

**No school business official left behind:
School business officials, superintendents, and role theory—Association of school
business officials (ASBO) international professional standards and job proficiency**

by

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ABSTRACT

The purpose of this study was to gain more understanding about the perceptions of school business officials' "adequacy of performance" in skill areas and "role consensus" regarding three theoretical role groups: executive, manager, and technician. From a new web-based survey, the perceptual data of 169 superintendents and 182 school business officials employed by Iowa public school districts during the 2005-2006 school year were analyzed using Role Theory as the theoretical framework and the 25 Association of School Business Officials (ASBO) International Professional Standards sub-skill set areas as the content framework. The response rate was 55.3% for school business officials and 50.6% for superintendents.

The distribution of proficiency ratings by both superintendents and school business officials about the performance proficiency of school business officials was skewed to higher proficiency ratings. Superintendents tended to select more "exemplary" proficiency ratings for their school business officials than school business officials selected for themselves with statistically significant differences ($p < .000$) between the two groups in each of the 25 skill areas. When the two respondent sample groups were merged and disaggregated by gender, male respondents selected significantly higher proficiency ratings than did females in each of the 25 skill areas. Superintendents and school business officials did not have statistically significant differences in their beliefs that school business officials should perform the job functions in each of three role groups: executive, manager, and technician.

Theoretical recommendations for Role Theory, practical recommendations for professional development and policy makers, the future of school business officials in the age of accountability, and considerations for future study are shared.

CHAPTER 1

GENERAL INTRODUCTION

This study focused on the perceived job performance proficiency and the job role functions of school business officials. Why? Generally, public education in the United States has become a high-priced and multi-faceted enterprise in which the school business official plays an important part of a team responsible for the local educational program and organizational goals (Halachmi, 1993). Specifically, however, the complexity of public education has also increased the number and diversity of responsibilities for school business officials (Bustillos, 1989; Giambrone, 2001; Gutman, 2003; & Johnson-Phillips, 2003). Unfortunately, as indicated by Tharpe (1995), since districts have only a small percentage of their budgets not allocated to salaries and benefits, it is not possible for central office to employ a team of financial experts that can absorb the increased responsibilities for school business officials. Consequently, they are expected to contribute effectively to the success of local educational programs and to meet the expectations of multiple fiscal responsibilities within the unique context of how each school district does business—without increased assistance to do so.

For purposes of this study, school business officials were defined as school employees who are the chief financial officers of a school district, either interim or acting. These persons are responsible for the business functions and finance operations in the district. Other titles for this position might be school board secretary, business manager, chief financial officer, or school business administrator.

A major reason to focus a study on the perceived job performance proficiency and job role functions of school business officials was a result of increased, and fairly recent, public

pressures for districts to provide evidence that the work they do produces positive results. More than at any time in American history, school business officials are dealing with public scrutiny focused on how well a school produces a product for the public monies invested despite political, demographic, societal, and financial changes and challenges. Even though the general fiscal responsibility resides with the local school board, Medeiros (2000) called the school business official the “watchdog over the district resources” (p. 8). This watchdog status is particularly important as public schools have increased accountability for the results of their work, particularly as defined by the federal No Child Left Behind Act. Answerability for educational results does include the work of school business officials, whose fiscal job functions and performance have the potential to impact the effectiveness of the education program, thereby increasing the academic performance of all students (Association of School Business Officials, 2004; Santo, 2000; Tharpe, 1995; Ware, 1995). Dierdorff (2005) also described the importance of a school business official in the effective education of students:

A school district’s quality is measured by all the services it provides—not just by test scores. Just as a restaurant with a star-quality chef and great atmosphere will not last long with rude waiters, a school district cannot expect teachers to provide an excellent education if the buses are delayed, the roof leaks, and the paychecks are late. An effective business operation supports effective education (p. 32).

To assist school districts in responding successfully to public scrutiny for results accountability, school business officials must function responsibly to support and effectively impact the educational program.

A second reason to focus a study on the perceived job performance proficiency and job role functions of school business officials, particularly in Iowa, was that at the time of

this study there were no state certification requirements for individuals employed as school business officials in Iowa school districts. With increased job responsibilities, however, as stated by Santo (2000), “. . . there is a lack of data and discussion on the best way to educate school business administrators” (p. 2). Multiple research studies have documented that there is no national agreement about having separate, required certification criteria or courses of study for individuals prior to employment as school business officials; whether that system should be business-oriented, education-oriented, or both; and who would have jurisdiction of such a certification system (Bustillos, 1989; Horrow, 1981; Lagas, 2004; Santo, 2000; Ware, 1995).

A third reason to focus a study on school business officials was the fairly recent publication of national standards for school business officials. To address the lack of national agreement about formal licensure rules for school business officials and to elevate their employment criteria, the Association of School Business Officials (ASBO) published professional standards for school business officials in 2001 and again with revisions in 2005. The Association of School Business Officials (2004) made this case for professional standards: “The era of state standards for students increasingly suggests that connected adult learning standards are appropriate, and certification is a key lever for states to raise employment standards” (preface). Since Iowa did not currently have state certification standards for employment as a school business official, this study asked Iowa superintendents to rate the perceived job performance proficiency of their school business officials, and school business officials were asked to self-assess their own perceived proficiency relative to the ASBO International Professional Standards to analyze job performance proficiency against international criteria.

This study focused on Iowa school business officials and superintendents for three reasons: (a) Iowa school business officials are expected to meet increased job responsibilities in a relatively new, high-stakes accountability environment, (b) Iowa school business officials, like those in 16 other U.S. states, can participate in a voluntary certification program but are currently not required to complete a separate certification program prior to employment as a school business official (Association of School Business Officials International, 2004), and (c) the roles and perceived job performance proficiency of Iowa school business officials are critical decisions (Judge & Ferris, 1993) when the best use of educational resources is necessary to increase achievement for all students and most importantly, as Stevenson (2002) stated, for “. . . thinking beyond today” (p. 5). While Iowa school business officials work in local environments where many people are responsible for the educational programs, the school business official must ultimately deal with, as Rotberg (2005) indicated, the political rhetoric of educational reform versus the operational realities of educational reform: (a) determining the tradeoffs or costs, (b) making difficult choices or coping with negative consequences, and (c) addressing the societal context of the school. For each of these three reasons, Iowa school business officials (employees) and Iowa superintendents (supervisors) were the focus of this study.

