post-secondary school institutions.

Cornwell and Stetler (6) state that another objective of high school bookkeeping is to prepare the student for entering college to study for a career in accounting. The student entering college accounting with a background of high school bookkeeping has a slight advantage over the student with no accounting background. Although this advantage seems to be only temporary, the psychological factor of having an advantage often keeps a beginning college student from becoming discouraged by the rapidity with which the material is being taught. Also, as far as a career is concerned, the student who takes bookkeeping in high school is exposed to the subject matter sooner and has a longer period to determine whether this field interests him enough to pursue it.

Edna Barbour (8) in her study to determine the effect of the study of high school bookkeeping upon achievement in the elementary college accounting concluded that students who take bookkeeping in high school make significantly high grades in first-semester accounting and higher grades in second-semester accounting than do students of equal ability and background who have had no bookkeeping. High grades in bookkeeping predict at least average or higher grades in first-semester accounting, but average or below-average grades in bookkeeping have no predictive value. The bookkeeping grade cannot be used to predict the second-semester accounting grade. A major factor which must be considered here is the considerable overlapping in the content of first-year bookkeeping and first-semester accounting.

In addition to the rather interesting statistical evidence Barbour derived from a comparison of grades, an analysis of opinions proved equally provocative. It was found that while accounting instructors have no decided preference for students with previous bookkeeping instruction, bookkeeping teachers were almost unanimous in the opinion that bookkeeping was of value to students who enrolled in college accounting courses. This latter opinion was also apparently shared by the majority of the accounting students who stated that a study of bookkeeping had proved helpful in the study of accounting.

Harvey A. Larson (8), in his summary of findings, found that students with a background of high school bookkeeping obtained significantly higher mean total achievement scores than those without this background.

For many students, high school bookkeeping precedes and presumably, therefore, is to some extent preparatory for the further formal study of bookkeeping beyond the high school. The bookkeeping syllabus, according to the New York State Study (21), should provide for the needs of students who will study bookkeeping and accounting at the post-high school level, as well as for the needs of terminal students. (About 37 percent of all respondents had some formal post-high school education, with or without bookkeeping, in private business school, two-year or four-year college.)

This same feeling is not shared by some college instructors who insist that whatever advantage might exist in the initial learning stages of college accounting over others without previous instruction, is rapidly offset by the accumulating disadvantage of overconfidence. Such overconfidence permits them to drift along complacently only to fall behind the progress made by the remainder of the class in the more advanced stages of instruction.

Personal-Use Objective

Another bookkeeping objective that is appearing more frequently is that of personal or general education use. Some

reasons for its growth in importance are (a) keeping income tax records at the federal and state levels; (b) investing in stocks and bonds requiring the consideration of shares and the like; (c) borrowing money from various lending institutions; (d) keeping records for clubs, lodges and churches; and (e) managing home and family affairs. Again this objective may be accomplished by the vocational approach since it involves more than the simple budgeting taught in general business.

Business activities touch the lives of everyone. Everyone who earns an income must file an income tax return. All have the problem of balancing a budget and providing for the future. Contributions to Social Security or to a pension plan are made by most people. Investment in real property, securities, or savings accounts is a practice of the vast majority. And almost everyone has dealings with banks, merchants, utility, and insurance companies. The knowledge of the basic principles of bookkeeping will help every individual understand many everyday business problems and how to meet them.

This feeling is also expressed by David Satlow (17) when he indicates that some of the bookkeeping students will be housewives. They will be handling the family's money. Their effectiveness in budgeting and efficiency in maintaining a checking account and keeping of household financial records will be enhanced considerably.

All will be taxpayers. A knowledge of bookkeeping will enable them to keep systematic records of their earnings, expenses and various deductions that are authorized by law and will facilitate the assembling of the data for the tax returns.

Cornwell (6) feels that personal-use objectives of bookkeeping have always been emphasized in the high school course, and they can be the most useful objectives of all. Whether one considers personal use as the ability to keep books for his own business or to keep records for his own personal budget, the transfer of learning from the business concept to the personal situation is a natural one and should be accomplished easily with a little guidance from the teacher.

