

A FOLLOW-UP STUDY OF THE GRADUATES OF THE DIVISION
OF BUSINESS AND BUSINESS EDUCATION DIRECTED
TOWARD CURRICULUM REVISION IN ACCOUNTING

A Thesis

Presented to

the Faculty of the Division of Business and Business
Education and the Graduate Council of the
Kansas State Teachers College of Emporia

In Partial Fulfillment

of the Requirements for the Degree


Master of Science

by

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For the Graduate Council



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Acknowledgment is also made to Mr. Louis H. Gilles and Mr. Lloyd H. Edwards, Associate Professors of Business and Business Education, who served on the committee, and spent much time and thought in reaching a satisfactory conclusion.

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CHAPTER I

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XII. Courses That Respondents Feel Should Be

Deleted from the Present Curriculum 50

The faculty of the Division of Business and Business Education of Kansas State Teachers College of Emporia has long been concerned with the improvement of its curriculum to meet the needs of its graduates who enter the business world. This fact was emphasized in the study, "A History of the Business and Business Education Department."¹ It is the belief of the author that the ideas and opinions of the graduates would be of great value in curriculum improvement. Therefore, since business graduates are the ones feeling changing business conditions, they should be the primary source of information in this study.

Throughout the years the accounting curriculum has fluctuated greatly. Hours of courses were changed, courses were added, dropped, and then added again. In 1910, seventeen hours of accounting were offered in students who were candidates for the degree of Bachelor of Science in Education, with a major in Commerce.² Of the seventeen hours offered,

¹James O. Devey, "A History of the Business and Business Education Department" (unpublished Master's thesis, Kansas State Teachers College of Emporia, 1955).

²The Kansas State Board, Emporia, Kansas, General Catalogue, 1910.

CHAPTER I

INTRODUCTION

The faculty of the Division of Business and Business Education of Kansas State Teachers College of Emporia has long been concerned with the improvement of its curriculum to meet the needs of its graduates who enter the business world. This fact was emphasized in the study, "A History of the Business and Business Education Department."¹ It is the belief of the author that the ideas and opinions of the graduates could be of great value in curriculum improvement. Therefore, since business graduates are the ones facing changing business conditions, they should be the primary source of information in this study.

Throughout the years the accounting curriculum has fluctuated greatly. Names of courses were changed, courses were added, dropped, and then added again. In 1918, seventeen hours of accounting were offered to students who were candidates for the degree of Bachelor of Science in Education, with a major in Commerce.² Of the seventeen hours offered,

¹Homer C. Davey, "A History of the Business and Business Education Department" (unpublished Master's thesis, Kansas State Teachers College of Emporia, 1955).

²The Kansas State Normal, Emporia, Kansas, General Catalogue, 1918.

nine hours were recommended for all students in the commerce field. It is evident that the purpose of the accounting offered in the curriculum at this time was two-fold: (1) To prepare bookkeeping teachers, and (2) for personal use.

As the need for the preparation of professional accountants became necessary, the courses designed for personal use were gradually dropped from the curriculum, and technical accounting courses took their place. The first time a student could concentrate on a course of study in the field of accounting was 1931.³ Only two of the courses, Elementary Accounting and Accounting Problems, offered in the department in 1918 remained in the accounting offerings at this time. In 1936, the Department of Commerce offered three lanes of training.⁴ One of these lanes of training was directed toward the accounting field. By 1944, four lanes of training were offered, with one lane of training directed toward accounting preparation.⁵

Not until 1947 was the curriculum actually established to prepare students for entrance into the accounting profession. This was the first time a sufficient number of

³The Kansas State Teachers College, Emporia, Kansas, Bulletin of Information, 1931.

⁴Ibid., 1936.

⁵Ibid., 1944.

courses were offered to allow an individual to major in accounting. A student could now graduate with the degree Bachelor of Science in Business, with a major in accounting. Twenty-one hours of technical accounting courses were offered at this time.⁶

I. THE PROBLEM

Statement of the problem. It was the purpose of this study to evaluate the present accounting curriculum at Kansas State Teachers College of Emporia to see how well it meets the needs of the graduates, and to make recommendations for improvement.

Some of the major questions that this study will be concerned with are as follows:

1. Is the present program adequate for accounting preparation?
2. What non-business courses should be required of all accounting majors?
3. What Business courses outside of accounting should be required of all accounting majors?
4. What specific courses must be taken in order to pass the Certified Public Accountants examination?

⁶Ibid., 1947.

5. What per cent of the accounting majors plan to remain in the field of accounting?

Importance of the study. In order that the faculty of the Department of Business and Business Education will be able to develop a curriculum that will be in step with the business needs, they must be informed about the trends in business.

The recommendations and suggestions from respondents will help to determine if the present accounting curriculum is adequate to meet the needs of graduates in the accounting field. Therefore, this study should be important as a guide for both present and future curriculum changes. This study will also be an aid for future curriculum studies in the Division of Business and Business Education.

Limitations of the study. This study is concerned only with those individuals graduating from the Department of Business and Business Education who are presently engaged in the occupational field of public or private accounting. Names of graduates were limited to the years from 1918 through 1958.

This is one of a group of studies, conducted simultaneously, of graduates from the Division of Business and Business Education. Five other individuals are developing their studies from information received from graduates

specializing in business education, office education, business administration, general business education, and Sales and Insurance.

II. DEFINITION OF TERMS USED

For the purpose of this study the following terms are defined so that readers of this report will all attach the same meanings as they appear.

Curriculum. The courses, work experiences, and areas of training offered by the Division of Business and Business Education.

Public Accountant. An accountant who renders to the public independent professional accounting skills on a fee basis.

Certified Public Accountant. A public accountant who has successfully completed an extensive examination in accounting, and met prescribed experience requirements.

Private Accountant. An accountant whose technical skills and employment are confined to a single organization, or serve a particular employer.

Machine Accounting. A system for processing accounting data utilizing punched-card equipment.

III. METHOD OF PROCEDURE

In preparation for this follow-up study, a great deal of literature was reviewed concerning the construction of an effective questionnaire. It was felt that a short objective type of questionnaire would be best for this type of study.

The procedure used in this study is as follows:

1. The names of 1,441 graduates of the Kansas State Teachers College of Emporia, who majored in business from 1918 to 1958, were obtained from the official records in the Registration office. These names were checked with the files in the alumni office for present addresses. Due to lost records in the alumni office files, no addresses for 302 graduates were found.

2. Meetings were held periodically by the people who were concerned with this series of follow-up studies. Various problems and ideas for an introductory letter and a follow-up letter were discussed.

3. The introductory letter was written, approved, and mailed to 1,139 graduates. This letter is presented in Appendix A, page 68, as exhibit A. This letter was the initial mailing, explaining the proposed study and asking for the co-operation of the graduates. A reply postal card, requesting the graduate's name, present address, permanent address and occupation, was enclosed with the introductory

letter. The post-card is presented in Appendix A, page 69, as exhibit B.

4. As the cards were returned they were separated according to the occupations and were given to the appropriate investigator for his study. Sixty-two introductory letters were returned marked "unclaimed." Correct addresses were found for twenty of these "unclaimed" letters. An introductory letter and card were mailed to the twenty corrected addresses. This left a balance of forty-two introductory letters marked "unclaimed." In an attempt to locate these forty-two addresses, a list was made and circulated among the faculty; however, none of the forty-two addresses were located. Thirty duplicates were discovered in the initial mailing.

From the initial mailing, 471 cards were returned. These cards were separated according to the occupations and were given to the appropriate investigator for his study. This left a balance of 616 graduates who had not replied. Of the 471 cards returned, forty-one were checked in the accounting field.

5. A follow-up letter was written, approved, and mailed ten days after the first mailing to the 616 graduates who had not answered the first mailing. This was a letter to remind those who had not returned their card to do so. Another reply postal card was enclosed in this letter to

benefit those who may have lost or mislaid their card. This letter is presented in Appendix A, page 70, as exhibit C. From this mailing 302 cards were received, with forty individuals indicating the accounting field as their present occupation.

This brought the total number of cards returned to 753, or 71 per cent of the 1,065 graduates contacted. Of the 753 cards returned, 104 or 14 per cent were checked in the accounting field.

6. Over a period of three months, a questionnaire was developed. A rough draft was first made, and then through research and study the questionnaire was further refined. The business faculty was asked to meet with those persons who were concerned with this series of follow-up studies. From the criticisms and recommendations of the faculty, and further study and conferences with advisors, the questionnaire was again revised.

7. To check the adequacy of the instrument and the availability of the data, five graduates of Kansas State Teachers College of Emporia who were working in the accounting field in this immediate area were contacted, and personal interviews were arranged. An analysis was made of their suggestions, and the questionnaire was revised and taken to the Chairman of the graduate council for final approval. A copy of the final questionnaire is presented in Appendix A,

pages 71 through 74, as exhibit D. This questionnaire was Multilithed by the General Office, Kansas State Teachers College of Emporia. A letter of transmittal to accompany the questionnaire was written and approved. This letter is presented in Appendix A, page 75, as exhibit E.

8. Letterhead stationery of the Kansas State Teachers College of Emporia was used for all correspondence. All correspondence was signed as follows: E. C. McGill, Chairman, Division of Business and Business Education. The return envelopes and postal cards were stamped E. C. McGill and a code was marked below his name. The purpose of the code was to provide a means of separating the returned letters into the six areas of study.

9. The questionnaire, cover letter, and postage-free envelope were mailed to the 104 graduates who had checked their occupation as accounting. Fifteen days later a second follow-up letter was prepared, approved, and mailed with another questionnaire, and postage-free envelope. This letter is presented in Appendix A, page 77, as exhibit F.

10. While waiting for the return of the questionnaires each question of the questionnaire was set up on a work sheet, and tabulation began as soon as returns came in. The data from the work sheets were set up in tables, which are presented in the following chapters.

Eighty-eight or 85 per cent of the 104 graduates contacted returned questionnaires. Five of the eighty-eight questionnaires received were unusable because the respondents felt they were not qualified to answer the questions. Six of the questionnaires were returned too late to be used in this study. Therefore, this study is based upon the replies of seventy-seven respondents.

IV. PRESENTATION OF MATERIAL

The second chapter of this thesis is a review of related literature directed toward follow-up studies in general. It is felt that the material in this chapter may be of some help to a future graduate student who might make a follow-up on this study.

