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# Efficiencies in the Small and Medium-Sized Private College Business Office

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*University of Omaha*

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EFFICIENCIES IN THE SMALL AND MEDIUM-SIZED  
PRIVATE COLLEGE BUSINESS OFFICE

by

Gordon Kenneth Hubbard

A Thesis

Presented to

the Graduate Faculty of the College of Education  
University of Omaha

In Partial Fulfillment

of the Requirements for the Degree

Master of Arts

June 1963

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APPROVAL SHEET

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## CHAPTER I

### INTRODUCTION

The college business office is a complex office involving many facets of institutional business. No matter whether the functions are performed by a single person or in a department, depending on the size of the college, much the same procedures are necessary for the operation of the department.

#### I. REASON FOR THE STUDY

Colleges need to evaluate their procedures if they are to obtain maximum efficiency of operation. Some interesting and informative articles have been written on different phases of college business operations but a thorough survey of present procedures has not been attempted. A survey to identify efficient business office procedures was suggested by Dr. W. Robert Bokelman, Chief, Business Administration Section, Division of Higher Education, Office of Education, Department of Health, Education, and Welfare.

#### II. STATEMENT OF THE PROBLEM AND HYPOTHESES

The purpose of the study was to identify present business office procedures in small and medium-sized private

institutions of higher education.

Two hypotheses were set forth for the study. One was that centralization of operation is essential for efficiency in the college business office. The second was that efficient management is the essential element in such areas as food, laundry or custodial services whether operated by the college or by commercial agencies.

### III. LIMITATIONS AND DEFINITIONS OF TERMS

Efficiency as used in the study was defined as obtaining the maximum results with the minimum amount of expense, time, personnel, and effort. Efficiency was used rather than the term "effectiveness" since efficiency would describe the operating characteristics of a single unit such as a college business office; whereas, effectiveness would have to do with the larger college business management field.

The study was confined to college business office operations and closely related areas rather than with the total college business management field.

The word "college" was used for all institutions of higher education surveyed.<sup>1</sup> Private college was used for

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<sup>1</sup>One junior college and several seminaries and Bible institutes were included in the study. See Appendix B for participating "colleges".

both private and denominational colleges.

#### IV. PROCEDURE OF SOLUTION AND DATA USED

Literature in the field was heavily relied upon for background information for the project. Publications studied included College and University Business,<sup>2</sup> business officer association proceedings, books and periodicals. Especially worthy of note was the use made of the well-supplied publications on college business management in the library at the Municipal University of Omaha. Discussions with college business officers at association meetings and work-study conferences were helpful in formulating the questionnaire and obtaining a sensitiveness for the subject.

The questionnaire, which appears in Appendix A, was the main basis for the study. A covering letter and the questionnaire were sent to 150 college business officers taken mainly from a list of the membership of the Eastern Association of College and University Business Officers and attendees at the University of Omaha Short Course in College Business Management. Returns were received from 119 colleges, a percentage return of 79 per cent. The colleges responding

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<sup>2</sup> A magazine devoted to college business management. Quotations will be cited in following chapters of the study.

to the questionnaire were divided into three categories: 1-750, 751-1500 and over 1500. There were forty-three responding in the first group, forty in the second and thirty-six in the third. The first group of colleges was defined as small, the second group as medium-sized and the third group as large. However, the enrollment range in the large college category was found to be too great for comparison purposes as enrollment varied from 1,627 to 25,523. There was also one public institution that was eliminated from the small college group. The study was therefore limited to small and medium-sized private colleges. Forty-two colleges (fifteen private and twenty-seven denominational) were in the small college group, and forty colleges (twenty private and twenty denominational) were in the medium-sized group. Twenty-nine states are represented in the two college groups. The small and medium-sized colleges had 83 responses to 104 questionnaires (including the one public institution that was eliminated from the study) for a return of 80 per cent. The return rate shows the interest that college business officers have in their field. College business officers are unique in their readiness to share information.

The United States Office of Education directory on higher education was used for name and address, enrollment,

control and type of institution.<sup>3</sup>

Nyack Missionary College, Nyack, New York, with an enrollment of 501, coeducational and Christian and Missionary Alliance was visited for one day, and an extensive evaluation of their college business office operations was made. A one-day visit was also made to Bryn Mawr College, Bryn Mawr, Pennsylvania, with an enrollment of 962, women and private. Visits were also made to the following two colleges, but the information gathered was not used in the study as they are in the large college category: St. John's University, Jamaica, New York, enrollment, 9,617, men, women, Roman Catholic; Fairfield University, Fairfield, Connecticut, enrollment 1,717, men, Roman Catholic. An evaluation was made of the writer's previous work experience at Taylor University, Upland, Indiana, with a then enrollment of 575, coeducational and private.

#### V. CONTENTS OF THE REPORT

The questionnaire was divided into seven sections. The elimination of the large college category also eliminated

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<sup>3</sup>United States Office of Education, U. S. Department of Health, Education, and Welfare, Education Directory: Part 3, Higher Education (Washington, D. C.: Government Printing Office, 1960).



"Sec. 3 - Machine Accounting to Data-Processing" as there were but ten colleges in the small and medium-sized group that had any type of data-processing. Section four and section six were also combined into one chapter. The thesis, therefore has seven chapters. The first chapter is the "Introduction" which sets forth the reason for the study, statement of the problem and hypotheses, limitations and definitions of terms, procedure of solution and data used, and contents of the report.

Chapter II deals with "Assessing and Collecting Fees at Registration Periods". The office that assesses fees, the area where fees are collected during the registration period, equipment used for collecting fees, and special techniques for assessing and/or collecting fees at registration periods will be evaluated.

Chapter III is a study of "Hand-Posting to Machine Accounting". The chapter has to do with how accounting records are now posted, factors influencing change to machine-posting, approximate enrollment when the change was made, and special techniques or labor-saving devices in hand-posting and machine-posting.

"Commercial Services Versus College Operation" is the title of Chapter IV. Types of commercial services, main advantages and disadvantages of commercial services, and the

role of management are discussed in this chapter.

Chapter V, "Centralization of College Business Office and Related Services", is an evaluation of types of centralized services, main advantages and disadvantages of centralization of services and need for centralization of services.

Chapter VI is a study of "Technical Changes and Employee Resistance to Change in the College Business Office". The chapter covers the steps taken to handle the increased work load in the business office, keeping up with technical change, and the problem of employee resistance to change.

There is a summary at the end of each chapter for chapters two through six, and the seventh chapter summarizes the main points of the study.

## CHAPTER II

### ASSESSING AND COLLECTING FEES AT REGISTRATION PERIODS

One of the real problems at most colleges is that of registration procedures. Still fresh in the minds of many college business officers and students are the long lines that prevailed as a result of the influx of students after World War II. The students were at the college before registration techniques were adequate to handle the increased enrollments. Vast improvements in registration procedures have been made since those days. What was a frustrating all-day affair for the student has, in most cases, become a fairly smooth routine with only part of a day required for registration. Of course, registration for the college still means hard work and long hours, but improvements are continually being made.

It was rather surprising to find that few articles have been written on this important college operation. One answer for the lack of articles may be that the registration period is of short duration and not continually in the minds of college business officers. The section of the questionnaire relating to registration procedures dealt with assessing of fees, collecting of fees, equipment and special techniques used in assessing and collecting fees.

## I. OFFICE THAT ASSESSES STUDENT FEES

Table I shows the office that assesses student fees. In the small and medium-sized private college, the business office by a large majority assesses student fees. The business office did the assessing at 71 of these colleges and the records office at four. Four colleges were classified under "Other" as one of the respondents stated "Dean of Men and Dean of Women", and three had checked both the business office and the records office as assessing fees. With 71 business offices and four records offices assessing fees, the ratio would be 94.7 per cent for the business office and 5.3 per cent for the records office. The ratio agrees fairly closely with a survey of twenty-eight colleges taken by Leslie Farrington at the University of Omaha Short Course in College Business Management on August 1, 1958. Farrington's report, although not stating the size of the colleges, showed the business office assessing fees at 82.1 per cent of the colleges and the records office assessing fees at 17.9 per cent of the colleges surveyed.<sup>1</sup>

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<sup>1</sup>Leslie F. Farrington, "A Study of Current Policies on the Administration and Control of Student Fees in Colleges and Universities, August 1, 1958" (A Survey Conducted at the University of Omaha Short Course in College Business Management), p. 3. (Mimeographed.)