A difference of opinion exists concerning personal-use values in a typical course in high school bookkeeping. There is relatively little evidence from the New York Study (21) that courses in bookkeeping have been functionally effective for personal life, other than for further education. The least frequently used half of the items (specific skills, knowledges and attitudes of bookkeeping) had been used frequently or occasionally in personal life by only seven percent or less of all respondents. Furthermore, many of the more frequently used items in personal life are not part of one or more other business courses. There seems to be little basis, therefore, for depicting bookkeeping as appropriate for personal use, or for recruiting students into bookkeeping

for its personal-use values. If personal use is to be a valid, primary objective of a bookkeeping course, a different syllabus is needed.

Tonne (8) in his article argues the justification of teaching bookkeeping in high school for its personal-use value. He believes that the validity of this position is even more questionable than is the justification for business use. Undoubtedly someone could find a family using double-entry bookkeeping for its personal records, but the situation would be rare and probably unjustified in terms of the values received. Thus from a personal-use value, Tonne feels that double-entry cannot be justified.

CHAPTER III

DESIGN OF STUDY

To determine the application of a course in high school bookkeeping, a questionnaire was developed and sent to the fifty 1967-1968 bookkeeping graduates of The Dalles Senior High School. A typed letter which explained the purpose of the study and a stamped, addressed envelope were included with the questionnaire. A copy of the questionnaire and accompanying letter are shown in Appendix A and B.

Addresses of the graduates were obtained from the student's permanent record and by contacting parents, brother, sisters and friends of the graduates.

Two weeks after the initial contact was made, a second questionnaire and follow-up letter was sent to those graduates who had not returned their questionnaires. A copy of the follow-up letter is shown in Appendix C.

Again in two weeks, a third questionnaire was sent with an attached note. Several telephone calls and personal contacts were made in an effort to secure the additional responses.

A fourth and final effort was made by sending a post card to those graduates who had not returned their questionnaires. A copy of the post card is enclosed in Appendix D.

Forty-five of the questionnaires were completed and returned. These 45 constituted a 90 percent response.

After a personal contact was made of those who did not return their questionnaires, two refused to complete and return a questionnaire as they felt that they had nothing to contribute to the study. Two agreed to complete the questionnaire sent to them earlier. One former graduate could not be located.

After the fourth contact was made, the results were compiled. A copy of the results was sent to each former graduate who had completed and returned a questionnaire. A typed letter accompanied the results. This letter is shown in Appendix E.

CHAPTER IV

PRESENTATION OF DATA

Fifteen of the twenty 1967 graduates or 75 percent obtained further education beyond high school in one of the five institutions listed in Table 1.

Of the thirty percent attending a college or university, 50 percent attended for one year and 50 percent attended for two years up to the time of the survey. Of the 30 percent attending a business school, 67 percent attended for one year and 33 percent attended for two years at the time of the survey. The remaining 15 percent attended either a beautician school, nursing school or apprenticeship program.

Eighteen of the twenty-five 1968 graduates or 72 percent obtained further education in one of the three institutions listed in Table II. Forty-four percent were attending a college or university while 24 percent were attending a business or technical school. Community college comprised the remaining 4 percent.

A large percentage of the bookkeeping graduates receive additional education after high school according to the results of the study, although no conclusive results can be drawn until another follow-up study is made in another five years.

The large dropout rate after the first year could be a result of too much emphasis on college attendance or need for

TABLE I. NUMBERS OF 1967 GRADUATES OBTAINING FURTHER EDUCATION

	<u>Male</u>	<u>Female</u>	<u>Total</u>
College or University			
1 year	2	1	3
2 years		3	3
Business or Technical			
1 year	1	3	4
2 years	1	1	2
Beauty School		1	1
Apprenticeship Program	1		1
Nursing School		1	1
No further education	2	3	5
Totals	7	13	20

TABLE II. NUMBERS OF 1968 GRADUATES OBTAINING FURTHER EDUCATION

	<u>Male</u>	<u>Female</u>	<u>Total</u>
College or University	7	4	11
Business or Technical	2	4	6
Community College	1		1
No further education	1	6	7
Totals	11	14	24

further education. The largest drop occurred in the business or technical school area, although these students were employed the following year in a business area. This could also indicate lack of adequate preparation while in high school or that additional education is needed to qualify for a beginning position in a business field.

