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The role of the chief business officer in selected higher education institutions of the Northeast.

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THE ROLE OF THE CHIEF BUSINESS
OFFICER IN SELECTED HIGHER
EDUCATION INSTITUTIONS OF
THE NORTHEAST

A Dissertation Presented

by

MOHAMMAD IDREES

Submitted to the Graduate School of the University of
Massachusetts in partial fulfillment of the
requirements for the degree of

DOCTOR OF EDUCATION

February 1990

School of Education

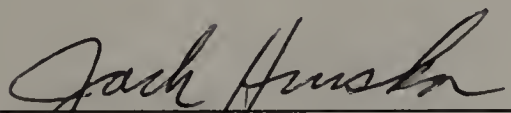
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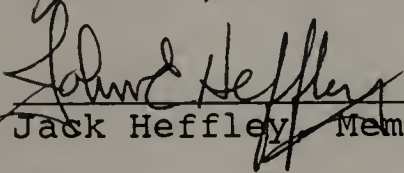
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MOHAMMAD IDREES

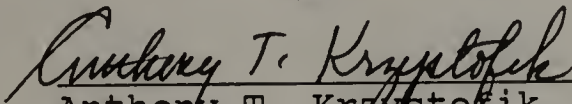
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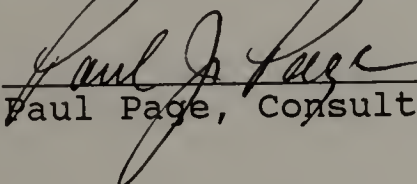
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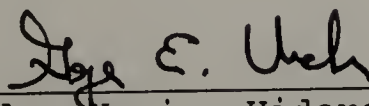
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ABSTRACT

THE ROLE OF THE CHIEF BUSINESS OFFICER IN SELECTED
HIGHER EDUCATION INSTITUTIONS OF THE NORTHEAST

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Directed by: Professor Jack Hruska

This thesis describes the profile characteristics and role of the chief business officer in colleges and universities in the northeastern United States. Part I describes the "who" dimension of the CBOs. It compares the age, sex, race, length of employment in present position, and the highest academic degree held by the CBOs. Part II of the study examines the "what" dimension of the CBOs. This part focusses on the level of responsibility CBOs actually have and the level of responsibility they think the position should have for them to function most effectively. The data collected compared the public and private institutions of higher education.

The population studied consisted of chief business officers of public and private higher education

institutions with enrollments of 1,000 or more. The data were gathered through a mail questionnaire. Major findings of the study are:

1. The overwhelming majority of CBOs are middle-aged, White males.

2. The majority of CBOs hold earned graduate degrees in business administration. Many CBOs hold more than one graduate degree and the previous experience in college business administration was believed to be the best background for the job.

3. Fiscal and financial management duties were judged the most important functions of the CBO.

4. Among the fiscal and financial management duties, adhering to the budgeting procedure was the single most important job function, followed by fiscal and management audits and internal control. The findings confirmed the general belief that, with increasing financial pressure, higher education has to be particularly sensitive to the fiscal and procedural accountability.

5. The majority of the CBOs would like to get more involved in institutional policy-making. This may be a major finding because it seems contrary to the common belief that CBOs do not like to get involved in institutional policy-making functions and academic administrative management.

6. There was very little difference between the role functions of CBOs in public and private institutions.

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LIST OF ABBREVIATIONS

CAO: Chief Academic Officer

CAOs: Chief Academic Officers

CAO's: Chief Academic Officer's

CAOs': Chief Academic Officers'

CBO: Chief Business Officer

CBOs: Chief Business Officers

CBO's: Chief Business Officer's

CBOs': Chief Business Officers'

NACUBO: National Association Of College
and University Business Officers

CHAPTER I
INTRODUCTION

Barring periods of rapid growth when funds appeared to be abundant, institutions of higher education have usually functioned in an environment of scarcity of funds relative to their perceived needs. During the 1970's and 1980's they have often experienced something of a financial crunch. This is also part of the financial scarcity which governments at federal and state levels have been experiencing. There is pressure both from legislatures and taxpayers for higher education to exercise greater economy and efficiency. At the same time responsibilities of colleges and universities have been increasing. They are asked to raise the quality of the instruction they offer, instruct larger and more diverse bodies of students, diversify their academic offerings, expand the amenities available to students and contribute to the economic growth and development of their region and nation. These demands, seldom accompanied by extra funds, increase the pressure for the most effective possible utilization of available resources. In other words, they are called upon to practice efficient program planning and financial management.

Financial management requires, among other things, certain specialized competencies which most academic

administrators do not possess. Acknowledging this, institutions of higher education have appointed chief business officers (CBOs), also called by other titles, to look after their budgets and financial affairs. Theoretically, a CBO holds a critical position. A number of responsibilities are associated with the position: budget operations, accounting, auditing, auxiliary operations, internal controls for proper implementation of the budget, bursar operations, payroll, purchasing, non-academic personnel operation, physical plant maintenance, grants and contract administration, management of investments, fund raising and institutional planning. While, theoretically, all of these operations could be part of the CBO's job description, there is little available information to clarify precisely what CBOs do in higher education institutions. More importantly, it is not clear to what extent the CBO participates in the choice of priorities, in the formulation of plans, and in the making of substantive decisions that are incorporated in the budgets. Further, it is not known if CBOs have the appropriate experience and training needed to fulfill these potential roles.

Conventional wisdom in higher education maintains that theoretically budgeting and academic planning should be linked. Budgeting theory assumes that it is intricately wedded to administrative and academic decision making.

Budgets are the blue prints for orderly execution of program plans. They serve as a control mechanism to match anticipated and actual revenues and expenditures.

Historically, academic planning has not been taken seriously during times of extraordinary growth. During the period of 1945-1975, formula budgeting emerged to reduce the complexity by which public funds were allocated to meet the needs of this unusual growth rate. The "planning" that took place was rarely a vigorous review of alternatives. Institutional research officers emerged as a complement to formula budgeting, but rarely did they undertake a genuine operations analysis. During the recent past, the planning process has become a specialized technique that emerged in central administrations, multicampus systems, and state boards and commissions.

In recent years CBOs have been more involved in budgeting process monitoring of the budgets than its technique. Anton (1967) states that in the process, academic administrators, facing strategic and key operational budget decisions, transferred these functions to presidents and to high-level technicians or professional administrators such as CBO.

The decline in the rate of growth of enrollment has produced an even greater emphasis on linking academic planning and budgeting and, theoretically, in clarifying the role of CBO. In their updating monograph on multicampus universities, Lee and Bowen (1977, P. 59) point out that "the major change in the past few years is not in technical budgeting procedures but in more interaction between budgeting and academic planning." While there may be a desire for a closer relationship between budgeting and academic planning as Lee and Bowen suggest, it is unclear whether or not budgeting and planning are linked in practice, and it is absolutely unknown to what extent, if any, the CBOs themselves believe they should be linked.

CHAPTER II

REVIEW OF LITERATURE

The position of CBO in academe is not a product of the twentieth century. Calver (1984, p. 26) reported that it originated in the eleventh and twelfth centuries, when the medieval European universities had advanced sufficiently in organizational structure to recognize the really important officials known as the chancellor, the rector, and the priors or deans. Other officers were identified as "treasurer, receptor, or steward"; they kept "fiscal accounts and attended to other fiscal matters of a clerical nature" (Calver, 1984, p. 26). Frequently general reference was made to the need for an educated and trained person to assume the position. Lindsey and Holland (1930) mentioned that the bursar "should be a college trained (sic)" (p. 77). McVey (1952) stated that the office was very important, and he felt it called for a responsible person. Even the first edition of College and University Business Administration (1952), which has been a primary source of CBOs, made no reference to specific characteristics or qualifications for the position. Knauth, in 1955, was the first systematically to examine the characteristics of chief business officers. He studied 96 liberal arts institutions and reported the following findings: the

average age was 47; the average annual salary was \$6,559; 48% had earned bachelor's degrees, 20% master's degrees, 13% had Ph.D's, LL. B's or CPA's; and 18% had no higher education degree.

Historically, the position has evolved from the simple task of collecting fines and fees to the current complex task of investing of university funds, budgeting and fiscal forecasting, and planning and fiscal control. In earlier times, under the direction of the institution's administrative head or rector, the fiscal officers were responsible for the university's monetary affairs; however, the rector was ultimately held accountable. Approximately 50 to 60% of the money handled by the university was derived from fees and fines (Rait, 1918). Although tuition fees were not generally handled by the treasurer, the treasurer did collect fees and fines for brawling, dueling, and other forms of misbehavior. Tuition costs, however, were generally paid to the master (instructor) and sometimes had to be negotiated "in a highly sophist-like manner" (Rashdall, 1936. p. 208)

As higher educational institutions multiplied during the nineteenth and twentieth centuries, the scholarships granted to needy or preferred students also

multiplied, requiring more supervisory attention from the authorities. The institution, in its corporate aspect, became increasingly concerned with financial matters that formerly had been of interest chiefly to the individual students and masters (Knauth, 1955). The founders of American schools were from Europe and were aware that some kind of financial watchfulness was needed, but this is not to say that the keeper of the purse was always given an official status, or that when such an officer existed he was given proper latitude (Morrison, 1935). In some cases, a local bank attended to the details of the business of the college, often assigning a special clerk to handle college financial matters (Knauth, 1955).

McGrath (1936) gave 1906 as the "median" date for the establishment of the position of chief business officer while noting that in certain western colleges the post did not come into existence until 1920. The Central Association of College and University Business Officers was established in 1912; and by 1936, every section of the country had a regional association (Knauth, 1955). In September 1950, the National Federation of College and University Business Officers Association (NFCUBOA) was formed. The name was changed

to its current name, the National Association of College and University Business Officers, or NACUBO, in 1962.

Millett (1980) stated that "professional competence in the management of these Chief Business Officers services has increased substantially over the years, thanks in large part to the National Association of College and University Business Officers" (p. 111).

McGuffey (1980) wrote, "A person involved in the performance of a task in school administration draws upon a lot of personal qualities that cause him to behave as he does. His philosophy, values, talents, skills, knowledge, experience, intelligence and leadership style are involved. These personal qualities are applied in the variety of environmental settings in which one operates. The result is a set of behaviors that reflect the competence to perform an assigned task" (p. 5).

Blackwell (1966) believed that the chief business officer's professional qualifications "must be much higher than they were a half century ago," and that business officers should "thoroughly understand accounting, business law, economics, investment theory and practice and should possess a college degree and have some graduate work" (pp 73-74).

With the exception of Knauth's (1955) work, it was not until the 1970's that studies to ascertain the characteristics and role of chief business officers were undertaken. James (1975) and Jenkin (1978) examined characteristics of the chief business officers in small

and large public institutions of higher education, respectively, focusing on the following characteristics: title of position, age, sex, years in position, previous professional experience, education level, specialization in higher degree, career goals, relationship with other administrators. This research was followed by Calver (1984), who studied the profile, functions, behaviors, and effectiveness of chief business officers in American public community colleges.

Jenkins (1978) found that the chief business officers of larger institutions usually held the title of vice president. The average age of the CBOs surveyed exceeded fifty five years, and most of them were male. The average time in the position was over nine and one half years. Experience in college and university business administration was important in getting the CBO position. Most of the CBOs listed their primary career orientation as business administration. Most had master's degrees. Jenkins's study indicated that the majority of the CBOs surveyed reported that they were on the same organizational level as the chief academic officer and they were both equally involved in most institutional decisions. The CBO was identified as being one of the three or four major officers who, with the president, shared major institutional concerns and made

decisions together on matters affecting the university policy and program. In most cases the CBO did not directly report to the governing board. Jenkins's study (1978) is especially important because it was the first systematic study to identify characteristics and areas of responsibilities. Calver's (1984) study was basically a replication of earlier studies with the addition of more extensive information on the leadership role.

Of particular importance for this study, there is almost no research that focuses directly on the CBO's perception of what they believe the job should entail. This study has been designed, in part, to address that issue. None of the above studies examined the level of responsibility the CBOs like to have in order to perform the job more effectively as compared to their current level of responsibilities.

Major Responsibilities of CBO

The literature identifies the following areas of responsibility:

Accounting

As early as 1908, Elliott described the duties of higher administrators of colleges and said that the chief business officer's work "will be partly

administrative and accounting" (p. 250). Lindsey and Holland (1930) report that the bursar is responsible for accounting. Among the duties of the chief business officer Mcvey (1952) included receiving money, whereas Glaze (1962) claimed that is done only in small colleges because universities tend to have specific fiscal administrator, called the bursar, who receives money. Robins and Nance (1965) found fiscal accounting and reporting to be the most prevalent function assigned to the CBO.

Budgeting

According to Lindsey and Holland (1930) and Robins and Nance (1966) budget preparation and control were among the most prevalent responsibilities associated with the chief financial officer. The American Council of Education (1968) stated that the chief business officer should assist in planning and development of the budget. Budgeting was identified as one of the basic divisions common to all colleges and universities, regardless of their size or complexity (Erfft, 1962). NACUBO stated that budgeting should be a cooperative effort of both academic and business officers. Recently, some large universities such as Cornell University and the University of Pittsburgh have separated planning and budgeting from the business operations. The growing

complexities of planning and budgeting led to this experimental approach, which may not be applicable to small colleges in which the number of administrative personnel is limited by the resources available. In small colleges, budgeting operations are much simpler. As a general rule, budgeting is still one of the normal responsibilities of the chief business officer. In the future, it may not be one of the normal responsibilities of the chief business officer, especially in larger colleges and universities. Budgets, budget process, and budget control, the most time-consuming functions of CBOs, are discussed in more detail in this chapter.

Auxiliary Operations

Auxiliary operations such as the management of food service, book store, dorms and student residential halls, hotels, golf courses, post offices, campus banks, and myriads of other retail services are managed by the chief business officer (College and University Business Administration, 1968). By their very nature, auxiliary enterprises constitute areas of operation in which moral and financial hazards quickly emerge if they are improperly managed (Glaze, 1962). James, Jenkins, and Calver all list auxiliary operations as one of the areas of responsibility for all chief business officers.

Investment Management

Elliot and Chambers (1935) considered investment management so important that they suggested that the chief business officer be freed of other duties to concentrate on investments and other financial matters. Woodburne (1958) listed supervision of investment of the institution as one of the four principal responsibilities of the chief business officer.

The responsibility of management of investment of funds in some institutions was found to be vested with the chief financial officer (Glaze, 1962). Some colleges have placed their investments in the hands of outside professional managers and banks. The American Council (1968) argues that regardless of the ultimate responsibility of managing university investments, the president and the chief business officer should be closely involved to ensure that the policies are related to both present and long-term needs of the university in light of current operations, capital expenditures, and other calls on funds.

Personnel, Payroll, and Staff Benefits

Erfft (1962) stated that the personnel services is one of the six basic functions common to all universities. College and University Business

Administration (1968) indicated that it was important that the chief business officer of a college have an understanding of the objectives of personnel administration, including payroll and staff benefits and policies and programs that would be most effective in achieving these objectives. This function has grown in importance in recent years with the federal legislation that requires extensive record keeping. Robins and Nance (1966), Knowles (1970), James (1975), Jenkins (1978), and Calver (1984) all considered payroll as one of the functions of the chief business officer. Knowles (1970) listed staff benefit management as one of the areas of responsibility of the chief business officer.

The Administration of Grants and Contracts

An emerging problem with fiscal implications that sometimes involves the chief business officer is the area of contract negotiation (Hungate, 1964). The American Education Council (1968) also recognized administration of grants and contracts as a major responsibility of the chief business officer. Formal policies and procedures for handling sponsored programs should be developed primarily by the business officer to assure compliance with the sponsor's requirements and institutional integrity (CUBA, 1974). As is indicated in the recent working outline for the revised edition of

College and University Business Administration (1989), CBOs responsibility for grants and contracts has been expanded. Indirect cost, control of research results, contractual obligation to donors, and use of human subjects and animals are the areas in which CBOs will be having increased responsibility. Leslie and Brown (1988) advised CBOs, "College and university financial and business officers usually are involved in allocating internal resources and increasing institutional resources. R&D funding is an increasingly important source of revenue for many universities." (Leslie and Brown, P. 37).

Data Processing

College and University Business Administration (1968) points out that business officers, now more than ever before, need to understand the evolution of the system function, the growth and use of electronic computers, and its effect on management systems in college administration. James cited a survey of chief business officers conducted by the Eastern Association of College and University Business Officers that showed that data processing is a growing area of responsibility for chief business officers (James, 1975). In recent years, the responsibility of the CBO has evolved from simple data processing to handling

management information systems. This encompasses more than overseeing the processing function of financial and payroll data. Mische and Hughes (1986) advise CBOs to make sure that their institutions have an up-to-date disaster-recovery plan because institutions are increasingly depending on the technology of automated data processing than ever before. They believe that loss of data or timely processing can have a very serious impact on the operation of an educational institution and the CBO will be in the middle of it.

Internal Control

The existence of a system of internal control serves to reduce errors and discourage misuse of funds (American Council of Education, 1968). Internal control or internal auditing is defined as a system that ensures that the handling of funds be as error-free as possible and that misuse of funds be effectively discouraged (College and University Business Administration, 1968). In some institutions, the internal auditor is independent of all line authority, except that the chief business officer reports directly to him (Glaze, 1962). Knowles (1970) lists internal auditing as one of the important functions of the chief business officer. Chabotar (1989) emphasized the CBO's responsibility for internal control. He also cautioned

CBOs not to overstep their authority. "Although financial and administrative controls and concerns are crucial to institutional survival, business officers have a supporting role. While they may enjoy the power that accrues from managing the institution's money, it is not unusual for CBOs to resent their services orientation to a research-driven faculty" (Chabotar, 1989, p. 38).

Risk Management

A function over which the chief business officer usually has responsibility is seeing that the university is properly protected by insurance and that the insurance program is effectively managed. In a large university this function is usually handled by a separate professional person whose responsibility is to monitor and control this area carefully. (College and University Business Administration, 1968). This may not often be the case in a small college. Although the joint report by the Association of Governing Boards of Universities and Colleges and NACUBO (1985) delegated the day-to-day operational aspects of risk management to the president and hence to the CBO, policy formulation control of risk management is maintained by the governing bodies.

Physical Plant Management

Elliot (1908) said that the business officer was responsible for dormitories and dining halls. Lindsey and Holland (1930) said that the bursar was responsible for maintenance of physical plant. McVey (1951) pointed out that the duties of the chief business officer included the supervising of building and grounds. Erfft (1962) cited the physical plant as one of the basic responsibilities of university business administration. In a survey sponsored by the Office of Education, physical plant maintenance and operations was considered one of the major responsibilities of the chief business officer (Robbins and Nance, 1966). Knowles (1970) listed physical plant management as one of the chief business officer's basic responsibilities. Burns (1984) reported the findings of a task force composed of representatives of the American Council on Education, the Association of Physical Plant Administrators, and the National Association of College and University Business Managers. The report noted a crucial role of CBOs, as president and physical plant director in energy and physical plant management.

Purchasing

In a larger institution of higher education, the delegated operational responsibilities of the

institution's purchasing function are usually exercised by a specialized purchasing agent under the supervision of the chief business officer (Hungate, 1964). According to College and University Business Administration (1968), the person ultimately responsible for campus purchasing is the chief business officer, regardless of the size of the institution. Donaldson (1988) stated, "Greater degree of management control over expenditures that centralization provides remains a major objective of many college and university business officers" (Donaldson, p. 41). He argues that budgetary control is absolutely essential to all institutions and therefore it is critically important for CBOs to make sure that purchases are made in compliance with regulations established by governing bodies and granting organizations.

Student Financial Aid

College and University Business Administration (1968) stated that financial aid is a dual responsibility of the academic and financial administrative officers. Nance, Robins and Cain (1965) felt that student financial aid is a special function for which the chief business officer shares responsibility. Welzenbach stated, "Although student aid programs may be administered by another officer, the

chief business officer is responsible for the custody of student aid and scholarship funds" (1982, p. 10). An Overview of Student Financial Aid for Business Officer (1988) emphasized the role of CBOs in fulfilling their responsibility for student financial management and controls associated with institutional stewardship of federal funds.