TABLE I

OFFICE THAT ASSESSES STUDENT FEES IN 79 PRIVATE  
COLLEGES CLASSIFIED ACCORDING  
TO SIZE OF COLLEGE

OFFICE	SMALL Under 751	MEDIUM 751-1500	TOTAL
Records office	3	1	4
Business office	37	34	71
Other	1	3	4
Total	41	38	79

## II. AREA WHERE FEES ARE COLLECTED DURING THE REGISTRATION PERIOD

Table II has to do with the area where fees are collected during the registration period. Some colleges prefer to use one central location, especially if a large floor area such as a gymnasium is available, in order to have a controlled flow of student traffic throughout the entire procedure. Other colleges, particularly those that use pre-registration and pre-billing, prefer not to upset their offices by moving temporarily to a central location. Table II shows that fees were collected during the registration period at a central location by 25 of the colleges and at the business office by 52 of the colleges. One small college collected student fees at a central registration location for the first semester and at the business office for the second semester. One medium-sized college has the unique system of billing after the registration period. The investigator questioned the procedure, and found that it was successful at that particular college.

Although there are no available statistics for past years on where fees are collected, observation of college registration procedures and the present ratio of 32.5 per cent of fee collection at a central registration location and 67.5 per cent at the business office would indicate a

TABLE II

AREA WHERE FEES ARE COLLECTED DURING THE REGISTRATION  
PERIOD IN 80 PRIVATE COLLEGES CLASSIFIED  
ACCORDING TO SIZE OF COLLEGE

AREA	SMALL Under 751	MEDIUM 751-1500	TOTAL
Central registration location	14	11	25
Business office	26	26	52
Other	2	1	3
Total	42	38	80

trend for the business office to collect fees during the registration period at its regular location.

### III. TYPE OF EQUIPMENT USED IN COLLECTING FEES

The type of equipment used in collecting fees is shown in Table III. As was expected, most of the small colleges employed a written receipt, 38 to be exact. Of the four remaining small colleges, two used front window posting equipment, one used a validating machine, and the other a stamped receipt, probably patterned after the machine validating receipt. Twenty-seven of the medium-sized colleges used a written receipt, one had a cash register, six had front window posting equipment, one a validating receipt machine, and one checked "Other". The total of all colleges showed 65 writing a written receipt, one using a cash register, eight utilizing front window posting equipment, two using a validating receipt machine, and two using other methods.

Table III clearly shows that the large majority of the small colleges prefer the written receipt. The medium-sized college prefers the written receipt, but a few machines are being utilized. The basic information that is needed on a receipt, whether recorded by hand or by machine, is date, number, name, amount, and account number.

Are there any special techniques that you have found



TABLE III

TYPE OF EQUIPMENT USED FOR COLLECTING STUDENT FEES  
 IN 78 PRIVATE COLLEGES CLASSIFIED  
 ACCORDING TO SIZE OF COLLEGE

TYPE OF EQUIPMENT	SMALL Under 751	MEDIUM 751-1500	TOTAL
Written receipt	38	27	65
Cash register		1	1
Front window posting equipment	2	6	8
Other	2	2	4
Total	42	36	78

valuable in assessing and/or collecting student fees? This was the fourth question asked on the registration procedures section of the questionnaire. Twenty-two colleges responded to the question and of the 22 respondents, 13 mentioned pre-billing and advance payments of one kind or another as being effective. One respondent wrote: "Billing 3-4 weeks before registration -- works very well." Another replied: "Send out term bills 3 weeks before the semester begins. Substantial majority of standard accounts are paid in full before the student arrives on campus to register." Another respondent wrote: "We send our statements for first semester the last week of July -- ask for payment by September 10 (it works)." A further answer was as follows: "All student bills are sent out several weeks in advance, due at least two weeks before the semester opens. By registration day 90 per cent have been paid in full by mail." Another interesting reply was: "Billing August 1 for September 1 payment. December 1 for January payment avoids most payments by students at college office. Registration is actually September 15 and January 15." Another reply was: "Use of inclusive fee permits early billing and payments are received over 4 to 6 week period, eliminating peak load at registration time."

Five of the colleges mentioned some type of clearance or control by the business office before the registration is

complete. One comment was: "Business office is next to last segment of registration procedure. If student has not made arrangement, registration is held up until he has." Another respondent wrote: "A student registration is not complete until he is charged out by the business office per classes scheduled."

Some of the other comments on special techniques were interesting. One observation was: "Have sufficient personnel in assessing step." Another comment was: "Use of multiple copy form." One respondent noted: "An after registration audit of all charges."

#### IV. SUMMARY

It is well to present again several points brought out in this study of assessing and collecting fees during the registration period. The study showed that 94.7 per cent of the business offices assessed student fees. The area where fees are collected during the registration period had a ratio of 67.5 per cent to the business office and 32.5 per cent to a central registration location. There is a trend toward the business office collecting fees at their regular location during registration periods. Most of the small colleges, 38 out of 42, use a written receipt. In the medium-sized colleges, 27 out of 36 used a written receipt showing a trend toward

using machines as enrollment increases. A special technique, pre-billing and advance payment of student fees, is being utilized in some colleges for increased efficiency of time and personnel.

## CHAPTER III

### HAND-POSTING TO MACHINE ACCOUNTING

One of the main concerns of a college business office is that of maintaining adequate accounting records. John Dale Russell has stated:

Three general characteristics are requisite to a satisfactory accounting system: (1) the system must safeguard the funds of the institution; (2) it must yield the information that is necessary for administrative control; and (3) it must be as simple as possible.<sup>1</sup>

This chapter of the study will evaluate the methods by which accounting records are posted, factors influencing change from hand-posting to machine-posting, the approximate student enrollment figure when the change was made from hand-posting to machine-posting and special techniques or labor-saving devices in hand-posting and machine-posting.

#### I. HOW ACCOUNTING RECORDS ARE POSTED

Table IV records the method by which accounting records are now posted in 82 small and medium-sized private colleges. Twenty of the small colleges post by hand, 17 by machine, and seven by a combination of hand and machine. In the medium-sized colleges, seven post by hand, 25 by machine and eight by

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<sup>1</sup>John Dale Russell, The Finance of Higher Education, The University of Chicago Press, 1954, p. 50.

TABLE IV

METHOD BY WHICH ACCOUNTING RECORDS ARE POSTED IN 82  
PRIVATE COLLEGES CLASSIFIED ACCORDING  
TO SIZE OF COLLEGE

METHOD	SMALL Under 751	MEDIUM 751-1500	TOTAL
By hand	20	7	27
By machine	17	25	42
A combination of hand and machine	5	8	13
Total	42	40	82

a combination of hand and machine. The table readily shows the contrast of posting by hand.

## II. FACTORS INFLUENCING CHANGE FROM HAND-POSTING TO MACHINE-POSTING

As a college grows, there is a tendency to use machine-posting rather than hand-posting. Factors influencing change from hand-posting to machine-posting in 49 colleges are recorded in Table V. The response to this question was limited as 20 small and seven medium-sized colleges posted by hand. Many colleges gave more than one factor which accounts for the total of 134 mentions. The most important factor with 38 mentions was increased efficiency of time. Increase in enrollment, and automatic machine totals with 30 answers each were next in importance. Inability to keep records up-to-date was fourth in importance with 20 mentions. The medium-sized colleges gave this more consideration than the small colleges. Legibility of machine records was fifth having 16 answers. There were two mentions in the "Other" category but they were not considered significant enough to be included in the table.