Education Received

Approximately 50 percent of the 1967 graduates, according to their reported major and job title, shown in Tables III and IV, would receive technical benefit in their selection of a vocation from a course in high school bookkeeping. Of this 50 percent benefiting vocationally, 70 percent represented females and 30 percent male graduates. This would suggest a need for vocational emphasis for a first-year bookkeeping course at The Dalles Senior High School.

Approximately 44 percent of the 1968 graduates, according to their reported major and job title shown in Tables V and VI, would receive technical benefit in their selection of a vocation from a high school course in bookkeeping. Of this 44 percent benefiting vocationally, 63 percent were male and 37 percent were female graduates.

The percentage of graduates who are obtaining further education and who are receiving technical benefit from a first-

TABLE III. MAJOR AND JOB TITLE OF 1967 MALE GRADUATES
OBTAINING FURTHER EDUCATION.

<u>Major</u>	<u>Job Title</u>
1. Business Technology	1. Computer Programmer
2. Administrative	2. Uncertain
3. Forestry	3. Forester
4. Fire Protection	4. Fire Marshall
5. Electrician	5. Electrician

TABLE IV. MAJOR AND JOB TITLE OF 1967 FEMALE GRADUATES
OBTAINING FURTHER EDUCATION.

<u>Major</u>	<u>Job Title</u>
1. Home Economics	1. Teacher
2. Secretarial	2. Secretary
3. Elementary Education	3. Teacher
4. Business Administration	4. Executive Secretary
5. Secretarial	5. Secretary
6. Jr. Accounting	6. Bookkeeper
7. Food Technology	7. Food Scientist
8. Beautician	8. Beautician
9. Business Education	9. Stewardess
10. Nursing	10. Registered Nurse

TABLE V. MAJOR AND JOB TITLE OF 1968 FEMALE GRADUATES
OBTAINING FURTHER EDUCATION.

<u>Major</u>	<u>Job Title</u>
1. Pre-Nursing	1. Registered Nurse
2. Professional Machines	2. Machines Operator
3. Education	3. Teacher
4. Stenographer	4. Stenographer
5. Airlines Operations	5. Airline Stewardess
6. Secondary Education	6. Fashion Buyer
7. Legal Secretary	7. Executive Secretary
8. Special Education	8. Teacher

TABLE VI. MAJOR AND JOB TITLE OF 1968 MALE GRADUATES
OBTAINING FURTHER EDUCATION.

<u>Major</u>	<u>Job Title</u>
1. Business	1. Undecided
2. Data Processing	2. Computer Programmer
3. Liberal Arts	3. Undecided
4. Diesel Technology	4. Shop Manager
5. Music Education	5. Teacher
6. Business Administration	6. Undecided
7. Electronics Technology	7. Electronics Technician
8. Accounting	8. Corporation Accountant
9. Pre-Forestry	9. Undecided
10. Business or Economics	10. Undecided

year bookkeeping course was almost the same as the results of the 1967 graduates. The percentage relating to male and female graduates obtaining further education was almost reversed in the two-year period.

Employment

Seventy percent of the 1967 female graduates obtaining further education were employed since high school. All of the employed 1967 female graduates worked in a business education area as shown in Table VII. Again this demonstrates the need for vocational emphasis in the first-year course of bookkeeping offered at The Dalles Senior High School.

All of the 1967 male graduates obtaining further education beyond high school were employed. Forty percent of these 1967 male graduates worked in a business area as shown in Table VII.

Two-thirds of the 1968 female graduates obtaining further education were employed since high school. Of the employed 1968 female graduates obtaining further education, 60 percent worked in a business area as shown in Table VIII.

All of the 1968 male graduates obtaining further education were employed. Thirty percent of these 1968 graduates obtaining further education worked in an area where a knowledge of bookkeeping could provide some technical background. The areas of employment are listed in Table VIII.