Chapter three is the analysis of the questionnaire results considering the general information, college preparation, and professional growth of the respondents.

Chapter four is the summarization and interpretation of the respondents attitude toward the present accounting curriculum. Since the primary purpose of this study is to evaluate the accounting curriculum, it was felt that a separate chapter should be used for this purpose.

The fifth chapter of this thesis consists of a summary of the results and the conclusions based upon the

opinions of the respondents. Also included in this chapter is the presentation of recommendations to the faculty of the Department of Business and Business Education.

There is a vast store of material regarding follow-up studies of high school graduates and college graduates; however, material concerning follow-up studies of college graduates in the accounting field is somewhat limited.

Because of the limited material of follow-up studies in accounting, the review of related literature has been directed toward follow-up studies in general. A good definition of a follow-up study in business education is "A follow-up study is an attempt to evaluate the business education experience through a detailed examination of the product—the graduate."²

The major purpose of most follow-up studies is the improvement of instruction and, upon the data gathered by the investigator, specific recommendations pertinent to the curriculum or to methods of instruction are made.

Wesley L. Hayes and Clyde W. Humphrey state that: "Follow-up studies are made for the purpose of testing the

²Lawrence W. Hill, "The Follow-Up Study in Business Education," *National Association for Business Education*, *Journal Bulletin*, 1937, pp. 4-10.

CHAPTER II

REVIEW OF RELATED LITERATURE

There is a vast store of material regarding follow-up studies of high school graduates and college graduates; however, material concerning follow-up studies of college graduates in the accounting field is somewhat limited.

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¹Kathryn M. Iliff, "The Follow-Up Study in Business Education," National Association for Business Teacher Education Bulletin, 1957, pp. 9-14.

actual results of business education as they affect the lives of graduates or dropouts."²

The two most common techniques for gathering data in a follow-up study are: (1) the mailed questionnaire, which is less desirable but more practical; and (2) the personal interview, which is preferable but practically impossible unless the number of subjects is small and their location within an area that is accessible to the investigator. This follow-up study covers a large number of subjects who are located all over the United States. Therefore, the questionnaire method was adopted.

The best means for the improvement of research in business education is not easy to discover. In the field of business and in the field of education, there is a need to make use of mistakes that have been made in the past to achieve a higher level of objective research. Kathryn M. Iliff stated that: "Research should not be undertaken in order to achieve status and security. It should be undertaken in order to advance the knowledge and understanding of the given field."³

²Benjamin R. Haynes and Clyde W. Humphrey, Research Applied to Business Education (New York: The Gregg Publishing Company, 1939), p. 57.

³Iliff, op. cit.

There have been two follow-up studies made in the Business Department at Kansas State Teachers College of Emporia, that were felt to be significant to this study. The first study was "A Follow-up Study of all Graduates of the Kansas State Teachers College of Emporia with the Bachelor of Science Degree in Commerce," a study made in 1942 by Merle Endly.⁴ The purpose of Endly's study was to make available to the Department of Commerce of the Kansas State Teachers College of Emporia and other interested persons a survey of all graduates who received the Bachelor of Science in Commerce degree.

The second follow-up study was "A Follow-up Study of All Commerce Graduates of the Kansas State Teachers College of Emporia," a study made in 1948 by Marvin E. Byers.⁵ The purpose of Byers' study was to make a follow-up of all graduates of the Kansas State Teachers College of Emporia who had received either the Bachelor of Science in Commerce degree, the Bachelor of Science in Education (Commerce) degree, or both; and to provide information which might be used by the faculty in evaluating the departmental

⁴Merle Endly, "A Follow-up of All Graduates of the Kansas State Teachers College of Emporia with the Bachelor of Science in Commerce, 1942."

⁵Marvin E. Byers, "A Follow-up Study of All Commerce Graduates of the Kansas State Teachers College of Emporia Directed Toward Curriculum Development, 1948."

offerings, in the development of future academic programs and in furnishing information that would be helpful to their advisory and counselling assignments.

A study was made by Homer C. Davey, which was directed to supply background information as to what work was done in the area of Business Education prior to the establishment of the department at Kansas State Teachers College of Emporia in 1955.⁶ The three studies made at this institution were found to be very beneficial to the Business Department; however, there was very little information that was directly related to the accounting curriculum.

A study to survey the accounting majors at North Texas State College from 1944-1955, was made by John A. Cunningham.⁷ The purpose of this study was to evaluate the academic training of accounting majors at North Texas State College for the vocational position held in 1952. The Cunningham study was not made for curriculum improvement, but to evaluate the academic training of the accounting majors at North Texas State College.

⁶Homer C. Davey, "A History of the Business and Business Education Department" (unpublished Master's thesis, Kansas State Teachers College of Emporia, 1955).

⁷John A. Cunningham, "A Survey of Accounting Majors at North Texas State College from 1944-1950." (unpublished Master's thesis, North Texas State College, 1952).

A follow-up study of accounting majors at Chico State College was made by Herbert L. Heidinger to evaluate the accounting program at Chico State College in terms of accounting majors' opinions and their careers in 1957.⁸ The follow-up study made by Heidinger was the only study found that was directly related to this problem. Heidinger used the normative-survey method with a questionnaire sent to all accounting graduates. Heidinger found that most accounting majors preferred to live in towns of less than 20,000 and were able to find employment in their specialty. They recognized the importance of other subjects in connection with accounting; particularly business management, public speaking, and report writing. Study beyond the four-year program was felt to be necessary for passing the Certified Public Accountants examination.

A study of accounting at the collegiate level was made by Elsie La Hassa Null to analyze and evaluate preparation for accounting offered at the collegiate level in Oklahoma in 1954.⁹ It was found that instruction in accounting is designed primarily to enable students to

⁸Herbert L. Heidinger, "A Follow-up Study of Accounting Majors at Chico State College 1938-1955," (unpublished Master's thesis, Chico State College, 1957).

⁹Elsie La Hassa Null, "Accounting at the Collegiate Level," University of Oklahoma (Norman), (unpublished Doctors Dissertation, University of Oklahoma, 1954).

acquire proficiency in utilizing accounting principles, procedures, and practices, in solving problems of business as practicing accountants.

A study was made by Harold Howarth of the effects of education and accounting experience on achievement in the uniform Certified Public Accountants examination.¹⁰ The purpose of this study was to evaluate the per cent of candidates who pass the examination. It was found that the probability of passing the examination generally increases with an increased amount of formal education. Public accounting experience up to four years also generally increases the likelihood of passing. A combination of both, graduate school candidates with some public accounting experience, seems to provide the greatest probability of passing. Approximately seventy per cent of those who finally pass do so in one of their first three attempts. There is no evidence indicating that candidates do best immediately after graduation from college.

Before the questionnaire was developed, a great deal of literature was read in an attempt to develop the best questionnaire possible. It was found that the questionnaire

¹⁰Harold Howarth, "A Study of the Effects of Education and Accounting Experience on Achievement in the Uniform Certified Public Accountants Examination" (unpublished Doctor's Dissertation, Boston University, Massachusetts), 1955.

presents one of the largest problems in a follow-up study. The most common argument of the questionnaire technique that was found while doing research was the inferior educational caliber of the senders. The most common mistakes made are: They are poorly arranged, lengthy, subjective, and too often accompanied with a duplicated letter which reads; "I must have this information by return mail to get my degree."

The alumni are not interested in the fact that one needs a degree. They must be sold on the fact that the results of the study will in some way be of value to them. The possibility that the study will result in a superior educational product which they will ultimately use often arouses a favorable response from the alumni.¹¹

Robert L. Mooren and John W. Rothney found that: a personalized form of a questionnaire would produce a faster and more complete response than the usual generalized form. Also, they found that women tend to answer about 10 per cent faster than men.¹²

¹¹Robert L. Mooren and John W. Rothney, "Personalizing the Follow-up Study," The Personnel and Guidance Journal, 34:409-12, March, 1956.

¹²Ibid.

CHAPTER III

ANALYSIS OF QUESTIONNAIRE RESULTS

This study is divided into three major parts. The first part deals with general information. The second part considers information relative to college preparation, and the third part involves information concerning the Certified Public Accountants examination.

I. GENERAL INFORMATION

The respondents gave their names and addresses on the first two questions of the questionnaire, which are listed in appendix B, pages 79 through 81 as exhibit A. It was found that sixty-five or 84 per cent of the respondents do not have an advanced degree; however, it should be noted that of the sixty-five graduates who have no advanced degree, seven have some graduate work on record. Nine of the respondents have a Master's degree, one has a Doctor's degree, and two are working on an advanced degree. Of the nine respondents who have a Master's degree, three are employed in general private accounting, two in general public accounting, two in auditing, one in cost, and one in teaching.

The respondent who holds the doctor's degree is an accounting teacher, and head of the business department

at one of our major universities. Of the two respondents who are working on an advanced degree, one is employed in cost accounting, and the other in general private accounting.

Data gathered from question eleven, part two of the questionnaire indicated that forty-four or 57 per cent of the respondents did not feel that an advanced degree would help them; however, thirty-three or 43 per cent did feel that an advanced degree would be of help to them.

It was found that of the forty-four graduates who did not feel an advanced degree would help them, nineteen or 43 per cent were working in general private accounting, twelve were working in general public accounting, two in governmental accounting, one in auditing, three in tax, and four were working in the field of "other." It was anticipated that there would be a wide variance in the type of accounting that the respondents were working in; therefore, the respondents were given a chance to indicate the nature of their work in the field of "other."

Of the thirty-three graduates who felt an advanced degree would help them, seven were working in general private accounting, seven in general public accounting, seven in governmental accounting, five in cost accounting, two in auditing, two in tax accounting, and three in the field of "other."

It should be noted that of the nine respondents who are working in governmental accounting, seven or 78 per cent felt that an advanced degree would help them. On the other hand, of the twenty-six graduates who are working in private accounting, nineteen or 73 per cent felt that an advanced degree would not help them in their specialized field. The variance in the opinions of the respondents who are working in private and governmental accounting might be caused by the fact that most of the people who are working in governmental accounting are salaried on a civil service scale. Thus, an advanced degree would probably increase their chances for advancement to the next step in the salary scale.

It should be noted that although 84 per cent of the respondents do not have an advanced degree, fifty per cent of those indicated that an advanced degree would help them in their specialized field.