## III. STUDENT ENROLLMENT FIGURE WHEN CHANGE WAS MADE FROM HAND-POSTING TO MACHINE-POSTING

At approximately what enrollment figure was the change

TABLE V

FACTORS INFLUENCING CHANGE FROM HAND-POSTING TO  
MACHINE-POSTING IN 49 PRIVATE COLLEGES  
CLASSIFIED ACCORDING TO SIZE OF  
COLLEGE AND BY TOTAL  
MENTIONS

FACTORS	SMALL Under 751	MEDIUM 751-1500	TOTAL
Increase in enrollment	16	14	30
Inability to keep records up-to-date	6	14	20
Automatic machine totals	12	18	30
Legibility of machine records	7	9	16
Increased efficiency of time	16	22	38
Total mentions	57	77	134
Total colleges.	28	21	49



made from hand-posting to machine-posting? When this question was asked there was a realization that factors other than enrollment were important in considering a change from hand-posting to machine-posting. Enrollment, however, was considered the most significant factor. Only one respondent questioned the enrollment figure as a factor. There were 48 responses to the question. Again, as in Table V, the response was limited, as 27 colleges still post by hand. Four colleges also noted that the change had been made years ago. Table VI shows the student enrollment figure when the change was made from hand-posting to machine-posting. Only two colleges changed to machine-posting when the enrollment was under 200. Ten colleges changed in the 201-400 enrollment figure; 14 in the 401-600 range; eight in the 601-800 student figure; and, 10 in the 801-1000 figure. Only one college changed in the 1001-1200 figure, and one in the 1201-1400 range. Ninety-one per cent of the colleges changed from hand-posting to machine-posting in the 201-1000 student enrollment range. Hand-posting in the college business office is utilized when student enrollment is small. Small colleges above an enrollment of 200 students should carefully consider machine-posting. Colleges in the medium-sized category, 751-1500, should be posting by machine in order to obtain an efficient operation.

TABLE VI

STUDENT ENROLLMENT FIGURE WHEN CHANGE WAS MADE FROM  
HAND-POSTING TO MACHINE-POSTING IN 46 PRIVATE  
COLLEGES CLASSIFIED ACCORDING TO  
SIZE OF COLLEGE

STUDENT ENROLLMENT	SMALL Under 751	MEDIUM 751-1500	TOTAL
Under 200	2		2
201 - 400	6	4	10
401 - 600	10	4	14
601 - 800	2	6	8
801 - 1000		10	10
1001 - 1200		1	1
1201 - 1400		1	1
Total	20	26	46

#### IV. SPECIAL TECHNIQUES OR LABOR-SAVING DEVICES IN HAND-POSTING

Are there any special techniques or labor-saving devices that you have discovered in hand-posting that would be helpful to college business officers was the next question asked. An efficient labor-saving device mentioned by 10 colleges is the technique of obtaining multiple copies from one writing operation. One respondent wrote: "Peg board system of receipt writing and posting all student fees at one time." Another stated: "Burris has a system of writing receipts whereby the carbon is actually your receipts journal. This also applies to payroll and accounts payable." One college wrote: "We use the system by which we have a posting to the students ledger, cash journal when the receipt is written." A medium-sized college stated: "Peg board summary of charge and credit slips, also of cash receipt summary." Two colleges mentioned using the McBee system of multiple hand-posting. One of the colleges noted: "We have been using the McBee system, which is highly recommended. We are not entirely satisfied with it." Two colleges are using the Todd system. One stated: "We found the Todd Company system very excellent although expensive." A small college replied: "Shaw-Walker payroll system (good)."

A time-saving technique is to use a copying machine

for duplication of records, especially for budget reports. One college stated: "Entries made on card, card kept in file for school year; copies made for distribution on Thermofax machine." How many college business officers must envy the following answer: "Our system of hand-posting is very simple. With approximately 275 students and approximately 100 employees, two girls handle all current information. Prompt information is always available."

#### V. SPECIAL TECHNIQUES OR LABOR-SAVING DEVICES IN MACHINE-POSTING

Are there any special techniques or labor-saving devices that you have discovered in machine-posting that would be helpful to college business offices was the final question asked in this section of the questionnaire.

One technique that was mentioned specifically by two correspondents and alluded to by several others was to follow the suggestions of the manufacturer and salesmen of the equipment. One answer was: "Follow suggestions of manufacturer of equipment, NCR in our case." Most accounting machine salesmen are experts in their field and part of their service is to help initiate a machine accounting system or to modify one already in effect. A skilled accounting machine salesman can be very valuable to a college business officer.

Three of the respondents mentioned the possibility of

posting several accounting records at one time. For instance, it is possible while typing a statement of earnings and a pay check to also record pertinent information on a payroll ledger card and a payroll summary journal by the use of carbon paper. Automatic totals are also obtained from the machine operation. The same procedure can be used for expenses. A remittance advice, check, expense ledger card, and journal with automatic totals can be recorded in one operation. The same procedure can be used for student accounts and other accounting procedures. One small college stated: "One operation posting by Burroughs Sensimatic has simplified our operation greatly." It is also possible to use one machine as a multiple-purpose machine by means of simply changing bars on the machine. One medium-sized college wrote: "We do all operations on the machine -- by using 7 different bars." Improvements, increased speed, new techniques and new machines are being developed. The college business office should keep abreast of new developments.

Two of the colleges mentioned the success they have had with front window posting equipment. One medium-sized college stated: "The front window posting equipment is the most useful machine we have." Another respondent stated: "NCR window posting machine has proved very helpful."

The National Cash Register Company printed a compre-

hensive book in 1953 titled, A Study of Machine Accounting Methods.<sup>2</sup> Although the book is a study of general business machine procedure, it has a lot to offer a college business office. Machines, procedures, and forms are clearly explained. When a new system is contemplated these three factors need to be carefully surveyed. As one respondent remarked: "Often the benefits from a new system are not due to the new techniques but to the fact that weaknesses in the old system were found and corrected." Two of the colleges surveyed emphasized the importance of fitting the machine to the college need, and not the need to the machine.

#### VI. SUMMARY

Twenty small colleges comprising forty-eight per cent of the total surveyed post their accounting records by hand; whereas, seven medium-sized colleges or eighteen per cent post by hand. Ninety-one per cent of the colleges in the study changed from hand-posting to machine-posting in the 201-1000 student enrollment range. Hand-posting is utilized in the lower enrollment ranges of the small colleges, but is not efficient in the upper enrollment range of the small college or in the medium-sized college.

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<sup>2</sup> A Study of Machine Accounting Methods (Dayton, National Cash Register Company, 1953).

The factors, in order of importance, influencing change from hand-posting to machine-posting were: (1) increased efficiency of time; (2) increase in enrollment and automatic machine totals; (3) inability to keep records up-to-date; and (4) legibility of machine records.

A labor-saving device in hand-posting that was especially noted was the technique of obtaining multiple copies from one hand-writing operation such as by the use of a peg board. The technique of machine-posting several accounting records at one time was also mentioned. Another technique in initiating or revising a machine accounting system was the procedure of utilizing the suggestions of the manufacturers of the machine equipment and the know-how of the machine accounting salesmen.

As student enrollment grows, a hand or machine accounting system needs to be periodically analyzed in order to obtain maximum efficiency of operation.

## CHAPTER IV

### COMMERCIAL SERVICES VERSUS COLLEGE OPERATION

When college business officers meet, one of the favorite topics of conversation is whether colleges should contract for services or perform the services themselves. The role of management is one of the critical areas discussed. Many articles have been written regarding the various services offered. Bruce Heilman has commented on one phase, food service, as follows:

As colleges expand in service and in capacity and as new facilities providing for food services spring up, the question of college versus professionally managed services is being asked with frequency.<sup>1</sup>

The items in section five of the questionnaire were framed to determine the types of commercial services in small and medium-sized private colleges, the main advantages of commercial services, the main disadvantages of commercial services, and the role of efficient management.

#### I. TYPES OF COMMERCIAL SERVICES

Table VII shows the types of commercial services in 57 colleges. The total mentions in the 57 colleges amounted to 73. Twenty-three mentions were made for commercial food

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<sup>1</sup> Bruce E. Heilman, "Contract Feeding," College and University Business, October, 1959, p. 52.



TABLE VII  
 COMMERCIAL SERVICES IN 57 PRIVATE COLLEGES  
 CLASSIFIED ACCORDING TO SIZE OF  
 COLLEGE AND BY TOTAL  
 MENTIONS

AREAS	SMALL Under 751	MEDIUM 751-1500	TOTAL
Food Service	10	13	23
Laundry Service	23	18	41
Custodial Service	1	1	2
Other	2	5	7
Total mentions	36	37	73
Total colleges	28	29	57

service, 41 mentions for commercial laundry service, two for custodial services and seven for other types of commercial services. The types of commercial services in the "Other" category were waste disposal, bookstore, exterminating, watchmen, and snack bar dispensing service. An interesting new commercial operation is that of custodial service. One small college and one medium-sized college, both in large metropolitan districts, have this service.