TABLE VII. AREAS OF EMPLOYMENT SINCE HIGH SCHOOL FOR 1967
GRADUATES OBTAINING FURTHER EDUCATION

	<u>Male</u>	<u>Female</u>	<u>Total</u>
1. Secretary-bookkeeper		1	1
2. Secretary		1	1
3. Secretary and part-time Office help		1	1
4. Secretary-Receptionist		1	1
5. Billing Clerk		1	1
6. Commercial Teller		1	1
7. Division AAR Clerk		1	1
8. Laborer	2		2
9. Jr. Trainee--Bank	1		1
10. 1201 Operator	1		1
11. Electrician Apprentice	1		1
Totals	5	7	12

TABLE VIII. AREAS OF EMPLOYMENT SINCE HIGH SCHOOL FOR 1968
GRADUATES OBTAINING FURTHER EDUCATION.

	<u>Male</u>	<u>Female</u>	<u>Total</u>
1. Stock girl, Bookkeeper		1	1
2. Clerk		1	1
3. General office worker		1	1
4. Telephone operator		1	1
5. Model		1	1
6. Laborer	5		5
7. Service Station Attendant	2		2
8. Retail Sales Clerk	1		1
9. Substitute Fireman	1		1
10. Assistant Pressman Greenskeeper	1		1
Totals	10	5	15

Occupations of Those Not Obtaining
Further Education

All three 1967 female graduates not obtaining further education are married. Two have never been employed. The third has worked as a telephone operator since high school.

Both of the two 1967 male graduates not obtaining further education have been fulfilling part of their military obligation as well as doing clerical work, surveying and various laboring jobs. These results are shown in Table IX.

Five of the six 1968 female graduates not obtaining further education have been employed since high school in the capacities as bookkeeper, secretary, sales clerk, and nurses aide, as shown in Table X. Of the six graduates, two are married. One married graduate has not been employed since high school.

One 1968 male graduate began fulfilling his military obligation immediately after graduation from high school.

TABLE IX. AREAS OF EMPLOYMENT SINCE HIGH SCHOOL FOR 1967
GRADUATES NOT OBTAINING FURTHER EDUCATION.

	<u>Male</u>	<u>Female</u>	<u>Total</u>
1. Housewife		2	2
2. Telephone Traffic Operator		1	1
3. Clerical Worker	1		1
4. Surveyor, Manufacturer	1		1
Totals	2	3	5

TABLE X. AREAS OF EMPLOYMENT SINCE HIGH SCHOOL FOR 1968
GRADUATES NOT OBTAINING FURTHER EDUCATION.

	<u>Male</u>	<u>Female</u>	<u>Total</u>
1. Bookkeeper		1	1
2. Secretary		1	1
3. Sales Clerk		2	2
4. Nurses Aide		1	1
5. U. S. Air Force	1		1
Totals	1	5	6

CHAPTER V

CONCLUSIONS AND RECOMMENDATIONS

The follow-up study was designed for instructional improvement in the first-year bookkeeping course at The Dalles Senior High School. Conclusions and recommendations drawn from the follow-up study of former bookkeeping students are presented.

Conclusions

The following conclusions were drawn based on the responses of graduates of The Dalles Senior High School:

1. There is a need for teaching a first-year course in bookkeeping on the high school level at The Dalles Senior High School both for vocational and personal use. This need is demonstrated in the percentage of students choosing a college major related to or involving bookkeeping.
2. A first-year course in bookkeeping at The Dalles gives a student sufficient background to accept an entry-level position in the field of bookkeeping as part-time or full-time employment.
3. A follow-up study of this nature is of value to the school as it helps to show if the needs of the community and the students are being met.
4. A follow-up study should be taken in another three to five years of the same group to make more substantial conclusions concerning educational preparation and employment.

5. Bookkeeping is used by more female graduates as a background course for their choice of vocation; whereas the male graduate, if he is using bookkeeping vocationally, has a tendency to enter directly into the field of bookkeeping or accounting.

6. Over 70 percent of the graduates did obtain further education after graduation from high school. The extent and value of this education received is not conclusive evidence based only on a one- or two-year period after graduation from high school.

7. Most students expressed an interest in being a part of the follow-up study and promptly returned their questionnaire. This would suggest that the follow-up study is also a good means of creating a favorable attitude to the education process.

8. Because of the large dropout rate after the first year in college, or the small amount of additional education received after high school graduation, vocational education in The Dalles should be an important part of the school curriculum.