In addition to increased public attention for educational results, lack of national agreement about certification for school business officials, and fairly recent ASBO International Professional Standards, the study also concentrated on the analysis of two components of Role Theory that previous studies about school business officials did not address: (a) “adequacy of performance” (Thomas & Biddle, 1996b) through the ratings of school business officials’ perceived job performance proficiency in the 25 ASBO

International Professional Standards sub-skill set areas and (b) “role consensus” (Thomas, 1996) through perceptions about the importance of school business officials’ performing job functions framed by three professional levels (or role groups): executive, manager, and technician (I. G. Wagner, 1990; Mitchell, 1998). A more detailed description of the theoretical framework of Role Theory as applied to this study is described in Chapter 2.

Findings from this study provide additional information to school boards and superintendents about the roles that school business officials play in the quality education of public school students and school business officials’ perceived ability to perform those roles. Unlike those who might view the school business official as a central office person who just processes purchase orders and does not understand educational issues, this study contributes to the body of knowledge about the ASBO International Professional Standards, school business officials’ perceived job performance proficiency, and school business officials’ job roles in the increasingly complex world of high-stakes federal accountability, decreased educational resources, and changing educational trends.

Purposes of the Study

The overall purpose of this study was to explore the perceptions of superintendents and school business officials about the job performance proficiency of school business officials in the 25 ASBO International Professional Standards sub-skill set areas framed by the ASBO International Professional Standards skill sets: (a) The Educational Enterprise, (b) Fiscal Resource Management, (c) Human Resource Management, (d) Information Management, (e) Property Acquisition and Management, (f) Facility Management, and (g) Ancillary Services. Previous studies about school business officials appeared to focus mainly on the perceptions of what job expectations were important for school business officials

rather than on the perceptions of job performance proficiency against a set of professional standards.

Another purpose of this exploratory study was to offer conclusions about the use of Role Theory as a construct in explaining organizational behavior. Two components of Role Theory (Biddle, 1987; Montgomery, 1998; Thomas, 1996; Thomas & Biddle, 1996b; White, 1992) were analyzed to determine if there were statistically significant differences between the perceptions of superintendents and school business officials about the perceived performance proficiency of school business officials in the 25 ASBO International Professional Standards sub-skill set areas by (a) “adequacy of performance” (Thomas & Biddle, 1996b) and (b) “role consensus” (Thomas, 1996). To analyze the second component, “role consensus,” the 25 ASBO International Professional Standards sub-skill set areas were categorized by three levels (roles) of professionalism: executive, manager, and technician (I. G. Wagner, 1990; Mitchell, 1998). This appeared to be the first study of school business officials to include the analysis of a theoretical framework.

Research Questions

This study analyzed the following research questions:

1. Do superintendents and school business officials have the same view about the ability of school business officials to make sound decisions?
2. Do superintendents and school business officials have a shared frame of reference regarding the importance of school business officials’ job functions?

Hypotheses

Hypothesis 1 tested the component of "adequacy of performance" (Thomas & Biddle, 1996b) in Role Theory: There are no differences in the perceived proficiency of school

business officials' job performance between superintendents and school business officials in each of the 25 ASBO International Professional Standards sub-skill set areas, and as categorized by three theoretical professional levels: executive, manager, and technician.

Hypothesis 2 tested six explanatory variables for the component "adequacy of performance": There are no differences in the perceived proficiency of school business officials' job performance within the superintendents' respondent group and within the school business officials' group in each of the 25 ASBO International Professional Standards sub-skill set areas by demographic variables.

Hypothesis 3 tested the component of "role consensus" (Thomas, 1996) in Role Theory: There are no differences in the degrees of belief between superintendents and school business officials that school business officials should complete the job functions for each of three theoretical professional role groups: executive, manager, and technician (I. G. Wagner, 1990; Mitchell, 1998).

Data analyses for the perceived proficiency ratings, explanatory variables, and perceived role consensus described above also provided implications for the professional development needs of school business officials. Professionals must continuously study and accurately apply emerging content knowledge and skills to refine their performance, and performance-based training improves both the performance of individuals and the value of the organization (Guskey, 2000; Holton, Bates, & Naquin, 2000). As a result, findings from this study could be used by Iowa organizations that provide professional development to school business officials: the Iowa Association of School Business Officials (IASBO), the Iowa School Business Management Academy (ISBMA), School Administrators of Iowa (SAI), and the Iowa School Board Association (IASB).

Research Design and Methodology of the Study

This study used survey research through a new web-based, self-response instrument that was equivalent for both response groups and cross-sectional in design. Data were collected from 169 Iowa superintendents and 182 Iowa school business officials employed by Iowa districts during the 2005-06 school year. Respondents in both groups were representative of large, medium, and small districts. The web-based survey was first piloted and then launched to superintendents and school business officials during an 11-day window (March 28, 2006 to April 7, 2006). After the survey closed, a sample of non-respondents from the superintendents' group and a sample from the school business officials' group completed the survey which provided data to test for non-respondent bias.

To test for differences in perceptions between respondents groups, descriptive statistics included the use of cross-tabulation procedures with a combination of categorical variables. Statistical tests used in the study to compare differences were the Pearson Chi-Square, the Mann-Whitney *U*, the Independent Samples T-Test, and the Analysis of Variance.

Significance of the Study

Theoretical Areas of Significance

This study makes four important contributions. The last 40 years of educational/business research contain only a handful of studies focused on school business officials. The majority of studies reviewed by the researcher identified the job performance expectations or competencies needed by school business officials as perceived by superintendents and school business officials (Bustillos, 1989; Gutman, 2003; Horrow, 1981; Johnson-Phillips, 2003; Lagas, 2004; McGuffey, 1980; Medeiros, 2000; Tharpe, 1995; Ware,

1995). Since the national Association of School Business Officials (ASBO) published the ASBO International Professional Standards in 2001; however, contributing to new information in the knowledge base about school business official competencies requires moving from studies about lists of perceived job performance expectations to a study that focuses on levels of perceived job performance proficiency. As a result, the major contribution of this study is that it appears to be the first study that addresses how well school business officials are perceived to be doing their jobs relative to the ASBO International Professional Standards.