## II. MAIN ADVANTAGES OF COMMERCIAL SERVICES

Table VIII shows the main advantages of commercial services in 57 colleges with total mentions of 154. The advantages in order of importance using the combined total for both the small and medium-sized colleges were as follows: (1) less work for the college; (2) less personnel problems; (3) availability of extra service for peak periods; (4) economical; (5) trained supervision; and (6) better trained personnel. The two most important advantages for the small colleges with 20 mentions each were those of less work for the college and less personnel problems. These two advantages were not as important to the medium-sized colleges as the mentions were 14 and 13 respectively. Availability of extra service for peak periods had 15 mentions for the small colleges and 12 for the medium-sized colleges. The small colleges consider the advantages of less work and less

TABLE VIII

MAIN ADVANTAGES OF COMMERCIAL SERVICES IN 57 PRIVATE  
COLLEGES CLASSIFIED ACCORDING TO  
SIZE OF COLLEGE AND BY  
TOTAL MENTIONS

ADVANTAGES	SMALL Under 751	MEDIUM 751-1500	TOTAL
Trained supervision	7	15	22
Better trained personnel	7	8	15
Economical	8	15	23
Less work for the college	20	14	34
Availability of extra service for peak periods	15	12	27
Less Personnel problems	20	13	33
Total mentions	77	77	154
Total colleges	29	28	57

personnel problems most important.

The items of trained supervision and economical had twice as many mentions for the medium-sized colleges. These two areas were considered as the most important advantages for the medium-sized colleges.

Two medium-sized colleges commented that one of the advantages of commercial services is that large expenditures for equipment is not necessary. One comment from a medium-sized college with a commercial bookstore service was: "Does not require capital outlay for books, stock and fixtures." Another comment from a medium-sized college with a commercial laundry service was: "In laundry service not too much supervision is required. Saving is in not having expensive machinery to amortize and operate."

One respondent made the frank statement that one of the advantages was "Buck passing on complaints."

### III. MAIN DISADVANTAGES OF COMMERCIAL SERVICES

Table IX shows the main disadvantages of commercial services with 45 mentions by 29 colleges. The low number of responses to the disadvantages of commercial services is in marked contrast to the high number of responses for the advantages. There were 154 total responses for advantages of commercial services against 45 disadvantages. The colleges responding were 57 against 29. There are disadvantages to

TABLE IX  
 MAIN DISADVANTAGES OF COMMERCIAL SERVICES IN 29  
 PRIVATE COLLEGES CLASSIFIED ACCORDING TO  
 SIZE OF COLLEGE AND BY TOTAL MENTIONS

DISADVANTAGES	SMALL Under 751	MEDIUM 751-1500	TOTAL
Too much supervisory turnover	1	1	2
Not enough control by the college	4	6	10
Too expensive	9	3	12
Paper work still involved	2	4	6
Personnel not part of the college family	6	9	15
Total mentions	22	23	45
Total colleges	15	14	29

commercial services, but the two tables disclose that the advantages far outweigh the disadvantages. One respondent noted: "No disadvantages that are not off-set with distinct important advantages."

The disadvantages in order of importance were as follows: (1) personnel not part of the college family; (2) too expensive; (3) not enough control by the college; (4) paper work still involved; and (5) too much supervisory turnover. The most important disadvantage to the small college with nine mentions was the item of expense. The second most important disadvantage for the small college with six responses was that of personnel not part of the college family.

The disadvantage of personnel not part of the college family was first with nine responses by the medium-sized colleges. The second in importance with six responses was that of not enough control by the college. There were two comments in the "Other" category made by medium-sized colleges. One wrote: "Poorer food." Another noted: "Too slow."

#### IV. THE ROLE OF EFFICIENT MANAGEMENT

In your opinion, is efficient management the essential element of such areas as food, laundry, or custodial services, whether operated by the college or by commercial agencies? The response to this item on the questionnaire was over-

whelmingly in the affirmative. In the small college category, there were 36 "Yes" answers against two "No" answers. In the medium-sized colleges, there were 34 "Yes" answers and no "No" answers. Efficient management is the essential element of such areas as food, laundry, or custodial services, whether operated by the college or by commercial agencies.

Two colleges made the comment that if trained personnel and management are available it is better if the college handles the services. One small college stated: "If trained personnel can be hired by the college -- it seems a better and less expensive job could be done than getting a commercial outfit to do it. We have found this so." A medium-sized college stated: "No better than local manager who might as well be school's own manager."

Some colleges do not consider commercial services until they are faced with the loss of their own manager. This was the writer's own experience when the college snack bar manager resigned. A commercial service was then contracted. Both services were efficient, but management was again the key factor. Dickinson College was faced with the problem of replacing a manager and made their decision as follows:

When we were confronted with the problem of replacing a manager, we looked around for a contracting food service that was experienced and well established, a firm that could do the job for us quickly, efficiently and economically.<sup>2</sup>

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<sup>2</sup>George Shuman, Jr., "The Right Answer at Dickinson Is Outside Management of Food Service," College and University Business, September, 1959, p. 46.

The philosophy and policy of the college and the business office is a factor in determining whether the college itself or commercial agencies will render services. If a college has the policy of using their own personnel for all college operations then a determination that efficient management is essential should be made. If contract services are used the same determination should be made in regard to management. Dickinson College found that food service contract management was their proper solution as follows:

We are assured of a fixed yearly charge, absolute control, and a minimum of headaches and responsibilities. Yes, we have found that food service management is the right answer at Dickinson College. We recommend it preferring to utilize our time to dispense the educational program and let the food specialists serve the meals.<sup>3</sup>

## V. SUMMARY

Out of 82 colleges, 57 responded that they had some type of commercial services. The total mentions were 73. Laundry service had 41 mentions, food service had 23 mentions, two mentioned custodial service, and in the "Other" category were waste disposal, bookstore, exterminating, watchmen, and snack bar vending machines.

Fifty-seven colleges responded to the main advantages of commercial services. There were a total of 154 mentions.

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<sup>3</sup>Ibid., p. 48.



The advantages in order of importance were: (1) less work for the college; (2) less personnel problems; (3) availability of extra service for peak periods; (4) economical; (5) trained supervision; and (6) better trained personnel.

Twenty-nine colleges specified 45 disadvantages of commercial services. The disadvantages in order of importance were: (1) personnel not part of the college family; (2) too expensive; (3) not enough control by the college; (4) paper work still involved; and (5) too much supervisory turnover.

The advantages of commercial services far outweighed the disadvantages.

Efficient management is the essential element of such areas as food, laundry, or custodial services, whether operated by the college or by commercial agencies. This hypothesis, one of two set forth for the study, was confirmed by 70 "Yes" answers and by only two "No" answers.

## CHAPTER V

### CENTRALIZATION OF COLLEGE BUSINESS OFFICE AND RELATED SERVICES

How important is centralization of college business office and related services? John Dale Russell, in his book, The Finance of Higher Education, phrased the question of centralization or decentralization as follows:

In any phase of administrative organization the question of centralization is important. By centralization is meant the plan of assigning all responsibility for a given function to a single office. The contrasting type of organization, decentralization, provides for the performance of a given function by numerous, unco-ordinated offices. The specific applications of this problem to the field of business administration are manifold. For example, shall the function of purchasing be centralized in a single office, or shall every institutional official take care of the buying for his own unit? Shall responsibility for the collection of all institutional income be centralized in a cashier's office, or shall the various operating units each do their own collecting? Shall one office be made responsible for all the financial accounting, or shall unco-ordinated and administratively separate systems of bookkeeping be maintained in various offices for budget control, for investment management, for plant operation, etc.?<sup>1</sup>

This chapter of the study will set forth the services centralized at the small and medium-sized colleges, main advantages of centralized services, main disadvantages of centralized services, importance of centralized services and supplies for efficiency of operation, and whether operations

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<sup>1</sup>John Dale Russell, The Finance of Higher Education, The University of Chicago Press, 1954, pp. 10-11.

have become more centralized.

### I. CENTRALIZED SERVICES

Table X shows centralized services in 82 small and medium-sized private colleges. Seventy-five colleges have their cashier function centralized. Bookstore and office supplies are centralized in 71 colleges. Food service is centralized in 69 colleges, maintenance supplies in 68, and purchasing in 66. Eight of the colleges that specified centralized purchasing modified their answers with such terms as: "mostly"; "partly"; "somewhat"; "in process"; and "to a limited extent." The table shows the large extent of centralization of services and supplies in the respondent colleges.