Legal Management

College and Business Administration (1968) stated that the chief business officer of a college ought to know relevant principles of business law to avoid creating legal problems, to recognize potentially serious problems, and to be able to seek and use legal assistance effectively. Knowles (1970) lists legal management as one of the important functions of the chief business officer. Nance, Robins, and Cain (1965) believed that legal management is recognized as a special function for which the chief business officer usually shares responsibility. Recently, the legal management of business law in which CBOs have usually been involved has grown to include legal concerns related to disposal of hazardous materials, student loan defaults, discrimination, and students' and employees' privacy rights (Cirino, 1989).

Fund-Raising Activities

Corporations gave a record \$1.29 billion to institutions of higher education in 1983 (Chronicle of Higher Education, Nov. 28, 1984). Woodburne (1958) argues that the chief business officer should assist the president in fund-raising. Glaze (1962) was of the opinion that the chief business officer should serve his institution in fund raising activities at his institution. Nance, Robins, and Cain (1965) stated that fund raising was one of the most challenging responsibilities of the chief business officer. James (1975) urged further research as to the extent of participation of the chief business officer in fund raising. McMillan (1989) reported that corporations' support to institutions of higher education for 1987-88 was \$1.570 billion, the highest ever. McMillan also noted that corporate giving to four-year public institutions has grown steadily over the years. In 1987-88, they garnered about half of all the money that corporations gave to higher education. Twenty-five years ago, public institutions received less than a third of total corporate giving. The working Outline for the revised edition of the 1990 College and University Business Administration prepared by NACUBO shows that CEOs are not very excited about this function. The

outline does not include any section on fund raising (Cirino 1989).

Institutional Research

Jenkins reported that institutional research and planning has become an important function for colleges and universities. Institutional data is important in making present and future decisions (1978, p. 19). CUBA (1974) argues that institutional research and planning should be supported by institutional research in which each senior administrator should play an aggressive role. Meredith, Lenning, and Cope (1988) reported that in the institutions where senior administrators such as CBOs have been encouraged to use institutional research and strategic planning, they achieved greater satisfaction and more rapid gains in money resources than at the institutions where senior administrators did not support such functions.

Campus Security

Jenkins (1978) reported that the responsibility of campus security mainly lies with the chief business officer. He further stated that 58.9 percent of the respondents to his survey had complete responsibility for campus security. Panelists at NACUBO's 1989 annual meeting addressed the role of the CBO and campus

security. The panelists concluded that campus security in the 1990s will mean more than just crime prevention. It will involve civil rights (NACUBO Annual Meeting, Philadelphia, Pa. n.p. 1989). McIntyre (1989) stated that campus administrators will be dealing more with freedom of speech issues, racial tension, campus demonstrations, sit-ins and rallies as students become more socially conscious.

Long-Range Planning

James (1975) stated that because of the fiscal implications, the chief business officer of a college must be aware of and consider a long range plan that includes faculty planning. Welzenbach argues that chief business officer should not be merely a compiler but a planner and interpreter of financial data. Because a principal contribution to the institution will be in helping to determine how resources would be used to achieve primary goals, the chief business officer should be a person who not only comprehends academic objectives and plans but appreciates them as personal goals (1982, p. 11). Kaludis (1984) emphasized the role of the CBO in long-range planning of institutions. He stated, "The CBO carries responsibility for much of the day to day operations of the institution (e.g., personnel, purchasing, physical plant) and perhaps more

than others, must draw the collective executive attention to the bigger picture. The CBO must engage peers in forward thinking and must protect the management team from being consumed by routine (Business Officer, p.31).

ROLE OF CBO

During the last three decades the role of CBOs has become steadily more prominent, including membership on college governing boards. It has been the governing boards' expressed desire to account for improved efficiency and sound business practices in their respective institutions, and they are turning to their chief business officers to provide accountability for these practices through the presidents. With the advent of the financial crisis of 1970s and 1980s, colleges and universities have been encouraged to improve the quality of their business and budgeting processes and to expand their participation as a means of creating a more effective use of resources. "As a result, nowhere in universities are decision possibilities greater than in the budgeting process" (Tonn, J. C. Journal of Higher Education, 1978, Vol. 49, No 6, pp. 575-87). Knowles (1970) stated that there is no best way to organize and staff an office or offices to perform the functions of the business and financial administration. It depends

upon the institution's size, the capabilities of its senior officers, and the strength of the chief business officer and of his subordinates.

Chief business officers customarily report directly to the president. Knowles stated that a feeling exists among many college administrators that the person who controls the purse should not be in a position to dictate instructional expenses. The trend, however, seems to be toward cabinet authority for the business manager (knowles, 1970). In four-year colleges and in larger institutions most of the responsibility rests with a business manager, treasurer, vice president, vice chancellor or senior vice president for business/finance and administration. In two-year colleges, most of the responsibility is placed at the central level and assigned to a controller, a dean for administrative services, a vice president for financial affairs, or some variation of these (Woltokiewiecz, 1980). According to NACUBO, the CBO's management function is a "business" function, including the management of financial and physical resources, the handling of funds, endowments, and investments, and of expenditures for salaries and wages, for operation of the physical plant, for supplies and equipment, for housing and food services, and for other areas. These business elements

are essential to the institution's existence, and the overriding responsibilities of the division of business affairs are 1) to keep the accounts and make reports through which the total activity becomes intelligible and 2) to bring to the administration of the college or university an intelligent and sympathetic awareness of how resources are being used to advance educational goals (NACUBO, 1982). The lines of responsibility and authority will show the primary relationship, but the effectiveness of the whole depends on the leadership and on the degree to which professional skills are brought together in the service of an institution of higher education. There may be one business officer, a vice president, or a vice chancellor for finance, budgets, and administration (for example, University of Massachusetts, Amherst), or there may be two business officers, a vice president for finance/business or administration and a vice president for budget and planning (for example, Cornell University and Ithaca College). But, Welzenbach emphasized the need for essential unity and coordination in discharging these responsibilities.

"The business organization must be so constructed that it links the various management sectors in planning and policy determination of the institution with trained staff and with proper accounting and financial data-gathering systems, prepares itself to give the administration both information and informed counsel" (Welzenbach, 1982, p. 9).

Cullen's study (1973) reported that "in broad terms, the responsibilities of college business managers were: accounting, budgeting, inventory control, operation and maintenance of physical plant, personnel and purchasing "(Cullen, 1973).

In recent years the position of the CBO has become increasingly important in the hierarchy. College presidents rated finances as the top challenge of the 1986-87 academic year in a survey by the Chronicle of Higher Education. Of 258 presidents surveyed, the most, 38%, reported finance as their biggest concern while the second highest, 27%, chose enrollment and retention (NACUBO BUSINESS MANGER, November, 1987, p. 12). Recent profile surveys of college and university presidents suggest that knowledge of finance is becoming one of the most important qualifications for that position (NACUBO BUSINESS OFFICER, Feb, 1987, p.20). Klinger (1987) interviewed twenty-three presidents and chancellors with experience as chief business officers. They range from Rocky Mountain College with an enrollment of 503 to the Ohio State University with an enrollment of 53,446. Lessiter, president of El Centro College and the former CBO at Morgan State University and at Schenectady County Community College, stated "There is no single decision made at a college that does not brush shoulders with the

financial area. In a college setting, the business office is the lungs of the endeavor, a vital organ, sustaining the heart, academic". Bereslin, president of Mundelein College and former CBO, stated,

"Today, particularly, the financing of higher education takes up a big part of the president's time. I think its going to be more common for the president to have a more intimate working knowledge of the finances of the institutions. Knowledge of finance, the ability to raise funds, to mediate and to set the leadership tone of an institution are important."

Similarly, Ronald E. Beller, president of East Tennessee State University and the former CBO at Virginia Commonwealth University, said, "In a college president's selection process, some people on the boards of trustees look to business experience." These interviews indicate that search committees at institutions of higher education are beginning to recognize business officers as qualified leaders with skills to lead colleges and universities grappling with realities of the 1980s--limited resources, declining enrollment, and a reduction in federal student aid. "In this day and age of administrative work in higher education, having experience as a CBO is important for a president and is probably becoming essential," stated John Green, Jr., president of Washburn University and former CBO of the University of Houston System (NACUBO, Business Officer, Feb, 1987, p.21). A congressional subcommittee held a hearing in September 1987 to

investigate why college costs have risen much faster than inflation during the past decade. They found that rising college costs are caused by higher insurance fees, capital improvements, increased energy costs and expenses for new technology and these rising expenses pose a challenge for presidents and CBOs at institutions of higher education (Wall Street Journal, Aug. 19, 1987, p. 20).

Klinger (1987) reported that presidents of institutions of higher education spend most of their time on budgeting and financial matters, in fact, 64% of the presidents ranked budget as their number one priority. Jenkins (1978) stated that budgeting is one of the "intensive" responsibilities of the CBO.

The National Association of College and University Business Officers (NACUBO) identified at least four major functional areas to be administered in colleges and universities: (1) instruction, research, and public service, (2) business, finance, and budget management, (3) student services, and (4) institutional development, including fund-raising, public relations, and alumni relations (CUBA, 1974). Ayers and Russell (1972) summarized suggested organizational patterns by stating that the best organizational arrangement seemed

to be the establishment of an organizational structure with persons occupying four major areas of responsibility, each reporting to the president: (1) academic administration, (2) student services, (3) business and fiscal management, and (4) development and public relations.

NACUBO considers budget, budget process, and budget management and control as one of the essential responsibilities of the chief business officer (Welzenbach, 1982). Wildavsky (1979, p. 5) views the budgetary process as more of a political interaction than a technical accounting procedure. To the institution, budgeting often appears as a means of generating funds for operations; to the state and other public authorities, such as higher education boards of regents, budgeting is a means by which public policy is carried out and public service is delivered. NACUBO (p. 314) defines institutional budgeting as "the process whereby the plans of an institution are translated into a systematic plan of operation, expressed in dollars, for a given period of time."

Therefore, institutional budgeting can be viewed as a resource plan to achieve the objectives of public policy and meet the institution's needs and aspirations.

To be effective, planning activities must be linked to some implementing mechanism such as policy and budgeting. Campus planning has been "concerned with setting goals and objectives, forecasting the environment, and determining the approach and method to be used for management tools for producing desired changes in an organization's direction, structure, and manner of operation" (Halstead, 1979, p. 30). Academic planning is most frequently undertaken at the college, school, and department levels. Faculty recruitment priorities are settled, along with other departmental needs, in one-to-one interactions at successively higher managerial levels. Most universities then have a campus-wide review body which is responsible for the quality and the developmental needs of all programs.

John Millett (1978, p. 23) argues that the traditional planning process includes the administration, the CBO, and the faculty (1978, p. 24). NACUBO states that "academic planning and budgeting are integrated and participants in budgeting are often involved in the planning process" (1982, p. 319). The bulk of the literature on planning and budgeting assumes a straightforward, rational process of decision making: a careful preparation for future decisions through planning, a rational choice among alternatives, and

implementation of decisions through budget allocations. But year-to-year budget allocations are frequently incremental and unrelated to long-range plans, leading to inefficiency and confusion about priorities at all levels within the institutions. Walker (1979, p. 29), in assessing the leadership role of CBOs, states that CBOs view the academic community as a group of legitimate constituencies with differing interests and that CBOs traditionally work closely with presidents and chief academic officers. James (1975, p. 98), in his doctoral research on the role of small college CBOs, reports that 61.5% of those surveyed are at the same organizational level as chief academic officers (CAOs). He also reports that interaction between CBOs and CAOs is more frequent than is generally perceived. Jenkins (1978), in his doctoral dissertation "The Role of Chief Financial Officers in Large Public Universities," found similar results: in large institutions CBOs were usually at the same organizational level as the CAOs. His study also found that the responsibilities of CBOs in large universities include institutional decision and policy making.

Many recent studies have examined the role of several high-ranking administrators in higher education. Wombles (1971) described the characteristics of academic

vice presidents, concluding that the CAO was the second most powerful position in the college hierarchy. Carter (1971) described the role of administrators who had the title of executive vice president in large, complex colleges and universities in the United States. Carter concluded that the office of executive vice president has been a fairly recent addition to the structure of college and university administration. He also noted that the executive vice president may be characterized as a professional manager of his institution's internal operations. Kingston (1971) examined the emerging position of departmental administrative officers in higher education. He concluded that these positions are increasing in number as a solution to the problem of the overburdened academic department chairpersons. Hargrove (1969) described the characteristics of the chief personnel officer. Massey (1969) examined the role of the chief executive in universities and large colleges.

Summary

The literature research identifies the major responsibilities of the CBO to be accounting, auxiliary operations, budgeting, contract administration, data processing, fund-raising, insurance, internal control, investment management, legal management, nonacademic personnel management, payroll, physical plant,

purchasing, staff benefits, and student financial aid.

The literature review also reveals:

1. The position of the CBO has become increasingly important and prominent. Klinger (1987) summarized the evolving role of the CBO, "No longer is the business officer a simple bean counter with a green eyeshade. Today, CBOs must have knowledge of many different facets of higher education. CBOs have a fuller plate than presidents" (Business Officer, July 1987. p. 43).

2. The role of the CBO has not been studied extensively. No known study prior to that of Jenkins (1973) attempted to relate areas of responsibility with the characteristics of the chief business officer.

3. No study had ever been done on the role of CBOs in higher education in the northeast region of the United States.

CHAPTER III
RESEARCH PROBLEM STATEMENT

Method

Higher education is presently being squeezed between accelerating demands and spiraling costs, on the one hand, and tight finances on the other. At the same time the role of the one person theoretically designated to oversee financial matters, the CBO, remains virtually unresearched and unexamined. Vaughan and Jenkins (1989) stated, "Unlike job descriptions for chief academic and student services officers, the definition of the CBO's position is fraught with major discrepancies about what the chief business officer's role is and what it should be." This study was designed to gather base-line data as to characteristics and qualifications of CBO's in the northeast region of the United States, and to compare the actual job descriptions of CBOs with their perceptions of what they believe the job responsibilities ought to be. Specifically, the research questions were:

1. What are the characteristics (age, sex, race, education) and qualifications of CBO's?
 - a) Comparative characteristic of age, sex, race of CBOs in public and private institutions.

b) Comparative length of employment in present position in public and private institutions.

c) Comparative analysis of highest academic degree held by CBOs in public and private institutions.

2. What are the actual responsibilities associated with the position?

a) What are the fiscal management role functions?

b) What are the institutional management role functions?

c) What are the academic administrative management role functions?

3. What should be the level of responsibility if CBOs were to do the job as they think it should be done?

a) What should be the level of fiscal management responsibility?

b) What should be the level of institutional management responsibility?

c) What should be the level of academic administrative responsibility?

Significance of the Problem

Higher education administration in recent years has been facing increasing financial pressure, and thus devoting much of its time to budgeting and financial planning. Springer and Bergest (1978, p. 11) surveyed fifty-five college presidents to determine what they

perceived as their major problem with regard to the time they spend on various activities. Budgeting and finance was found to be the primary problem, followed by faculty and faculty recruitment, governing bodies, subordinates, students and students control, in that order.

Most of the literature on budgeting discusses budgeting process, budgeting systems and budget allocations. Literature on academic planning mainly focuses on new and old programs, hiring new faculty and graduate students and the need for new equipment. What role a CBO plays in all of this is unknown. Extensive data is needed before any statements can be made regarding the characteristics, qualifications, duties, responsibilities, and concerns of the CBOs. This study was designed to begin to gather data which will enable administrators in higher education to think more clearly about the limitations and potentialities of CBOs

Research Design

A descriptive survey design was selected for this research. As Best (1977, P. 15) noted "Descriptive research describes what is. It involves the description, recording, analysis, and interpretation of conditions that now exist". Best argues that descriptive research seeks to develop generalizations, principles, and/or

theories that contain universal validity, and that is the appropriate research method in the behavioral sciences. Babbie (1983, p. 209) states "Survey research is perhaps the most frequently used mode of observation in social sciences".

Research Instrument

A questionnaire (see appendix B) was mailed to selected respondents. According to Hochstim (1967, p. 20), "mail survey respondents are more honest than face to face or telephone interviews". Kerlinger (1973) noted two drawbacks, namely, the possible lack of response and the inability to check the responses unless the survey is used in conjunction with other research techniques. Adam and Gale (1982, p. 238), however, suggested that "methodological techniques such as questionnaire follow-up, type of mailing and topic-audience relationship may influence the rate of return".

Population

The population of this study were the CBOs as defined in the 1988 Higher Education Directory and who were employed at public and private postsecondary educational institutions in the northeast region of the United States with enrollments of 1,000 and more. The 1988 edition of the Higher Education Publication, The

HEP 1988 Higher Education Directory, was used in selecting the institutions and the CBOs of these institutions. There are 554 postsecondary educational institutions in the northeast region of the United States of which 330 have enrollments of 1,000 and more. The Higher Education Publication, Inc. (HEP) has stratified the higher education administrators into 88 functional codes. CBOs are identified in code 10. Code 10 defines a CBO who "Directs business and financial affairs including accounting, purchasing, physical plant, property management, personnel services, food services, auxiliary enterprises and related functions" (HEP, 1988, p. xx). The questionnaires were sent to those CBOs who were identified in code 10 by their names and titles.

The northeast region, for this study, was defined as New York state and the six states of New England. This region was chosen because it is a cohesive area in regard to higher education; many of the state laws have regional commonality; there are common accreditation agencies and measurably common procedures for funding higher education. No such study has been done for this region.

Pilot Testing

The questionnaire was pilot tested three times to test the effectiveness of the questionnaire and its methodology and to further refine it. The subjects were selected from large, small, public and private institutions of higher education. To assess the clarity of the questionnaire, the first pilot test questionnaire was followed by an interview with the comptroller of William College. The questionnaire for the second pilot study was sent to three institutions; The University of Massachusetts, Amherst, Massachusetts; Greenfield Community College, Greenfield, Massachusetts; and Holyoke Community College, Holyoke, Massachusetts. The researcher knew the CBOs at these three institutions. Two responded with their comments on the clarity of the questionnaire and its methodology. The third pilot test questionnaire was sent to five institutions; Amherst College, Bates College, Norwich University, Hampshire College and Salve Regina College. In this test the researcher did not know any of the subjects. Four or 80 % responded. The researcher attributes this high percentage of response to Adam and Gail's factor of influence of topic-audience relationship (Adam and Gail, 1982, p. 238).

The questionnaire was further strengthened by pilot testing through NACUBO (see appendix C). In addition to the pilot testing by the researcher, NACUBO also tested the questionnaire. NACUBO sent out the questionnaire to its Large Institutions Committee, Two Year College Committee and Small College and Minority Institutions Committee for assessing the substance and methodology of it.

Revisions to the questionnaire, which, on the whole, involved simply deleting, adding and rewording some questions, were made based on these pilot tests and on the suggestions of the members of the dissertation committee.

Research Limitations

The study includes the following limitations:

1. It is a descriptive research study and the information is subject to the integrity of the self-reported data from the respondents. The study described the current incumbent CBO's profile and functions and has not presented historical data or projected future descriptive trends.

2. The study has focussed on the selected sample of CBO's to represent the designated population and has not

projected inferences to individual CBO's. In this respect the following assumptions are to be noted:

a) The study addressed characteristics and job functions of CBOs as a group and did not infer that the research data relates to any individual CBO.

b) The study described the role functions of the CBO's as a group and no attempt has been made to suggest causal relationships.

c) The study is not evaluative (i.e. it has not concluded whether the role functions of CBOs are desirable or undesirable).