II. PRESENT LOCATION

The graduates of the Business Department, Kansas State Teachers College of Emporia, who are at the present time employed in the accounting field, are scattered over seventeen states. Kansas, Oklahoma, and Missouri provide employment for over 80 per cent of the respondents. This

would seem to indicate that there is sufficient opportunity for employment in the accounting field in the middle-west.

The data found in Table I on the following page lists the present locations of the 104 graduates contacted in this study. It was not felt that exact percentages would be required to give significance to the interpretation of data in this study; therefore, for the sake of simplicity the percentages have been rounded off to the nearest whole percentage.

III. COLLEGE PREPARATION

The data gathered in part II of the questionnaire consider information relative to college preparation. Tables II and III, on page 24, give an analysis of the respondents major field of study, and the field they entered upon graduation.

It was found that sixty or 78 per cent of the graduates who are working in the accounting field majored or concentrated their course of study in accounting while in college. The other major fields were in business administration, education, management, mathematics, secretarial, and Latin.

It should be noted that of the sixty graduates who majored or concentrated their course of study in accounting, fifty-two or 87 per cent entered the accounting field after

TABLE II
 MAJOR FIELDS OF STUDY OF THE 77 RESPONDENTS

COURSE OF STUDY	NUMBER	PER CENT
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TABLE I

THE STATES IN WHICH 104 ACCOUNTING GRADUATES ARE LOCATED

STATE	NUMBER	PER CENT
Kansas	56	53
Oklahoma	18	17
Missouri	10	10
California	3	3
Maryland	2	2
Ohio	2	2
Colorado	2	2
Illinois	2	2
Virginia	1	1
Idaho	1	1
Louisiana	1	1
New Mexico	1	1
Iowa	1	1
Texas	1	1
Nevada	1	1
Arizona	1	1
Nebraska	1	1
Totals	104	100.00

Business Administration	1	1
Accounting	1	1
Finance	1	1
Marketing	1	1
Law	1	1
Other	1	1
Totals	77	100.00

TABLE II
MAJOR FIELDS OF STUDY OF THE 77 RESPONDENTS

COURSE OF STUDY	NUMBER	PER CENT
Accounting	60	78
Business Administration	8	11
Education	4	5
Management	2	3
Mathematics	1	1
Secretarial	1	1
Latin	1	1
Totals	77	100.00

TABLE III
OCCUPATION OF THE 77 RESPONDENTS AFTER GRADUATION

OCCUPATION	NUMBER	PER CENT
Accounting	52	69
Teaching	16	21
Secretarial	2	3
Clerical	1	1
Sales	1	1
Insurance	1	1
Grain	1	1
Statistics	1	1
Law School	1	1
Armed Forces	1	1
Totals	77	100.00

graduation. Other occupations that graduates entered are teaching, clerical, sales, secretarial, insurance, grain, statistics, and the armed forces.

The fact that 21 per cent of the accounting majors entered the teaching profession after graduation is largely due to the teacher education that they received at this institution. Many of the respondents who concentrated their course of study in accounting had to take practice teaching and other educational courses to get their degree.

It was decided that some information might be obtained regarding the curriculum by asking the alumni if they have felt the need for any courses not included in the curriculum when they were a student. Thirty-eight or 49 per cent of the respondents answered "no" to this question, and thirty-nine or 51 per cent answered "yes." A compilation of the respondent choice is as follows:

11 Machine accounting
 8 Petroleum accounting
 7 Report writing
 5 Auditing
 4 Cost accounting
 4 Business English
 3 Governmental accounting
 3 C. P. A. review
 2 Work experience

It is interesting to note the relationship of the above replies to the nature of employment of the respondents. Of the eleven respondents who indicated a need for Machine Accounting, six were employed in private accounting, two

in public accounting, one in governmental, one in cost, and one in petroleum accounting. This would tend to indicate that students who plan to enter private accounting should take a course in Machine accounting. Of the eight respondents who indicated a need for petroleum accounting, four were employed in general private accounting and one in petroleum accounting. The relationship of the replies of the other courses mentioned were varied.

It should be noted that all but one, Petroleum accounting, are included in the accounting curriculum at the present time. Petroleum accounting was recently offered in the curriculum, but was taken out because not enough students enrolled in the course.

In an attempt to determine if the present accounting courses were adequate, the respondents were asked if a more detailed coverage of any accounting courses studied here would have proven to their advantage. Forty-one said "yes," thirty-five "no," and one did not answer. A compilation of the respondent choice is as follows:

- 14 Auditing
- 9 Income Tax
- 8 Advanced
- 7 Cost
- 3 Intermediate

Of the fourteen respondents who felt a need for a more detailed coverage of Auditing, four were employed in general public accounting, three in governmental accounting,

three in cost accounting, two in tax accounting, and two in general private accounting.

Six of the nine respondents indicating a need for a more detailed coverage of Income Tax were employed in public accounting. The relationship of the replies to the nature of employment of the other courses mentioned were varied.

A recent change in the accounting curriculum was to split the five-hour intermediate course into two three-hour courses, and to change Income Tax for the Individual to a three-hour course. A second semester of cost accounting was also recently added to the curriculum. Auditing and Advanced have remained unchanged for some time, and the respondents have indicated throughout the questionnaire that there is a definite need to improve these courses.

The data listed in Table IV, on the following page, and Table V, page 30, show the courses outside the business area, and the courses in the business area, outside of accounting that the respondents feel would be beneficial to an accountant.

It was found that sixty or 78 per cent of the respondents listed English as one of the most beneficial courses outside of the business area. It is evident here that the graduates see the need, and realize the importance of English in the accounting field.

Over 50 per cent of the respondents listed Speech as being very beneficial. Many of the respondents felt that at least six hours of public speaking should be required of all accounting majors. Other courses that the graduates listed as being of importance outside of the business area are: Economics, Psychology, Mathematics of Finance.

TABLE IV
COURSES OUTSIDE THE BUSINESS AREA THAT WOULD BE THE MOST BENEFICIAL TO AN ACCOUNTANT

COURSE	FREQUENCY
English	60
Speech	46
Math	38
Economics	34
Psychology	24
Math of Finance	14
Insurance	12
History	9
Spelling	5
Science	5
Sociology	4
Logic	2
Foreign Language	2
Human Relations	1

English as one of the most beneficial courses.

The data supplied from question two of the questionnaire indicated that some kind of practical work experience should be provided. Sixty-one or 70 per cent of the respondents answered "yes" to this question, five said "no," and three did not answer. Of the sixty-one who answered "yes," forty-two indicated that the course should

Over 50 per cent of the respondents listed Speech as being very beneficial. Many of the respondents felt that at least six hours of public speaking should be required of all accounting majors. Other courses that the graduates listed as being of importance outside of the business area are: Economics, Psychology, Mathematics, Mathematics of Finance, and Insurance.

Thirty-six or 47 per cent of the respondents listed Business Law as one of the most beneficial courses in the business area outside of accounting. Other business courses that were the most frequently listed are: Calculating Machines, Business Organization, Business English, Typing, Management, and Penmanship.

The relationship of the replies to the nature of employment was not felt to be significant because there were no wide variances; however, it is significant to note that again the graduates expressed concern over some phase of English. Twenty-four or 33 per cent listed Business English as one of the most beneficial courses.

The data compiled from question ten of the questionnaire indicated that some kind of practical-work experience should be provided. Sixty-nine or 90 per cent of the respondents answered "yes" to this question, five said "no," and three did not answer. Of the sixty-nine who answered "yes," forty-two indicated that the course should

be recommended, twenty-five said it should be required, and two thought the course should be suggested.

At the time this survey was conducted a survey

COURSES IN THE BUSINESS AREA OUTSIDE OF ACCOUNTING THAT WOULD BE THE MOST BENEFICIAL TO AN ACCOUNTANT

COURSE	FREQUENCY
Law	36
Calculating Machines	28
Business English	24
Typing	15
Management	15
Finance	13
Penmanship	11
IBM Machines	9
Business Organization	9
Statistics	8
Investments	7
Business Math	7
Report Writing	6
Filing	5
Shorthand	4
Stocks and Bonds	4
Data Processing	3
Banking	3
Business Planning	3
Financial Statements	3
Merchandising	3
Work Experience	2
Comptrollership	1
Sales	1
Office Procedure	1
Business Cycles	1

would normally take Federal Tax Law, C. P. A. Review, and Auditing during the last semester of their senior year would also have to take these courses during the summer. Therefore, the Business Department was forced to include several

be recommended, twenty-five felt it should be required, and two thought the course should be suggested.

At the time this study was being conducted a work experience program was offered to students who were majoring in the accounting field with a grade point average of "B" or above. The primary purpose of this program was to help the students prepare for the Certified Public Accountants examination.

The Business Department contacted the accounting firms who were interested in this program, and the students secured employment with these firms through the Business Department. The accounting majors who took advantage of this program were available to Certified Public Accounting firms during the last semester of their senior year. They received public accounting experience, a salary, and two to four hours of credit toward graduation. They would then return to school the following summer to pick up the necessary requirements for graduation.

The addition of the work experience program is one of the most important changes in the accounting curriculum at Kansas State Teachers College of Emporia. Students who would normally take Federal Tax Law, C. P. A. Review, and Auditing during the last semester of their senior year would now have to take these courses during the summer. Therefore, the Business Department was forced to include several

advanced accounting courses in the summer offerings. The fact that these courses are offered in the summer could also have the effect of increasing the summer enrollment at this institution.

The work experience program offers advantages to the accounting firms and the students. The accounting firms that hire the students for that semester usually need extra help during that particular time of the year. Also, after observing the efficiency of the student's work they have the opportunity to offer that particular student a job with their firm. The students receive valuable public accounting experience and an opportunity to apply for a job with that particular accounting firm.

The Certified Public Accounting firms are competing for top accounting students, and the normal procedure is for them to do their hiring before the students graduate. Under this system the accounting firms hire their employees during a time of year when they have no need for extra help. The work experience program solves this problem for the accounting firms in that they are not burdened with payroll expenses during the slack summer season while the student is attending school full time.

After receiving the public accounting experience and returning to school for theory, the student is in an excellent

position for sitting for the November Certified Public Accountants examination.

IV. OCCUPATIONS AND INCOMES OF GRADUATES

The seventy-seven respondents giving information relative to their present occupation are engaged in all of the different phases of accounting. It was found that over 60 per cent of the graduates preferred to work in a city with a population of between 20,000 and 100,000.