None of the nine previous studies on school business officials reviewed by this researcher used a theoretical framework in the study design. Consequently, a second contribution of this study is that it appears to be the first study of school business officials to explore Role Theory (Biddle, 1987; Biddle & Thomas, 1996; Montgomery, 1998; Thomas, 1996; White, 1992) by studying three theoretical roles for school business officials to determine significance of the following: (a) the “adequacy of performance” (Thomas & Biddle, 1996b) perceptions between superintendents and school business officials with school business officials perceived performance in the 25 ASBO International Professional Standards sub-skill set areas and (b) the degree to which superintendents and school business officials have “role consensus” (Thomas, 1996) about the degree of importance for school business officials to perform the professional standards functions of school finance executive, the functions of school finance technician, and the functions of school finance manager.

Practical Areas of Significance

A third contribution of this study is that it provided implications for professional development. Since job responsibilities and roles for school business officials are multiple

and varied, findings from this study could be used as one of many sources to focus potential development opportunities (Campbell & Lee, 1988; Halachmi, 1993) at the district level, state level, and in higher education, with content and pedagogy tailored to meet the needs of school business officials in priority areas. Having 195 ASBO International Professional Standards requires some means of determining which standards need more professional development than others. Findings from this study suggested considerations for organizations that provide professional development opportunities for people responsible for public school finance and for school finance policy makers on whose governance they depend.

Since federal accountability for student results, changing student demographics, educational trends, and fiscal challenges will face public school districts in the United States for years to come, the fourth and final contribution of this study is to encourage districts to review their school business officials' job roles (i.e., executive, manager, and technician) relative to the 25 ASBO International Professional Standards sub-skill set areas to school organizations in the functional tasks of successfully employing and keeping the highest quality school business officials.

Basic Assumptions of the Study

The first major assumption for this study was that the ASBO International Professional Standards represent an agreed-upon list of international performance expectations for school business officials in two ways: (a) the standards define the appropriate performance tasks in seven skill sets and 25 sub-skill set areas and (b) the standards define performance tasks that are consistently expected by school business officials no matter where they work. It was also assumed that the ASBO International Professional Standards reflect practitioners' practical, deep engagement with the world in which the

standards relate (Washor & Mojkowski, 2005) and are important for education and training (Le Deist & Winterton, 2005). If proficiency measured against the ASBO International Professional Standards informed future professional development opportunities, the study assumed, as suggested by London and Smither (1995), that the proficiency rating information could be added as an additional kind of data (from multiple data varieties needed) to establish specific targets for school business officials' skill development.

The second assumption was that every Iowa superintendent and school business official had a basic understanding of the expected performance competencies defined in each of the following ASBO International Professional Standards: (a) The Educational Enterprise, (b) Fiscal Resource Management, (c) Human Resource Management, (c) Information Management, (c) Property Acquisition and Management, (d) Facility Management, and (d) Ancillary Services. While strong differences can exist between standards expected and standards delivered, it was the assumption of this study that superintendents and school business officials had working knowledge of professional standards and understood how those standards applied to their job performance. Additionally, in this assumption it was not only implicit that respondents understood the standards, but also that they viewed them as descriptors of competence. That is, if a school business official demonstrates proficiency in all the ASBO International Professional Standards, he or she will have the ability to complete a job assignment to an acceptable professional standard (Beatty, 2003). In the event that a respondent was not familiar with the ASBO International Professional Standards, however, the web-based survey content contained basic, familiar school finance terminology with which, it was assumed, every superintendent and school business official was accustomed.

A third assumption was that all survey respondents were actually the superintendents or the school business officials employed by each Iowa school district who could provide accurate perceptions (based upon the local reality they knew) about school business officials' job performance proficiency in the ASBO International Professional Standards within the context of their school organization (Farh & Werbel, 1985; Le Deist & Winterton, 2005). Since this study focused on Role Theory relative to professional development needs rather than to the accuracy of "true" performance appraisal, the following is a definition of accuracy as it applied to this study (Bretz, Milkovich, & Read, 1992):

Many researchers would suggest that accurate appraisals are those that are both reliable and valid and conceptually near the true level of performance. However, managers tend to define accurate appraisals as those that are accepted by employees and allow the identification of relative contribution to organizational effectiveness within the context of the organization and the constraints imposed by the regulatory environment in which it operates. This definition is quite different from one involving deviations from true scores (p. 334).

School business officials know the effects of their own actions in real-world settings, gain information by observing others, have received others' judgments about their performance before, and have had time to confirm their feelings about their own job performance (Heijden & Nijhof, 2004). This study assumed, as result, that the superintendent and school business official respondents provided correct rating information that could inform the effectiveness of school business officials and their performance against the ASBO International Professional Standards, rather than comparing their ratings against scores on a non-existent international paper/pencil test of school business officials' knowledge and skills. This study

ultimately assumed that superintendents and school business officials were not rating performance for individual feedback, rewards, and punishments with the intent of “pure” accuracy, but that they were contributing statewide information to inform future statewide professional development needs, which is an outcome, as suggested by Atwater, Ostroff, Yammarino, & Fleenor (1998) that is most relevant to human perceptions and less relevant to more objective measures.

The fourth assumption was that respondents clearly understood directions for completing the survey, had Internet access, and had sufficient technology skill to use the web-based survey system.

Summary of the Chapter

The importance of the study, as described in Chapter 1, was to gain more understanding about the perceptions of school business officials’ job performance proficiency and job role functions during a time of increased scrutiny, particularly since the enactment of the 2001 federal NCLB, to provide evidence that that money they spend on the work they do improves the academic performance of all students. While school business officials do not have a wealth of additional resources to support the educational program and complete their own longer lists of responsibilities than in the past, what they do have are the fairly recent 2001 (revised in 2005) ASBO International Professional Standards to define effective job performance and raise levels of professionalism.

This study, therefore, focused on the analysis of school business officials’ job performance as perceived by superintendents and school business officials. To determine any statistically significant differences between the perceptions of superintendents and school business officials, the study used the content framework of the 25 ASBO International

Professional Standards sub-skill set areas and the theoretical framework of Role Theory through the components of “performance adequacy” and “role consensus.”

Background information about policies and challenges that impact public education, performance standards for school business officials, Role Theory, and three professional levels (roles groups): executive, manager, and technician as they apply to school business officials are presented in Chapter 2.

CHAPTER 2

LITERATURE REVIEW

The purpose of this chapter is to review the relevant literature about the following issues pertinent to this study of school business officials: (a) policies and challenges in public education; (b) performance standards; (c) Role Theory; and (c) three professional levels (role groups): executive, manager, and technician. The first section makes the case that school business officials today are working in a more results-driven, highly accountable public school environment than ever before while at the same time facing fiscal and societal challenges. The second section clarifies that not only are public schools more accountable for student achievement results, but also that the school business officials who work in those schools now have national performance standards (or competencies) against which they can compare their own job proficiency. The third section focuses on the theoretical framework of this study by providing information about two components of Role Theory, “adequacy of performance” and “role consensus.” The fourth section describes the job functions of school business officials’ appropriate to each of three professional levels (role groups).