CHAPTER IV
PRESENTATION OF DATA

The data presented in this chapter were obtained from the questionnaire (see Appendix B), which was sent to a sample of 297 chief business officers of public and private institutions of higher education in the northeastern United States. There are 330 such institutions in this region with enrollments of approximately 1,000 and over. This survey included only those institutions that had enrollments of 1,000 or more but excluded institutions that had been used for pilot survey. Therefore, the actual sample, as reported in Table 1 (see appendix D), was of 297 institutions, out of which 109, or 36.7%, responded. The breakdown of the sample and the responses from institutions by states are reported in Table 1. The largest sample, 153 or 51.5%, and the largest response rate, 59 or 54.1%, were from New York State. The smallest number of institutions, 8 or 2.7%, in the sample was in Vermont. Of the 109 questionnaires received, 11 were not used because they were substantially incomplete, were completed by a person other than a chief business officer identified in HEP's Higher Education Directory of 1988, or were received too late to be included in the analysis. There were 98 usable responses, or 36.7% of the sample. Of

these responses, 51 or 52.0% were from public institutions and 47 or 48% were from private institutions.

CBO's Characteristics

Title of the Position

Ninety-eight people responded who held positions as chief business officer at their institutions. The position goes under many different titles. Respondents from the 51 public institutions reported 21 different titles, and those from the 47 private institutions reported 20 titles. The most common title given from public institutions was Dean of Administration (23.5%). Other titles used in public institutions were Dean of Administrative Services (7.8%), Vice President and Treasurer (7.8%), Business Manager (5.9%), Treasurer (5.9%), Dean of Financial Affairs (5.9%), and Vice President for Administration (5.9%).

Among the 47 private institutions the most common title was Vice President for Administration and Finance (19.1%), followed by Business Manager (10.6%), Dean of Financial Affairs (10.6%), Vice President and Treasurer (6.4%), and Vice President for Finance.

For the entire sample, the most common title was Dean of Administration (13.3%), followed by Vice President for Administration and Finance (9.2%), Business Manager (8.2%), and Dean of Financial Affairs (8.2%). Interestingly, only one institution (1.0%) used the title Chief Business Officer. The titles were so diverse that all others were reported only once or twice. The titles and percentages are shown in Table 2.

Age

The ages of responding chief business officers ranged from 28 to 70 years. In public institutions the range was from 32 to 70 years. The average age was 50 years, and the median was 49. The largest percentage were between 41 and 50 years old (22 or 43.1%), though there was a fair distribution over all age groups. The fewest, 7 or 13.7%, were over 61 years of age. The ages of respondents from private institutions ranged from 28 to 68; the average age was 48 years and the median age was 44. The largest group, from both public and private institutions combined, was those from 41 to 50 years of age (49 or 50%), followed by those that ranged in age from 31 to 40 (26 or 26.5%) and from 51 to 60 (12 or 12.2%). The average and the median age of respondents was 48.

As shown in Table 3, there is a slight difference in the age distribution of chief business officers in public and private institutions. The mean age of those in private institutions was two years less than for those in public institutions, but there was a five year difference in the median age between the two groups. One respondent in a public institution was 70 years old; the oldest respondent in a private institution was 68.

Sex, and Race Characteristics

Among the 98 chief business officers who responded to the questionnaire, 12 or 12.3% were female, while 86 or 87.7% were male. All of the female CBOs were White. Among the males, two or 2.0% were Black, 1 or 1% was Asian, and the other 83, or 84.7%, were White. From public institutions 44 or 86.3% of the respondents were male, only 1 or 2.4% of which was Black in the age group 41 to 50 years old (see Table 4). There were no Asians, Hispanics, or native Americans. None of the females belonged to a minority race. Among the females in this group, 7 or 13.7%, were between the ages of 31 and 50 years of age. The largest number of female respondents in public institutions, 5 or 71.4%, were White and between the ages of 41 and 50; 2 or 28.6% were between the ages of 31 and 40. In private institutions, again the overwhelming majority was White. Of 47 respondents,

45 or 95.7% were White with only 2 or 4.3% from minority groups--one Black and one Asian. As shown in Table 5, responding female chief business officers in private institutions were older--from 28 to 66 years old than those in public institutions, who range from 31 to 50 years.

Age and Sex of CBOs and Enrollment of Institutions

The institutions were divided into the following four categories based on enrollment: (A) those with enrolling from 1,000 to 5,000 students, (B) those enrolling from 5,001 to 10,000, (C) those enrolling from 10,001 to 15,000, and (D) those with an enrollment of over 15,000 students. The largest number of institutions had enrollments of between 1,000 and 5,000 (36 or 36.7%), followed by the group of 25 or 25.5% of institutions with enrollment between 5,001 and 10,000, and those with enrollment over 15,000 students (24 or 24.5%). The smallest number of institutions had enrollments between 10,001 and 15,000 (13 or 13.3% of the sample).

The distribution by age, and sex of respondents in the different sized institutions were similar for both public and private schools. In public institutions the largest number of respondents (22 or 43.1%), both male

(17 or 33.3%) and female (5 or 9.8%), were aged between 41 and 50 years (see Table 6). The next largest group in public institutions was aged 31 to 40. The largest number of female chief business officers in public institutions was in those with enrollments of 1,000 to 5,000 (2 or 28.6%) and with enrollments over 15,000 (2 or 28.6%). None of these respondents was under age 30, or over age 51.

The largest number of respondents from private institutions, both male and female, were in the age group 41-50 (27 or 57.4%). Only one female respondent in a private institution reported her age; she was 28. As shown in Table 7, there were no male respondents under 30. The largest group of males in private institutions was in those with enrollment of 5,001-10,000 and in the aged 41 to 50 years (8 or 66.7%).

Age, Sex, and Budget Size

The largest number of respondents (15 or 15.3%) were in the age group 41-50 years and at institutions with budgets of \$25.1-\$75 million. The youngest CBO responding, a female under 30 years of age, was at an institution in the same budget range.

As shown in Table 8, the largest concentration of CBOs in public institutions consisted of males aged 31-40 and institutions with budgets under \$25 million (7 or 38.9%). Females at institutions with the same budget size were in the age group 41-50 (3 or 16.7%). For all ages, the smallest number (7 or 13.7%) of CBOs, both male and female, were in institutions with budgets of \$75-100 million and the largest number were in institutions with budgets under \$25 million (18 or 35.3%).

CBOs in private institutions (Table 9), fall into the same age groups and institutional budget categories as their counterparts in public institutions. The largest number of CBOs of all ages in private institutions were in schools with budgets of \$25.1-75.0 million (13 or 27.7%). As noted above, the largest number of CBOs in all age groups in public institutions were in those with budgets of \$25 million and less (18 or 35.3%). The largest groups of both male and of female CBOs in private institutions were in the age group 41-50 (males 25 or 59.5% and females 2 or 40.0%).

Number of Years in Present Position

As shown in Table 10, of 96 CBOs responding, the largest number of males, 30 or 35.7%, had 10 to 14 years

of experience. Among the women, 8 or 66.7% had held their current positions for 4 years or less.

In public institutions, 6 (13.6%) male chief business officers and 5 (71.4%) females had spent 4 or fewer years in their present position. Female CBOs had the shortest term in their current position. Only one female CBO had been in her current position for more than 5 but less than 9 years; among the males 17 (38.6%) had held their current position for 5 to 9 years.

For private institutions, again the largest number of female chief business officers (3 or 60.0%) reported less than 5 years' experience. This percentage seems large when we find that 7 (17.5%) male CBOs had 5 years or less experience at their present position. Only one female CBO in a private institution reported 25 or more years at the current position, whereas 3 (7.5%) male CBOs were in that category. Clearly, men had more experience on the job than women.

Years of Experience in Various Fields

Tables 11 and 12 show chief business officers overall experience, broken down by years in the various fields. These persons in both public and private institutions have had varied experiential backgrounds,

mostly in college business administration. They have held from 1 to 5 positions.

The 51 CBOs from public institutions have held a total of 119 positions (Table 11). Each held an average of 2.3 positions. In public institutions, CBOs had held from 1 to 4 positions. Of the 119 positions previously held by CBOs in private institutions, 13 or 10.9% were in college teaching. The greatest number, 55 or 46.2%, had experience in college business administration; experience in government was the second highest, 19 or 16.0%, followed by business and industry, 17 or 14.3%. Surprisingly, the area in which CBOs had the least experience was college academic administration. Respondents in public institutions also reported experience in the U.S. Navy, U.S. Air Force, U.S. Army, student exchange programs, health care administration, and public school administration.

CBOs in private institutions had held from 1 to 5 positions. As shown in Table 12, these 47 respondents have held a total of 131 positions, an average of 2.8 positions each. The greatest number, 60 or 45.8%, had been in college business administration, followed by 26 or 19.8% in business and industry. In public institutions the second largest number had worked in

government, which in private institutions ranked fifth. In private institutions college teaching ranked third, 14 or 10.7% and college academic administration fourth, 11 or 8.4%. Other positions reported by the CBOs were in the U.S. army, navy, and air force, higher education research, and consulting.

Recommended Employment Background

When asked what employment background they would recommend for the position, the responding CBOs in both public and private institutions felt that working as a college business officer would best prepare a future CBO. But the similarities ended here.

Respondents from public institutions recommended government employment as their second choice (22 or 46.8%), whereas those from private institutions preferred business or industry (22 or 47.8%). As Tables 13 and 14 show, CBOs in public and private institutions put their third ranked choice of previous experience in reverse order--business or industry and government.

As Table 13 indicates, in fourth place as recommended employment background by respondents in public institutions was college teaching (21 or 42.0%); in fifth and the sixth places were college academic

administration (19 or 38.0%) and unspecified other fields (15 or 42.9%).

The recommendations of chief business officers in private institutions for previous experience for the position are reported in Table 14. The first, second, and third choices were mentioned above. In fourth place was college academic administration (17 or 37.8%). College teaching was in both fifth (14 or 33.3%) and sixth (22 or 56.4%) places.

Academic Degrees Earned

Fifty-one CBOs serving public institutions reported that they had earned 109 advanced degrees: 45 undergraduate and 64 graduate and professional degrees. For the purpose of this analysis, undergraduate degrees were considered basic and thus have not further analyzed. As shown in Table 15, the highest number of graduate degrees, 26 or 40.6%, were MBAs; 21 or 21.7% were M.A., M.S., or M.Ed.; 3 or 4.7% were Ed.D. in education administration; 6 or 9.4% were Ph.D. in arts and science and in education administration; 2 or 3.1% were DBA; and 6 or 9.4% were CPA and CFA diplomas. When ranking for specialization, the highest number, 28 or 43.8% of graduate degrees (26 MBA and 2 DBA), were in business administration and the lowest number, 3 or 4.7%, were in engineering and technology.

Forty-seven CBOs from private institutions reported that they had earned 112 graduate and undergraduate degrees; 47 undergraduate and 65 graduate. Again, no further analysis was done of undergraduate degrees. As shown in Table 16, the highest number of graduate degrees, 29 or 44.6% were MBA; 20 or 30.8% were M.A., M.S. or M.Ed.; 8 or 12.3% were CPA and CFA; 5 or 7.7% were Ph.D; 2 or 3.1% were Ed.D.; and the smallest number, 1 or 1.5%, was a DBA. When ranked in order of specialization, the highest number, 30 or 46.2% were in business administration; 11 or 16.9% degrees were in arts and science; the third largest number, 8 or 12.3%, were professional diplomas. CBOs in private institutions tend to have a higher percentage of degrees in business administration, science and technology, and professional diplomas than their counterparts.

Highest Academic Degree Earned

As shown in Table 17, 51 CBOs in public institutions reported the highest degrees they had earned. In this group 22 or 43.1% reported having earned MBA degrees. The second largest group 17 or 33.3% had M.A., M.S. or M.Ed. degrees. The third largest number, 14 or 21.6%, were doctorates, Ed.D., Ph.D, and DBA. Professional diplomas, CPA and CFA were held by 6 or 11.8%.

As in the public institutions, the highest number of degrees held by CBOs in private institutions, 24 or 51.1% were MBAs, the second largest number, 14 or 29.8%, were M.A., M.S. or M.Ed. One female respondent obtained an honorary HLD, Human Letter Doctorate. As shown in Table 18, 7 or 14.7% had CPA and CFA diplomas.

Scope of Responsibilities

Specific functions usually expected of or performed by a CBO constitute important variables in understanding the CBO's role. This part of the study focused on determining the functions CBOs carry out as part of their responsibilities and the functions they believe they should be performing but are not currently performing to carry out the functions of CBO's office more effectively. To determine the functional areas of responsibility of a chief business officer, each respondent was asked to indicate on the questionnaire (see appendix B) his or her present level of responsibility for each functional area. In addition, respondents were asked to indicate the level of responsibility they felt was necessary to perform their job as it should be done. That is, the respondents were asked to indicate the degree of responsibility necessary for the CBO to run an efficient and effective business

office. The definitions of responsibility and level used are as follows:

Responsibility

Holding the formal organizational role of authority over specific assignments and duties. This implies that one may have the responsibility for a particular area but not actually perform the duties within that area.

No Responsibility

The respondent is not responsible for this function. The function either is performed by another university officer (e.g. chief academic officer or development officer) who is completely responsible for that function, or it is not part of the institution's operation.

Minor Responsibility

The respondent shares this function with someone from another administrative area (e.g., chief academic officer, chief planning officer, chief development officer), to which the primary responsibility is assigned.

Major Responsibility

The respondent shares this function with someone from another administrative area, but is the one primarily responsible.

Complete Responsibility

The respondent does not share this function with another administrative area and holds full responsibility for it.

Each function was analyzed separately in terms of the actual level of responsibility and the level of responsibility that should be given for the job to be performed effectively.

Level of responsibility was rated on a scale including no responsibility (1), minor responsibility (2), major responsibility (3), and complete responsibility (4).

Enforcing Established Budgetary Procedures

A total of 84 (85.7%) of the responding CBOs identified the enforcement of budgetary procedures as a function for which they had complete responsibility. A higher number, 88 (89.8%), of the CBOs thought they should have complete responsibility for this function if

they were to carry out their position effectively. All of the responding CBOs reported that they had either minor, major or complete responsibility for this function as shown in Table 19 (see Tables at the end of this chapter). There was a slight difference between public and private institutions: 46 (90.2%) of respondents in public institutions exercised complete responsibility, whereas in private institutions 38 (80.9%) did so. This indicates that responding CBOs in public institutions had more responsibility for this area than their counterparts in private institutions.

Planning, Managing, Developing and Monitoring the Institutional Budgets

For this function, 8 (8.2%) CBOs reported that they had minor responsibility, 52 (53.6%) reported major responsibility, and 37 (38.1%) reported complete responsibility. When asked whether they should be responsible for this function, only 5 (5.2%) respondents felt it should be one of their minor responsibilities 3 fewer than actually reported that it was a minor responsibility.

CBOs from both public and the private institutions indicated that they liked having major or complete responsibility for this function. No CBOs reported "no responsibility", and none wanted to give up the

responsibility for this function. A higher number of respondents, 52 (52.6%), actually had and the same number wanted to have major responsibility for this function (see Table 20).

Overseeing Accounting and Bookkeeping Functions

As shown in table 21, accounting and bookkeeping functions are a major part of the job of CBO. Ninety (91.8%) of the responding CBOs had complete responsibility for these functions. Six (6.1%) reported major responsibility and 5 (5.1%) wanted major responsibility. Of all the respondents, 91 opted to have complete responsibility for these functions. Only one had no responsibility, and no CBO wanted to have no responsibility. These results indicate that all of the responding CBOs, from both public and private institutions, wanted to have or to continue to be responsible for accounting and bookkeeping to carry out the functions of their office. No significant difference was noted in responses of CBOs from public and private institutions.

Supervise Campus Purchasing

Of all the CBOs responding, 83 (84.7%) reported that purchasing was, on their campuses, either the complete or major responsibility of their office. An

even higher number, 91 (92.9%), felt that the CBO should have full or major responsibility for purchasing.

Clearly, purchasing is one of the main functions of the university's chief business officer. This pattern held equally true for public and private institutions (Table 22).

Preparing and Administering the Payroll Function

From the fact that 82 (85.4%) responding CBOs had complete or major responsibility and that 87 (93.5%) recommended this level of responsibility for the payroll, it is obvious that this was a primary area of responsibility for the responding CBOs. As Table 23 indicates, the pattern was consistent with responding CBOs from both public and private institution.

Fiscal Aspects of Students' Financial Aid

The majority of responding CBOs, 63 (66.3%), reported that handling financial aid for students was their major responsibility. Sixty (64.5%) respondents wanted to keep their responsibility at this level. Among the responding CBOs, 83 (89.2%) wanted complete responsibility for this function.

The management of students' financial aid programs required increasing time during the Reagan

administration. The function traditionally has been a part of the student affairs office, but the business office has tended to share responsibility for the vital area of handling and disbursement of financial aid funds awarded to students. As Table 24 indicates, only 5 (5.35%) CBOs reported that they did not have responsibility for this function. Seven (7.4%) respondents had minor responsibility in this area, and 8 (8.6%) believed this was the proper level of responsibility. Approximately three out of every five responding chief business officers (64.4%) believed that handling student financial aid should be a major function of the office of CBO. These patterns were approximately the same for public and private institutions.

Administering Employees' Benefits and Programs

Managing employees' benefits and programs was either major or complete responsibility for 90 (92.8%) of the responding chief business officers (see Table 25). The same pattern holds approximately true for the level of responsibility recommended by both public and for private institution CBOs. This clear-cut response shows that administering employees' benefits and programs is one of the principal functions of a CBO.

Overseeing Internal Fiscal Accounting Control

Chief business officers traditionally give a high priority to the integrity of the system of fiscal accounting control. That is designing and enforcing procedures to protect the monetary assets of the institution are important functions of the CBO is evident because 98 (100.0%) respondents reported that they had either major or complete responsibility in this area. When asked whether they should have more or less responsibility for this function, they tended to believe there should have more responsibility. As Table 26 shows, 85 (86.7%) CBOs recommended complete responsibility, and only 13 (13.35) thought this control function should be a major but not complete responsibility. Public institution CBOs showed more desire for increased responsibility than did those from private institutions. Although 44 (86.3%) CBOs from public institutions favored complete responsibility, only 41 (87.2%) from private institution chose this option.

Exercise Treasury Functions

It is interesting that all the responding CBOs except one felt that in exercise of the treasury function they were satisfied with their current level of responsibility. The exception was a CBO from a private

institution who felt that rather than having major responsibility for the treasury function, he should be completely responsible in this area. As Table 27 shows, CBOs who had no or minor responsibility for this function recommended no change; 7 (7.1%) CBOs reported they were not involved in carrying out the treasury function, and 6 (6.1%) reported that they had minor responsibility for this function, but none of them recommended a change. And all of the responding CBOs (74, or 75.5%) who reported having complete responsibility for the treasury function believed that this function should be completely under the office of CBO. No significant difference was noticed between public and private institutions in their performances for changing the level of responsibility.

Supervision of Physical Space Management

The majority of responding CBOs reported having either minor responsibility (38, or 39.2%) or none (32, or 32.0%). Only 27 (27.9%) reported having either major or complete responsibility for supervising physical space management. There was, however, a significant shift from the "actual" to the "should have" (see Table 28). The largest difference was noted in those who had total responsibility and those who felt they should have this responsibility. Nine (9.3%) of the responding CBOs

had complete responsibility, but 22 (22.7%), an increase of 144.5%, thought physical space management should be entirely in their domain. When responses of CBOs from public and private institutions were compared, it was found (Table 28) that there was more shift in public than in private institutions. For example, 13 CBOs from public institutions wanted complete responsibility as compared to 5 who actually held that responsibility, an increase of 160.0%, and only 5 more CBOs from private institutions wanted complete responsibility as compared to 4 who actually held that responsibility, an increase of 125.0%. These figures indicate that CBOs believe their office should have more power over physical space management than it now has.