The popular opinion is that an accountant should go to a large city to find employment. The problem here is what to consider a large city. In this particular area, there are few cities with a population of over 100,000, and many cities with a population of 10,000 to 20,000. Since the respondents indicated that they preferred to work in a city of over 20,000, this would seem to indicate that a person entering the accounting profession should go to one of the larger cities to find employment. The statement above is based on the opinion that a large city in Kansas has a population of between 15,000 and 25,000.

Herbert L. Heidinger found that the accounting graduates at Chico State College preferred to work in cities of less than 20,000.¹ This is contrary to the findings in

¹Herbert L. Heidinger, "A Follow-up Study of Accounting Majors at Chico State College 1938-1955" (unpublished Master's thesis, Chico State College, 1957).

this report; however, it is felt that there should be no comparison between the graduates of the two schools. The graduates of Chico State College work in a metropolitan area that is surrounded by small urban towns. Thus, the graduates can live in a small town while working in the larger city. On the other hand, the graduates of schools in this area usually have to work in the city where they live. The information compiled in Table VI shows the size of city that the respondents would prefer to work in, and the number of accountants that are working in that particular sized city.

The data compiled in Table VII, page 36, show the different methods of obtaining jobs that the graduates used. It was found that thirty-six or 47 per cent of the respondents secured their jobs through their own effort. The fact that this report goes back twenty-nine years beyond the first year where a student could major in accounting may be a factor causing this high percentage. At that time a student who concentrated his course of study in accounting had to go out on his own to secure a job. However, during the past few years many businesses and accounting firms have interviewed accounting students at this institution.

The information compiled in Table VIII, page 38, shows the present annual income of the respondents. In comparing the annual income received in the different phases

TABLE VI

POPULATION OF CITIES IN WHICH 77 ACCOUNTING GRADUATES PREFER TO WORK

ACCOUNTANTS	SIZE OF CITY
4	10,000
7	15,000
12	20,000
12	30,000
11	50,000
11	100,000
8	200,000
8	500,000
4	1,000,000

of accounting, it was found that of the twenty-five respondents who were working in the general phase of private accounting twenty or 80 per cent of the respondents received a salary between \$4,500 and \$6,999. The salary range in the general phase of private accounting was between \$4,500 and \$14,999.

In the general phase of public accounting, twelve or 67 per cent of the respondents received a salary between \$5,000 and \$6,999. The salary range in public accounting was between \$4,000 and \$14,999.

TABLE VII
METHOD OF OBTAINING EMPLOYMENT
BY THE 77 RESPONDENTS

	NUMBER	PER CENT
Through your own effort	36	47
Through the school	17	22
Through own effort, and through the school	12	16
Through own effort and through friends	4	5
Through agencies and friends	3	4
Combination of all	5	6
Totals	77	100.0

have been working in the general phase of public accounting less than five years. This would tend to indicate that accountants who enter the general phase of public accounting would receive a higher salary for the first five years than those who enter the general phase of private accounting. Four of the respondents who are working in the general phase of public accounting receive an annual salary of \$10,000 or more, while only two of the respondents in the general phase of private accounting receive an annual salary of \$10,000 or

of accounting, it was found that of the twenty-five respondents who were working in the general phase of private accounting twenty or 80 per cent of the respondents received a salary between \$4,500 and \$6,999. The salary range in the general phase of private accounting was between \$4,500 and \$14,999.

In the general phase of public accounting, twelve or 67 per cent of the respondents working in this field received a salary between \$5,000 and \$7,499. The salary range in public accounting was between \$4,000 and \$29,999.

It is significant to note the relation of the annual incomes of the respondents with the length of time they have been in the profession. In the general phase of private accounting, fourteen or 56 per cent of the respondents have been working in the profession less than five years. On the other hand, twelve or 67 per cent of the respondents have been working in the general phase of public accounting less than five years. This would tend to indicate that accountants who enter the general phase of public accounting would receive a higher salary for the first five years than those who enter the general phase of private accounting. Four of the respondents who are working in the general phase of public accounting receive an annual salary of \$10,000 or more, while only two of the respondents in the general phase of private accounting receive an annual salary of \$10,000 or

TABLE VIII
PRESENT ANNUAL INCOME OF THE 77 RESPONDENTS

	PRIVATE	PUBLIC	GOVT.	COST	AUDIT	TAX	OTHER
\$4,000-\$4,499	0	1	2	0	0	1	1
\$4,500-\$4,999	3	0	0	1	0	1	2
\$5,000-\$5,499	6	3	1	0	0	0	0
\$5,500-\$5,999	2	1	5	0	1	1	0
\$6,000-\$6,499	4	4	1	4	0	1	0
\$6,500-\$6,999	5	1	0	1	1	0	0
\$7,000-\$7,499	1	2	0	1	0	1	0
\$7,500-\$7,999	1	0	0	0	1	0	1
\$8,000-\$8,499	1	0	0	0	0	0	0
\$8,500-\$8,999	0	0	0	0	0	0	1
\$9,000-\$9,499	0	0	0	0	0	0	0
\$9,500-\$9,999	0	1	0	0	0	0	0
\$10,000-\$14,999	2	0	0	0	0	0	0
\$15,000-\$19,999	0	3	0	0	1	0	0
\$20,000-\$29,999	0	0	0	0	0	0	0
\$30,000-\$39,999	0	1	0	0	0	0	1
Totals	25	18	9	7	4	5	6

more. None of the respondents working in the general phase of private accounting have been working in the profession more than fifteen years.

The salary range in governmental accounting was between \$4,000 and \$6,499. Five or 56 per cent of the respondents in this field received a salary between \$5,500 and \$5,999.

Four of the seven respondents working in the cost field received a salary between \$6,000 and \$6,499. The salary range in cost accounting was between \$4,500 and \$7,499.

There were only four accountants working in the field of auditing. The salary range of this field was between \$5,500 and \$14,999. The salary range in tax accounting was between \$4,000 and \$7,499.

The widest range in salary was checked in the field of "other." This field included Petroleum accounting, Budgeting, Bookkeepers, and Teachers. The salary range was between \$4,000 and \$39,999. In the other phases of accounting, the general phase of public accounting had the highest salary range, and Governmental accounting had the lowest salary range.

The salary range of the respondents who had passed the Certified Public Accountants examination was between \$5,500 and \$39,999. Two of the fourteen respondents who

had passed the examination did not list their present annual salary. Eight or 67 per cent of the respondents who had passed the examination received an annual salary of between \$6,500 and \$14,999. Seven of the respondents who have passed the examination have been working in the profession for more than ten years.

From the information compiled from question seventeen of the questionnaire, it was found that fifty-nine or 77 per cent of the respondents listed ability, hard work, and luck as the main factors for promotion. Sixteen of the respondents listed correspondence study and the Certified Public Accountants examination as the main factor necessary for promotion.

V. PROFESSIONAL GROWTH OF ACCOUNTANTS

In evaluating a professional program of study, the degree to which students have been inspired to continue their professional growth is one of the best criteria. The mark of achievement in public accounting is the Certified Public Accountants certificate granted by the various states upon successful completion of an extensive examination in the field of accounting, business law, and, in most states, public accounting experience.

The inquiries pertaining to the Certified Public Accountants examination were placed in question nineteen,

part III, in nine parts. It was found that fifty or 65 per cent of the respondents have not taken the examination. Twenty-five or 32 per cent of the respondents have taken the examination, and fourteen or 56 per cent of the respondents who have taken the examination have passed it. Two of the respondents did not indicate whether or not they have taken the examination.

The number of times taken to pass the examination varied from one to six, with seven of the respondents having passed the examination on the third or fourth time. Ten or 71 per cent of the respondents who had passed the examination were working in the field of public accounting. Five or 36 per cent of the respondents who have passed the examination have been working in the profession five years or less, two have been working between five and ten years, and seven have been in the profession for more than ten years.

Of the eleven graduates who have taken the examination, but have not passed it, seven or 64 per cent did not pass any part of the examination. One person had passed one part, two had passed two parts, and one had passed three parts. It is interesting to note that of the four graduates who had passed certain parts of the examination, theory was passed three times, auditing three times, practice one time, and law one time.

It was decided to ask the respondents if they took any correspondence study in preparing for the examination. In comparing the replies of the respondents who had taken the examination it was found that of the fourteen who had passed the examination, six or 43 per cent had taken some correspondence study prior to the examination. Of the eleven who did not pass the examination, only two or 18 per cent had taken any correspondence study prior to the examination. Thus, on the basis of the above replies it is assumed that correspondence study is desirable for Certified Public Accountants candidates prior to the examination.

In an effort to determine the per cent of graduates who has the Certified Public Accountants certificate as a goal, the respondents were asked "If you have not passed the examination, do you intend to take the test in the future." It was found that of the eleven respondents who had taken the examination, but had not passed it, ten or 91 per cent planned to take the test in the future. Seventeen of the respondents failed to answer this question. Of the sixty respondents who did answer, thirty-six or 60 per cent have taken or intend to take the examination. Twenty-four or 40 per cent of the respondents did not intend to take the examination.

It is felt that the Certified Public Accountants Certificate should be stressed more at this institution,

since on the basis of the above replies, more than half of the accounting students graduating from Kansas State Teachers College of Emporia have the Certified Public Accountants certificate as a goal.

In comparing the replies of the question do you intend to take the test in the future to the nature of employment, it was found that 57 per cent of the respondents in the general phase of Public accounting, as compared to 45 per cent in the general phase of Private accounting had the Certified Public Accountants certificate as a goal. Fifty per cent of the respondents working in governmental accounting indicated that they would take the test in the future, and none of the respondents working in the field of auditing indicated a desire to take the test in the future.

It was decided to ask the graduates if study beyond the four year program is necessary for passing the Certified Public Accountants examination. Twenty-nine answered "yes" to this question, fourteen answered "no," and thirty-four did not answer. The relationship of the above replies to the nature of employment was not significant in this case because there were no wide variances in answers.

The opinions of the respondents who had passed the Certified Public Accountants examination were evenly divided on this question. Seven thought additional study was

necessary, and seven did not think any additional study was necessary.

It should be noted that many of the respondents who answered "no" to the above question indicated that formal study was not necessary, but private study or correspondence study might prove helpful.