The literature review reflects research studies, articles, and publications specific to school business officials and general to the business field and to the education field as applied to school business officials. A variety of sources were used: (a) the Professional EBSCO Host Research Databases (Professional Development Collection, ERIC, Academy Search Elite, Business Source Elite); (b) UMI ProQuest Digital Dissertations; (c) the State Library of Iowa; (d) the Iowa Department of Education; (e) the ASBO International web site; (f) information provided through the National School Boards Association (NSBA), the Iowa Association of School Business Officials (Iowa ASBO); and (g) various texts on Role Theory

and organization development. The literature review includes information spanning from 1958 to 2006 in the areas of public school policies and challenges, school business officials, performance standards, performance appraisal, Role Theory, executive role, manager role, and technician role.

Public Education Policies and Challenges

State and Federal Policy Shifts

General criticisms of public schools are many: administrative costs, graduation rates, dropout rates, accountability, curricula standards, and job readiness of graduates (Junck, 2003); consequently, public schools are under more scrutiny than ever before in American history to provide evidence of student achievement results for the public monies invested. Tharpe (1995) stated, “The increasing cost of education, along with the education reform movements of the late 1980s and early 1990s is evidence that elected government officials and citizens are demanding more accountability from educator’s tax dollars spent on education” (p. 4). What has been an input model (e.g., courses, programs, and services—“what” adults provide to students) has been replaced by an output model of accountability (e.g., test scores, dropout rates, attendance, and graduation rates—“what happened” as a result of the inputs) (Chan & Richardson, 2002; Hunter, 2002; O’Dowd, 2003; Research and Policy Committee of the Committee for Economic Development, 2004). School district employees, including school business officials, must respond to these accountability pressures.

The shift in public education policy that is focused more on “outputs” rather than “inputs” can be traced, according to Mathers (2001), back to the Russians’ launching of Sputnik in 1957 and the U. S. government’s publication of *A Nation at Risk* in 1983, which

started critical scrutiny of U. S. public schools because they were perceived to be failing in keeping the nation competitive with other nations in the world economy (Hunter, 2003). This criticism placed elementary and secondary education as the focus of accountability efforts (Fountain, 2001; Mathers, 2001), a trend that has intensified over time, particularly with federal NCLB legislation.

In the United States, accountability has consequently impacted role expectations for school business officials who are charged with supporting the public school educational program in a variety of professional levels. In fact, Loring (2005) contended, “Today, we [public schools] face unprecedented federal and state requirements and regulations concerning standards, testing, accountability reporting, and consequences for not achieving results” (p. 56). As school business officials work in these high-stakes environments to effectively support the educational program, the expectations for their high-quality job performance in areas of school finance are increased as well.

The public education policies that used to be the purview of individual states are now dictated by federal legislation that only, ironically, contributes approximately 6 to 8% of a public school’s budget (Albertine, 2002). Consequently, the roles of public school business officials have been impacted by the need to increase student performance without having substantial increases in federal resources and by the need to align available resources with district and building educational improvement plans (Warden, 2002).

Iowa Policy Shifts

These federal trends to control public education have impacted the focus of state educational policy making across the nation. Iowa, for example, has had its most dramatic educational policy shifts within the last seven years, because prior to 1999, Iowa Code

subsections 280.12 and 280.18 [repealed] required goals, curriculum, tests, and staff development; however, no law required that schools improve student achievement as a result of their actions. Additionally, no consequences existed for Iowa schools that did not make a positive difference in students' learning. Educational policy changes in Iowa started in 1999 and were initially a consequence of federal intervention to meet requirements of old federal Title I ESEA and later a response to its own interests in improving teacher quality.

In Iowa, the first policy shift came in August 1999 when House File 2272: Accountability for Student Achievement (Iowa General Assembly, 1998) went into effect. Expectations in this bill, driven by old federal Title I ESEA requirements, call for schools to improve student achievement on a set of mandated core academic indicators; however, no sanctions (failure-to-meet-goals labels or fiscal punishments) accompany these state accreditation obligations. Schools that do not meet Annual Improvement Goals (AIGs) pursuant to 281—IAC Chapter 12 (Iowa Department of Education, 2001) must write action plans to address goal progress and communicate these plans to the local community; however, the names of those schools are not placed on a statewide “school in need of improvement” list.

The second policy shift for Iowa public schools came in 2001 when the Iowa General Assembly enacted 281—83.1, the Teacher Quality Program (Iowa General Assembly, 2001). Since Iowa's previous Accountability for Student Achievement legislation did not address instructional excellence, statute was passed in 2001 that brought focus to quality teaching through requirements in the following areas: (a) mentoring and induction, (b) teaching standards, (c) evaluator approval training, and (d) professional development (Iowa General

Assembly, 2001). The purpose of this legislation was to improve student learning through a high-quality teacher workforce.

Since the Iowa 1999 Accountability for Student Achievement statute and the federal NCLB high-stakes legislation have increased the spotlight on public school results, so have those policies demanded that those who work in public schools, from teachers to administrators, raise the levels of their skill to meet increased student demands. School business officials are part of the support system for success, and as such, are expected to do the same.

School Finance Policy and Challenges

In challenging economic times, school business officials have to assist districts in meeting increased expectations with inadequate local funding formulas and communities resistant to change, fiscal or otherwise. Three contemporary trends make the job difficult. First, communities may have to rethink school as “spaces” rather than as “places,” and second, they may have to think of teachers as “technology” rather than as “people” (Stevenson, 2002). In addition to lack of widespread support for increases in the tax dollars that support public education, Deering and Stevenson (2001) wrote about the non-public school agenda, a third major trend impacting public education, “Finding middle or common ground can be difficult particularly as resources become more limited. Further, a growing number of people are championing alternatives to public education, which exacerbates the problem of securing sufficient resources for public schools” (p. 28). Contemporary trends that impact public education imply two simple questions: Does America want public schools or not? If it does, do Americans want to pay for them?