Supervision of Data Processing and Computer Services

The pattern of responses of chief business officers in both public and private institutions was similar both in the actual and recommended level of responsibility. When asked whether they did or should have complete responsibility for data processing and computer services, 46 (47.4%) members of both groups had complete responsibility, and 56 (57.7%) believed that this level of responsibility was correct. When asked whether the CBOs did or should have no responsibility for data processing and computer services, 16 (16.5%) of the

respondents had no responsibility and only 7 (7.2%) believed that the office should have some responsibility (see Table 29). The opposite pattern was true for minor responsibility: a higher percentage of public institution CBOs (10.0%) believed this function should be one of their minor responsibilities whereas it actually played a minor role for 6% of them; Conversely, fewer private institution CBOs recommended minor responsibility (8.5%) than actually had it (10.6%).

Data processing and computer services are relatively new on many small campuses and their management implications are not yet fully clear. It seems obvious from the strong discrepancy between recommended and actual levels of responsibility for data processing and computer services that many institutions need to analyze this important area to determine the proper allocation of responsibility among the university administrators.

Supervision of Student Record Management

CBOs do not seem to like having responsibility for managing student records, and there appears to be a strong trend toward not having it within their domain. Sixty-two (65.3%) of the responding CBOs reported that they did not have this responsibility, but a higher

number, 76 (80.0%), thought that this should not be among their responsibilities. A similar strong indication was evident when CBOs were asked whether they did or should have complete responsibility for student records. Five (5.3%) respondents had complete responsibility, but only one (1.1%) felt that this was the proper level of responsibility. Four other respondents who had complete responsibility recommended student records be either a minor responsibility or not be a function of the CBO office. A similar pattern prevailed for both public and private institutions (see Table 30).

Supervision of Risk Management Activities

Of the 98 CBOs responding to the questionnaire, 70 (71.4%) reported that they had complete or major responsibility for supervision of risk management activities for their institution. An even higher number, 74 (75.6%), believed this was the proper level of responsibility for this function. This pattern was reinforced by the fact that while 18 (35.3%) public institution CBOs reported major responsibility for supervision of risk management activities, 20 (39.2%) recommended that they be given this level of responsibility for this function. Fourteen (14.3%) responding CBOs wanted this function to be a minor

responsibility of their office, fewer than the 19 (19.4%) for whom it actually was a minor responsibility. Table 31 indicates that this function is one of the important responsibilities of an institution's chief business officer and that he or she should have either major or complete responsibility for it.

Fiscal Aspects of Institutional Research

Fiscal aspects of institutional research appear to be areas of little or no responsibility. The majority of chief business officers, 68 (69.4%), indicated that in this area they had either minor responsibility or none at all. Only 43 (43.9%) felt that it was the proper level of responsibility. Twenty-three (23.5%) had major responsibility, and 47 (48.0%) recommended the office should have major responsibility for this function. As Table 32 indicates, though only 30 (30.6%) responding CBOs had either major or complete responsibility, a larger proportion, 55 (56.2%), would have preferred these levels of greater responsibility. The pattern for actual and desired responsibility was similar for CBOs from public and private institutions.

Coordinate and Supervise Campus Security

The number of chief business officers who reported no or minor responsibility for campus security was 85 (87.6%). Nevertheless, that 87 (88.7%) recommended that this not be an important area of responsibility for their office indicates a little change from actual to recommended levels of responsibility. Table 33 shows that only 12 (12.4%) CBOs had major or complete responsibility and an even smaller number, 10 (10.3%), wanted responsibility at those levels. Clearly the responding CBOs did not consider security a significant function for the office. CBOs from public institutions felt stronger in recommending a change from no responsibility to minor responsibility than did their peers from private institutions. Two of 5 private institution CBOs who had major responsibility felt that they should have less responsibility for this function.

Coordinating Public Relations

None of the chief business officers reported having complete or major responsibility for coordinating public relations, nor did any of them want this area to be their major or complete responsibility. Although only 15 (15.3%) felt that they should have minor responsibility, the majority of the chief business officers, 83 (84.7%), felt that they should not be responsible for

coordinating public relations. Of the respondents, 87 (88.8%) had no responsibility and only 11 (11.2%) had minor responsibility. The pattern in public and private institutions seems very similar except that CBOs responding from the public institutions tended a little more to favor change from no to minor responsibility than did their counterparts at private institutions. As Table 34 indicates, none of the responding CBOs wanted their office to have a major or a complete responsibility for public relations.

Coordinating Fiscal Aspects of Fund Raising

The number of chief business officers who reported that they had no or minor responsibility for coordinating fund raising was 72 (73.5%). Seventy (71.5%) of them believed they should have this responsibility.

As Table 35 indicates, among CBOs in public institutions 10 (19.6%) had major responsibility in this area whereas 12 (23.5%) thought they should have major responsibility. Their counterparts in private institutions did not recommend such a change. Those CBOs in private institutions who recommended change felt that they either should have no responsibility or only minor responsibility for coordinating the fiscal aspect of

fund raising. In both groups, those who had complete responsibility felt no change was necessary.

Supervision of Legal Services

There is little evidence from this research that CBOs are involved in the supervision of legal problems or coordination of legal services. Rather, the CBO's function seems to be to obtain proper legal counsel from the office of the university counsel. This may be the reason why none of the responding CBOs had complete responsibility for this function. Only 13 (13.5%) had major responsibility for supervision of legal services and only 14 (14.6%) felt that they should have major responsibility. The majority of the responding CBOs, 83 (86.4%), reported having either no or minor responsibility for this function, and 82 (85.5%) of them felt that this was the proper level of responsibility for their offices. These patterns were slightly different for private and public institutions (see Table 36). Out of 30 (61.2%) CBOs responding from public institutions 27 (55.1%) thought they should not be responsible for this function. Among those responding from private institutions, however, 31 (66.0%) were not responsible for legal services and 32 (68.1%) felt it was proper that this was not a responsibility of their position. Twelve (24.5%) CBOs from public institutions

had minor responsibility, and 14 (28.6%) felt that was the proper level.

Supervision of Administrative Services

Though a majority (64 or 68.1%) of the responding CBOs had either major or complete responsibility for supervising administrative services, a larger majority (72 or 76.6%) felt that this function rightfully belonged to the office of CBO. As Table 37 indicates, only a small number of CBOs had or desired either no or minor responsibility for supervising administrative services. Of 30 (31.9%) responding CBOs who had either no or minor responsibility, only 22 (23.4%) felt that they should have that level. Public and private institutions had very similar patterns concerning this category.

Administering Research and Development Funds

Analysis of the data for the function of administering research and development funds from the responses of the CBOs reveals no significant difference between the actual and recommended level of responsibilities. Of all the responding CBOs, 53 (54.6%) had minor responsibility in this area and 52 (53.6%), wanted to maintain this low level of responsibility. Eleven (11.3%) had no responsibility and 10 of them

wanted to maintain that level. An equal number, 11 (11.3%), had complete responsibility, but 12 of the responding CBOs believed this office should have complete responsibility in this area. As Table 38 indicates, the patterns of actual and recommended level of responsibilities for chief business officers in the public and private institutions in this area were very similar.

Overseeing Physical Plant Management

Of all the CBOs responding, 83 (84.7%) reported that the management of the physical plant on their campuses was either a major or a complete responsibility of the chief business officer (see Table 39). This was also the recommended level of responsibility for 91 (92.8%) of the respondents. This pattern was consistent for both public and private institutions. Clearly the respondents thought overseeing the physical plant was one of the important responsibilities of the chief business officer.

Participation in Campus Activities Relating Institutional Fiscal Resources to Institutional Priorities

The majority, 84 (85.7%), of the responding chief business officers had a major responsibility in this area, and this was the level of responsibility

recommended by 85 (85.7%) of the CBOs. Only 2 of the respondents had no responsibility for this function. As Table 40 indicates, none of the CBOs recommended that the CBOs have no responsibility. A minor responsibility level was recommended by 7 (7.1%), and the same number, 7 (7.1%) actually had only minor responsibility in this area. The responses of CBOs from public and private institutions were very similar. All of the respondents believed that CBO should have some level of responsibility for this function which indicates that they considered participation in campus activities relating the institutional financial resources to institutional priorities to be one of the important responsibilities of their job.

Coordination of Relevant Campus Groups and Constituencies in Determining Institutional Goals and Priorities

When they were asked whether they did or should have responsibility for coordinating relevant campus groups and constituencies in determining goals and priorities, the pattern of responses of both public and private institution chief business officers was very similar both in the actual and recommended levels of responsibility. Of all the chief business officers responding, 65 (67.0%) reported that they had major responsibility for this function at their institutions,

and 70 (72.2%) believed they should have this level of responsibility (see Table 41). The second largest number, 26 (26.8%), had minor responsibility, and 23 (23.7%) believed this was the proper level. This pattern was reinforced in their responses concerning their actual and recommended levels of responsibility. The pattern of responses of both public and private institution chief business officers was remarkably similar, both in actual practice and in the recommended level when asked whether they did or should have complete responsibility for coordinating relevant campus groups and constituencies in determining institutional goals and priorities.

Coordination of Activities Related to Fiscal and Management Audits

Coordinating activities related to fiscal and management audits is an important function of chief business officers. This can be seen in the fact that 94 (96.0%) of all the responding CBOs reported that they had either major or complete responsibility and even a greater proportion, 96 (97.9%), believed this was the proper level of responsibility (see Table 42). No significant difference was noted between the public and private institution chief business officers. None of the respondents either had or recommended that their position have no responsibility for coordinating

activities related to fiscal and management audits. Clearly, all felt that they should have some responsibility for this function.

Grants and Contracts

The majority, 88 (92.7%), of the responding CBOs had some level of responsibility for grants and contracts. Only 7 (7.4%) had no responsibility for this function. When asked whether CBOs should be responsible for grants and contracts, 91 (95.8%) said they should. Only 4 (4.2%) did not want the responsibility for this function. The responses from CBOs in both public and private institutions were similar (see Table 43).

Overseeing Preparation of Regular Financial Statements

This seems to be one of the most important functions of the responding CBOs. As Table 44 shows, an overwhelming majority of CBOs, 95 (97.0%), reported that overseeing the preparation of regular financial statements was either the major or complete responsibility of their office. An even greater number, 97 (99.0%), felt that they should have this responsibility. Clearly, this function was considered to be one of the main aspects of their positions. This pattern held true for both public and private institution chief business officers.

Participation in Fiscal Aspects of Collective Bargaining

Collective bargaining has required increasing management time during recent years because a larger number of university and college employees are being represented by labor and professional unions. Many institutions have designated an officer to deal with these unions. Nevertheless, the chief business officer still often participates in this vital and sensitive area because if the fiscal aspect of collective bargaining is mishandled, it may have drastic consequences for the financial resources of an institution of higher education. As Table 45 indicates, a surprisingly high number, 25 (25.8%), of all the responding CBOs had no responsibility for participating in the fiscal aspect of collective bargaining. Even fewer, 22 (22.7%), felt that participating in this function should not be a responsibility of the chief business officer. Of all the responding CBOs, 28 (28.9%) had minor responsibility and 30 (30.9%) thought that was the proper level. A significantly larger number however, 44 (45.3%), had major or complete responsibility, and 45 (46.4%) felt that was proper level. The pattern of responses from public and private institution chief business officers was very similar.

Participation in Short- and Long-Range Campus Planning

The respondents' responsibility for participation in short- and long-range campus planning was divided between complete responsibility, 5.1%, major responsibility, 50.0%, minor responsibility, 37.8%, and no responsibility, 7.1%, as shown in Table 46. Very few public and private institution chief business officers had complete responsibility in this area, and they believed that level was correct. The largest number, however, 49 (50.0%), had major responsibility, and 61 (62.2%) felt they should have major responsibility. In general, respondents seemed to think they should be responsible for participating in short- and long-range campus planning.

Participation in Academic Planning

Of all the responding CBOs only 3 (3.1%) had complete responsibility for participation in academic planning, but this same number, 3 (3.1%), felt that it was the proper level of responsibility. Many of the responding CBOs who had no, minor, or major responsibility seemed dissatisfied with their current level of responsibility. Of all the responding CBOs, 65 (67.0%) either had no or minor responsibility, but only 49 (50.5%) felt that was the proper level. As Table 47 indicates, only 29 (29.9%) had major responsibility, but

a significantly greater number, 45 (46.4%), recommended this level of responsibility. The patterns were the same for both public and private institution chief business officers.

Interaction with Faculty in Academic Planning and Funding

The majority, 43 (44.8%), of the responding CBOs had major responsibility for interacting with faculty in academic planning and funding. An even a larger number, 63 (65.6%), felt that such interaction should be a major responsibility of their position. It is interesting that, as with participation in academic planning, only 3 (3.1%) had complete responsibility for interaction with faculty in academic planning and funding. Also, an equal number, 3 (3.%), felt that complete responsibility was best. As Table 48 shows, 50 (52.1%) of the responding CBOs had either no or minor responsibility and only 30 (31.3%) felt that they should have this low level of responsibility. The responses of public and private institution chief business officers were remarkably similar.

Consultation with Academic Dean and/or Provost/Vice President for Academic Affairs with Regard to Funding Academic Programs

Neither public nor private institution chief business officers who responded had complete

responsibility for consulting with the academic dean and/or provost/vice president for academic affairs with regard to funding academic programs. Three (3.1%) of all the responding CBOs felt that they should have complete responsibility for this function. The majority, 58 (59.2%) of the reporting CBOs; had major responsibility for this function, and 63 (64.3%) recommended this level of responsibility. A smaller number, 40 (40.9%) of the responding CBOs, had no or minor responsibility for this function and only 32 (32.7%) felt that it was proper level of responsibility. As Table 49 shows, the responses of chief business officers from both public and private institutions were similar.

Other Responsibilities

The questionnaire sent to the entire population of CBOs also asked them to list any additional functions they perform that were not in the questionnaire.

Following are the number and description of the additional functions reported:

1 public institution CBO was director and treasurer of the faculty/student association (see Table 50).

1 public institution CBO was responsible for overseeing the stockroom (see Table 43).

1 private institution CBO was responsible for intercollegiate athletics and recreation (see Table 43).

76 CBOs were responsible for auxiliary services.

57 CBOs were responsible for affirmative action.

Because the last two functions were listed by a large number of respondents, they are discussed in more detail.

Responsibility for Auxiliary Services

Auxiliary services are defined as retail operations run by institutions such as food services and university and college book stores. This seems to be one of the important functions carried out by many of the responding CBOs. Although it was not mentioned in the questionnaire, 76 CBOs reported that they had this responsibility at some level, which indicates that they considered it one of their important functions. For the 22 (22.4%) respondents who did not list this function, it was assumed that it was not part of their jobs. This assumption was made to be consistent in analysis. Of the responding CBOs, 53 (54.1%) reported that they had complete responsibility and 57 (58.2%) recommended that the CBO have complete responsibility; 21 (21.4%) reported major responsibility and 18 (18.4%) felt that it was the proper level. Only 2 (2.0%) of the CBOs who mentioned this function had minor responsibility and only 1 felt that minor level of responsibility was proper. The pattern of responses from CBOs for this

function was very similar for both public and private institutions (see Table 51).

Responsibility for Affirmative Action

As noted above, responding CBOs reported their responsibility for affirmative action as part of the open-ended question. Only 57 of the responding CBOs said that affirmative action was one of their responsibilities. The rest of the responses, 41 (41.8%), that are shown in the table as "no responsibility", are assumed. This assumption was necessary to maintain consistency in analyzing the data. This function, however, seems to be important. Almost all the CBOs who responded had major (20 or 20.4%) or complete (38 or 38.8%) responsibility. Only 1 respondent had minor responsibility for affirmative action. All 57 (58.2%) CBOs who mentioned this function recommended that it should be either a major or complete responsibility of the CBO. The 22 respondents who did not mention affirmative action are assumed to have no responsibility in this area. No significant differences were noted between responses from public and private institution CBOs (see Table 52).

CHAPTER V
ANALYSIS OF DATA AND FINDINGS

The purpose of this study was to derive a profile of the education, age, race, and experience of college and university chief business officers at a selected group of academic institutions and to identify their job functions and level of responsibility for each function. This chapter reports analyses and findings with regard to two aspects: CBO profile characteristics and their functional responsibilities.

Profile Characteristics

Profile characteristics were used in the research study to describe the "who" dimension of the CBOs and included the variables stated above. Following are the research questions and the findings in this area:

1. What are the characteristics (age, sex, race, education) and qualifications of CBO's? The research clearly shows that the overwhelming majority of CBOs in institutions of higher education in the northeastern United States are middle-aged White males. Minorities and females are disproportionately under represented in proportion to their distribution in the general population. This indicates that there may be barriers that prevent minorities and women from becoming CBOs in

academic institutions. The mean and median age of the CBOs who responded to the questionnaire was 48 years.

Three specific research questions were related to the profile characteristics comparison between public and private institutions. Analysis and findings of these research questions are reported below.

a) What are the comparative characteristics of age, sex, race of CBOs in Public and Private Institutions? The mean and median age of CBOs in public institutions were 50 and 49 years, respectively. In private institutions, however, the mean age of CBOs was 48 and the median age was 44. Of the 98 CBOs responding to the questionnaire, only 12.2% were female, 2.0% were Blacks, and 1.0% were Asian. Clearly, this profession is dominated by White males.

Although research questions did not specifically ask for the relationship between CBO's age, sex, and size of budget and size of enrollment, the data show no significant relationship between the CBO's age, sex and size of the enrollment in the college in which he or she worked. The majority of the female CBOs, 5 (41.7%), were in institutions with budgets under \$5 million. The largest percentage (66.67%) of female CBOs held their

present positions for less than five years. Their short tenure in their position may indicate that the profession may now be opening up to minorities, especially to women.

b) What is the comparative length of employment in present position in public and private institutions? For male and female CBOs, no significant difference was found between public and private institutions when the length of time spent in the present position was less than five years. However, there was a dramatic difference when comparing only the positions held by male and female CBOs for less than five years in their present positions. The majority, 8 or 66%, of female CBOs had held their current position for less than five years. But only 13 or 15.5% of male CBOs had served that long in their present positions.

Previous experience before becoming a CBO varied widely. The greatest number, 26 (19.8%), of CBOs in private institutions had worked in business and industry, whereas in public institutions the largest number, 19 (16.0%), worked in government before taking their current positions as CBOs. In private institutions only 7.6% had previous experience in government. This variation suggests that public and private institutions

may have different requirements for the position of CBO. Prior experience in business and industry seems to be preferred in private institutions but not in public institutions. This finding is reinforced by the responses to question 12 on the survey: "What previous employment background would you recommend for a chief business officer?" Experience in business and industry was the second choice of CBOs from private institutions whereas government service was the second choice of CBOs from public institutions.

c) What are the comparative analyses of highest academic degree held by CBOs in public and private institutions? There was a difference between public and private institutions when comparing the highest academic degree held by CBOs. CBOs in private institutions held more MBAs as their highest degree (24) than did those in public institutions (22). Also, CBOs in private institutions held more professional CPA and CFA diplomas than did CBOs in public institutions. The greatest number, 55 (42.6%), of CBOs held the graduate degrees of Master in Business Administration. This is the highest degree earned by the majority (46.9%) of CBOs. CBOs are well-educated relative to their counterparts in business, industry, and public agencies, but they have not attained doctoral degrees in the same proportion as

other top administrators in institutions of higher education who are at the same organizational level they are. Only 19 CBOs earned doctoral degrees. These degrees were Ed.D, DBA, and Ph.D. The academic community recognizes and values educational achievement as enhancing one's status, and the status of an institution. Although CBOs can use their technical skills to compensate for their lack of academic credentials, it is at least an open question as to whether that is sufficient to give them equal status in higher education community. It may create a handicap which is difficult to overcome when CBOs seek to participate in policy decisions. Analysis of CBOs' area of responsibility clearly shows the desire of many of them to have greater responsibility for participating in institutional priorities, campus planning, and academic planning.