In analyzing the above replies, it is felt that the respondents do not recommend study beyond the four year program simply for the purpose of passing the Certified Public Accountants examination.

Questions nineteen "g" and "h" of the questionnaire are somewhat related, and in most cases the respondents gave the same answer. The data compiled in Table IX show a list of the specific courses that the respondents feel should be taken in order to pass the Certified Public Accountants examination. Auditing, Law, and C. P. A. Review were the three most frequently named courses.

A place was provided on the questionnaire for the respondents to list any other suggestions for improvement of the accounting curriculum. Since the primary purpose of this study was to evaluate the present accounting curriculum, it was felt that a separate chapter should be devoted to this purpose.

CHAPTER IV

CURRICULUM EVALUATION

To give the respondents the opportunity to evaluate the accounting curriculum at Kansas State Teachers College of Emporia, a revised copy of the 1939 curriculum that is suggested for accounting

TABLE IX
SPECIFIC COURSES THAT SHOULD BE TAKEN IN ORDER TO PASS THE C. P. A. EXAMINATION

COURSE	FREQUENCY
Auditing	14
Law	13
C. P. A. Review	10
Tax	8
Cost	8
Advanced	7
Intermediate	7
All accounting courses	5
Governmental	4
Theory	2

respondents felt should be required.

The information compiled in Tables XI and XII shows a listing of the courses that the respondents would like to add to the curriculum, and a listing of the courses that they would like to delete from the curriculum.

It was found that thirty-eight or 49 per cent of the graduates added courses to the curriculum, while only 17 or 22 per cent chose to delete any courses from the curriculum.

CHAPTER IV

CURRICULUM EVALUATION

To give the respondents the opportunity to evaluate the accounting curriculum at Kansas State Teachers College of Emporia, a revised copy of the 1959 curriculum that is suggested for accounting majors was included in the questionnaire. The inquiries pertaining to the curriculum were placed in question twenty-one, in five parts.

It was found that seventy-four or 96 per cent of the respondents felt that the present program is adequate for accounting preparation; however, twenty-seven or 35 per cent of the respondents did not agree with the selection of required and recommended courses. The information compiled in Table X presents a list of changes that the graduates felt advisable. Auditing, Advanced, and Federal Tax Law were the three most frequently named courses that the respondents felt should be required.

The information compiled in Tables XI and XII shows a listing of the courses that the respondents would like to add to the curriculum, and a listing of the courses that they would like to delete from the curriculum.

It was found that thirty-eight or 49 per cent of the graduates added courses to the curriculum, while only 17 or 22 per cent chose to delete any courses from the curriculum.

An advanced course in Machine accounting, English composition, and Report Writing were the three most frequently named courses that were added to the curriculum.

September English and Elementary Typing were the most frequent suggestions for improvement.

TABLE X

CURRICULUM CHANGES SUGGESTED BY THE RESPONDENTS

COURSE	FREQUENCY
Required courses:	
Auditing	13
Advanced	9
Federal Tax Law	9
Punch Card Data	6
Accounting Statements	5
Advanced Cost	4
C. P. A. Review	4
Governmental	3
Intermediate Accounting II	3
Law II	2
Penmanship	2
Financial Statements	2
Management	2
Highly recommended:	
Federal Tax Law	2
Punch Card Data	2
Cost	2
Business Statistics	1
Suggested:	
Elementary Typing	1

A course directly related in machine accounting should be provided.

The tax courses do not appear adequate for a professional accountant.

An advanced course in Machine accounting, English composition, and Report Writing were the three most frequently named courses that were added to the curriculum. Sophomore English and Elementary typing were the most frequently named courses that were deleted from the curriculum.

In the blank space provided in question twenty-one, the respondents listed any other suggestions for improvement of the accounting curriculum. The question presented here, with a compilation of the respondents choice follows:

"Please list any other suggestions for improvement of the accounting curriculum at Kansas State Teachers College." The most frequently mentioned suggestions are as follows:

A more liberal education the first four years with a fifth year for specialization in accounting.

More assignments should be given requiring the student to do research and write a detailed report on his findings.

Emphasis should be given to the student's ability to express himself through writing and speaking.

A course directly related in machine accounting should be provided.

The tax courses do not appear adequate for a professional accountant.

TABLE XI
COURSES THAT RESPONDENTS FEEL SHOULD BE ADDED
TO THE PRESENT CURRICULUM

COURSE	FREQUENCY
Advanced course in Machine Accounting	17
English Composition	14
Report Writing	7
Petroleum Accounting	5
Management	5
More Economics	5
Speech	4
Insurance	4
More Tax	3
More Psychology	3
Money and Banking	2
Accounting Systems	2
Personality improvement	2
Investments	2
Industrial Accounting	1

TABLE XII

**COURSES THAT RESPONDENTS FEEL SHOULD BE DELETED
FROM THE PRESENT CURRICULUM**

COURSE	FREQUENCY
Sophomore English	8
Elementary Typing	5
Penmanship	3
Corporate Finance	2
Accounting Statements	2
Math of Finance	2
Business Statistics	2
Business Organization	2
Governmental Accounting	1

subjects are offered, the graduates are given a stronger basic training, and therefore will be able to adapt to the specific type of accounting that their job may require.

The respondents feel that in the last few years a great change has taken place in the accounting field. Machines brought into the accounting profession have taken over a great deal of the work. This is a fast growing field, with very few trained men to fill the present needs.

Stress the importance of the C. P. A. examination
 more. Cost accounting would be very helpful to the
 accounting student.

Offer more public speaking.

Put more emphasis on theory.

Put more emphasis on management and budget systems.

Shift cost accounting nearer graduation.

Offer a fuller explanation of the various aspects
 of accounting fields prior to the senior year.

Invite principal accounting personnel from various
 firms for class lectures and discussions.

Put more emphasis on the theory behind an answer
 to an accounting problem, than on the correctness of
 the final product of the problem itself. Many account-
 ants are lacking in this respect.

To summarize, most of the respondents are happy to see
 the progress made in the curriculum since they were a stu-
 dent. They have expressed the opinion that since more skill
 subjects are offered, the graduates are given a stronger
 basic training, and therefore will be able to adapt to the
 specific type of accounting that their job may require.

The respondents feel that in the last few years a
 great change has taken place in the accounting field.
 Machines brought into the accounting profession have taken
 over a great deal of the work. This is a fast growing
 field, with very few trained men to fill the present needs.

The respondents feel that even a basic course in theory, and training in code accounting would be very helpful to the accounting graduates.

All of the questionnaires have been carefully reviewed, taking into consideration all of the suggestions and recommendations made. It was decided that the best way to summarize the opinions of the respondents was to make a revised copy of the accounting curriculum, as suggested by the graduates. A copy of this curriculum is presented on page 54.

It should be noted that not all of the courses suggested by the respondents could be included in the curriculum. A student does not have time in a four-year period to enjoy a broad general education, and still specialize in a highly technical profession such as accounting.

It should be noted that Business Calculations, Elementary Typing, and Sophomore English I have been deleted from the curriculum. Three more hours of Economics have been added, a course in Public Speaking has been required during the last semester of the senior year, Cost Accounting has been shifted nearer graduation, and another mathematics course has been required during the second semester of the Freshman year.

There are thirty hours of required accounting courses as compared to fifteen hours required in the present

curriculum; however, it should be kept in mind that besides the fifteen hours of required accounting courses in the present curriculum, there are nine hours of electives that the accounting student must take.

The respondents have indicated throughout the questionnaire the importance of other courses in accounting preparation, and it is not felt that the respondents advocate such specialization during a four-year program. Many of the respondents advocate a five-year program for accounting majors.

The summary and conclusions in chapter five are based upon the respondents answers to the questions as discussed in chapters three and four. Also included in chapter five are a list of recommendations to the faculty of the Department of Business and Business Education.

(R) Science elective 1
(R) P. E. Service Course 1

(R) P. E. Service Course 1
Machine 2

Center Year

(R) Bus. 351, Business Law I 3

(R) Bus. 352, Bus. Law II 3

(R) Bus. 222, Gen. Accounting 3

(R) Bus. 330, Ad. Gen. Acct. 3

(R) Bus. Business English 2

(R) Bus. Modern Writing 2

(R) Bus. Acct. Statements 2

(R) Bus. 155, Bus. Statistics 3

(R) Bus. 430, Dev. Acct. 2

- (R) Required
(R) Highly recommended
(S) Suggested

ACCOUNTING CURRICULUM AS SUGGESTED BY THE GRADUATES
SUGGESTED MINOR--MATHEMATICS

Freshman Year

<u>First Semester</u>	<u>Hrs.</u>	<u>Second Semester</u>	<u>Hrs.</u>
(R) Eng. 107, Freshman Eng. I	3	(R) Eng. 108, Freshman Eng. II	3
(R) Sp. 101, Fund. of Speech	3	(R) Psy. 110, Intro. to Psy.	3
(R) Bus. 121, Accounting I	3	(R) Bus. 122, Accounting II	3
(R) Math course	3	(R) Math course	3
(R) Intermediate Typing	2	(R) Econ 102, Fund. of Econ.	3
(R) Physical Education I	1	(R) P. E. Service course	1
(R) Freshman Orientation	0		
	<u>15</u>		<u>16</u>

Sophomore Year

(R) English Composition	3	(R) Am. History	3
(R) Psychology	3	(R) Economics	3
(R) Bus. 331, Int. Acct. I	3	(R) Soc. Sc. Elective	3
(R) Bus. 223, Punch Card Data	3	(R) Bus. 332, Int. Acct. II	3
(R) Science elective	3	(R) Bus. 203, Cal. Machines	2
(R) P. E. Service Course	1	(R) P. E. Service Course	1
	<u>16</u>		<u>15</u>

Junior Year

(R) Bus. 351, Business Law I	3	(R) Bus. 352, Bus. Law II	3
(R) Bus. 221, Cost Accounting	3	(R) Bus. 322, Ad. Cost Acct.	3
(R) Bus. Business English	3	(R) Bus. Report Writing	2
(R) Bus. Acct. Statements	2	(H) Business Finance	2
(S) Bus. 430, Govt. Acct.	2	(R) Bus. 455, Bus. Statistics	3

(R) Required
(H) Highly recommended
(S) Suggested

<u>First Semester</u>	<u>Hrs.</u>	<u>Second Semester</u>	<u>Hrs.</u>
(R) Bus. 240, Bus. Organ.	<u>2</u> 15	(R) Math. 331, Math. of Finance	<u>3</u> 16