### II. CENTRALIZED SECRETARIAL POOL AND OFFICE EQUIPMENT ROOM

"Section 4 - Centralized Secretarial Pool and Office Equipment Room" was one of the seven sections of the questionnaire. However, only eight small and nine medium-sized colleges stated that they had a secretarial pool. Thirty-four small and 31 medium-sized colleges specified that they did not have a secretarial pool. The small number of colleges, 17, that had this service did not warrant a separate chapter of this study or tables showing the results. The results, although meager, would be of interest to those colleges

TABLE X  
 CENTRALIZED SERVICES IN 82 PRIVATE COLLEGES  
 CLASSIFIED ACCORDING TO SIZE OF COLLEGE  
 AND BY TOTAL MENTIONS

AREAS	SMALL Under 751	MEDIUM 751-1500	TOTAL
Purchasing	35	31	66
Cashiering	38	37	75
Office supplies	36	35	71
Maintenance supplies	33	35	68
Bookstore	34	37	71
Food service	37	32	69
Total mentions	213	207	420
Total colleges	42	40	82

anticipating a secretarial pool and office equipment room.

The two main advantages of a secretarial pool, with 15 mentions each were: is easier to supervise than departmental part-time or student help; and is more economical than departmental part-time or student-help. The next main advantage with 14 responses was that it is a help to faculty.

The main disadvantage with 14 mentions of a secretarial pool was that some faculty and departments overuse. The second main disadvantage with 10 mentions was that faculty prefer their own help.

The types of equipment used in the secretarial pool and office equipment room, with the number of mentions specified, were as follows: (1) electric typewriters and mimeograph machines, 15 each; (2) fluid duplicators, 14; (3) transcribing equipment and mechanical typewriters, 12 each; (4) copying machines, 10; and (5) dictating equipment, 9.

The main factors for an efficient secretarial pool and office equipment room, listed in order of importance, were: (1) proper help; (2) good equipment; (3) supervision; (4) work scheduling; and (5) adequate work area.

### III. MAIN ADVANTAGES OF CENTRALIZED SERVICES

Table XI shows the main advantages of centralized services in 81 small and medium-sized private colleges by total

TABLE XI

MAIN ADVANTAGES OF CENTRALIZED SERVICES IN 81  
PRIVATE COLLEGES CLASSIFIED ACCORDING  
TO SIZE OF COLLEGE AND BY TOTAL  
MENTIONS

ADVANTAGES	SMALL Under 751	MEDIUM 751-1500	TOTAL
Economy of personnel	23	27	50
Economy of space	16	15	31
Economy of equipment	15	18	33
Better supervision	37	30	67
Savings in purchasing	38	34	72
Better control of work procedures	23	16	39
Better control of quality	21	17	38
Standardization possible	25	29	54
Total mentions	198	186	384
Total colleges	42	39	81

number of mentions. The most important advantage with 72 mentions was savings in purchasing. Second, with 67 mentions, was better supervision. Standardization possible was third with 54 mentions. Next, economy of personnel, had 50 mentions. Better control of work procedures had 39 mentions, and better control of quality, 38 mentions. Economy of equipment with 33 mentions, and economy of space with 31 closed out the list. Two colleges in the "Other" category mentioned reduced inventories as an advantage.

Savings in purchasing and better supervision were the two main advantages specified by the respondent colleges. This agrees with a statement set forth by Brother James Kenny, S. J., in reference to centralized purchasing:

Authorities and heads of governmental units are fairly well agreed that the centralization of the purchasing function results in savings of from 15 to 25 per cent depending on the degree of efficiency obtained before centralization and on the ability of those placed in responsibility after a purchasing department has been established.<sup>2</sup>

#### IV. MAIN DISADVANTAGES OF CENTRALIZED SERVICES

Section 6, item 3, of the questionnaire was phrased: "What are some of the disadvantages you have heard of centralization of services?" The question was purposely phrased with the word "heard" so that the response of the users of

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<sup>2</sup>Brother James Kenny, S. J., "Steps in Organizing a Purchasing Department," College and University Business, June, 1959, p. 45.

centralized services, faculty and staff, would be stated. Table XII shows that 63 colleges had 114 mentions of disadvantages of centralized services. Too much red tape with 35 mentions was specified as the major disadvantage. Can't use own judgment was next with 24 mentions, followed by supplies not always available with 22 mentions, and not conveniently located with 20 mentions. Least important were not enough varieties of supplies with 11 mentions, and service areas too crowded with two mentions. Three other disadvantages were specified. One medium-sized college noted: "Inflexible." Another responded: "Objection to overhead charge and minimum quantity requirements." One small college stated: "Some personalities just like to do things on their own and cannot adjust to any organized procedure." With 114 mentions for disadvantages of centralized services, contrasted with 384 advantages, a ratio of 30 per cent, the advantages of centralized services far exceed the disadvantages.

#### V. IMPORTANCE OF CENTRALIZED SERVICES

Is centralization of services and supplies essential for efficiency of operation? This question, one of two hypotheses set forth for the study, was confirmed by the responding colleges. There were 64 "Yes" answers contrasted with 14 "No" answers. The small colleges had 31 affirmative



TABLE XII

MAIN DISADVANTAGES OF CENTRALIZED SERVICES IN 63  
PRIVATE COLLEGES CLASSIFIED ACCORDING TO  
SIZE OF COLLEGE AND BY TOTAL MENTIONS

DISADVANTAGES	SMALL Under 751	MEDIUM 751-1500	TOTAL
Not conveniently located	8	12	20
Supplies not always available	10	12	22
Service areas too crowded	2		2
Not enough variety of supplies	5	6	11
Too much red tape	17	18	35
Can't use own judgment	9	15	24
Total mentions	51	63	114
Total colleges	27	36	63

answers and 10 negative answers. In the medium-sized colleges the ratio was 33 to four.

Three of the small colleges answering "Yes" made comments in regard to their answers. One said: "We think so." Another stated: "If any notable size." A third noted "Within reason."

Three of the respondents voting "No" modified their answers. One stated: "But I believe it depends on the size of the institution and amount of faculty time available for administration." A second respondent noted: "But desirable." A third wrote: "But almost."

Have your operations become more centralized? The response to this question showed 65 "Yes" answers contrasted with 14 "No" answers. Here again, as in the previous question, the response was heavily affirmative.

Centralization of services and supplies is essential for efficiency of operation. Operations have become more centralized in the majority of small and medium-sized colleges surveyed.

## VI. SUMMARY

The number of centralized services in 82 small and medium-sized colleges were: (1) cashiering, 75; (2) office supplies, and bookstore, 71 each; (3) food service, 69; (4)

maintenance supplies, 68; and (5) purchasing, 66.

The main advantages of centralized services in 81 colleges with 384 mentions, listed in order of importance, were: (1) savings in purchasing; (2) better supervision; (3) standardization possible; (4) economy of personnel; (5) better control of work procedures; (6) better control of quality; (7) economy of equipment; and (8) economy of space.

The main disadvantages of centralized services in 63 colleges with 114 mentions, listed in order of importance, were: (1) too much red tape; (2) can't use own judgment; (3) supplies not always available; (4) not conveniently located; (5) not enough variety of supplies; and (6) service areas too crowded.

Seventy-eight colleges responded to the question: "Is centralization of services and supplies essential for efficiency of operation." Of the 78 colleges, 64 responded "Yes" and 14 answered "No".

Sixty-five colleges answered "Yes" and 14 answered "No" to the question, "Have your operations become more centralized?"

This chapter of the study shows that a majority of the 82 colleges surveyed have centralized services. Operations have become more centralized. The advantages of centralized services far outweighs the disadvantages. Centralization of services and supplies is essential for efficiency of operation.

## CHAPTER VI

### REORGANIZATION OF STAFF

A growing concern of many college business offices is the effect of increased enrollment and services on the college business office staff. Both technical and personnel problems are involved.

This chapter of the study will set forth steps taken to handle increased work load in the business office, how to deal with employee resistance to change, and the relationship of technical change to employee resistance to change.