Functional Responsibilities

Part II of the questionnaire, on the scope of CBOs' responsibilities (see appendix B) was designed to determine the "what" dimension of the CBO. The questionnaire was divided into three clusters to address the following research questions: a) What are the actual and the recommended role functions of CBOs in fiscal management? b) What are the actual and the recommended

role functions of CBOs in institutional management? c) What are the actual and the recommended role functions of CBOs in academic administrative management? This division into categories was based on the assumption that CBOs would have the most responsibility for those functions that were listed in cluster a) and the least responsibility for those functions that were listed in cluster d). Data analysis reveals that this assumption was not valid. Many functions overlap the cluster division when weighted from most to least importance.

The responses of chief business officers from both public and private institutions to the research questions related to the second part of the questionnaire, Scope of Responsibilities, are summarized in Table 53 (see appendix D). The numbers in the column labeled "mean" in the Table are the mean scores of the responses to these questions. On the questionnaire, levels of responsibility were ranked, no responsibility scored as 1 and complete responsibility as 4. Level of responsibility is classified into three categories: complete to major responsibility (with a mean score between 3.00 and 4.00), major to minor responsibility (with a mean score between 2.00 and 2.99), and minor to no responsibility (with a mean score between 1.00 and 1.99). The table shows the level of responsibility CBOs

actually hold for various functions and the level of responsibility they feel is necessary to perform each function effectively related to the following research questions.

a) What are the actual and the recommended role functions of CBOs in fiscal management? Fiscal management functions constituted the most important role functions of CBOs and included the activities most often personally performed or delegated but closely supervised by CBO. The findings showed that developing budgetary procedures and internal fiscal control were the most important responsibilities performed and recommended by CBOs. Responsibility for accounting functions ranked third in importance among the duties CBOs actually perform. However, the CBOs not only wanted to rank fiscal and management audits as their most important responsibility, but they also wanted to move this function from institutional management to fiscal management. Also, in the areas of employee benefits, payroll, treasury functions, purchasing, budget development, student financial aid, and auxiliary services CBOs would like to have more responsibility than they actually have.

b) What are the actual and recommended role functions of CBOs in institutional management? Among the institutional management role functions, overseeing preparation of the financial statement was the most important responsibility the CBOs had, and they wanted to keep it as such. The CBOs wanted less responsibility for student record management than they actually had. No change is noted for the role function of campus security. Surprisingly, however, the responding CBOs thought they should have less responsibility for supervision of data processing functions. This function has been considered generic to a CBO's job. It would seem that because this function is now much more technical than it used to be and it seldom requires policy-making decisions, it should be delegated to lower-ranking employees who are technical experts in this area. However, the findings show that CBOs would like to have more responsibility than they actually have for the following functions in institutional management: physical plan, grants and contracts, administrative services, risk management, participation in campus activities relating institutional resources to institutional priorities, coordinate in setting institutional goals and priorities, affirmative action, collective bargaining, institutional research, space management, and administering R & R funds.

c) What are the actual and the recommended role functions of CBOs in academic administrative management? Contrary to the common belief, CBOs do participate in carrying out of some of the responsibilities in academic administrative management. The findings reveal that all of the responding CBOs wanted to have responsibility for a greater role in campus and academic planning and more interaction and consultation with chief academic officers in regard to reviewing cost and funding academic programs. The findings also show that CBOs would like to have more responsibility for academic administrative management than for the following institutional management role functions: space management, fund raising, legal services, student record management, campus security, and public relations.

Discussion and Future Trend

When the data were analyzed simply by the functional areas, a different cluster division emerged. See Appendix D. The ranking is determined on the basis of mean value of the actual and recommended responsibilities for each of the role functions.

CBOs held responsibility in the following functional areas: accounting, administering research and

development funds, administrative services, affirmative action, auxiliary services, budgeting procedures, campus security, collective bargaining, consulting chief academic affairs officer with regard to funding academic programs, coordination with campus groups for determining institutional goals and priorities, data processing, developing and monitoring budgets, employee benefits, fiscal and management audits, fund raising, grants and contracts, institutional research, interaction with faculty, internal fiscal control, legal services, management of students' financial aid, management of students' records, participation in academic planning, participation in setting institutional priorities, participation in campus planning, payroll, physical plant, preparation of financial statements, public relations, purchasing, risk management, space management, and treasury functions.

If the pattern of actual and recommended responsibilities that emerges from this survey is used to establish a description of the role of chief business officer, the areas shown on Table 54 as being the CBO's complete to major responsibilities should be the basis of that role. The areas in the middle category, major to minor responsibility, can be added to the CBO's duties as he or she develops expertise or ability in each of

these areas and can manage them without jeopardizing his or her primary role functions. There are five functions, fund-raising, legal services, management of student records, public relations and campus security, that the responding CBOs feel they should have minor, or no, responsibility for. On the other hand, they would like to become more involved in the institutional research function. In comparing from actual to recommended level of responsibility, this function has moved up from the ranking of "minor to no" function to "major to minor" function.

The CBOs identified three functions where there should be a shift in their responsibility from the present intermediate level to a complete or major level of responsibility. Those functions are 1) supervision of risk management, 2) supervision of administrative services, and 3) participation in campus activities relating to institutional financial resources.

They also feel that they should have major responsibility for overseeing fiscal aspects of institutional research. This desire for greater responsibility supports the findings of Meredith, Lenning and Cope (1988), as reported in chapter II, that those CBOs who get more involved in institutional

research achieve greater job satisfaction and rapid gain to funding sources. Coordination of fiscal aspects of fund-raising, supervision of legal services, management of student records, coordination of public relations, and supervision of campus security scored the lowest mean values, in the category of minor to no responsibility, for both actual and recommended levels of responsibility. Perhaps these functions should not be a part of the CBO's job description. Literature also indicates that CBOs are not extremely excited about these functions.

Analysis of mean values for the functional areas listed indicate a significant difference between actual and recommended responsibilities. CBOs felt that they should have more responsibility in many of the functional areas. Exceptions are campus security, management of student records, supervision of bookkeeping and accounting functions, and data processing. No change is noted for the campus security function which means that the CBOs are quite satisfied with having little to no responsibility for campus security. They felt that they should have even less responsibility than the current level for managing student's records. One reason for such a change may be

that traditionally these functions are considered a responsibility of the chief officer of student affairs.

The data compiled in this research show that enforcing established budgeting procedures is the most important function of the CBO. It is ranked number one both in actual and recommended levels of responsibility. It supports the NACUBO's view that the budget process and budget control are among the most important essential responsibilities of the CBOs. Overseeing the preparation of regular financial statements is the second item for which CBOs are responsible, but in their ranking of preferred levels of responsibility it rated fourth. The CBOs listed internal fiscal accounting control and fiscal and management audits second and third in ranking the desired levels of responsibility. With increasing financial pressure, higher education has to be particularly sensitive to the fiscal accountability that is so often required by funding agencies. This concern is documented by Klinger's (1987) report that college presidents consider college financing and budgetary concerns more important for their institutions than many other functions.

Data analysis reveal that there are few differences in actual or recommended levels of responsibility

between public and private institution business officers (see Tables 55 and 56), but in some areas, there are distinct differences. CBOs in private institutions reported that they had more interaction with faculty than did those at public institutions. Those at public institutions reported that they had more responsibility for auxiliary services and for coordination of institutional goals and priorities than did their counterparts at private institutions. CBOs at private institutions wanted more control over coordination of institutional goals and priorities.

The findings of the research and the literature suggest that CBO's role in higher education is changing. It is no more a "bean counting" occupation. This research shows that the role of the CBO is expected to expand in institutional management and in academic administrative areas, although they still will continue to concentrate on business-related functions. As the spectrum of their role expands, it will be imperative for them to interact with faculty and with the CAO. Cobb summarized this expanding role of CBO in the following statement, "In my judgement, whether it be in government, industry, or education, it's pretty much the same. You got to be a comprehensive chief financial officer and deal with all the issues" (Cobb, 1988, p.

32). The research also indicates that more CBOs have been earning terminal degrees or at least master's degrees. This research found that only 2% of the responding CBOs earned bachelor as their highest degree in comparing to 48% CBOs who held the bachelor's degree as their highest degree in 1955, reported by Knauth (1955).

Summary of Findings

The research findings emanating from this study can be summarized in the following statements.

Characteristics of CBOs

1. The overwhelming majority of CBOs are middle-aged White males. Almost all the CBOs, male and female, are White. The proportion is higher than would normally be found in society at large.

2. The respondents listed a total of 129 graduate degrees. Many CBOs hold more than one graduate degree. The majority (42.6%) of the earned graduate degrees are in business administration. No significant difference was found between the degree level of public and private institutions CBO.

3. CBOs in both public and private institutions believed by an overwhelming majority (92%) that college

business administration was the best background for the job, followed by business or industry job experience (34.1%), government job experience (23.6%), college teaching (21.6%) and college academic administration (10.9%).

Functional Responsibilities

1. Handling budgeting procedures and fiscal audits and control were the most important responsibilities of CBOs. These activities are most often performed personally or delegated by a CBO.

2. The budgeting procedure was considered the single most important job function, followed by fiscal and management audits and internal fiscal control. These fiscal and financial job functions provide accounting and audit records for which both the CBO and the institution can be held accountable, and if these functions are not accurately and effectively performed, both the institution and the CBO will suffer. CBOs apparently recognize this fact because they rated these functional areas for which they would like to have complete or major responsibility.

3. The findings also showed that the CBO's role goes beyond fiscal and financial accounting functions to

include other technical areas such as purchasing, personnel, data processing, physical plant, and security.

4. The CBOs want to get more involved in institutional policy-making functions such as participation in campus activities relating institutional financial resources to institutional priorities and coordination of relevant campus constituencies in determining institutional goals and priorities.

Future Research Recommendations

This study was intended as a general descriptive study of the research dimensions of CBO's selected profile characteristics and their role functions. Some of the additional research needed in this field are recommended here:

1. This study should be expanded to a national research to collect similar data to study if any geographical variance exists from this regional study.

2. Further research should be undertaken to determine the basis for assignment of specific CBO job functions.

3. This research studied the level of responsibility the CBOs think they should have to perform the role of the position more effectively. Additional research needs to be done to establish the ideal role of the chief business officer as perceived by high ranking administrators in higher education such as president and chief academic officer.

APPENDICES

APPENDIX A
COVER AND FOLLOW-UP LETTERS

department of
unions & activities

willard straight hall / cornell university / ithaca, new york 14853

Cover Letter to Questionnaire

June 30, 1988

Dear Mr. _____:

In these years of exalted expectations and spiraling costs in higher education there has been exhaustive research undertaken to examine the role of high ranking education administrators. Yet, in spite of the increasing inter-dependability of academic affairs and financial resources, there has been little research as to the role of chief business officers. I am doing a study that has been designed to gather data about this vital, but relatively unexamined role.

The study has two major parts. First, it gathers data as to the actual responsibilities of chief business officers in public and private higher education institutions in the northeast of the United States. Secondly, it seeks to assess to what extent chief business officers have the responsibility to do their job as they think it ought to be done.

An underlying assumption of this study is that continual improvements in financial management in higher education is desirable, and that increasing the data base as to the role and perceptions of chief business officers would be helpful.

Business Office
607/256-7287

Activities Director
607/256-4180

Major Events
607/256-7131

Student Organizations
607/256-2346

Central Reservations
607/256-3513



Member of Association of College Unions - International

department of
unions & activities

willard straight hall / cornell university / ithaca, new york 14853

Follow-up Letter to Questionnaire

July 21, 1988

Dear Mr. _____:

About three weeks ago I wrote to you seeking information on CBOs in institutions of higher education in the northeast region of United States. As of today, I have not received your completed questionnaire.

I have undertaken this study because of my belief that there is a lack of information about CBOs. As indicated in the attached letter from Robin Jenkins of NACUBO, the research proposal was reviewed and supported by NACUBO in order to provide its members the best professional development programs. Your response to the questionnaire is crucial. Therefore, your participation is very important!

I am writing you again because of the significance of each questionnaire to the usefulness of the study.

In the event that your questionnaire is misplaced, I am enclosing another copy of the questionnaire.

MANY THANKS FOR YOUR PARTICIPATION AND COOPREATION.

Sincerely

Mohammad Idrees
Business Manager
537 Willard Straight Hall

Business Office
607/256-7287

Activities Director
607/256-4180

Major Events
607/256-7131

Student Organizations
607/256-2346

Central Reservations
607/256-3513



Member of Association of College Unions - International

APPENDIX B
QUESTIONNAIRE

QUESTIONNAIRE

The questionnaire has two sections. Section one has been designed to gather personal and institutional data. Section two has been designed to: a) identify the level of responsibility the CBO has in a number of job functions; b) to identify the level of responsibility the CBO thinks he/she ought to have to perform the job as he/she perceive it ought to be done.

PART I: INSTITUTIONAL AND PERSONAL DATA

01. Name of institution: _____

02. Total enrollment(FTE): _____

03. Total expense budget: _____

04. Your title: _____

05. Type of institution:

_____ Two year public/community college

_____ Four year private institution

_____ Four year public institution

_____ Other(please specify)

BACKGROUND INFORMATION:

06. AGE _____ 07. Sex _____

08. Race: Asian _____ Black _____ Native American _____
Spanish _____ White _____ Other(specify) _____

09. Number of years in present position: _____

10. Please indicate the number of years in which you have had full time management/administrative experience in each of the following areas:

- a. _____ College teaching
- b. _____ College business administration
- c. _____ College academic administration
- d. _____ Business or industry
- e. _____ Government
- i. _____ Other (please specify) _____

11. What degrees have you earned? Please include the major area of study and/or specialization for each degree:

<u>DEGREES</u>	<u>SPECIALIZATION</u>
a. _____ B.A/B.S.	_____
b. _____ M.A/M.S./M.Ed..	_____
c. _____ MBA	_____
d. _____ Ed.D.	_____
e. _____ Ph.D.	_____
f. _____ DBA	_____
g. _____ Other (please specify) _____	_____

12. What previous employment background would you recommend for a Chief Business Officer? Check all that apply. Please rank order your response on the following page; (1 = most recommended; 2 = second most recommended; 3 = third most recommended; 4 = fourth most recommended; 5 = fifth most recommended; 6 = sixth most recommended).

- a. _____ College teaching
- b. _____ College business administration
- c. _____ College academic administration
- d. _____ Business or industry
- e. _____ Government
- f. _____ Other (please specify) _____

IF AVAILABLE, PLEASE INCLUDE A COPY OF YOUR JOB DESCRIPTION
AND THE ORGANIZATION CHART FOR YOUR INSTITUTION. IT WILL
ENHANCE THE STUDY. THANK YOU.

Part II

Part II: SCOPE OF RESPONSIBILITIES

DIRECTIONS: This part of the study has been designed to gather two distinctly different responses to a given set of activities. First, you are asked to identify the extent to which you perform a series of activities as you carry out your daily job responsibilities. Secondly, you are asked to indicate the extent to which you believe you should perform those activities in order to carry out the role of CBO as you think it should be done.

In the left column you are to circle the number that best represents how much responsibility you presently have in that activity.

In the right column you are to circle the number that best represents how much responsibility you should have if you were to perform the role of CBO as you think it ought to be done. Responsibility and level of responsibility are defined below:

RESPONSIBILITY: Holding the formal organizational role of authority over specific assignments and duties. This implies that one may have the responsibility for a particular area but not actually perform the duties within that area.

LEVEL OF RESPONSIBILITY:

1. No Responsibility: You are not responsible for this function.

2. Minor Responsibility: You share this function with another administrative area (e.g. chief academic officer, chief

planning officer, chief development officer) and the primary responsibility is assigned to that other area.

3. Major Responsibility: You share this function with another administrative area but the primary responsibility is clearly assigned to you.

4. Complete Responsibility: You do not share this function with another administrative area and the responsibility is clearly assigned to you.

Please turn over for the questionnaire....

Cluster A: Fiscal Management

Direction: In the left column please circle the number that best represents how much responsibility you presently have in that activity. In the right column please circle the number that best represents how much responsibility you believe you should have if you were to perform the role of CEO as you think it ought to be.

PRESENT LEVEL OF
RESPONSIBILITY IN
MY JOB

LEVEL OF RESPONSIBILITY THE
POSITION SHOULD HAVE TO
PERFORM THE JOB EFFECTIVELY

	NO RESPONSIBILITY	MINOR RESPONSIBILITY	MAJOR RESPONSIBILITY	COMPLETE RESPONSIBILITY
1	2	3	4	

	NO RESPONSIBILITY	MINOR RESPONSIBILITY	MAJOR RESPONSIBILITY	COMPLETE RESPONSIBILITY
1	2	3	4	

- | | | | | | | | | |
|---|---|---|---|--|---|---|---|---|
| 1 | 2 | 3 | 4 | 01. Enforcing established
budgetary procedures | 1 | 2 | 3 | 4 |
| 1 | 2 | 3 | 4 | 02. Planning, managing, developing,
and monitoring the institutional
budgets | 1 | 2 | 3 | 4 |
| 1 | 2 | 3 | 4 | 03. Oversee accounting and
bookkeeping functions | 1 | 2 | 3 | 4 |

1	2	3	4	04. Supervise campus purchasing.	1	2	3	4
1	2	3	4	05. Prepare and administer payroll.	1	2	3	4
1	2	3	4	06. Administer fiscal aspects student financial aid.	1	2	3	4
1	2	3	4	07. Administer employee benefit program.	1	2	3	4
1	2	3	4	08. Oversee internal fiscal and accounting control.	1	2	3	4
1	2	3	4	09. Exercise treasury functions.	1	2	3	4

Cluster B: Institutional Management

Direction: In the left column please circle the number that best represents how much responsibility you presently have in that activity. In the right column please circle the number that best represents how much responsibility you believe you should have if you were to perform the role of CBO as you think it ought to be.

PRESENT LEVEL OF
RESPONSIBILITY IN
MY JOB

LEVEL OF RESPONSIBILITY THE
POSITION SHOULD HAVE TO
PERFORM THE JOB EFFECTIVELY

	NO RESPONSIBILITY	MINOR RESPONSIBILITY	MAJOR RESPONSIBILITY	COMPLETE RESPONSIBILITY
1	2	3	4	

	NO RESPONSIBILITY	MINOR RESPONSIBILITY	MAJOR RESPONSIBILITY	COMPLETE RESPONSIBILITY
1	2	3	4	

- | | | |
|----------------|--|----------------|
| <p>1 2 3 4</p> | <p>10. Supervise physical space
management</p> | <p>1 2 3 4</p> |
| <p>1 2 3 4</p> | <p>11. Supervise data processing
and computer services</p> | <p>1 2 3 4</p> |
| <p>1 2 3 4</p> | <p>12. Supervise student record
management</p> | <p>1 2 3 4</p> |

- | | | |
|---------|--|---------|
| 1 2 3 4 | 13. Supervise risk management activities. | 1 2 3 4 |
| 1 2 3 4 | 14. Oversee fiscal aspects of of institutional research. | 1 2 3 4 |
| 1 2 3 4 | 15. Coordinate/supervise campus security. | 1 2 3 4 |
| 1 2 3 4 | 16. Coordinate public relations. | 1 2 3 4 |
| 1 2 3 4 | 17. Coordinate fiscal aspects of fund raising. | 1 2 3 4 |
| 1 2 3 4 | 18. Supervise legal services. | 1 2 3 4 |
| 1 2 3 4 | 19. Responsible for grants and contracts. | 1 2 3 4 |
| 1 2 3 4 | 20. Administer research and development funds. | 1 2 3 4 |
| 1 2 3 4 | 21. Oversee physical plant management. | 1 2 3 4 |

22. Participate in campus activities

relating institutional financial

resources to institutional priorities.

1 2 3 4

1 2 3 4

23. Coordinate with relevant campus

groups and constituencies in determining

institutional goals and priorities.

1 2 3 4

1 2 3 4

24. Coordinate activities related

to fiscal and management audits.

1 2 3 4

1 2 3 4

25. Supervise administrative services

(e.g. mail, duplication services

and telephone etc.).

1 2 3 4

1 2 3 4

26. Oversee preparation of regular

financial statements.