Senior Year

(R) Bus. 431, Advanced Acct. I	3	(R) Bus. Ad. Acct. II	3
(R) Bus. 42, Income Tax	3	(R) Bus. 422, Fed. Tax Law	3
(R) Bus. 420, Auditing	3	(R) Public Speaking	2
(H) Bus. 343, Corp. Fin.	3	(H) Auditing Problems	2
Electives or Minor	4	(H) C. P. A. Review	3
	<u>16</u>	Electives or Minor	<u>3</u> 16

(R) Bus. 101, Elem. Typing	2	(R) P. E. Service Course	1
(H) Bus. 101, Accounts	3	Electives or Minor	1
(R) P. E. Physical Education I	1		
(H) Freshman Orientation	1		

Business Core

(R) Bus. 207, Business Math I	2	(R) Bus. 20, Elective	3
(R) Bus. 208, Cost Accounting	3	(R) Bus. 20, American History	3
(R) Bus. 120, Bus. Responsibility of		(R) Bus. 200, Calculating & Posting Machines	2
Bus. 203, Intro. to Finance		(R) Bus. 200, Bus. Organization	2
(H) Science elective		(R) Bus. 207, Ad. Cost Accounting	3
(R) P. E. Service Course		(R) P. E. Service Course	1
(R) Bus. 203, Fresh Gard Data Pr.	3	Electives or Minor	<u>1</u> 15

- (S) Suggested
- (H) Highly recommended
- (R) Required

KANSAS STATE TEACHERS COLLEGE OF EMPORIA
ACCOUNTING

(A minimum of 24 hours of technical accounting courses)
(Suggested Minor--Mathematics)

Freshman Year

<u>First Semester</u>	<u>Hrs.</u>	<u>Second Semester</u>	<u>Hrs.</u>
(R) Eng. 107, Freshman English I	3	(R) Eng. 108, Freshmen English II	3
(R) Sp. 101, Fundamentals of Speech	3	(R) Psy. 110, Intro. to Psychology	3
(R) Bus. 120, Business Cal. or a Math. course	3	(R) Econ 102, Fund. of Economics	3
(R) Bus. 105, Elem. Typing	2	(R) Bus. 122, Accounting II	3
(R) Bus. 121, Accounting I	3	(R) P. E. Service Course	1
(R) P. E. Physical Education I	1	Electives or Minor	3
(R) Freshman Orientation	0		
	<u>15</u>		<u>16</u>

Sophomore Year

(R) Eng. 227, Sophomore English I	2	(R) Soc. Sc. Elective	3
(R) Bus. 221, Cost Accounting	3	(R) Soc. Sc. American History	3
(S) Bus. 118, Bus. Penmanship or Bus. 243, Intro. to Finance	2	(R) Bus. 203, Calculating & Posting Machines	2
(R) Science elective	5	(R) Bus. 240, Bus. Organization	2
(R) P. E. Service Course	1	(S) 322, Ad. Cost Accounting	3
(S) Bus. 223, Punch Card Data Pr.	3	(R) P. E. Service Course	1
	<u>16</u>	Electives or Minor	2
			<u>16</u>

- (S) Suggested
(H) Highly recommended
(R) Required

Junior Year

<u>First Semester</u>	<u>Hrs.</u>	<u>Second Semester</u>	<u>Hrs.</u>
(R) Bus. 351, Business Law I	3	(H) Bus. 343, Corp. Finance or Business elective	3
(R) Bus. 331, Int. Accounting I	3	(R) Bus. 352, Bus. Law II	3
(R) Eng. 282, or 361 (Elect one)	2 or 3	(H) Math. 331, Math. of Finance	3
(S) Bus. Acct. Statements	2	(H) Bus. 332, Int. Accounting II	3
Electives or Minor	5	(R) Bus. 455, Bus. Statistics	3
	<u>16</u>		<u>15</u>

Senior Year

(S) Bus. 431, Advanced Accounting	3	(S) Bus. 420, Auditing	3
(S) Bus. 430, Govt. Accounting	2	(S) Bus. 422, Federal Tax Law	2
(R) Bus. 421, Income Tax for Individ.	3	(S) Bus. 439, CPA Review or Bus. Elective	3
(R) Bus. 300, Business Correspondence	3	Electives or Minor	8
Electives or Minor	5		
	<u>16</u>		<u>16</u>

Only 16 of 17 per cent of the questionnaires mailed out were returned, of the eight-point or 45 per cent of the questionnaires returned, five were complete and six were returned too late to be included in this study. It should be noted that of the six questionnaires returned too late, three of the respondents had taken and passed the Certified Public Accountants examination.

Data presented in the foregoing tables provided several interesting facts. These are briefly presented in the following paragraphs. It should be noted that some of

CHAPTER V

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

The accounting field is a technical profession and has become more complex throughout the years. Not until 1947 was the curriculum at Kansas State Teachers College of Emporia actually designed to prepare students for entrance into the accounting profession. This was the first year where sufficient courses were offered to allow an individual to major in accounting, and was the first year that a student could graduate with the degree Bachelor of Science in Business with a major in accounting.

The questionnaire method was used to obtain information for this study. One hundred and four graduates who were working in the accounting field were contacted, and only 16 or 15 per cent of the questionnaires mailed out were not returned. Of the eighty-eight or 85 per cent of the questionnaires returned, five were unusable and six were returned too late to be included in this study. It should be noted that of the six questionnaires returned too late, three of the respondents had taken and passed the Certified Public Accountants examination.

Data presented in the foregoing tables revealed several interesting facts. These are briefly presented in the following paragraphs. It should be noted that some of

the suggestions offered by the respondents have been carried into operation by the Department at an earlier date.

I. SUMMARY AND CONCLUSIONS

The study revealed that the majority (68 per cent) of the respondents started to work in the accounting field immediately after graduation, and 90 per cent of the respondents indicated that they intend to remain in the field of accounting.

Most of the accounting majors (86 per cent) preferred to live in towns of more than 20,000 population, and the majority of the respondents (47 per cent) secured their jobs through their own effort.

Although 84 per cent of the respondents do not hold an advanced degree, 50 per cent of those felt that an advanced degree would help them in their specialized field. The respondents in the general field of private accounting did not feel an advanced degree would help them as much as the respondents did who were working in the field of governmental accounting.

Of the six major fields studied, the general field of Public accounting had the highest salary range, and Governmental accounting had the lowest. Other fields of accounting that accountants were working in were: Petroleum

accounting, Budgeting, and Teaching. The salaries in these fields ranged from \$4,000 to \$39,999.

The respondents listed hard work and luck as the main factors responsible for promotion.

Many of the accounting majors recognized the importance of other subject areas in connection with accounting work, specifically, English, Business Management, Public Speaking, Psychology, Economics, and Report Writing.

The Certified Public Accountants examination has been the goal of many (61 per cent) of the accounting majors. Of the seventy-seven respondents contacted in this study, twenty-five or 32 per cent have attempted the examination. Of the twenty-five who have taken the examination, fourteen or 56 per cent have passed it. Seven or 50 per cent of those who have passed the examination indicated that additional study is necessary for successful completion of the examination. Of the other seven respondents that have passed the examination a few, specifically two, did not believe any additional study was necessary. The other five Certified Public Accountants did not believe any additional formal education was necessary, but felt that correspondence study would help.

A number of the graduates suggested that their needs could have been met more adequately if a course in practical work experience had been provided.

Many of the respondents indicated that a more detailed course in Machine accounting would greatly improve the curriculum, both from the standpoint of present and future needs. They also recognized the need of further study in accounting beyond the four year undergraduate program.

Many of the respondents do not feel that the tax courses offered are adequate for professional accountants.

II. RECOMMENDATIONS

At the beginning of this study its purpose was stated as follows: "It was the purpose of this study to evaluate the present accounting curriculum at Kansas State Teachers College of Emporia to see how well it meets the needs of the graduates, and to make recommendations for improvement."

The following recommendations are made:

1. Delete Sophomore English from the curriculum, and replace it with a required course in English Composition.

2. Require all accounting majors to take a course in Public Speaking their senior year.

3. Provide a more detailed course in Punched-Card Machine accounting.

4. Delete Elementary Typing from the curriculum. If a student does not meet the typing requirements, he should take Elementary Typing for no credit.

5. More assignments should be given requiring the student to do research and write a detailed report on his findings.

6. Emphasis should be given to the student's ability to express himself through writing and speaking.

7. Stress the importance of the Certified Public Accountants examination more.

8. Split Advanced accounting into two three-hour courses, and make both courses required for all accounting majors.

9. Offer a course in Auditing problems.

10. Make Report Writing required for all accounting majors.

11. Make Federal Tax Law a three hour course, and require it for all accounting majors.

12. Lower the grade requirements for the work experience program; thus, making it possible for all accounting majors to take advantage of that valuable experience.

13. Although many of the respondents have advocated a five year program, they do not feel that formal study beyond the four year program is necessary for Certified Public Accountants certification.

14. Shift Cost Accounting nearer graduation.

15. Highly recommend Mathematics as a minor for an accounting student.

16. Put more emphasis on theory, and offer a more detailed explanation of the various aspects of accounting fields prior to the senior year.

17. A list of all students who major in accounting should be kept on file in the Business office; thus eliminating a great deal of the work for the next graduate student who does a follow-up on this study.

18. In an effort to compromise between the present curriculum and the curriculum as suggested by the graduates, it is recommended that a $4\frac{1}{2}$ year program be required of all accounting majors. The increase in the number of hours for an accounting major to graduate is necessary if the accounting student is to receive the broad general education plus the specialization required for his field.

19. It is recommended that a follow-up study be made of all accounting graduates every five years.

20. It is recommended that this study be used as an aid for future curriculum studies in the Department of Business and Business Education.

Byers, Marvin E., "A Follow-Up Study of all Candidates Examined at the Kansas State Teachers College of Emporia Directed Toward Curriculum Development." Unpublished Master's Thesis, Kansas State Teachers College of Emporia, 1948.

Cunningham, John A., "A Survey of Accounting Majors at North Texas State College from 1944-1950." Unpublished Master's Thesis, North Texas State College, 1950.

Davey, Robert C., "A History of the Business and Business Education Department." Unpublished Master's Thesis, Kansas State Teachers College of Emporia, 1955.