Federal, state, and local entities also expect public schools to reduce achievement gaps, a major fiscal challenge for school business officials. While the public does not fault public schools for the existence of achievement gaps, it does count on public schools to find and use educational solutions to fix the problem. Paul D. Houston, executive director, American Association of School Administrators commented on results in the 37th Annual Phi Delta Kappa/Gallup Poll of the Public's Attitudes Toward Public Education (Rose & Gallup, 2005):

Members of the public want to see the achievement gap closed and understand that the gap is created outside the schools, but they believe schools can overcome the ravages of social and economic conditions. While this belief is a vote of confidence for schools, when coupled with the recognition that money is the biggest challenge facing schools and is increasingly difficult to find, these expectations could set the schools up for failure if they cannot do what society will not do. (p. 50)

The expertise of school business officials can be used to help districts find alternative funding sources to implement local plans for reducing achievement gaps. If public schools can successfully “overcome the ravages of social economic conditions,” would reducing achievement gaps also result in economic benefits? The National Center for Public Policy and Higher Education (2004) reported, “If all ethnic groups had the same educational attainment and earnings as whites, the total personal income in the state [Iowa] would be about \$452 million higher, and the state [Iowa] would realize an estimated \$158 million in additional tax revenues” (p. 11). Since Iowa's school aid formula is tied to Iowa tax revenues, reducing achievement gaps not only meets the public expectation that schools can do so, but also increases the annual revenues that support such work.

The most challenging fiscal issue, however, for public schools is in the area of school finance policy. The Research and Policy Committee of the Committee for Economic Development (2004), an independent research and policy organization of 250 business leaders and educators across the nation, summarized the dilemma in public education funding, “Finance policy is focused on determining dollar inputs and creating distribution formulas, not enhancing educational outcomes. . . . Teachers are paid and districts and schools receive their formula-determined share of state aid whether or not their students learn” (p. 2-3). The finance policy that has traditionally delivered the dollars without asking what the dollars actually accomplished has caused taxpayer concern about public education efficiency and effectiveness. Public schools are long-overdo with compelling evidence to justify their work, and school business officials are positioned to support districts with providing a quality educational program that meets the needs of all learners.

National Demographic Changes and Challenges

External forces, environmental forces, and actions of institutions (Phillips, 2003) eventually make their way to the school door and impact the work of school business officials. Public education in the United States, in some ways (e.g., school organization, taught curriculum) has changed little in the last 200 years. However, dramatic demographic changes have influenced economic change (Lewis, 2005) in public schools. Changes in local household residency and globalization are issues that impact fiscal decision making.

One important demographic challenge that impacts school finance is the increased percentage of households that do not have school-aged children, households that are not, consequently, as motivated to financially support public schools. According to Deering and Stevenson (2001), “As the population is aging, there are more and more adults without

children in school. They are increasingly reluctant to place taxes upon themselves for school use” (p. 28). America’s aging population, as a result, is a demographic challenge that negatively impacts the financial resources received by public school districts. For example, retired community members on fixed incomes, no children in school, or no ownership in the local public schools may be hesitant or unable to support local bond issues. The fiscal impact of an aging population comes at the very time public schools are pressured by global changes to substantively change what students learn, how they learn, and where they learn to competitively prepare them for social and career successes in a world that is much changed from the previous century.

Another crucial external demographic challenge for public schools is globalization and its implications for the curricular and instructional changes needed by today’s students to be successful in an economy that is no longer bounded by cubicles, buildings, states, or countries. Lewis (2005) presented globalization as a force of economic change that impacts the work of public schools since American students will have to compete with international employees in a highly-competitive, lowest-cost, mobile market.

In the aggressive market of globalization, a student’s future financial success depends upon the quality of educational results. “People with a university degree are now more likely to move up an income bracket than those without. This is a big change from the 1970s, when income rises were distributed equally across all educational levels. America is becoming a stratified society based on education: a meritocracy” (Middle of the Class, 2005, p. 10). Courville (2003) also described the consequences of not having an adequate education in the 21st century, “. . . without a higher level of skill attainment and life long learning capacity most individuals will find themselves relegated to the lowest sectors of the new economy

with minimal protection of their human rights” (p. 50). Education is a must have for adults, as more jobs, including service, manufacturing, and professional, require advanced reading, mathematics, and technology skills (Larson, 2002; Lewis, 2005). Since student success in the world-wide marketplace is no longer confined by work “places,” competition is driven by finding employees with the highest level of content knowledge and skills, no matter where a company finds them.

Iowa Demographic Changes and Challenges

Iowa school business officials have their work influenced by demographic challenges and changes that affect school personnel (Drake & Roe, 1994). The American Community Survey for Iowa (2004), which limits data to household populations and excludes the population living in institutions, college dormitories, and other group quarters, indicated that from 2000-2004, Hispanic and Latino populations had increased by 29,050; individuals aged three and over enrolled in Iowa schools decreased by 23,069; unemployment in the Iowa population 16 years and over increased by 1.10%; the number of service, construction, maintenance, repair, and construction jobs in Iowa increased while the number of transportation, information, private wage, and salary jobs decreased; the percentage of all Iowa families with related children under 18 years of age decreased slightly; and 52,624 Iowa families with children under 18 years of age had income below the poverty level in 2004. In addition to all of these changes, the National Center for Public Policy and Higher Education (2004) summarized Iowa school data, “The projected percentage change in the number of all high school graduates from 2002-2017 is -7.8% compared with +8.0% for the nation” (p. 13). Not only is it clear that the landscape of Iowa’s population has changed, but also it is clear that Iowa public schools must meet the needs of that new landscape.

The last, and most important, challenge for Iowa is that “results” data, particularly sub-group assessment data, have removed Iowa’s traditional status as the “best public school system in the nation.” Iowa is now experiencing accountability for not achieving high-quality results for all of its students, and test data indicate that Iowa schools can do a better. The National Center for Public Policy and Higher Education (2004) provided these results, “Students compared with their peers in other states, low-income [Iowa] 8th graders perform poorly on national assessments in math. . .Extremely small proportions of 11th grade and 12th graders scored well on Advanced Placement tests” (p. 5). In *The Annual Condition of Education* Report, Iowa student scores on the Iowa Test of Basic Skills (ITBS) and the Iowa Tests of Educational Development (ITED) in the areas of reading, mathematics, and science have also had a relatively flat trend line for all students; and achievement gaps continue, especially for students of poverty and students with disabilities (Iowa Department of Education, 2005), despite the expenditure of millions of dollars in state and federal money.