#### I. STEPS TAKEN TO HANDLE INCREASED WORK LOAD IN THE BUSINESS OFFICE

Table XIII shows the steps taken to handle increased work load in the business office in 80 small and medium-sized private colleges. The most important step with 54 mentions was purchased additional equipment. Second, with 48 mentions was added new personnel. Reorganized the business office was next with 40 mentions. Changed the accounting system was fourth with 35 mentions. Changed type of equipment with 21 mentions, and specialized job areas with 16 mentions completed the list. One college noted: "Constantly look for a better method and ask for suggestions."

TABLE XIII  
 STEPS TAKEN TO HANDLE INCREASED WORK LOAD IN THE  
 BUSINESS OFFICE IN 80 PRIVATE COLLEGES  
 CLASSIFIED ACCORDING TO SIZE  
 OF COLLEGE AND BY  
 TOTAL MENTIONS

STEPS TAKEN	SMALL Under 751	MEDIUM 751-1500	TOTAL
Added new personnel	23	25	48
Reorganized the business office	22	18	40
Specialized job areas	7	9	16
Purchased additional equipment	25	29	54
Changed type of equipment	9	12	21
Changed the accounting system	20	15	35
Other	2	5	7
Total mentions	108	113	221
Total colleges	41	39	80

Another college stated: "Remodeled office." A medium-sized college wrote: "Modified certain records." Another noted: "Improved supervision." Another frankly stated: "Work harder."

Definite steps have been taken by the college business offices surveyed in handling their increased work load.

## II. HOW TO DEAL WITH EMPLOYEE RESISTANCE TO CHANGE

Table XIV shows the procedures for dealing with employee resistance to change in 77 small and medium-sized colleges with 158 mentions. By far, the most important procedure with 64 mentions was to explain the reason for the change with the individual involved. This agrees with an evaluation by Paul R. Lawrence:

Without going into all the researchers' decisions based on these experiments, it can be fairly stated that they concluded that resistance to methods changes could be overcome by getting the people involved in the change to participate in making it.<sup>1</sup>

The second most important procedure with 39 mentions was to have meetings with operating groups involved. Twenty-nine mentions were made to have meetings with entire staff. Attempt to fit the job to the employee was next with 21 men-

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<sup>1</sup>Paul R. Lawrence, "How to Deal with Resistance to Change," Harvard Business Review, May-June, 1954, p. 50. Italics in the original.

TABLE XIV

PROCEDURES FOR DEALING WITH EMPLOYEE RESISTANCE  
TO CHANGE IN 77 PRIVATE COLLEGES CLASSIFIED  
ACCORDING TO SIZE OF COLLEGE AND BY  
TOTAL MENTIONS

PROCEDURES	SMALL Under 751	MEDIUM 751-1000	TOTAL
Have meetings with entire staff	19	10	29
Have meetings with operating groups involved	21	18	39
Explain the reason for the change with the individual involved	32	32	64
Attempt to fit the job to the employee	12	9	21
Other	2	3	5
Total mentions	86	72	158
Total colleges	41	36	77

tions. Five colleges commented that the employee should be involved in changes. A typical comment was: "Let employee help in making desired changes."

### III. THE RELATIONSHIP OF TECHNICAL CHANGE TO EMPLOYEE RESISTANCE TO CHANGE

Lawrence defined the difference between the technical and social aspect of change as follows:

The technical aspect of the change is the making of a measurable modification in the physical routines of the job. The social aspect of the change refers to the way those affected by it think it will alter their established relationship in the organization.<sup>2</sup>

Both technical change and employee resistance to change are important factors for the college business office.

The third question of section 7 of the questionnaire was asked in order to ascertain which area was the more difficult one for the college business office. In the small colleges, employee resistance to change was more difficult in 20 colleges. Keeping up with technical change was more difficult in 17 colleges. There was a reversal of opinion in the medium-sized colleges as 21 stated that keeping up with technical change was more important; whereas, only 12 noted that employee resistance to change was more important. Two colleges commented that there was no particular problem

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<sup>2</sup>Ibid., p. 52.



with either aspect. One small college respondent summarized his opinion as follows: "I do not look at these things as difficulties, they are opportunities, they are jobs to be done, they are a means of broadening ones self." He also made the further comment: "A properly oriented employee does not resist change, but welcomes it."

In your opinion, does rapid technical change and employee resistance to change constitute a major handicap to the efficient operation of a college business office? This item of the questionnaire was the next question asked. Of the small colleges, 10 answered "Yes", and 29 answered "No". Six answered "Yes" and 28 answered "No" in the medium-sized colleges. A small college respondent summarized it well for the majority of the colleges when he emphasized: "Not a major handicap." A respondent for a medium-sized college stated: "This is one of the functions of a competent Business Manager."

#### IV. SUMMARY

The steps that have been taken to handle the increased work load in the business office in 80 colleges, listed in order of importance, were: (1) purchased additional equipment; (2) added new personnel; (3) reorganized the business office; (4) changed the accounting system; (5) changed type of equipment; and (6) specialized job areas.

The procedures for dealing with employee resistance to change in 77 colleges, listed in order of importance, were: (1) explain the reason for the change with the individual involved; (2) have meetings with operating groups involved; (3) have meetings with entire staff; and (4) attempt to fit the job to the employee.

In the opinion of the small colleges, employee resistance to change was considered more difficult than keeping up with technical change. However, in the medium-sized colleges, keeping up with technical change was considered more difficult than dealing with employee resistance to change.

The opinion of 57 colleges was that rapid technical change and employee resistance to change did not constitute a major handicap to the efficient operation of a college business office. Sixteen colleges stated that rapid technical change and employee resistance to change did constitute a major handicap to the efficient operation of a college business office.

The colleges surveyed have taken definite steps to handle the increased work load in the business office. The most important procedure, by far, for dealing with employee resistance to change was to explain the reason for the change with the individual involved. Rapid technical change and employee resistance to change, for the majority of colleges

surveyed, does not constitute a major handicap to the efficient operation of a college business office.

## CHAPTER VII

### SUMMARIES AND FINDINGS

The purpose of this study was to identify present business office procedures in small and medium-sized private colleges. Some interesting and informative articles have been written on different phases of college business operations but a thorough survey of present procedures has not been attempted. One respondent of a medium-sized college wrote a general comment on the questionnaire as follows:

No two institutions are exactly alike for which we should be thankful. Each institution has its particular problems, mission in education. Therefore, only general theories are applicable. There is no uniform pre-determined procedures that will fit all colleges.

No two colleges are exactly alike, but this study has shown that there are efficient procedures applicable to the majority of small and medium-sized colleges. It would be well to summarize the findings for the areas of the college business office operations surveyed. Especially interesting were the special techniques or labor-saving devices cited by the respondents.

#### I. ASSESSING AND COLLECTING FEES AT REGISTRATION PERIODS

Chapter two showed that 94.7 per cent of the business offices assessed student fees. The area where fees are collected during the registration period had a ratio of 67.5 per

cent to the business office and 37.5 per cent to a central registration location. Thirty-eight out of 42 small colleges use a hand-written receipt. Twenty-seven out of 36 medium-sized colleges use a written receipt. A special technique, pre-billing and advance payment of student fees, was specified by 13 colleges as being valuable.

## II. HAND-POSTING TO MACHINE ACCOUNTING

Forty-eight per cent of the small colleges post their accounting records by hand; whereas, only 18 per cent of the medium-sized colleges post by hand. Ninety-one per cent of the colleges changed from hand-posting to machine-posting in the 201-1000 student enrollment range. Hand-posting is efficient in the lower enrollment range of the small colleges, but is not efficient in the upper enrollment range of the small colleges or in the medium-sized colleges.

The factors, in order of importance, influencing change from hand-posting to machine-posting were: (1) increased efficiency of time; (2) increase in enrollment and automatic machine totals; (3) inability to keep records up-to-date; and (4) legibility of machine records.

A labor-saving device in hand-posting mentioned by 10 colleges is the technique of obtaining multiple copies from one writing operation such as by the use of a peg board. A similar technique for machine-posting, that of posting several

accounting records at one time, was noted by several colleges.

### III. COMMERCIAL SERVICES VERSUS COLLEGE OPERATIONS

Out of 57 colleges, commercial laundry service was utilized in 41, commercial food service in 23, and commercial custodial service in two.

The main advantages of commercial services, listed in order of importance, were: (1) less work for the college; (2) less personnel problems; (3) availability of extra service for peak periods; (4) economical; (5) trained supervision; and (6) better trained personnel.