Edly, Maria E., "A Follow-Up Study of all Graduates of the Kansas State Teachers College of Emporia with the Bachelor of Science Degree in Commerce." Unpublished Master's Thesis, Kansas State Teachers College of Emporia, 1947.

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Heldinger, Herbert L., "A Follow-Up Study of Accounting Majors at Ohio State College 1934-1955." Unpublished Master's Thesis, Ohio State College, 1957.

Hitt, Kathryn W., "The Follow-Up Study in Business Education," National Association for Business Teacher Education Bulletin (a Division of United Business Education Association), 1957, pp. 7-14.

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The Kansas State Teachers College, Emporia, Kansas, Bulletin of Information, 1931.

The Kansas State Teachers College, Emporia, Kansas, Bulletin of Information, 1934.

The Kansas State Teachers College, Emporia, Kansas, Bulletin of Information, 1944.

SELECTED BIBLIOGRAPHY

- Byers, Marvin E. "A Follow-Up Study of all Commerce Graduates of the Kansas State Teachers College of Emporia Directed Toward Curriculum Development." Unpublished Master's thesis, Kansas State Teachers College of Emporia, 1948.
- Cunningham, John A. "A Survey of Accounting Majors at North Texas State College from 1944-1950." Unpublished Master's thesis, North Texas State College, 1952.
- Davey, Homer C. "A History of the Business and Business Education Department." Unpublished Master's thesis, Kansas State Teachers College of Emporia, 1955.
- Endly, Merle E. "A Follow-Up Study of all Graduates of the Kansas State Teachers College of Emporia with the Bachelor of Science Degree in Commerce." Unpublished Master's thesis, Kansas State Teachers College of Emporia, 1947.
- Haynes, Benjamin R., and Clyde W. Humphrey. Research Applied to Business Education. The Gregg Publishing Company, 1944.
- Heidinger, Herbert L. "A Follow-Up Study of Accounting Majors at Chico State College 1938-1955." Unpublished Master's thesis, Chico State College, 1957.
- Iliff, Kathryn M., "The Follow-Up Study in Business Education," National Association for Business Teacher Education Bulletin (A Division of United Business Education Association), 1957., pp. 9-14.
- The Kansas State Normal, Emporia, Kansas, General Catalogue, 1918.
- The Kansas State Teachers College, Emporia, Kansas, Bulletin of Information, 1931.
- The Kansas State Teachers College, Emporia, Kansas, Bulletin of Information, 1936.
- The Kansas State Teachers College, Emporia, Kansas, Bulletin of Information, 1944.

The Kansas State Teachers College, Emporia, Kansas, Bulletin of Information, 1947.

Mooren, Robert L., and John W. Rothney. "Personalizing the Follow-Up Study," The Personnel and Guidance Journal, 34:409-12, March, 1956.

APPENDIX A

[Faint, illegible text, likely bleed-through from the reverse side of the page]

KANSAS STATE TEACHERS COLLEGE
EMPORIA, KANSAS

Emporia State has always prided itself on having an outstanding program in Business and Business Education, but we are always concerned about making it even better. You can help us do this by co-operating in a study which we are preparing to undertake. We are interested in knowing your ideas on our present course offerings at the college. In a very short time we will be contacting you for information that will enable us to revise our present curriculum.

Your co-operation in this study will help us make vital improvements in the Business and Business Education Division instructional program. With the full co-operation of all the graduates, we know that this can and will be a study of great value in helping us meet the current needs of the business world.

APPENDIX A

This study will be directed toward curriculum evaluation. We will be asking such questions as: what courses were taken that you feel are of most value to you in your present career, which are of least value, what are your educational needs for probable promotions and future vocational plans, etc.

Use the postage-free card to tell us that you are backing your Alma Mater all the way in this study. When the investigation is completed, we will be happy to send you a summary of our findings should you desire a copy.

We certainly hope you will help us develop a program of which we can be even more proud; please fill in the information on this card and return it to us by

Sincerely yours,

E. C. McGill, Chairman,
Division of Business and
Business Education

KANSAS STATE TEACHERS COLLEGE
EMPORIA, KANSAS



Emporia State has always prided itself on having an outstanding program in Business and Business Education, but we are always concerned about making it even better. You can help us do this by co-operating in a study which we are preparing to undertake. We are interested in knowing your ideas on our present course offerings at the college. In a very short time we will be contacting you for information that will enable us to revise our present curriculum.

Your co-operation in this study will help us make vital improvements in the Business and Business Education Division instructional program. With the full co-operation of all the graduates, we know that this can and will be a study of great value in helping us meet the current needs of the business world.

This study will be directed toward curriculum evaluation. We will be asking such questions as: what courses were taken that you feel are of most value to you in your present career, which are of least value, what are your educational needs for probable promotions and future vocational plans, etc.

Use the postage-free card to tell us that you are backing your Alma Mater all the way in this study. When the investigation is completed, we will be happy to send you a summary of our findings should you desire a copy.

We certainly hope you will help us develop a program of which we can be even more proud; please fill in the information on this card and return it to us by

Sincerely yours,

E. C. McGill, Chairman
Division of Business and
Business Education

ECM/plo

Enclosure

February 14, 1959

EXHIBIT B

Postage
Will be Paid
by
Addressee

No
Postage Stamp
Necessary
If Mailed in the
United States

BUSINESS REPLY CARD
First Class Permit No. 3, Sec. 34.9 P. L. & R. EMPORIA, KAN.

KANSAS STATE TEACHERS COLLEGE

EMPORIA

E. C. MCGILL

KANSAS



Your co-operation in this study will assist in
present business conditions.
Please return the card to us NOW, so that we can also include you

1. NAME: _____
PRESENT
ADDRESS: _____

2. PERMANENT
ADDRESS: _____

3. Please classify your occupation under one of the following
headings, if possible, or specify under other.

- | | |
|----------------------|----------------------------|
| a. Teaching _____ | f. Business Administration |
| b. Accounting _____ | Field _____ |
| c. Secretarial _____ | Specify _____ |
| d. Retailing _____ | g. Other _____ |
| e. Housewife _____ | |

KANSAS STATE TEACHERS COLLEGE
EMPORIA, KANSAS

February 10, 1959

 Last Name _____

 (Street or R.R.) _____
 City _____
 State _____

EDUCATION:
 a. Advanced Degree (Check one)
 Bachelor's _____
 Doctorate _____
 None _____
 Working on an advanced degree? Yes _____ No _____

Dear Graduate:

IT'S NOT TOO LATE!

Your help is still urgently needed! Join us in a study to help improve the curriculum at Emporia State. On January 26, 1959, we sent you an introductory letter and a postal card for your reply. We have not yet heard from you.

Please fill out the enclosed card before it is misplaced and return it to us immediately.

Your co-operation in this study will enable us to improve our present business curriculum.

Please return the card to us NOW, so that we can also include you in this study.

Sincerely yours,

E. C. McGill, Chairman
 Division of Business and
 Business Education

Course details of the Business area	Course in the business area outside of accounting
a. _____	a. _____
b. _____	b. _____
c. _____	c. _____
d. _____	d. _____
e. _____	e. _____

To you feel that some college courses to be offered, some kind of practical work experience should be provided? Yes _____ No _____ If so, should this be _____

Suggested _____
 Recommended _____
 Revised _____

KANSAS STATE TEACHERS COLLEGE
Emporia, Kansas

Part I General

Mr. _____
Mrs. _____
Miss. _____
Last Name First Middle

ADDRESS: _____
(Street or Route) City State

EDUCATION:

- a. Advanced Degrees: (Check one)
 - Master's _____
 - Doctor's _____
 - None _____
- b. Are you working on an advanced degree? Yes ___ No ___
If so, where? _____
- c. If you have not completed work for a degree, have you any graduate work on record? Yes ___ No ___

Part II College Preparation

Was your major field of study in accounting? Yes ___ No ___ If not, what was your major field? _____

Did you enter the accounting field as soon as you graduated from college? Yes ___ No ___ If not, what field did you enter? _____

How many hours of accounting did you take? _____

Have you felt the need for any courses not included in the accounting curriculum when you were a student? Yes ___ No ___ If so, please list. _____

Do you feel that a more detailed coverage of any accounting courses studied here would have proven to your advantage? Yes ___ No ___ If so what courses? _____

Please list the courses that you feel would be the most beneficial to an accounting student.

Courses outside of the Business area	Courses in the Business area outside of accounting
a. _____	a. _____
b. _____	b. _____
c. _____	c. _____
d. _____	d. _____
e. _____	e. _____

Do you feel that for a collegiate program to be adequate, some kind of practical work experience should be provided? Yes ___ No ___ If so, should this course be?
Suggested _____
Recommended _____
Required _____

Do you feel that an advanced degree would help you in your specialized field?

Yes ___ No ___ If so, what type of degree?

Master's _____
 Doctor's _____
 Other _____

Please check the approximate size town that you would like to work in.

Population	5,000 _____	Population	50,000 _____
"	10,000 _____	"	100,000 _____
"	15,000 _____	"	200,000 _____
"	20,000 _____	"	500,000 _____
"	30,000 _____	"	1,000,000 _____

How were your jobs obtained? (Please check.)

Through your own effort _____
 Through the school _____
 Through agencies _____
 Through friends _____
 Other _____

Please indicate the field of accounting that you started in, and are now working in.

<u>Started</u>		<u>Now working</u>	
Private accounting	_____	Private accounting	_____
Public accounting	_____	Public accounting	_____
Govt. accounting	_____	Govt. accounting	_____
Cost accounting	_____	Cost accounting	_____
Auditing	_____	Auditing	_____
Tax	_____	Tax	_____
Other	_____	Other	_____

How long have you been working in the accounting field? _____

Would you please check your present annual salary. (This information will be kept strictly CONFIDENTIAL).