To assist their districts in addressing the demographic changes and challenges in Iowa, it is essential that school business officials have the executive, managerial, and technical expertise to respond appropriately to increased student diversity, decreased student base, increased unemployment, increased service/labor jobs, and student families of poverty. ASBO International, recognizing the impact demographic changes and challenges for school business officials, has this as one of its primary goals: “. . . to assist these administrators and their districts to deal effectively with the changing environment in which schools operate” (Douglas, 2006). An important component of ASBO International’s assistance to local districts has been the development of professional standards, specific content knowledge and

skills to help school business officials support the changing environments of local educational programs.

Professional Standards for School Business Officials

Professional standards for school business officials were published for the first time by the Association of School Business Officials (ASBO) International in 2001 and updated in 2005. While a limited number of research studies in the last 40 years addressed what superintendents and school business officials believed were the most needed “job expectations” for school business officials, studies that focused on the perceived performance proficiency of school business officials relative to a defined set of professional standards do not appear to exist. In 2006, standards accountability also knocks on the door of the school business official as described by the Association of School Business Officials International (2006):

public trust is built when written standards are in place, professional development supports the standards, and the performance of members of the profession are judged in concrete terms against the standards. Being judged as a ‘professional’ is critical to the school business official. The term engenders an image of expertise, trust, and dedication” (p. 3).

According to Swanson (1996), “Workplace expertise is the fuel of an organization. Expertise is defined as the level at which a person is able to perform within a specialized realm of human activity” (p. 97). Consequently, this study about school business officials focused on the perceived proficiency of school business officials on international professional standards intended to assist them in performing their jobs with as much expertise as possible.

The literature specific to school business officials supports standards reform as a measure of professional integrity, performance accountability, and successful employment (Abner, 2003; Deering & Stevenson, 2001; Drake & Roe 1994). Professional standards can establish clear expectations by describing what competency or mastery looks like (Ferraro, 2005) for the workplace behaviors of school business officials. Dierdorff (2005) summarized the value of standards reform, “. . . Standards drive effective school business. Know what is expected, and what is effective, and measure the standards you set” (p. 34). Standards can define the content knowledge and performance skills by which the educational excellence of school business officials is defined.

The word “standards,” however, was not used in earlier studies of school business officials. The few studies of school business officials in the last 40 years focused on identifying the “competencies” required by school business officials. In 1980, McGuffey conducted one of the first major studies of competencies for school business officials. The Research Corporation of the Association of School Business Officials (RC-ASBO) commissioned five years of research to determine what competencies were important to school business officials (McGuffey, 1980). This study used a 143 member sample of the 2,200 members of the ASBO International nationwide and reflected the competency-based education reforms and accountability movement of the day.

The most contemporary list of job performance expectations for school business officials, however, is the ASBO International Professional Standards for school business officials approved by the ASBO International Board of Directors in July 2001 and revised in 2005. The ASBO International has a Professional Standards Committee comprised of school business official practitioners, superintendents, and higher education representatives from

around the United States. A separate Professional Development Committee, including representatives from the business community and Europe, revised the standards in 2005. The Association of School Business Officials International (2006) defines four intended purposes for the professional standards:

- (a) assist those currently working in the profession of school business management to perform their duties as expertly as possible
- (b) delineate the content of both the pre-service and professional development experiences of those entering or seeking growth in the profession
- (c) provide a framework for establishing accreditation standards for higher education institutions involved in training school business officials
- (d) present a model from which to build certification standards for the profession and aid local decision makers in seeking and securing the best person for the school business official position (p. 2).

After input from stakeholders and review of research, the ASBO International distributed 195 standards within 25 sub-skill set areas that are framed within the following seven general skill sets for school business officials (Abner, 2003; Association of School Business Officials International, 2006):

1. The Educational Enterprise
2. Financial Resource Management
3. Human Resource Management
4. Facility Management
5. Property Acquisition and Management
6. Information Management

7. Ancillary Services (p. 7)

School business officials are encouraged to use these standards to self-assess their own needs for professional growth (Stratton, 2002). Although the ASBO International made minor revisions to the standards in 2005 to better accommodate an international audience, the competencies remain the primary standards by which to judge the job performance of school business officials in the United States since, according to Archer (2003), “less than a third of all states have certification or licensure rules specifically for the district administrators who are chiefly responsible for their school system’s finances” (p. 3). Iowa is among those states that does not require specific certification or licensure for public school business officials.

The 25 ASBO International Professional Standards sub-skill set areas were used as the content framework for this study for several reasons. First, school business officials are responsible to support the educational program in public schools that are currently pressured not only to meet the needs of every student, but also to increase the academic performance of every student, regardless of demographic circumstances. Second, the ASBO International Professional Standards are the current definition of expertise needed by school business officials to meet the charge of accountability.

Theoretical Framework

Role Theory Definition: Components

According to Jackson and Schuler (1985), a considerable body of literature and research on Role Theory has occurred since the 1950s. However, a universal agreement about a single concept or body of knowledge for role theory, or social role, does not appear to exist (Deasy, 1964; Thomas & Biddle, 1996c) and ambiguous terminology has historically plagued much of the role literature (Fondas & Stewart, 1994). For purposes of this study,

however, Role Theory was defined as principles used to help our understanding of roles organized to meet defined goals (Lopata, 1995). Within that definition, this study analyzed two Role Theory components: “adequacy of performance” (Thomas & Biddle, 1996b) and “role consensus” (Thomas, 1996) categorized by three professional levels, or role groups, identified in the literature by I. G. Wagner (1990) and supported by Mitchell (1998). This study was designed to address the components of Role Theory appropriate to, as indicated by Gross, Mason, and McEachern (1958) and Thomas and Biddle (1996a), individuals in social locations (e.g., institutional context) who behave with reference to expectations, which are standards held for the behavior of a person. In this study, the “expectations” (roles or norms) were the 25 ASBO International Professional Standards sub-skill set areas and the “behavior” was perceived job performance proficiency of school business officials in those sub-skill set areas (see Appendix A).

The idea of “prescriptions” (e.g., norms, standards, typification, role expectations, rules, or role requirements for key performers) is a major concept of Role Theory (Biddle & Thomas, 1996; Miner, 1993; Montgomery, 1998). The “prescriptions” explored in this study were the 25 ASBO International Professional Standards sub-skill set areas. Assuming that professionals use the content or rules of standards to make rational choices about their work, understanding more about the perceived proficiency by which professionals complete their work and to what degree there is shared belief about the need to actually complete the standards-defined prescriptions are components of Role Theory worthy of investigation.