The main disadvantages of commercial services, listed in order of importance, were: (1) personnel not part of the college family; (2) too expensive; (3) not enough control by the college; (4) paper work still involved; and (5) too much supervisory turnover.

The advantages of commercial services far outweighed the disadvantages as 57 colleges mentioned 154 advantages; while, 29 colleges mentioned 45 disadvantages.

Efficient management is the essential element of such areas as food, laundry, or custodial services. This hypothesis, one of two set forth for the study, was confirmed by 70 "Yes" answers contrasted with only two "No" answers.

#### IV. CENTRALIZATION OF COLLEGE BUSINESS OFFICE AND RELATED SERVICES

The number of centralized services in 82 small and medium-sized colleges were: (1) cashiering, 75; (2) office supplies, and bookstore, 71 each; (3) food service, 69; (4) maintenance supplies, 68; and (5) purchasing, 66.

The main advantages of centralized services, listed in order of importance, were: (1) savings in purchasing; (2) better supervision; (3) standardization possible; (4) economy of personnel; (5) better control of work procedures; (6) better control of quality; (7) economy of equipment; and (8) economy of space.

The main disadvantages of centralized services, listed in order of importance, were: (1) too much red tape; (2) can't use own judgment; (3) supplies not always available; (4) not conveniently located; (5) not enough variety of supplies; and (6) service areas too crowded.

The advantages of centralized services are much more important than the disadvantages as 81 colleges mentioned 384 advantages; whereas, 63 colleges mentioned 114 disadvantages.

Services have become more centralized as 65 colleges answered "Yes" and 14 answered "No" to the question, "Have your operations become more centralized?"

Centralization of operation is essential for efficiency in the college business office. This hypothesis was confirmed

by the response of 64 "Yes" answers and 14 "No" answers.

#### V. REORGANIZATION OF STAFF

The steps taken to handle the increased work load in the business office, listed in order of importance, were: (1) purchased additional equipment; (2) added new personnel; (3) reorganized the business office; (4) changed the accounting system; (5) changed type of equipment; and (6) specialized job areas.

The procedures for dealing with employee resistance to change, listed in order of importance, were: (1) explain the reason for the change with the individual involved; (2) have meetings with operating groups involved; (3) have meetings with entire staff; and (4) attempt to fit the job to the employee. Item number one was by far the most important.

In the opinion of the small colleges, employee resistance to change was considered more difficult than keeping up with technical change. However, in the medium-sized colleges, keeping up with technical change was considered more difficult than dealing with employee resistance to change.

The opinion of the majority of the colleges was that rapid technical change and employee resistance to change did not constitute a major handicap to the efficient operation of a college business office.



## VI. CONCLUSION

This study has shown that there are efficiencies in the small and medium-sized private college business office.

The answers to the questionnaire would indicate that the majority of respondent college business offices are evaluating their procedures for maximum efficiency of operation.

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APPENDIX

APPENDIX A

QUESTIONNAIRE

EFFICIENCIES  
IN THE  
SMALL AND MEDIUM-SIZED  
PRIVATE COLLEGE BUSINESS OFFICE

Please complete and return to

Gordon K. Hubbard  
Business Manager  
University of Bridgeport  
Bridgeport 4, Connecticut

## SEC. I - REGISTRATION PROCEDURES

1. What office assesses fees at your institution?
  - (A) Records
  - (B) Business office
  - (C) Other (Please specify)
2. Where are fees collected during the registration period?
  - (A) Central registration location
  - (B) Business office
  - (C) Other (Please specify)
3. What type of equipment is used for collecting fees?
  - (A) Written receipt
  - (B) Cash register
  - (C) Front window posting equipment
  - (D) Other (Please specify)
4. Are there any special techniques that you have found valuable in assessing and/or collecting fees at registration periods? (Please comment)

## SEC. 2 - HAND-POSTING TO MACHINE ACCOUNTING

1. How are your accounting records now posted?
  - (A) By hand
  - (B) By machine
  - (C) A combination of hand and machine
2. If you have changed from hand-posting to machine-posting, what following factors influenced the change?
  - (A) Increase in enrollment
  - (B) Inability to keep records up-to-date
  - (C) Automatic machine totals
  - (D) Legibility of machine records
  - (E) Increased efficiency of time
  - (F) Other (Please specify)
3. At approximately what student enrollment figure was the change made from hand-posting to machine-posting?
4. Are there any special techniques or labor saving devices that you have discovered in hand-posting that would be helpful to college business officers?



5. Are there any special techniques or labor-saving devices that you have discovered in machine-posting that would be helpful to college business officers?

SEC. 3 - MACHINE ACCOUNTING TO DATA-PROCESSING

1. Is data-processing being used for any function in your university?

Yes                      No

2. If the answer to the previous question is "Yes" what functions are serviced?

- (A) Class scheduling
- (B) Class cards
- (C) Class lists
- (D) Grades
- (E) Payroll
- (F) Accounts payable
- (G) Inventory (Specify type)
- (H) Student accounts
- (I) Other (Please specify)

3. What system of data-processing is being used?

- (A) IBM
- (B) Other (Please specify)

4. If you have changed to data-processing methods what following factors influenced the change?

- (A) Increase in enrollment
- (B) Complexity of the work situation
- (C) Need for prompt information
- (D) Increased efficiency of time
- (E) More types of information readily obtainable
- (F) Increased cost accounting figures needed
- (G) Other (Please specify)

5. At approximately what student enrollment figure was the change made from machine accounting to data-processing?

- (A) Admissions and records
- (B) Accounting
- (C) Other (Please specify)

6. What are the main advantages you have discovered in data-processing?

7. What are the main disadvantages?
8. Are there any special techniques or labor-saving devices that you have discovered in data-processing?

SEC. 4 - CENTRALIZED SECRETARIAL POOL AND OFFICE EQUIPMENT ROOM

1. Does your institution have a secretarial pool?

Yes                      No

2. What are some of the advantages of a secretarial pool that you have observed?
  - (A) Is a help to faculty
  - (B) Is a morale booster for faculty
  - (C) Is more economical than departmental part-time or student help
  - (D) Is easier to supervise than departmental part-time or student help
  - (E) Other (Please specify)
3. What are some of the disadvantages of a secretarial pool that you have observed?
  - (A) Needs more supervision and control than departmental part-time or student help
  - (B) Cannot keep up-to-date during pressure periods
  - (C) Some faculty and departments overuse
  - (D) Faculty prefer their own help
  - (E) Other (Please specify)
4. What type of equipment do you have in your secretarial pool?
  - (A) Mechanical typewriters
  - (B) Electric typewriters
  - (C) Dictating equipment
  - (D) Transcribing equipment
  - (E) Fluid duplicators
  - (F) Mimeograph machines
  - (G) Copying machines
  - (H) Other (Please specify)
5. What are some of the main factors for an efficient secretarial pool and office equipment room? (Please number in order of importance)
  - (A) Supervision
  - (B) Good equipment
  - (C) Work scheduling
  - (D) Adequate work area
  - (E) Proper help
  - (F) Other (Please specify)

SEC. 5 - COMMERCIAL SERVICES VERSUS COLLEGE OPERATION

1. Does your college have commercial services for any of the following areas?
  - (A) Food service
  - (B) Laundry service
  - (C) Custodial service
  - (D) Other (Please specify)
  
2. What are the main advantages of commercial services?
  - (A) Trained supervision
  - (B) Better trained personnel
  - (C) Economical
  - (D) Less work for the college
  - (E) Availability of extra service for peak periods
  - (F) Less personnel problems
  - (G) Other (Please specify)
  
3. What are the main disadvantages of commercial services?
  - (A) Too much supervisory turnover
  - (B) Not enough control by the college
  - (C) Too expensive
  - (D) Paper work still involved
  - (E) Personnel not part of the college family
  - (F) Other (Please specify)
  
4. In your opinion, is efficient management the essential element of such areas as food, laundry, or custodial services, whether operated by the college or by commercial agencies?