Recommendations

The following implications became evident from an analysis of the findings of the study:

1. As many of the 1967-1968 bookkeeping graduates of The Dalles Senior High School have shown an application of bookkeeping to either part-time or full-time employment, or a choice

of vocations, bookkeeping should be continued to be taught on the vocational level.

2. As many of the 1967-1968 bookkeeping graduates of The Dalles Senior High School are using bookkeeping also as a backup course for their choice of a vocation, special projects should be developed which will relate bookkeeping to what the student plans to do after graduation from high school.

3. An additional follow-up study of the same group should be taken in five years to make the results conclusive.

4. Programs leading to a particular career objective in the business education areas should be developed to better prepare students who plan to enter the world of work after high school.

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Appendix

Appendix A

Introduction Letter to Graduates

February 14, 1969

Student's Name
Street Address
City & State

Dear Student's Name:

I am conducting a follow-up study of students who have completed high school bookkeeping at The Dalles Senior High School. This information will assist me in providing future bookkeeping students with the type of information which will be most helpful to them after graduation.

I am using a short questionnaire to obtain the necessary information. Your help in this effort will be very much appreciated.

Please complete the questions on the following page and return it as soon as possible. A stamped, self-addressed envelope is provided for your convenience.

After I have compiled my information, I will send you the results of my study which will also be presented in a professional paper as a part of my Master of Science program under the direction of Dr. Harvey A. Larson of Montana State University.

All of your answers will be held confidentially and will be used only to provide me with the information needed to improve my presentation of bookkeeping.

Very truly yours,

James A. Schick

JS:LS

Enclosure

Appendix B
Questionnaire Sent to Graduates

BOOKKEEPING FOLLOW-UP STUDY

IDENTIFYING INFORMATION

Name _____ Maiden Name _____

Address _____ Permanent Address _____

Single _____ Married _____ Divorced _____ Number of Children _____

EDUCATIONAL PREPARATION

If you are now receiving or have received education beyond high school, please indicate the amount of time spent receiving the training below:

	<u>From</u>	<u>To</u>
College or University	_____	_____
Business or Technical School	_____	_____
Trade School	_____	_____
Adult Education Program	_____	_____
Apprenticeship Training	_____	_____
Military Training	_____	_____
Other _____	_____	_____

(List)

Indicate course of study in which you are or were engaged:

Major _____ Minor _____

What type of job do you wish to hold when you complete your education?

Job Title _____

EMPLOYMENT INFORMATION

Are you presently employed full time? _____ part time? _____ unemployed? _____

If employed, by whom? _____

Job Title _____ Duties _____

How long have you been working at your present job? _____

Other employment since high school: (Start with first job)

<u>Name of Employer</u>	<u>Type of Work</u>	<u>From</u>	<u>To</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Appendix C

Second Letter to Graduates

February 28, 1969

Student's Name
Street Address
City & State

Dear Student's Name:

I am enclosing another copy of the questionnaire I mailed to you earlier.

As I mentioned previously, this survey is a part of my Master of Science degree program which I have not been able to complete because several questionnaires have not yet been returned.

I am sure you realize that I have an interest in what you have been doing since graduation or I would not have taken it upon myself to contact you.

Please complete the questionnaire today and send it to me at the high school.

Cordially yours,

James A. Schick

LS:JS

Enclosure

Appendix D
Post Card Sent to Graduates

April 4, 1969

Dear Student's Name:

My committee has given me a deadline on the completion of my paper. If you have not completed your questionnaire, please do so and return it to me at the high school. Your cooperation is needed to make this study a worthwhile effort.

James A. Schick

Appendix E

Letter Sent to Graduates With Results

May 19, 1969

Student's Name
Street Address
City & Street

Dear Student's Name:

I regret the delay in sending you the results of my study; but some of my former students took over two months to return their questionnaires.

I hope the enclosed summary tables will be of interest to you as they have been to me. As you can see, many of the former bookkeeping students are involved in some business field. This information will give me direction in planning the course for future years.

My study also provided my advanced typing students with an opportunity to duplicate the tables and type letters which would actually be mailed.

I have enjoyed hearing from each of you and I extend my warmest wishes for much success and happiness in whatever you plan to do. Thank you again for your cooperation.

Cordially yours,

Jim Schick

JS:LS

Enclosure