Role Theory Selection

The broad concept of “roles” was the basis for constructing the role groups used in this study. Berger and Luckman (1967) described the “typification” of human behavior,

implying that people share interlocking phases of performance. Typification means that actions can be objective, recurrent, and repeatable by any person of a certain type. The common stock of knowledge, defined by Berger and Luckman (1967) as the standards of role performance, typifies the behaviors of people who perform a certain role by holding them responsible for the standards through verification of their credentials or through performance evaluation. Bertrand (1972) also described standards for behavior and judgments about that behavior as “norms” for required or acceptable behavior. For purposes of this study, the people of a “certain type” were school business officials and the “typification” (standards or norms) for the role performance of school business officials was the 25 ASBO International Professional Standards sub-skill set areas. General identity theory focuses on the degree to which individuals are able to achieve a match between the ideal performance standards and their actual performance (Cast & Burke, 2002). Consequently, this study included data analysis for the match between the ideal performance and the actual performance as well as for typification categorized by three role groups.

Two specific components of Role Theory (Biddle, 1987; Biddle & Thomas, 1996; Montgomery, 1998; Thomas, 1996; White, 1992) were used as the theoretical framework for this study. To focus on the match between the ideal performance standard and the actual performance of school business officials, the Role Theory component called “adequacy of performance” (Thomas & Biddle, 1996b) provided a suitable way to analyze the perceived job performance proficiency of school business officials. A second component of Role Theory since called “role consensus” (Thomas, 1996) was also used since historically the job responsibilities of superintendents and school business officials have overlapped, depending upon local employment structures, superintendents’ interests, and other factors of power,

politics, and chance (Bertrand, 1972). For example, in one district a superintendent might take on more responsibilities with regard to school finance reporting, while in another district that responsibility belongs solely to the school business official. Gathering data in the component of “role consensus” presented an effective way to determine the degree to which superintendents and school business officials agreed that school business officials should be completing the job functions in each of three professional levels (role groups): executive, manager, and technician.

The perceptions of two groups, superintendents and school business officials, about “adequacy of performance” and “role consensus” were analyzed to further understand the nature of Role Theory as it applied to school business officials’ job proficiency and job roles. To what degree are the perceptions of superintendents and school business officials the same? How might a greater degree of agreement impact the school organization? Isabella and Waddock (1994) suggested that a low variance in perceptions within the top management team should result in better coordinated actions. To those ends, the study was concerned with “adequacy of performance” through understanding perceptions about job performance proficiency relative to standards (the norms for the job performance behavior of school business officials) executed by school business officials and observed by superintendents. The study was also concerned with “role consensus” through understanding the degree of shared beliefs between school business officials and superintendents about the need of school business officials to perform the functions of three professional role groups: executive, manager, and technician. In the absence of role consensus, Fried, Ben-David, Tiegs, Avital, & Yeverechyahu (1998) an individual can have role ambiguity that can negatively impact that person’s ability to perform assigned job functions effectively and consistently.

Role Background of School Business Officials

In the United States, the roles of superintendents and school business officials have a history of overlapping responsibilities since superintendents had original responsibility for the schools' business affairs. When a growing America needed to reorganize and manage multiple, small township schools in the mid 19th century; local governing boards first created the position of superintendent, from which the position of school business official later evolved (Ware, 1995). Some believe that the position of school business official predated that of superintendent in large cities (Jordon & Webb, 1986; Tharpe, 1995); however, Horrow (1981) reported that the first superintendent of schools was created in 1839, and the first school business official was appointed in 1841.

Role Theory and Performance Research Design

Occupational roles, those of school business officials, were the framework for this study (Biddle, 1979; Deasy, 1964). According to Deasy (1964), "Those occupations which are most esteemed are characterized by elaborate sets of prescriptions and proscriptions of appropriate behavior for their members, and those interacting with their members" (p. 17). Within those occupations, Deasy (1964) contended, "Role theory enables us to observe the regularities in human behavior, and of course points up the irregularities, providing a norm of what is 'appropriate' against which to measure that which is inappropriate" (p. 28). The prescriptions, or norms, in this study were the 25 ASBO International Professional Standards sub-skill set areas framed within three role groups: executive role, manager role, and technician role.

In order to analyze Role Theory relative to the perceived performance proficiency of school business officials in the 25 ASBO International Professional Standards sub-skill set

areas, it was necessary to categorize them into role groups. The categories used in this study were identified by I. G. Wagner (1990) and supported by Mitchell (1998) as well as found in the literature (see Appendix B). According to I. G. Wagner (1990) and supported by the literature, the work of school business officials takes place in three different professional levels, called role groups for purposes of this study. The first group category is “executive role” with a school business official engaged as fiscal leader, planner, collaborator, trainer, and communicator. The second group category is “manager role” with responsibilities in fiscal management, employee benefits and hiring, mandatory training, school facilities construction, purchases goods and services, school property, and information technology systems. The third group category is “technician role” with responsibilities in fiscal accountability, long-term and short-term financial success, employee contracts, school facilities, goods and services, school safety, school transportation, and school food service. Within the web-based survey instrument used in this study, each of the 25 sub-skill set areas was labeled by its placement into one of the three role groups based upon criteria provided by I. G. Wagner (1990) and the literature (see Appendix C).

Adequacy of performance. First, the study tested “adequacy of performance” as described by Thomas and Biddle (1996b). This study was looking for evidence that the quality of job performance could be compared against some standard of excellence (i.e., the 25 ASBO International Professional Standards sub-skill set areas) and, as a result, have adequacy of performance defined from some point as acceptable through successive departures from that point. The adequacy of performance, according to Role Theory, indicates the soundness of the decisions that a person makes. What are sound decisions? For purposes of this study, sound decisions for school business officials are considered choices

based upon effective, efficient, and legal evidence about the educational organization, fiscal procedures, and accountability requirements, as sensibly and ethically applied in the local context of each district. The ASBO International Professional Standards provide the standard of excellence by which school business officials can judge if their decisions are based upon quality evidence.

Role consensus. Second, the study tested the concept of “role consensus” in Role Theory (Biddle, 1979; Thomas, 1996). This study looked for evidence that role consensus could be indicated by the degree of agreement between subordinates and supervisors about the importance of job functions performed by subordinates. The amount of agreement, according to Role Theory, is assumed to reflect the degree to which subordinates and supervisors share a frame of reference regarding the importance of subordinates’ job functions.