4000 to 4499 _____	8000 to 8499 _____
4500 to 4999 _____	8500 to 8999 _____
5000 to 5499 _____	9000 to 9499 _____
5500 to 5999 _____	9500 to 9999 _____
6000 to 6499 _____	10000 to 14999 _____
6500 to 6999 _____	15000 to 19999 _____
7000 to 7499 _____	20000 to 29999 _____
7500 to 7999 _____	30000 to 39999 _____
Over 50,000 _____	

What were the factors necessary for promotion to get you to your present position? Please specify.

a. Professional organizations _____
 b. Correspondence study _____
 c. The CPA examination _____
 d. Advanced degrees _____
 e. Other _____

Do you plan to remain in the accounting field? Yes ___ No ___ If not, what are your vocational plans? _____

15

Part III The C.P.A. Examination

- a. Have you taken the examination? Yes ___ No ___
- b. Have you passed the examination? Yes ___ No ___
- c. How many times did you take the examination before you passed it? _____
- d. If you have not passed the examination, what parts have you passed?
Practice _____
Theory _____
Auditing _____
Law _____
None _____
- e. If you have not passed the examination, do you intend to take the test in the future? Yes ___ No ___
- f. Did you do any correspondence study in preparing for the examination? Yes ___ No ___ If so, from whom? _____
- g. What specific courses do you feel must be taken in order to pass the examination? _____
- h. What courses taken at Emporia State Teachers College assisted you the most in preparing for the examination? _____
- i. Do you feel that study beyond the four year program is necessary for passing the CPA examination? Yes ___ No ___

Do you desire a summary of the findings of this study? Yes ___ No ___

Attached is a list of the recommended courses for accounting majors that is in effect at the present time.

- a. Do you feel that this program is adequate for accounting preparation? Yes ___ No ___
- b. Do you agree with the selection of required and recommended courses? Yes ___ No ___ If not, please specify. _____
- c. Are there courses that you would add? Yes ___ No ___ If so, please list. _____
- d. Are there courses that you would delete? Yes ___ No ___ If so, please list. _____
- e. Please list any other suggestions for improvement of the accounting curriculum at Kansas State Teachers College of Emporia. _____

KANSAS STATE TEACHERS COLLEGE OF EMPORIA

ACCOUNTING

(A minimum of 24 hours of technical accounting courses)
(Suggested Minor--Mathematics)

Freshman Year

<u>First Semester</u>	<u>Hrs.</u>	<u>Second Semester</u>	<u>Hrs.</u>
Eng. 107, Freshman English I	3	(R) Eng. 108, Freshman English II	3
Eng. 101, Fundamentals of Speech	3	(R) Psy. 110, Intro. to Psychology	3
Bus. 120, Business Cal. or a Math. course	3	(R) Econ 102, Fund. of Economics	3
Bus. 105, Elem. Typing	2	(R) Bus. 122, Accounting II	3
Bus. 121, Accounting I	3	(R) P.E. Service course	1
Phys. Education I	1	Electives or Minor	3
Freshman Orientation	0		
	<u>15</u>		<u>16</u>

Sophomore Year

Eng. 227, Sophomore English I	2	(R) Soc. Sc. Elective	3
Bus. 221, Cost Accounting	3	(R) Soc. Sc. American History	3
Bus. 118, Bus. Penmanship or		(R) Bus. 203, Calculating & Posting Machines	2
Bus. 243, Intro. to Finance	2	(R) Bus. 240, Bus. Organization	2
Science elective	5	(S) 322, Ad. Cost Accounting	3
P.E. Service Course	1	(R) P.E. Service Course	1
Bus. 223, Punch Card Data Pr.	3	Electives or Minor	2
	<u>16</u>		<u>16</u>

Junior Year

Bus. 351, Business Law I	3	(H) Bus. 343, Corp. Finance or	
Bus. 331, Int. Accounting I	3	Business elective	3
Eng. 282, or 361 (Elect one)	2 or 3	(R) Bus. 352, Bus. Law II	3
Bus. Acct. Statements	2	(H) Math. 331, Math. of Finance	3
Electives or Minor	5	(H) Bus. 332, Int. Accounting II	3
		(R) Bus. 455, Bus. Statistics	3
	<u>16</u>		<u>15</u>

Senior Year

Bus. 431, Advanced Accounting	3	(S) Bus. 420, Auditing	3
Bus. 430, Govt. Accounting	2	(S) Bus. 422, Federal Tax Law	2
Bus. 421, Income Tax for Indiv.	3	(S) Bus. 439, CPA Review or Bus. Elective	3
Bus. 300, Business Correspondence	3	Electives or Minor	8
Electives or Minor	5		
	<u>16</u>		<u>16</u>

Suggested
Highly recommended
Required

KANSAS STATE TEACHERS COLLEGE
EMPORIA, KANSAS

February 26, 1959



We are pleased to know that you have taken an interest in the study to improve the accounting curriculum at Kansas State Teachers College of Emporia.

The opinions and suggestions of graduates should aid us immensely in evaluating the present curriculum.

Will you please fill out the enclosed questionnaire and return it to us immediately. If you'll just check "yes" on question 20, you will receive a summary of our findings.

Thank you for your co-operation.

Sincerely yours,

E. C. McGill, Chairman
Division of Business and
Business Education

el

Enclosure

Emporia, Kansas
Teachers College

SEMI-ENVELOPE
KANSAS STATE TEACHERS COLLEGE
EMPORIA, KANSAS



Return After Five Days To
KANSAS STATE TEACHERS COLLEGE
EMPORIA, KANSAS



BUSINESS REPLY ENVELOPE
First Class Permit No. 5, Sec. 54.9 P. L. & R. EMPORIA, KAN.



Kansas State Teachers College

Emporia, Kansas

E. C. MCGILL *rc*

KANSAS STATE TEACHERS COLLEGE
EMPORIA, KANSAS

If I were able to call on you at your home and ask you to please fill out the questionnaire that was mailed to you recently, you would probably sit down immediately and fill it out for me.

Why not mail it instead? We NEED only a few more replies to make this study complete! Your reply plays an IMPORTANT part in this study.

For your convenience, I am enclosing another set of the same forms, together with a self-addressed, postage-free envelope. PLEASE fill out the papers and return them to us NOW, as we want to include your opinions and recommendations in our survey.

Sincerely yours,

E. C. MCGILL, Chairman
Division of Business and
Business Education

ECM/wf

Enclosures: 2

MEMBER A

NAME AND ADDRESS OF THE GRANTEE WHO ARE PRESERVE
WORKING IN THE ACCORDING FIELD

Allen Edwin G. 117 Bradford Jones City, Oklahoma
 Anderson Oliver H. 1149 W. Jefferson Tulsa, Oklahoma
 Anderson William F. 2407 East 13th St. North Dallas City,
 Missouri
 Bartholomew John A. 1243 Tulsa, Wichita, Kansas
 Becker Jerry L. Box 21, Sapulpa, Kansas
 Bunker Arvin A. 702 S. Lightner Dr. Wichita, Kansas
 Hansen Beverly 4536 Jefferson Street, Kansas City 11,
 Missouri
 Husted Richard B. 427 S. 10th Newton, Kansas
 Kaulin Frank F. 211 Ardenwood, Lawrence, Kansas
 Newbley Cecil H. 404 South Western, Fairbairn, Kansas
 Burns John H. 2111 West 7th Street, Kansas City 15,
 Missouri

APPENDIX B

Martin Arleigh B. Ar. University, Topeka,
 Arizona
 Cunningham Wm. J. 202 West 5th, Coffeyville, Kansas
 Christensen Norma G. 529 So. Swanton, Sapulpa, Kansas
 Dallas Lee W. 571 Wilson, Sapulpa, Kansas
 Day Verona E. 1033 W. Jones, Wichita 12, Kansas
 Dean Mary J. 206 S. Oklahoma, Jones City, Oklahoma
 Denton E. G. 2514 Walnut Drive, Break Land, Kansas
 Hessler Peter J. 5115 South St. Leola, Tulsa, Oklahoma
 Hill Leland W. 1012 Gardner Road, Topeka 6, Mo.
 Howling James E. 1415 S. Broadway, Wichita, Kansas
 Huston Gerald E. 1809 Avenue Del Rio, Topeka, Kansas
 Hille Heral F. 314 S. Lincoln, Jones City, Oklahoma
 Fryer Thelma W. 4325 S. Jackson, Topeka City, Missouri
 Mack Della E. 2028 Wilcox, Wichita 10, Kansas
 Gardner Roger L. 125 S. E. Hamilton, Bartlesville,
 Oklahoma
 Gilbert Wm. B. 4130 East 17th St., Tulsa 5, Oklahoma
 Gray John Lee 1301 W. Hill Pl., Denver, Colorado
 Grimes Donald H. 1-5 Lake Lyndon, Leo's Summit,
 Missouri
 Ogler Beale E. 917 Wilcox Ridge, Manhattan, Kansas
 Darkleford Jerry B. 97 S. Lafayette, Derby, Kansas
 Davenport William F. 1011 Sherwood, Sapulpa, Kansas
 Hays Carl E. 2225 So. Payne Court, Denver 17,
 Colorado
 Hessler Virgil W. 7016 Yaw Lane, Wichita 11, Kansas

EXHIBIT A

NAMES AND ADDRESSES OF THE GRADUATES WHO ARE PRESENTLY
WORKING IN THE ACCOUNTING FIELD

- | | |
|-----------------------|--|
| Allen Kerns C. | 137 Crawford Ponca City, Oklahoma |
| Anderson Oliver R. | 1149 N. Xenophon Tulsa, Oklahoma |
| Anderson William J. | 5407 East 43rd St. North Kansas City,
Missouri |
| Bartholomew John R. | 1613 Tulsa, Wichita, Kansas |
| Bedner Jerry L. | Box 27, Emporia, Kansas |
| Bender Arvin A. | 804 S. Lightner Dr. Wichita, Kansas |
| Benson Dorothy | 4536 Jefferson Street, Kansas City 11,
Missouri |
| Boston Richard S. | 423 E. 10th Newton, Kansas |
| Bowlin Parke F. | 912 Arkansas, Lawrence, Kansas |
| Bradley Cecil R. | 406 South Cochran, Plainville, Kansas |
| Burns John R. | 2222 West 73rd Street, Kansas City 15,
Missouri |
| Burton Arleigh R. | Arizona State University, Tempe,
Arizona |
| Cavanaugh Wm. J. | 808 West 5th, Coffeyville, Kansas |
| Christensen Norman C. | 529 So. Mechanic, Emporia, Kansas |
| Dalton Leo R. | 634 Wilson, Emporia, Kansas |
| Day Vernon E. | 1832 N. Joann, Wichita 12, Kansas |
| Dean Mary J. | 806 E. Oklahoma, Ponca City, Oklahoma |
| Denton R. C. | 2514 Walnut Drive, Great Bend, Kansas |
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