1 2 3 4

1 2 3 4

27. Participate in fiscal aspects

of collecting bargaining.

1 2 3 4

1 2 3 4

Cluster C: Academic Administration
Management

Direction: In the left column please circle the number that best represents how much responsibility you have in performing that function. In the right column please circle the number that best represents how much responsibility you believe you should have if you were to perform the role of CBO as you think it ought to be.

PRESENT LEVEL OF
RESPONSIBILITY IN
MY JOB

LEVEL OF RESPONSIBILITY THE
POSITION SHOULD HAVE TO
PERFORM THE JOB EFFECTIVELY

	NO RESPONSIBILITY			
1		2		
	MINOR RESPONSIBILITY			
		3		
	MAJOR RESPONSIBILITY			
			4	
	COMPLETE RESPONSIBILITY			

	NO RESPONSIBILITY			
1		2		
	MINOR RESPONSIBILITY			
		3		
	MAJOR RESPONSIBILITY			
			4	
	COMPLETE RESPONSIBILITY			

28. Participate in campus planning
(short and long range plans) 1 2 3 4
29. Participate in academic planning
(e.g. fiscal aspects for in
new academic programs). 1 2 3 4

30. Interact with faculty in
academic planning and funding
(e.g. reviewing cost
effective options with faculty).

1 2 3 4

1 2 3 4

31. Consult with academic dean and/or
provost/V.P. for Academic Affairs with regard
to funding academic programs.

1 2 3 4

1 2 3 4

Please list below any additional functions that you perform and are
not listed in this questionnaire.

1 2 3 4 32. 1 2 3 4

1 2 3 4 33. 1 2 3 4

1 2 3 4 34. 1 2 3 4

1 2 3 4 35. 1 2 3 4

ABSTRACT REQUEST FORM

I would like to have an abstract of the final document. Please
send to:

Name: _____

Address: _____

APPENDIX C
NACUBO's SPONSORSHIP LETTERS

NACUBO

25th
Anniversary

National Association of College and University Business Officers
One Dupont Circle, Suite 500, Washington, D.C. 20036 117E • Telephone 202 851 2500

December 8, 1987

MEMO TO: Large Institutions Committee
Small College & Minority Institutions Committee
Two Year College Committee

FROM: M. J. Williams, Jr. *MJW*

SUBJECT: Attached material and correspondence

Attached you will find materials relating to a doctoral dissertation being done by Mr. Mohammad Idrees at the University of Massachusetts.

As is true in every case I can recall, where a doctoral candidate is working on a dissertation which touches on NACUBO's field of interest, we indicate we are willing to "sponsor" such a dissertation. What this means is that the student may indicate in his letter to financial managers that NACUBO supports the work. In rare and unusual instances when the work is in an area in which we wish to participate more actively, we write a letter urging response. This letter is signed by the Executive Vice President. So far as I can recollect, there has been no more than two occasions on which we have written such letters.

When we get material such as is attached, we generally ask a committee to comment on the questionnaire or the methodology. We would appreciate it, therefore, if you could look at the attached material and make comments that you feel appropriate. If you would address your comments to me, I will be happy to summarize them for Mr. Idrees.

Would it be appropriate to request that you respond by December 30, 1987?

Many thanks.

Attachments
/pgg

RECEIVED

DEC 10 1987

OFFICE OF THE DIRECTOR
1987

RECEIVED JUN 23 1988

NACUBO

National Association of College and University Business Officers
One Queens Circle, Suite 500, Washington, D.C. 20036-1178 • Telephone: 202-681-2500

June 23, 1988

Dear NACUBO Member:

Examining the role, responsibilities, and competency requirements of the chief business officer is an ongoing task for NACUBO as it strives to provide the best professional development programs for its members. We have reviewed the research that Mr. Idrees has performed in this area and are impressed by his thoroughness and analytic capabilities.

We ask that you take the time to complete his survey, as NACUBO will benefit from the results. Information collected in the survey will be used in Mr. Idrees's dissertation, The Role of the Chief Business Officer in Selected Higher Education Institutions of the Northeast. NACUBO will have access to this data and will use it as reference material in future research projects. Additionally, our professional development programs will benefit from the information collected as it pertains to the types of training most needed by chief business officers.

Many thanks for your time and cooperation in this study.

Sincerely,



Robin Jenkins
Director, Financial
Management Center

APPENDIX D
TABLES

Table-1

Responses by States
Chief Business Officers

State	Sample			Responses		
	Public #	Private #	Total # % of Total	Public #	Private #	Total # % of Total
Connecticut	10	11	21 7.1	3	4	7 6.4
Maine	7	6	13 4.4	3	2	5 4.6
Massachusetts	33	43	76 25.6	11	14	25 22.9
New Hampshire	9	6	15 5.1	3	3	6 5.5
New York	76	77	153 51.5	31	28	59 54.1
Rhode Island	3	8	11 3.7	2	2	4 3.7
Vermont	4	4	8 2.7	2	1	3 2.8
Total	142	155	297 100.0	55	54	109 100.0

Table-2

Titles of Chief Business Officers

Title	Public Institutions		Private Institutions		Total	
	#	%	#	%	#	%
Assistant Vice President	0	0.0	1	2.1	1	1.0
Assistant Vice President for Finance and Personnel	2	3.9	1	2.1	3	3.1
Business Manager	3	5.9	5	10.6	8	8.2
Chief Fiscal Officer	1	2.0	0	0.0	1	1.0
Dean of Administration	12	23.5	1	2.1	13	13.3
Dean of Administrative Services	4	7.8	1	2.1	5	5.1
Dean of Business Affairs	2	3.9	1	2.1	3	3.1
Dean of Finance	1	2.0	2	4.3	3	3.1
Dean of Financial Affairs	3	5.9	5	10.6	8	8.2
Director of Financial Management	1	2.0	2	4.3	3	3.1
Director of Administrative Services	0	0.0	1	2.1	1	1.0
Director of Business & Finance	2	3.9	2	4.3	4	4.1
Director of Finance, Administration & Treasurer	0	0.0	2	4.3	2	2.0
Executive Vice President	0	0.0	1	2.1	1	1.0
Senior Vice President	0	0.0	1	2.1	1	1.0
Treasurer	3	5.9	2	4.3	5	5.1
Treasurer and Business Manager	1	2.0	2	4.3	3	3.1
Vice President for Business & Finance	2	3.9	0	0.0	2	2.0
Vice President and Treasurer	4	7.8	3	6.4	7	7.1
Vice President Financial Affairs & Treasurer	0	0.0	1	2.1	1	1.0
Vice President for Administration	3	5.9	0	0.0	3	3.1
Vice President for Administration and Finance	0	0.0	9	19.1	9	9.2
Vice President for Administration & Treasurer	1	2.0	1	2.1	2	2.0
Vice President for Business Affairs & Treasurer	1	2.0	0	0.0	1	1.0
Vice President for Finance	1	2.0	3	6.4	4	4.1
Vice President for Fiscal Affairs	2	3.9	0	0.0	2	2.0
Vice President for Fiscal Affairs and Treasurer	1	2.0	0	0.0	1	1.0
Vice President for Finance and Management	1	2.0	0	0.0	1	1.0
Total	51	100.0	47	100.0	98	100.0

Table-3

Ages of Chief Business Officers

Ages in Years	In Public Institutions		In Private Institutions		Totals	
	#	%	#	%	#	%
30 & under	0	0.0	1	2.1	1	1.0
31-40	14	27.5	12	25.5	26	26.5
41-50	22	43.1	27	57.4	49	50.0
51-60	8	15.7	4	8.5	12	12.2
61 & Over	7	13.7	3	6.4	10	10.2
Total	51	100.0	47	100.0	98	100.0
Range	32 to 70 years old		28 to 68 years old		28 to 70 years old	
Median	49 years old		44 years old		48 years old	
Mean	50 years old		48 years old		48 years old	

Table-4

Age, Sex and Race Characteristics
Chief Business Officers
Public Institutions

Age	White	Asian	Hispanic	Black	Native Am	Total Percentage
MALE:						
30 & under	0	0	0	0	0	0.0
31-40	12	0	0	0	0	27.3
41-50	16	0	0	1	0	38.6
51-60	8	0	0	0	0	18.2
61 & over	7	0	0	0	0	15.9
Totals:male	43	0	0	1	0	100.0
Percentage:male	97.7	0.0	0.0	2.3	0.0	100.0
FEMALE:						
30 & under	0	0	0	0	0	0.0
31-40	2	0	0	0	0	28.6
41-50	5	0	0	0	0	71.4
51-60	0	0	0	0	0	0.0
61 & Over	0	0	0	0	0	0.0
Total:female	7	0	0	0	0	100.0
Percentage:female	100.0	0.0	0.0	0.0	0.0	100.0
Grand Total	50	0	0	1	0	100.0
% per Grand Total	98.0	0.0	0.0	2.0	0.0	100.0

Table-5

Age, Sex and Race Characteristics
Chief Business Officers
Private Institutions

Age	White	Asian	Hispanic	Black	Native Am	Total Percentage
MALE:						
30 & under	0	0	0	0	0	0
31-40	10	1	0	0	0	11
41-50	25	0	0	0	0	25
51-60	3	0	0	1	0	4
61 & over	2	0	0	0	0	2
Totals:male	40	1	0	1	0	42
Percentage:male	95.2	2.4	0.0	2.4	0.0	100.0
FEMALE:						
30 & under	1	0	0	0	0	1
31-40	1	0	0	0	0	1
41-50	2	0	0	0	0	2
51-60	0	0	0	0	0	0
61 & over	1	0	0	0	0	1
Total:female	5	0	0	0	0	5
Percentage:female	100.0	0.0	0.0	0.0	0.0	100.0
Grand Total	45	1	0	1	0	47
% per Grand Total	95.7	2.1	0.0	2.1	0.0	100.0

Table-6

Chief Business Officers
Age and Sex and Enrollment of Institution
Public Institutions

Age Group	Enrollment 1,000-5,000 #	Enrollment 1,000-5,000 %	Enrollment 5,001-10,000 #	Enrollment 5,001-10,000 %	Enrollment 10,001-15,000 #	Enrollment 10,001-15,000 %	Enrollment Over 15,000 #	Enrollment Over 15,000 %	Total #	Total %
Male:										
Under 30	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
31-40	4	22.2	3	16.7	1	5.6	4	22.2	12	66.7
41-50	7	38.9	3	16.7	1	5.6	6	33.3	17	94.4
51-60	3	16.7	3	16.7	1	5.6	1	5.6	8	44.4
61 & Over	4	22.2	2	11.1	0	0.0	1	5.6	7	38.9
Sub-Total	18	100.0	11	61.1	3	16.7	12	66.7	44	100.0
Female:										
Under 30	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
31-40	0	0.0	1	100.0	1	50.0	0	0.0	2	28.6
41-50	2	100.0	0	0.0	1	50.0	2	100.0	5	71.4
51-60	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
61 & Over	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Sub-Total	2	100.0	1	100.0	2	100.0	2	100.0	7	100.0
Total	20	100.0	12	100.0	5	100.0	14	100.0	51	100.0

Table-7

Chief Business Officers
Age and Sex and Enrollment of Institution
Private Institutions

Age Group	Enrollment 1,000-5,000 #	Enrollment 1,000-5,000 %	Enrollment 5,001-10,000 #	Enrollment 5,001-10,000 %	Enrollment 10,001-15,000 #	Enrollment 10,001-15,000 %	Enrollment Over 15,000 #	Enrollment Over 15,000 %	Total #	Total %
Male:										
Under 30	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
31-40	3	21.4	3	25.0	2	28.6	3	33.3	11	78.6
41-50	7	50.0	8	66.7	4	57.1	6	66.7	25	178.6
51-60	3	21.4	1	8.3	0	0.0	0	0.0	4	28.6
61 and Over	1	7.1	0	0.0	1	14.3	0	0.0	2	14.3
Sub-Total	14	100.0	12	100.0	7	100.0	9	100.0	42	100.0
Female:										
Under 30	0	0.0	0	0.0	0	0.0	1	100.0	1	20.0
31-40	1	50.0	0	0.0	0	0.0	0	0.0	1	20.0
41-50	1	50.0	1	100.0	0	0.0	0	0.0	2	40.0
51-60	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
61 and Over	0	0.0	0	0.0	1	100.0	0	0.0	1	20.0
Sub-Total	2	100.0	1	100.0	1	100.0	1	100.0	5	100.0
Total	16	100.0	13	100.0	8	100.0	10	100.0	47	100.0

Table-8

Chief Business Officers
Age, Sex, and Budget Size
Public Institutions

Age Group	Budget under \$25M #	Budget under \$25M %	Budget \$25.1M-\$75M #	Budget \$25.1M-\$75M %	Budget \$75.1M-\$100.1M #	Budget \$75.1M-\$100.1M %	Budget Over \$100M #	Budget Over \$100M %	Total #	Total %
Male:										
Under 30	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
31-40	7	46.7	2	13.3	0	0.0	3	30.0	12	80.0
41-50	4	26.7	6	40.0	2	13.3	5	50.0	17	113.3
51-60	2	13.3	5	33.3	0	0.0	1	10.0	8	53.3
61 & Over	2	13.3	1	6.7	3	20.0	1	10.0	7	46.7
Sub-Total	15	100.0	14	93.3	5	33.3	10	100.0	44	100.0
Female:										
Under 30	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
31-40	0	0.0	1	100.0	1	50.0	0	0.0	2	28.6
41-50	3	100.0	0	0.0	1	50.0	1	100.0	5	71.4
51-60	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
61 & Over	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Sub-Total	3	100.0	1	100.0	2	100.0	1	100.0	7	100.0
Total	18	100.0	15	100.0	7	100.0	11	100.0	51	100.0

Table-9

Chief Business Officers
Age, Sex, and Budget Size
Private Institutions

Age Group	Budget under \$25M #	Budget under \$25M %	Budget \$25.1M-\$75M #	Budget \$25.1M-\$75M %	Budget \$75.1M-\$100.1M #	Budget \$75.1M-\$100.1M %	Budget Over \$100M #	Budget Over \$100M %	Total #	Total %
Male:										
Under 30	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
31-40	4	40.0	3	30.0	1	10.0	3	30.0	11	110.0
41-50	3	30.0	9	90.0	7	70.0	6	60.0	25	250.0
51-60	1	10.0	0	0.0	2	20.0	1	10.0	4	40.0
61 & Over	2	20.0	0	0.0	0	0.0	0	0.0	2	20.0
Sub-Total	10	100.0	12	120.0	10	100.0	10	100.0	42	100.0
Female:										
Under 30	0	0.0	1	100.0	0	0.0	0	0.0	1	20.0
31-40	1	50.0	0	0.0	0	0.0	0	0.0	1	20.0
41-50	1	50.0	0	0.0	1	100.0	0	0.0	2	40.0
51-60	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
61 & Over	0	0.0	0	0.0	0	0.0	1	100.0	1	20.0
Sub-Total	2	100.0	1	100.0	1	100.0	1	100.0	5	100.0
Total	12	100.0	13	100.0	11	100.0	11	100.0	47	100.0

Table-10

Number of Years in Present Position

Years	Public Institution Chief Business Officer		Private Institution Chief Business Officer		Totals	
	#	%	#	%	#	%
Male:						
1-4	6	13.6	7	17.5	13	15.5
5-9	17	38.6	12	30.0	29	34.5
10-14	14	31.8	16	40.0	30	35.7
15-19	3	6.8	2	5.0	5	6.0
20-24	2	4.5	0	0.0	2	2.4
25 & over	2	4.5	3	7.5	5	6.0
Total	44	100.0	40	100.0	84	100.0
Female:						
1-4	5	71.4	3	60.0	8	66.7
5-9	1	14.3	1	20.0	2	16.7
10-14	1	14.3	0	0.0	1	8.3
15-19	0	0.0	0	0.0	0	0.0
20-24	0	0.0	0	0.0	0	0.0
25 & over	0	0.0	1	20.0	1	8.3
Total	7	100.0	5	100.0	12	100.0
Grant Total	51	100.0	45	100.0	96	100.0
Range	1-21 years experience		1-25 years experience		1-25 years experience	
Median	6 year experience		6 year experience		6 year experience	

Table-11

Chief Business Officers' Experience in Various Fields
Public Institutions

Years in the Field	College Teaching	College Business Administration	College Academic Administration	Business/ Industry	Government	Other*	Total #	Total %
1-4	3	3	1	3	2	4	16	13.4
5-9	7	9	2	6	9	6	39	32.8
10-14	3	15	0	7	3	0	28	23.5
15-19	0	12	0	0	4	1	17	14.3
20-24	0	7	0	1	1	0	9	7.6
25-29	0	6	0	0	0	1	7	5.9
30-34	0	3	0	0	0	0	3	2.5
35-39	0	0	0	0	0	0	0	0.0
40-44	0	0	0	0	0	0	0	0.0
Total	13	55	3	17	19	12	119	100.0
Percentage	10.9	46.2	2.5	14.3	16.0	10.1	100.0	-

* Other experience reported by CBOs included U.S. navy, military, air force, public school administration, student exchange program, and health care.

Table-12
 Chief Business Officers' Experience in Various Fields
 Private Institutions

Years in the Field	College Teaching	College Business Administration	College Academic Administration	Business/Industry	Government	Other*	Total #	Total %
1-4	7	6	1	13	5	2	34	26.0
5-9	6	12	8	7	3	6	42	32.1
10-14	1	18	2	3	2	0	26	19.8
15-19	0	14	0	0	0	1	15	11.5
20-24	0	6	0	3	0	0	9	6.9
25-29	0	0	0	0	0	1	1	0.8
30-34	0	1	0	0	0	0	1	0.8
35-39	0	1	0	0	0	0	1	0.8
40-44	0	2	0	0	0	0	2	1.5
Total	14	60	11	26	10	10	131	100.0
Percentage	10.7	45.8	8.4	19.8	7.6	7.6	100.0	-

* Other experience reported by CBOs included U.S. navy, military, air force, higher education research, and consulting.

Table-13

Recommended Employment Background
Chief Business Officers
In Public Insitutions

Type of Previous Experience	Most Recommended		Second Recommended		Third Recommended		Fourth Recommended		Fifth Recommended		Sixth(least) Recommended	
	#	%	#	%	#	%	#	%	#	%	#	%
College Teaching	2	4.1	5	10.6	3	6.3	21	42.00	13	26.0	12	34.3
College Business Administration	31	63.3	6	12.8	3	6.3	4	8.00	0	0.0	0	0.0
College Academic Administration	2	4.1	3	6.4	4	8.3	9	18.00	19	38.0	3	8.6
Business or Industry	9	18.4	11	23.4	21	43.8	8	16.00	9	18.0	1	2.9
Government	5	10.2	22	46.8	17	35.4	7	14.00	7	14.0	4	11.4
Other	0	0.0	0	0.0	0	0.0	1	2.00	2	4.0	15	42.9
Total	49	100.0	47	100.0	48	100.0	50	100.00	50	100.0	35	100.0

Table-14

Recommended Employment Background
Chief Business Officers
In Private Insitutions

Type of Previous Experience	Most Recommended		Second Recommended		Third Recommended		Fourth Recommended		Fifth Recommended		Sixth(least) Recommended	
	#	%	#	%	#	%	#	%	#	%	#	%
College Teaching	3	6	2	4	2	4	7	16	14	33	22	56
College Business Administration	36	77	4	9	1	2	1	2	0	0	5	13
College Academic Administration	6	13	5	11	9	20	17	38	11	26	18	46
Business or Industry	1	2	22	48	14	30	9	20	6	14	5	13
Government	1	2	13	28	20	43	10	22	9	21	8	21
Other	0	0	0	0	0	0	1	2	2	5	3	8
Total	47	100	46	100	46	100	45	100	42	100	39	100

Table-15

Degrees Earned by Subject
Chief Business Officers
Public Institutions

Degree Subject/ Specialization	BA/BS	MA/MS M.Ed	MBA	'Ed.D	Ph.D	DBA	Other	Total* Grad.	%
Business Admin	27	0	26	0	0	2	0	28	43.75
Education Admin	0	6	0	3	2	0	0	11	17.19
Arts & Science	13	8	0	0	4	0	0	12	18.75
Public Service	0	4	0	0	0	0	0	4	6.25
Engineering & Tech	5	3	0	0	0	0	0	3	4.69
Professional*	0	0	0	0	0	0	6	6	9.38
Total-undergraduat	45								100.0
Total-graduate	-	21	26	3	6	2	6	64	100.0
%-Grad. degrees	-	32.8	40.6	4.7	9.4	3.1	9.4	100.0	-

* Degrees reported are: CPA and CFA.