Yes                      No

SEC. 6 - CENTRALIZATION OF CERTAIN SERVICES

1. Are the following services centralized at your institution?
  - (A) Purchasing
  - (B) Cashiering
  - (C) Office supplies
  - (D) Maintenance supplies
  - (E) Bookstore
  - (F) Food service

2. What are your observations of the main advantages of centralization of services?
- (A) Economy of personnel
  - (B) Economy of space
  - (C) Economy of equipment
  - (D) Better supervision
  - (E) Savings in purchasing
  - (F) Better control of work procedures
  - (G) Better control of quality
  - (H) Standardization possible
  - (I) Other (Please specify)
3. What are some of the main disadvantages you have heard of centralization of services?
- (A) Not conveniently located
  - (B) Supplies not always available
  - (C) Service areas too crowded
  - (D) Not enough variety of supplies
  - (E) Too much red tape
  - (F) Can't use own judgment
  - (G) Other (Please specify)
4. Is centralization of services and supplies essential for efficiency of operation?
- Yes                      No
5. Have your operations become more centralized?
- Yes                      No

#### SEC. 7 - REORGANIZATION OF STAFF

1. What steps have you taken to handle the increased work load in the business office?
- (A) Added new personnel
  - (B) Reorganized the business office
  - (C) Specialized job areas
  - (D) Purchased additional equipment
  - (E) Changed type of equipment
  - (F) Changed the accounting system
  - (G) Other (Please specify)
2. How do you deal with employee resistance to change?
- (A) Have meetings with entire staff
  - (B) Have meetings with operating groups involved
  - (C) Explain the reason for the change with the individual involved
  - (D) Attempt to fit the job to the employee
  - (E) Other (Please specify)

3. In your opinion, which is the more difficult job to handle? (Check one)  
(A) Keeping up with technical changes  
(B) Employee resistance to change
4. In your opinion, does rapid technical change and employee resistance to change constitute a major handicap to the efficient operation of a college business office?

Yes

No

Name of college or university \_\_\_\_\_

Information supplied by:

Name \_\_\_\_\_

Title \_\_\_\_\_

APPENDIX B

PARTICIPATING SMALL COLLEGES

	CONTROL	STUDENT BODY	ENROLLMENT
Alliance College Cambridge Springs, Pennsylvania	Private	men, women	190
Alma College Alma, Michigan	Presbyterian	coeducational	675
Babson Institute Babson Park, Massachusetts	Private	men	675
Bennington College Bennington, Vermont	Private	women	365
Berry College Mount Berry, Georgia	Private	coeducational	589
Bridgewater College Bridgewater, Virginia	Brethren	coeducational	554
Central Bible Institute Springfield, Missouri	Assemblies of God	coeducational	404
Chicago Theological Seminary Chicago, Illinois	Private	coeducational	122
Concordia College Milwaukee, Wisconsin	Lutheran	men	174
Concordia Seminary St. Louis, Missouri	Lutheran	men	544

	CONTROL	STUDENT BODY	ENROLLMENT
Concordia Theologi- cal Seminary Springfield, Illinois	Lutheran	men	392
Dakota Wesleyan University Mitchell, South Dakota	Methodist	coeducational	487
Dean Junior College Franklin, Massachusetts	Private	coeducational	286
Eastern Nazarene College Wollaston, Massachusetts	Nazarene	coeducational	566
Emerson College Boston, Massachusetts	Private	coeducational	545
Erskine College Due West, South Carolina	Reformed Presbyterian	coeducational	499
Evangel College Springfield, Missouri	Assemblies of God	coeducational	525
Hartwick College Oneonta, New York	Lutheran	coeducational	600
Hesston College Hesston, Kansas	Mennonite	coeducational	153
Houghton College Houghton, New York	Wesleyan	coeducational	744
Illinois College Jacksonville, Illinois	Presbyterian - Congregational	coeducational	481
Kansas Wesleyan University Salina, Kansas	Methodist	coeducational	384

	CONTROL	STUDENT BODY	ENROLLMENT
The Kings College Briarcliff Manor, New York	Private	coeducational	318
Lesley College Cambridge, Massachusetts	Private	women	540
Malone College Canton, Ohio	Society of Friends	coeducational	476
Marion College Marion, Indiana	Wesleyan Methodist	coeducational	441
Marymount College Salina, Kansas	Roman Catholic	women	493
Milton College Milton, Wisconsin	Private	coeducational	362
Multnomah School of the Bible Portland, Oregon	Interdenomina- tional	coeducational	373
Nasson College Springdale, Maine	Private	coeducational	310
National College Kansas City, Missouri	Methodist	coeducational	194
Northern Baptist Theological Seminary Chicago, Illinois	Northern Baptist	coeducational	222
Nyack Missionary College Nyack, New York	Christian and Missionary Alliance	coeducational	501
St. Augustine's College Raleigh, North Carolina	Protestant Episcopal	coeducational	477



	CONTROL	STUDENT BODY	ENROLLMENT
St. John's College Annapolis, Maryland	Private	coeducational	257
St. Paul Bible College St. Paul, Minnesota	Christian and Missionary Alliance	coeducational	232
Simpson College Indianola, Iowa	Methodist	coeducational	672
Sterling College Sterling, Kansas	United Presbyterian	coeducational	406
Union College Barbourville, Kentucky	Methodist	coeducational	713
Vennard College University Park, Iowa	Private	coeducational	86
Wells College Aurora, New York	Private	women	413
Western Baptist Bible College El Cerrito, California	Baptist	coeducational	190

## PARTICIPATING MEDIUM-SIZED COLLEGES

	CONTROL	STUDENT BODY	ENROLLMENT
Amherst College Amherst, Massachusetts	Private	men	996
Aurora College Aurora, Illinois	Adventist	coeducational	1,157
Bates College Lewiston, Maine	Private	coeducational	894
Brandeis University Waltham, Massachusetts	Private	coeducational	1,466
Bryn Mawr College Bryn Mawr, Pennsylvania	Private	women	962
Colgate University Hamilton, New York	Private	men	1,396
College Misericordia Dallas, Pennsylvania	Private	women	1,171
Connecticut College New London, Connecticut	Private	women	988
Cooper Union New York, New York	Private	coeducational	1,315
Denison University Granville, Ohio	Baptist	coeducational	1,430
George Pepperdine College Los Angeles, California	Private	coeducational	1,037
Goshen College Goshen, Indiana	Mennonite	coeducational	957

	CONTROL	STUDENT BODY	ENROLLMENT
Graceland College Lamoni, Iowa	Reorganized Latter-Day Saints	coeducational	752
Hamline University St. Paul, Minnesota	Methodist	coeducational	963
Howard Payne College Brownwood, Texas	Southern Baptist	coeducational	1,065
Juniata College Huntingdon, Pennsylvania	Church of Brethren	coeducational	764
Knox College Galesburg, Illinois	Private	coeducational	898
Loras College Debuque, Iowa	Roman Catholic	men	1,317
Lycoming College Williamsport, Pennsylvania	Methodist	coeducational	958
MacMurray College Jacksonville, Illinois	Methodist	men	892
Moody Bible Institute Chicago, Illinois	Private	coeducational	1,003
Nebraska Wesleyan University Lincoln, Nebraska	Methodist	coeducational	1,049
Norwich University Northfield, Vermont	Private	men	896
Olivet Nazarene College Kankakee, Illinois	Nazarene	coeducational	952
Ouachita Baptist College Arkadelphia, Arkansas	Southern Baptist	coeducational	1,069

	CONTROL	STUDENT BODY	ENROLLMENT
Quincy College Quincy, Illinois	Roman Catholic	coeducational	1,027
Quinnipiac College Hamden, Connecticut	Private	coeducational	1,139
Rollins College Winter Park, Florida	Private	coeducational	1,250
St. Joseph's College Rensselaer, Indiana	Roman Catholic	men	1,470
St. Norbert College West De Pere, Wisconsin	Roman Catholic	coeducational	1,058
College of St. Teresa Winona, Minnesota	Roman Catholic	women	771
Seattle Pacific College Seattle, Washington	Methodist	coeducational	1,193
Springfield College Springfield, Massachusetts	Private	coeducational	1,482
Swarthmore College Swarthmore, Pennsylvania	Private	coeducational	930
Thiel College Greenville, Pennsylvania	Lutheran	coeducational	795
Trinity College Hartford, Connecticut	Private	men	1,384
Virginia Union University Richmond, Virginia	Southern Baptist	coeducational	911

	CONTROL	STUDENT BODY	ENROLLMENT
Wheaton College Norton, Massachusetts	Private	women	755
Whitworth College Spokane, Washington	Private	coeducational	1,369
Worcester Poly- technic Institute Worcester, Massachusetts	Private	men	1,097