Note: Totals equal more than number of total respondents because several respondents reported more than one degree.

Table-16

Degrees Earned by Subject
Chief Business Officers
Private Institutions

Degree Subject/ Specialization	BA/BS	MA/MS M.Ed	MBA	'Ed.D	Ph.D	DBA	Other	Total* Grad.	%
Business Admin	29	0	29	0	0	1	0	30	46.2
Education Admin	0	2	0	2	1	0	0	5	7.7
Arts & Science	11	9	0	0	2	0	0	11	16.9
Public Admin./Serv	0	3	0	0	1	0	0	4	6.2
Engineering & Tech	7	6	0	0	0	0	0	6	9.2
Professional*	0	0	0	0	1	0	8	9	13.8
Total-undergraduate	47								-
Total-graduate	-	20	29	2.	5	1	8	65	-
%-Grad. degrees	-	30.8	44.6	3.1	7.7	1.5	12.3	100.0	-

* Degrees reported are: CPA and CFA.

Note: Totals equal more than number of total respondents because several respondents reported more than one degree.

Table-17

Highest Degree Earned by Subject
Chief Business Officers
Public Institutions

Degree Subject/ Specialization	BA/BS	MA/MS M.Ed	MBA	Ed.D	Ph.D	DBA	Other	Total	%
Business Admin/Eco	1	0	22	0	0	2	0	25	49.0
Education Admin	0	6	0	3	2	0	0	11	21.6
Arts & Science	0	6	0	0	4	0	0	10	19.6
Public Adminisrati	0	3	0	0	0	0	0	3	5.9
Engineering & Tech	0	2	0	0	0	0	0	2	3.9
Professional*	0	0	0	0	0	0	6	0	0.0
Totals	1	17	22	3	6	2	6	51	100.0
Percentage	2.0	33.3	43.1	5.9	11.8	3.9	11.8	100.0	.

*HLD, human letter doctrate (honrary) and CPA.

Table-18

Highest Degree Earned by Subject
Chief Business Officers
Private Institutions

Degree Subject/ Specialization	BA/BS	MA/MS M.Ed	MBA	Ed.D	Ph.D	DBA	Other	Total	%
Business Admin/Eco	1	0	24	0	0	1	0	26	55.3
Education Admin	0	2	0	2	1	0	0	5	10.6
Arts & Science	0	6	0	0	2	0	0	8	17.0
Public Adminisrati	0	2	0	0	1	0	0	3	6.4
Engineering & Tech	0	4	0	0	0	0	0	4	8.5
Professional*	0	0	0	0	1	0	7	1	2.1
Totals	1	14	24	2	5	1	7	47	100.0
Percentage	2.1	29.8	51.1	4.3	10.6	2.1	14.9	100.0	.

*HLD, human letter doctrate (honrary), CPA and CFA.

Table 19
 Responsibility for Enforcing Established Budgetary Procedures
 Chief Business Officer
 Cluster A: Fiscal Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 0 % 0.0	0 0.0	0 0.0	0 0.0	0 0.0	0 0.0
Minor Responsibility	# 1 % 2.0	1 2.0	2 4.3	1 2.1	3 3.1	2 2.0
Major Responsibility	# 4 % 7.8	3 5.9	7 14.9	5 10.6	11 11.2	8 8.2
Complete Responsibility	# 46 % 90.2	47 92.2	38 80.9	41 87.2	84 85.7	88 89.8
Totals	# 51 % 100.0	51 100.0	47 100.0	47 100.0	98 100.0	98 100.0

Table 20

Responsibility for Planning, Managing, Developing, and Monitoring the Institutional Budgets
 Chief Business Officer
 Cluster A: Fiscal Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 0	0	# 0	0	# 0	0
	% 0.0	0.0	% 0.0	0.0	% 0.0	0.0
Minor Responsibility	# 4	2	# 4	3	# 8	5
	% 8.0	4.0	% 8.5	6.4	% 8.2	5.2
Major Responsibility	# 27	28	# 25	24	# 52	52
	% 54.0	56.0	% 53.2	51.1	% 53.6	53.6
Complete Responsibility	# 19	20	# 18	20	# 37	40
	% 38.0	40.0	% 38.3	42.6	% 38.1	41.2
Totals	# 50	50	# 47	47	# 97	97
	% 100.0	100.0	% 100.0	100.0	% 100.0	100.0

Note: N=51 for public and N=47 for private institutions.
 Where subtotals equal less than 51 and 47, there were missing response data

Table 21

Responsibility to Oversee Accounting and Bookkeeping Functions
 Chief Business Officer
 Cluster A: Fiscal Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 1	0	0	0	1	0
	% 2.0	0.0	0.0	0.0	1.0	0.0
Minor Responsibility	# 1	2	0	0	1	2
	% 2.0	3.9	0.0	0.0	1.0	2.0
Major Responsibility	# 2	2	4	3	6	5
	% 3.9	3.9	8.5	6.4	6.1	5.1
Complete Responsibility	# 47	47	43	44	90	91
	% 92.2	92.2	91.5	93.6	91.8	92.9
Totals	# 51	51	47	47	98	98
	% 100.0	100.0	100.0	100.0	100.0	100.0

Table 22

Responsibility to Supervise Campus Purchasing
 Chief Business Officer
 Cluster A: Fiscal Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 3 % 5.9	1 2.0	3 6.4	1 2.1	6 6.1	2 2.0
Minor Responsibility	# 5 % 9.8	3 5.9	4 8.5	2 4.3	9 9.2	5 5.1
Major Responsibility	# 15 % 29.4	13 25.5	15 31.9	16 34.0	30 30.6	29 29.6
Complete Responsibility	# 28 % 54.9	34 66.7	25 53.2	28 59.6	53 54.1	62 63.3
Totals	# 51 % 100.0	51 100.0	47 100.0	47 100.0	98 100.0	98 100.0

Table 23
 Responsibility to Prepare and Administer Payroll
 Chief Business Officer
 Cluster A: Fiscal Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 2	0	1	0	3	0
	% 4.0	0.0	2.2	0.0	3.1	0.0
Minor Responsibility	# 7	4	4	2	11	6
	% 14.0	8.2	8.7	4.5	11.5	6.5
Major Responsibility	# 8	9	9	6	17	15
	% 16.0	18.4	19.6	13.6	17.7	16.1
Complete Responsibility	# 33	36	32	36	65	72
	% 66.0	73.5	69.6	81.8	67.7	77.4
Totals	# 50	49	46	44	96	93
	% 100.0	100.0	100.0	100.0	100.0	100.0

Note: N=51 for public and N=47 for private institutions.
 Where subtotals equal less than 51 and 47, there were missing response data

Table 24

Responsibility to Administer Fiscal Aspects of Students Financial Aid
 Chief Business Officer
 Cluster A: Fiscal Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 2	0	3	2	5	2
	% 4.0	0.0	6.7	4.5	5.3	2.2
Minor Responsibility	# 4	4	3	4	7	8
	% 8.0	8.2	6.7	9.1	7.4	8.6
Major Responsibility	# 33	32	30	28	63	60
	% 66.0	65.3	66.7	63.6	66.3	64.5
Complete Responsibility	# 11	13	9	10	20	23
	% 22.0	26.5	20.0	22.7	21.1	24.7
Totals	# 50	49	45	44	95	93
	% 100.0	100.0	100.0	100.0	100.0	100.0

Note: N=51 for public and N=47 for private institutions.
 Where subtotals equal less than 51 and 47, there were missing response data

Table 25

Responsibility to Administer Employees' Benefits and Programs
 Chief Business Officer
 Cluster A: Fiscal Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 0	0	0	0	0	0
	% 0.0	0.0	0.0	0.0	0.0	0.0
Minor Responsibility	# 3	1	4	3	7	4
	% 6.0	2.0	8.5	6.4	7.2	4.1
Major Responsibility	# 10	11	7	6	17	17
	% 20.0	22.0	14.9	12.8	17.5	17.5
Complete Responsibility	# 37	38	36	38	73	76
	% 74.0	76.0	76.6	80.9	75.3	78.4
Totals	# 50	50	47	47	97	97
	% 100.0	100.0	100.0	100.0	100.0	100.0

Note: N=51 for public and N=47 for private institutions.
 Where subtotals equal less than 51 and 47, there were missing response data

Table 26

Responsibility to Oversee Internal Fiscal Accounting Control
 Chief Business Officer
 Cluster A: Fiscal Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	#	0	0	0	0	0
	%	0.0	0.0	0.0	0.0	0.0
Minor Responsibility	#	0	0	0	0	0
	%	0.0	0.0	0.0	0.0	0.0
Major Responsibility	#	11	7	8	19	13
	%	21.6	13.7	17.0	19.4	13.3
Complete Responsibility	#	40	44	39	79	85
	%	78.4	86.3	83.0	80.6	86.7
Totals	#	51	51	47	98	98
	%	100.0	100.0	100.0	100.0	100.0

Table 27

Responsibility to Exercise Treasury Functions
 Chief Business Officer
 Cluster A: Fiscal Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 4	4	# 3	3	# 7	7
	% 7.8	7.8	% 6.4	6.4	% 7.1	7.1
Minor Responsibility	# 2	2	# 4	4	# 6	6
	% 3.9	3.9	% 8.5	8.5	% 6.1	6.1
Major Responsibility	# 4	4	# 7	6	# 11	10
	% 7.8	7.8	% 14.9	12.8	% 11.2	10.2
Complete Responsibility	# 41	41	# 33	34	# 74	75
	% 80.4	80.4	% 70.2	72.3	% 75.5	76.5
Totals	# 51	51	# 47	47	# 98	98
	% 100.0	100.0	% 100.0	100.0	% 100.0	100.0

Table 28
 Responsibility to Supervise Physical Space Management
 Chief Business Officer
 Cluster B: Institutional Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 15 % 30.0	11 22.0	17 36.2	14 29.8	32 33.0	25 25.8
Minor Responsibility	# 21 % 42.0	14 28.0	17 36.2	12 25.5	38 39.2	26 26.8
Major Responsibility	# 9 % 18.0	12 24.0	9 19.1	12 25.5	18 18.6	24 24.7
Complete Responsibility	# 5 % 10.0	13 26.0	4 8.5	9 19.1	9 9.3	22 22.7
Totals	# 50 % 100.0	50 100.0	47 100.0	47 100.0	97 100.0	97 100.0

Note: N=51 for public and N=47 for private institutions.
 Where subtotals equal less than 51 and 47, there were missing response data

Table 29

Responsibility to Supervise Data Processing and Computer Services
 Chief Business Officer
 Cluster B: Institutional Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 9 % 18.0	2 4.0	7 14.9	5 10.6	16 16.5	7 7.2
Minor Responsibility	# 3 % 6.0	5 10.0	5 10.6	4 8.5	8 8.2	9 9.3
Major Responsibility	# 12 % 24.0	11 22.0	15 31.9	14 29.8	27 27.8	25 25.8
Complete Responsibility	# 26 % 52.0	32 64.0	20 42.6	24 51.1	46 47.4	56 57.7
Totals	# 50 % 100.0	50 100.0	47 100.0	47 100.0	97 100.0	97 100.0

Note: N=51 for public and N=47 for private institutions.
 Where subtotals equal less than 51 and 47, there were missing response data

Table 30

Responsibility to Supervise Student Record Management
 Chief Business Officer
 Cluster B: Institutional Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 33 % 67.3	40 81.6	29 63.0	36 78.3	62 65.3	76 80.0
Minor Responsibility	# 13 % 26.5	8 16.3	15 32.6	10 21.7	28 29.5	18 18.9
Major Responsibility	# 0 % 0.0	0 0.0	0 0.0	0 0.0	0 0.0	0 0.0
Complete Responsibility	# 3 % 6.1	1 2.0	2 4.3	0 0.0	5 5.3	1 1.1
Totals	# 49 % 100.0	49 100.0	46 100.0	46 100.0	95 100.0	95 100.0

Note: N=51 for public and N=47 for private institutions.
 Where subtotals equal less than 51 and 47, there were missing response data

Table 31

Responsibility to Supervise Risk Management Activities
 Chief Business Officer
 Cluster B: Institutional Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 5 % 9.8	5 9.8	4 8.5	5 10.6	9 9.2	10 10.2
Minor Responsibility	# 10 % 19.6	7 13.7	9 19.1	7 14.9	19 19.4	14 14.3
Major Responsibility	# 18 % 35.3	20 39.2	16 34.0	17 36.2	34 34.7	37 37.8
Complete Responsibility	# 18 % 35.3	19 37.3	18 38.3	18 38.3	36 36.7	37 37.8
Totals	# 51 % 100.0	51 100.0	47 100.0	47 100.0	98 100.0	98 100.0

Table 32

Responsibility to Oversee Fiscal Aspects of Institutional Research
 Chief Business Officer
 Cluster B: Institutional Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 21 % 41.2	11 21.6	19 40.4	9 19.1	40 40.8	20 20.4
Minor Responsibility	# 15 % 29.4	12 23.5	13 27.7	11 23.4	28 28.6	23 23.5
Major Responsibility	# 11 % 21.6	24 47.1	12 25.5	23 48.9	23 23.5	47 48.0
Complete Responsibility	# 4 % 7.8	4 7.8	3 6.4	4 8.5	7 7.1	8 8.2
Totals	# 51 % 100.0	51 100.0	47 100.0	47 100.0	98 100.0	98 100.0

Table 33

Responsibility to Coordinate/Supervise Campus Security
 Chief Business Officer
 Cluster B: Institutional Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 39 % 78.0	36 72.0	35 74.5	34 72.3	74 76.3	70 72.2
Minor Responsibility	# 6 % 12.0	9 18.0	5 10.6	8 17.0	11 11.3	17 17.5
Major Responsibility	# 4 % 8.0	4 8.0	5 10.6	3 6.4	9 9.3	7 7.2
Complete Responsibility	# 1 % 2.0	1 2.0	2 4.3	2 4.3	3 3.1	3 3.1
Totals	# 50 % 100.0	50 100.0	47 100.0	47 100.0	97 100.0	97 100.0

Note: N=51 for public and N=47 for private institutions.
 Where subtotals equal less than 51 and 47, there were missing response data

Table 34

Responsibility to Coordinate Public Relations
 Chief Business Officer
 Cluster B: Institutional Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 45 % 88.2	42 82.4	42 89.4	41 87.2	87 88.8	83 84.7
Minor Responsibility	# 6 % 11.8	9 17.6	5 10.6	6 12.8	11 11.2	15 15.3
Major Responsibility	# 0 % 0.0	0 0.0	0 0.0	0 0.0	0 0.0	0 0.0
Complete Responsibility	# 0 % 0.0	0 0.0	0 0.0	0 0.0	0 0.0	0 0.0
Totals	# 51 % 100.0	51 100.0	47 100.0	47 100.0	98 100.0	98 100.0

Table 35

Responsibility for Coordinating Fiscal Aspects of Fund Raising
 Chief Business Officer
 Cluster B: Institutional Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 20 % 39.2	17 33.3	22 46.8	21 44.7	42 42.9	38 38.8
Minor Responsibility	# 16 % 31.4	17 33.3	14 29.8	15 31.9	30 30.6	32 32.7
Major Responsibility	# 10 % 19.6	12 23.5	7 14.9	7 14.9	17 17.3	19 19.4
Complete Responsibility	# 5 % 9.8	5 9.8	4 8.5	4 8.5	9 9.2	9 9.2
Totals	# 51 % 100.0	51 100.0	47 100.0	47 100.0	98 100.0	98 100.0

Table 36

Responsibility to Supervise Legal Services
 Chief Business Officer
 Cluster B: Institutional Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 30 % 61.2	# 27 % 55.1	# 31 % 66.0	# 32 % 68.1	# 61 % 63.5	# 59 % 61.5
Minor Responsibility	# 12 % 24.5	# 14 % 28.6	# 10 % 21.3	# 9 % 19.1	# 22 % 22.9	# 23 % 24.0
Major Responsibility	# 7 % 14.3	# 8 % 16.3	# 6 % 12.8	# 6 % 12.8	# 13 % 13.5	# 14 % 14.6
Complete Responsibility	# 0 % 0.0	# 0 % 0.0	# 0 % 0.0	# 0 % 0.0	# 0 % 0.0	# 0 % 0.0
Totals	# 49 % 100.0	# 49 % 100.0	# 47 % 100.0	# 47 % 100.0	# 96 % 100.0	# 96 % 100.0

Note: N=51 for public and N=47 for private institutions.
 Where subtotals equal less than 51 and 47, there were missing response data

Table 37
 Responsibility to Supervise Administrative Services
 Chief Business Officer
 Cluster B: Institutional Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 10 % 20.8	7 14.6	9 19.6	7 15.2	19 20.2	14 14.9
Minor Responsibility	# 6 % 12.5	4 8.3	5 10.9	4 8.7	11 11.7	8 8.5
Major Responsibility	# 9 % 18.8	12 25.0	10 21.7	11 23.9	19 20.2	23 24.5
Complete Responsibility	# 23 % 47.9	25 52.1	22 47.8	24 52.2	45 47.9	49 52.1
Totals	# 48 % 100.0	48 100.0	46 100.0	46 100.0	94 100.0	94 100.0

Note: N=51 for public and N=47 for private institutions.
 Where subtotals equal less than 51 and 47, there were missing response data

Table 38

Responsibility to Administer Research and Development Funds
 Chief Business Officer
 Cluster B: Institutional Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 6 % 12.0	5 10.0	5 10.6	5 10.6	11 11.3	10 10.3
Minor Responsibility	# 26 % 52.0	24 48.0	27 57.4	28 59.6	53 54.6	52 53.6
Major Responsibility	# 12 % 24.0	14 28.0	10 21.3	9 19.1	22 22.7	23 23.7
Complete Responsibility	# 6 % 12.0	7 14.0	5 10.6	5 10.6	11 11.3	12 12.4
Totals	# 50 % 100.0	50 100.0	47 100.0	47 100.0	97 100.0	97 100.0

Note: N=51 for public and N=47 for private institutions.
 Where subtotals equal less than 51 and 47, there were missing response data

Table 39

Responsibility to Oversee Physical Plant Management
 Chief Business Officer
 Cluster B: Institutional Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 0	% 0.0	# 0	% 0.0	# 1	% 1.0
Minor Responsibility	# 6	% 11.8	# 3	% 5.9	# 8	% 14.3
Major Responsibility	# 4	% 7.8	# 4	% 7.8	# 4	% 8.2
Complete Responsibility	# 41	% 80.4	# 44	% 86.3	# 34	% 72.3
Totals	# 51	% 100.0	# 51	% 100.0	# 47	% 100.0
					# 98	% 100.0
					# 1	% 0.0
					# 14	% 14.3
					# 8	% 8.2
					# 75	% 76.5
					# 98	% 100.0

Table 40

Responsibility to Participate in Campus Activities Relating Institutional Financial Resources to Insitutional Priorities
 Chief Business Officer
 Cluster B: Institutional Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 2 % 3.9	0 0.0	0 0.0	0 0.0	2 2.0	0 0.0
Minor Responsibility	# 4 % 7.8	5 9.8	3 6.4	2 4.3	7 7.1	7 7.1
Major Responsibility	# 43 % 84.3	44 86.3	41 87.2	41 87.2	84 85.7	85 86.7
Complete Responsibility	# 2 % 3.9	2 3.9	3 6.4	4 8.5	5 5.1	6 6.1
Totals	# 51 % 100.0	51 100.0	47 100.0	47 100.0	98 100.0	98 100.0

Table 41

Responsibility to Coordinate with Relevant Campus Groups and Constituencies
 in Determining Institutional Goals and Priorities
 Chief Business Officer
 Cluster B: Institutional Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 2	1	# 1	0	# 3	1
	% 4.0	2.0	% 2.1	0.0	% 3.1	1.0
Minor Responsibility	# 14	13	# 12	10	# 26	23
	% 28.0	26.0	% 25.5	21.3	% 26.8	23.7
Major Responsibility	# 33	35	# 32	35	# 65	70
	% 66.0	70.0	% 68.1	74.5	% 67.0	72.2
Complete Responsibility	# 1	1	# 2	2	# 3	3
	% 2.0	2.0	% 4.3	4.3	% 3.1	3.1
Totals	# 50	50	# 47	47	# 97	97
	% 100.0	100.0	% 100.0	100.0	% 100.0	100.0

Note: N=51 for public and N=47 for private institutions.
 Where subtotals equal less than 51 and 47, there were missing response data

Table 42

Responsibility to Coordinate Activities Related to Fiscal and Management Audits
 Chief Business Officer
 Cluster B: Institutional Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 0	0	# 0	0	# 0	0
	% 0.0	0.0	% 0.0	0.0	% 0.0	0.0
Minor Responsibility	# 3	2	# 1	0	# 4	2
	% 5.9	3.9	% 2.1	0.0	% 4.1	2.0
Major Responsibility	# 6	5	# 7	6	# 13	11
	% 11.8	9.8	% 14.9	12.8	% 13.3	11.2
Complete Responsibility	# 42	44	# 39	41	# 81	85
	% 82.4	86.3	% 83.0	87.2	% 82.7	86.7
Totals	# 51	51	# 47	47	# 98	98
	% 100.0	100.0	% 100.0	100.0	% 100.0	100.0

Table 43

Responsibility for Grants and Contracts
 Chief Business Officer
 Cluster B: Insitutional Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 3 % 6.3	2 4.2	4 8.5	2 4.3	7 7.4	4 4.2
Minor Responsibility	# 6 % 12.5	6 12.5	7 14.9	5 10.6	13 13.7	11 11.6
Major Responsibility	# 17 % 35.4	18 37.5	13 27.7	16 34.0	30 31.6	34 35.8
Complete Responsibility	# 22 % 45.8	22 45.8	23 48.9	24 51.1	45 47.4	46 48.4
Totals	# 48 % 100.0	48 100.0	47 100.0	47 100.0	95 100.0	95 100.0

Note: N=51 for public and N=47 for private institutions.
 Where subtotals equal less than 51 and 47, there were missing response data

Table 44

Responsibility to Oversee Preparation of Regular Financial Statements
 Chief Business Officer
 Cluster B: Institutional Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 0 % 0.0	0 0.0	0 0.0	0 0.0	0 0.0	0 0.0
Minor Responsibility	# 2 % 3.9	1 2.0	1 2.1	0 0.0	3 3.1	1 1.0
Major Responsibility	# 6 % 11.8	7 13.7	7 14.9	8 17.0	13 13.3	15 15.3
Complete Responsibility	# 43 % 84.3	43 84.3	39 83.0	39 83.0	82 83.7	82 83.7
Totals	# 51 % 100.0	51 100.0	47 100.0	47 100.0	98 100.0	98 100.0

Table 45

Responsibility to Participate in Fiscal Aspects of Collective Bargaining
 Chief Business Officer
 Cluster B: Institutional Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 13	11	12	11	25	22
	% 26.0	22.0	25.5	23.4	25.8	22.7
Minor Responsibility	# 16	17	12	13	28	30
	% 32.0	34.0	25.5	27.7	28.9	30.9
Major Responsibility	# 9	10	11	10	20	20
	% 18.0	20.0	23.4	21.3	20.6	20.6
Complete Responsibility	# 12	12	12	13	24	25
	% 24.0	24.0	25.5	27.7	24.7	25.8
Totals	# 50	50	47	47	97	97
	% 100.0	100.0	100.0	100.0	100.0	100.0

Note: N=51 for public and N=47 for private institutions.
 Where subtotals equal less than 51 and 47, there were missing response data

Table 46

Responsibility to Participate in Campus Planning: Short and Long Range
 Chief Business Officer
 Cluster C: Academic Administration Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 4	2	3	2	7	4
	% 7.8	3.9	6.4	4.3	7.1	4.1
Minor Responsibility	# 20	15	17	13	37	28
	% 39.2	29.4	36.2	27.7	37.8	28.6
Major Responsibility	# 25	32	24	29	49	61
	% 49.0	62.7	51.1	61.7	50.0	62.2
Complete Responsibility	# 2	2	3	3	5	5
	% 3.9	3.9	6.4	6.4	5.1	5.1
Totals	# 51	51	47	47	98	98
	% 100.0	100.0	100.0	100.0	100.0	100.0

Table 47

Responsibility to Participate in Academic Planning
 Chief Business Officer
 Cluster C: Academic Administration Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 6 % 11.8	4 7.8	5 10.9	2 4.3	11 11.3	6 6.2
Minor Responsibility	# 31 % 60.8	23 45.1	23 50.0	20 43.5	54 55.7	43 44.3
Major Responsibility	# 13 % 25.5	23 45.1	16 34.8	22 47.8	29 29.9	45 46.4
Complete Responsibility	# 1 % 2.0	1 2.0	2 4.3	2 4.3	3 3.1	3 3.1
Totals	# 51 % 100.0	51 100.0	46 100.0	46 100.0	97 100.0	97 100.0

Note: N=51 for public and N=47 for private institutions.
 Where subtotals equal less than 51 and 47, there were missing response data

Table 48

Responsibility to Interact with Faculty in Academic Planning and Funding
 Chief Business Officer
 Cluster C: Academic Administration Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	#	12	5	14	7	12
	%	24.5	10.2	29.8	14.9	27.1
Minor Responsibility	#	11	9	13	9	24
	%	22.4	18.4	27.7	19.1	25.0
Major Responsibility	#	24	33	19	30	43
	%	49.0	67.3	40.4	63.8	44.8
Complete Responsibility	#	2	2	1	1	3
	%	4.1	4.1	2.1	2.1	3.1
Totals	#	49	49	47	47	96
	%	100.0	100.0	100.0	100.0	100.0

Note: N=51 for public and N=47 for private institutions.
 Where subtotals equal less than 51 and 47, there were missing response data

Table 49

Responsibility to Consult with Academic Dean and/or Provost/V.P. for Academic Affairs
 with Regard to Funding Academic Programs
 Chief Business Officer
 Cluster C: Academic Administration Management

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility	# 5	% 9.8	# 3	% 4.3	# 8	% 5.1
Minor Responsibility	# 17	% 33.3	# 14	% 27.5	# 32	% 27.6
Major Responsibility	# 29	% 56.9	# 32	% 62.7	# 58	% 64.3
Complete Responsibility	# 0	% 0.0	# 2	% 3.9	# 0	% 0.0
Totals	# 51	% 100.0	# 51	% 100.0	# 98	% 100.0

Table 50

Other responsibilities
Chief Business Officer

Responsibility	Level of Responsibility-Actual		Level of Responsibility-Should Have		
	None	Minor Major Complete	None	Minor	Major Complete
1. Director and Treasurer of Faculty/Student Association (Public Institution)	#	0	0	0	1
	%	0.0	0.0	0.0	0.0
2. Oversee Stockrooms (Public Institution)	#	0	0	1	0
	%	0.0	0.0	100.0	0.0
3. Intercollegiate Athletics and Recreation (Private Institution)	#	0	0	1	0
	%	0.0	0.0	100.0	0.0

Note: Three responsibilities were reported under "other", one from each of the three responding CBOs.

Table 51

Responsibility for Auxiliary Services
 Chief Business Officer
 Other responsibilities

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Ha
No Responsibility *	# 9	9	# 13	13	# 22	22
	% 17.6	17.6	% 27.7	27.7	% 22.4	22.4
Minor Responsibility	# 2	0	# 0	1	# 2	1
	% 3.9	0.0	% 0.0	2.1	% 2.0	1.0
Major Responsibility	# 12	11	# 9	7	# 21	18
	% 23.5	21.6	% 19.1	14.9	% 21.4	18.4
Complete Responsibility	# 28	31	# 25	26	# 53	57
	% 54.9	60.8	% 53.2	55.3	% 54.1	58.2
Totals	# 51	51	# 47	47	# 98	98
	% 100.0	100.0	% 100.0	100.0	% 100.0	100.0

Note: Under "other" responsibilities, Auxiliary Services was reported the most frequently. Therefore, this role function is treated in the same manner as other role functions in the questionnaire.

* Not to skew the percentages, these numbers are assumed.

Table 52

Responsibility for Affirmative Action
 Chief Business Officer
 Other responsibilities

Level of Responsibility	Public Institutions		Private Institutions		Total	
	Actual	Should Have	Actual	Should Have	Actual	Should Have
No Responsibility *	# 22 % 43.1	22 43.1	19 40.4	19 40.4	41 41.8	41 41.8
Minor Responsibility	# 0 % 0.0	0 0.0	1 2.1	0 0.0	1 1.0	0 0.0
Major Responsibility	# 11 % 21.6	11 21.6	9 19.1	8 17.0	20 20.4	19 19.4
Complete Responsibility	# 18 % 35.3	18 35.3	18 38.3	20 42.6	36 36.7	38 38.8
Totals	# 51 % 100.0	51 100.0	47 100.0	47 100.0	98 100.0	98 100.0

Note: Under "other" responsibilities, Affirmative Action was reported as the second most frequent responsibility. Therefore this role function is treated in the same manner as the functions listed in the questionnaire.

* Not to skew the percentages, these numbers are assumed.

Table 53

Chief Business Officers
Public and Private Institutions
Mean Values of Actual & Recommended Degree of
Responsibility for Functional Areas by Clusters

	Actual Responsibilities	Mean Values	Recommended Responsibilities	Mean Values
Cluster A: Fiscal Mangement Role Functions				
1	Budgeting Procedures	3.83	Budgeting Procedures	3.88
2	Internal Fiscal Control	3.81	Internal Fiscal Control	3.87
3	Accounting Functions	3.74	Fiscal & Mgmt. Audits	3.85
4	Employee Benefits	3.68	Employee Benefits	3.74
5	Treasury Functions	3.55	Payroll	3.71
6	Payroll	3.50	Accounting Functions	3.70
7	Purchasing	3.33	Treasury Functions	3.56
8	Developing Budgets	3.30	Purchasing	3.54
9	Auxiliary Services	3.07	Developing Budgets	3.36
10	Students' Financial Aid	3.03	Students' financial Aid	3.12
11			Auxiliary Services	3.12
Cluster B: Institutional Management Role Functions				
12	Financial Statement Pre	3.81	Finacial Statement Prep	3.83
13	Fiscal & Mgmt. Audits	3.79	Physical Plant	3.80
14	Physical Plant	3.68	Grants & Contracts	3.28
15	Grants & Contracts	3.19	Administrative Services	3.14
16	Risk Management	2.99	Risk Management	3.03
17	Administrative Services	2.96	Participate in Inst. Pr	3.00
18	Participate in Inst. Pr	2.94	Coordinate in Inst. G&P	2.77
19	Coordinate in Inst. G&P	2.70	Affirmative Action	2.55
20	Data Processing	2.56	Collective Bargaining	2.49
21	Affirmative Action	2.52	Institutional Research	2.44
22	Collective Bargaining	2.44	Space Management	2.44
23	Administer R & D Funds	2.34	Administer R & D Funds	2.38
24	Space Management	2.04	Data Processing	2.32
25	Institutional Research	1.97	Fund-Raising	1.99
26	Fund-Raising	1.93	Legal Services	1.53
27	Legal Services	1.50	Student Records Mngt.	1.22
28	Student Records Mngt.	1.45	Public Relations	1.15
29	Campus Security	1.14	Campus Security	1.14
30	Public Relations	1.11		
Cluster C: Academic Administrative Management Role Functions				
31	Particp. in Campus Plng	2.53	Particp. in Campus Plng	2.68
32	Consult Dean & VP	2.51	Consult Dean & VP	2.65
33	Partcpc. in Academic Pln	2.25	Interact with Faculty	2.59
34	Interact with Faculty	2.24	Partcpc. in Academic Pln	2.46

Table 54

Chief Business Officers
Public and Private Institutions
Mean Values of Actual & Recommended Degree of
Responsibility for Functional Areas

Actual Responsibilities	Mean Values	Recommended Responsibilities	Mean Values
a) Complete to Major Responsibility			
1 Budgeting Procedures	3.83	Budgeting Procedures	3.88
2 Financial Statement Pre	3.81	Internal Fiscal Control	3.87
3 Internal Fiscal Control	3.81	Fiscal & Mgmt. Audits	3.85
4 Fiscal & Mgmt. Audits	3.79	Financial Statement Prep	3.83
5 Accounting Functions	3.74	Physical Plant	3.80
6 Physical Plant	3.68	Employee Benefits	3.74
7 Employee Benefits	3.68	Payroll	3.71
8 Treasury Functions	3.55	Accounting Functions	3.70
9 Payroll	3.50	Treasury Functions	3.56
10 Purchasing	3.33	Purchasing	3.54
11 Developing Budgets	3.30	Developing Budgets	3.36
12 Grants & Contracts	3.19	Grants & Contracts	3.28
13 Auxiliary Services	3.07	Administrative Services	3.14
14 Students' Financial Aid	3.03	Students' financial Aid	3.12
15		Auxiliary Services	3.12
16		Risk Management	3.03
17		Participate in Inst. Pr	3.00

b) Major to Minor Responsibility			
18 Risk Management	2.99	Coordinate in Inst. G&P	2.77
19 Administrative Services	2.96	Particip. in Campus Plng	2.68
20 Participate in Inst. Pr	2.94	Consult Dean & VP	2.65
21 Coordinate in Inst. G&P	2.70	Interact with Faculty	2.59
22 Data Processing	2.56	Affirmative Action	2.55
23 Particip. in Campus Plng	2.53	Collective Bargaining	2.49
24 Affirmative Action	2.52	Particip. in Academic Pln	2.46
25 Consult Dean & VP	2.51	Institutional Research	2.44
26 Collective Bargaining	2.44	Space Management	2.44
27 Administer R & D Funds	2.34	Administer R & D Funds	2.38
28 Particip. in Academic Pln	2.25	Data Processing	2.32
29 Interact with Faculty	2.24		
30 Space Management	2.04		

c) Minor to No Responsibility			
31 Institutional Research	1.97	Fund-Raising	1.99
32 Fund-Raising	1.93	Legal Services	1.53
33 Legal Services	1.50	Student Records Mngt.	1.22
34 Student Records Mngt.	1.45	Public Relations	1.15
35 Campus Security	1.14	Campus Security	1.14
36 Public Relations	1.11		

Table 55

Chief Business Officers
Public Institutions
Mean Values of Actual & Recommended Degree of
Responsibility for Functional Areas

Actual Responsibilities	Mean Values	Recommended Responsibilities	Mean Values
a) Complete to Major Responsibility			
1 Budgeting Procedures	3.88	Budgeting Procedures	3.90
2 Financial Statement Pre	3.80	Internal Fiscal Control	3.86
3 Internal Fiscal Control	3.78	Financial Statement Pre	3.82
4 Fiscal & Mgmt. Audits	3.76	Fiscal & Mgmt. Audits	3.82
5 Accounting Functions	3.75	Physical Plant	3.80
6 Physical Plant	3.69	Accounting Functions	3.76
7 Employee Benefits	3.68	Employee Benefits	3.74
8 Treasury Functions	3.61	Treasury Functions	3.65
9 Payroll	3.44	Payroll	3.61
10 Purchasing	3.33	Purchasing	3.57
11 Developing Budgets	3.30	Developing Budgets	3.36
12 Auxiliary Services	3.16	Auxiliary Services	3.25
13 Students' Financial Aid	3.06	Grants & Contracts	3.25
14		Students' Financial Aid	3.18
15		Administrative Services	3.15
16		Risk Management	3.04

b) Major to Minor Responsibility			
17 Risk Management	2.96	Participate in Inst. Pr	2.94
18 Administrative Services	2.94	Coordinate in Inst. G&P	2.72
19 Participate in Inst. Pr	2.88	Particip. in Campus Plng	2.67
20 Coordinate in Inst. G&P	2.66	Interact with Faculty	2.65
21 Affirmative Action	2.49	Consult Dean & VP	2.65
22 Particip. in Campus Plng	2.49	Space Management	2.54
23 Consult Dean & VP	2.47	Affirmative Action	2.49
24 Collective Bargaining	2.40	Collective Bargaining	2.46
25 Administer R & D Funds	2.36	Particip. in Academic Pln	2.41
26 Interact with Faculty	2.33	Institutional Research	2.41
27 Data Processing	2.22	Administer R & D Funds	2.36
28 Grants & Contracts	2.21	Fund-Raising	2.10
29 Particip. in Academic Pln	2.18	Data Processing	2.00
30 Space Management	2.08		
31 Fund-Raising	2.00		

c) Minor to No Responsibility			
32 Institutional Research	1.96	Legal Services	1.61
33 Legal Services	1.53	Student Record Mngt.	1.22
34 Student Records Mngt.	1.45	Student Records Mngt.	1.18
35 Campus Security	1.16	Campus Security	1.16
36 Public Relations	1.12		

Table 56

Chief Business Officers
Private Institutions
Mean Values of Actual & Recommended Degree of
Responsibility for Functional Areas

Actual Responsibilities	Mean Values	Recommended Responsibilities	Mean Values
a) Complete to Major Responsibility			
1 Budgeting Procedures	3.88	Budgeting Procedures	3.90
2 Fiscal & Mgmt. Audits	3.81	Fiscal & Mgmt. Audits	3.87
3 Financial Statement Pre	3.81	Internal Fiscal Control	3.86
4 Internal Fiscal Control	3.78	Financial Statement Pre	3.83
5 Accounting Functions	3.75	Physical Plant	3.79
6 Employee Benefits	3.68	Accounting Functions	3.76
7 Treasury Functions	3.61	Employee Benefits	3.74
8 Physical Plant	3.51	Treasury Functions	3.65
9 Payroll	3.44	Payroll	3.61
10 Purchasing	3.33	Purchasing	3.57
11 Developing Budgets	3.30	Developing Budgets	3.36
12 Grants & Contracts	3.17	Grants & Contracts	3.32
13 Students' Financial Aid	3.06	Students' Financial Aid	3.18
14 Risk Management	3.02	Administrative Services	3.13
15 Participate in Inst. Pr	3.00	Participate in Inst. Pr	3.04
16		Risk Management	3.02
b) Major to Minor Responsibility			
17 Administrative Services	2.98	Auxiliary Services	2.98
28 Auxiliary Services	2.98	Coordinate in Inst. G&P	2.83
29 Data Processing	2.91	Particp. in Campus Plng	2.70
20 Particp. in Campus Plng	2.57	Data Processing	2.66
21 Interact with Faculty	2.55	Consult Dean & VP	2.66
22 Affirmative Action	2.55	Interact with Faculty	2.65
23 Collective Bargaining	2.49	Affirmative Action	2.62
24 Coordinate in Inst. G&P	2.47	Space Management	2.54
25 Consult Dean & VP	2.47	Collective Bargaining	2.53
26 Partc. in Academic Pln	2.33	Partc. in Academic Pln	2.52
27 Administer R & D Funds	2.32	Institutional Research	2.47
28 Space Management	2.00	Administer R & D Funds	2.30
c) Minor to No Responsibility			
29 Institutional Research	1.98	Fund-Raising	1.87
30 Fund-Raising	1.85	Legal Services	1.45
31 Legal Services	1.47	Campus Security	1.23
32 Student Records Mngt.	1.46	Student Records Mngt.	1.22
33 Campus Security	1.23	Public Relations	1.13
34 Public Relations	1.11		

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