Since the superintendent had originally been responsible for the business functions of the school, and school size tended to vary the delegation of responsibilities between the superintendent and the school business official, including an exploration of Role Theory in this study contributes important, current information in two ways: (a) to what degree superintendents and school business officials perceive the importance of certain job roles in 2006 and (b) to what degree superintendents and school business officials have the same perceptions about the job performance proficiency of school business officials in those same roles in 2006.

Three Professional Levels (Role Groups): Executive, Manager, and Technician

The literature provides additional information and support for the three role groups identified by I. G. Wagner (1990) common to the job responsibilities of school business

officials and by which the 25 ASBO International Professional Standards sub-skill set areas were categorized for purposes of Role Theory analysis. The literature provides two kinds of substantiation: information that applies specifically to school business officials and information that applies to education in general but has inferred pertinence to school business officials as well.

School Business Official: Executive Level (Role Group #1)

Fiscal leader. According to I. G. Wagner (1990) and the literature, “fiscal leadership” is the first of five areas in which school business officials engage in the executive role. They assume leadership in many areas of school finance that impact the educational program, for example, from programmatic budgeting to facilities planning. Leadership may often be assumed to come from school boards, superintendents, principals, teachers, and other stakeholder groups in the school organization, but everyone exhibits leadership qualities (Calculating the value, 2004), and it is evident that the school business official should play a leadership function. Why? As Brown (2002) states, “. . . school business officials are key participants in the decision-making processes that ultimately influence what happens in classrooms” (p. 5). School business officials are part of a team that is focused on supporting the educational program and its goals. For the school business official, the executive leadership opportunity is school finance.

Findings from research studies about school business officials also support the importance of school business officials’ fiscal leadership. In a study of New York school business officials, respondents identified leadership ability as an essential attribute for school business officials (Dembowski & Kerr, 1996) . Medeiros (2000) found that superintendents, principals, and school business officials all perceived that it was necessary to emphasize a

variety of leadership skills and styles for school business officials, saying, “The chief business official has evolved to a position of district leadership” (p. 21). Studies by Bustillos (1989) and Gutman (2003) also found that superintendents and school business officials agreed that the school business official should be a member of the superintendent’s cabinet.

Fiscal planner. A second area identified by I. G. Wagner (1990) and the literature for the executive role of school business officials is that of “fiscal planner.” The school business official might be involved with district and building level development teams, for example, in the area of curriculum or personnel programs (Hack, Candoli, & Ray, 1998). The school business official as an executive fiscal planner might also engage in ensuring that district and building-level plans align with district and building goals, programs, and resources. Policies may need to be developed, revised, or rescinded in the areas of school finance, especially policies that address equitable distribution of funds to individual buildings and classrooms. School planning must also take into context current and anticipated political priorities and the state and federal levels (Drake & Roe, 1994; Schmieder & Townley, 1994). Doyle (2003) summarized the “big picture” role of the school business official that is needed in the executive role of fiscal planner:

For better or worse, the business officer is frequently the only person in the organization with a systemwide view, the one person in the district who can make sure that everyone works together. The business officer has always been a gatekeeper; the modern business officer must become a gatekeeper with a strategic sense of how to operationalize the district’s academic vision. (p. 12)

For example, the superintendent might traditionally be considered the leader of a district’s long-range plan; however, the school business official as executive fiscal planner might be

especially important during superintendency turnovers, since the school business official may be employed through the tenure of several superintendents in the same district.

However, the most important part of the school business official as executive planner is in the area of funds allocation to meet the student learning needs from resources other than state aid and federal programs. Public schools cannot sit and wait for external fiscal feeding time from external entities. Elmore (2005) made this caution about public schools' dependency on annual appropriations at the state and federal levels:

A system without a firm strategy for allocating its own money around the task of instructional improvement is like the carnivorous plant in the musical *Little shop of Horrors*; it eats whatever it is fed and asks for more. The main work of resource allocation has to occur in schools and school systems, not in the policy and fiscal environment around them. (p. 130)

The school business official can play a key executive role by helping the district plan, for example, with communities, businesses, and foundations to provide educational resources that are neither subject to new political agendas nor disrupted by periodic election cycles.

Findings from a research study by Tharpe (1995) also support the role of the school business official as a executive fiscal planner. Tharpe (1995) found that superintendents perceived that part of the school business official's total responsibility was strategic planning.

Fiscal collaborator. A third area identified by I. G. Wagner (1990) and the literature for the executive role of school business officials is that of "fiscal collaborator" focused the adequate resources needed to increase the performance of all students. The school business manager can constantly ask the "so what" question to remind educational stakeholders about

the fiscal implications of not paying attention to whether their interventions are resulting in student achievement gains (Lockwood, 1994; Murnane, 1994; Wood, 1998). Cheong Cheng (2002) likewise described this role of the school business official as resource developer and resource distributor, one who must clarify the connections between inputs (instructional interventions) and outputs (student achievement).

Findings from research studies also support the school business official as fiscal collaborator. In 1993, the Indiana Association of School Business Officials (IASBO) and Indiana University conducted a study to determine training needs of school business officials. The study began by using qualitative methods that lead to the identification of 19 Critical Success Factors that a school business official had to implement with proficiency. Researchers incorporated the success factors into a survey instrument distributed to all school business officials in Indiana. Respondents ranked human resource interaction and collaboration (i.e., the ability to get along with, work with, understand, appreciate, respect, negotiate, empathize, disagree with, and enjoy others) as top factors they perceived as very important or extremely important (Snyder, 1994). In a Regional Educational Laboratory Network (2000) multi-year study by a group of researchers associated with the nation's 10 regional education laboratories, findings indicated that "collaboration throughout the system was as vital as standards for student learning" in school reform efforts (p. 20).

Ware (1995) found that in a California sample of 80 superintendents and 160 school business officials both groups perceived that the school business official should have more responsibility for working with principals. Ware stated, "While still functioning as the district's chief financial officer and the guardian of budget expenditures, the chief school business official is now expected to assume a facilitation and support role" (p. 13). In a 2003

study that modified the instrument of Bustillos (1989), Ware (1995), and Medeiros (2000), Gutman (2003) also found that 707 superintendents and school business officials agreed that the school business official should work collaboratively with administrators.

Fiscal trainer. A fourth area identified by I. G. Wagner (1990) and the literature for the executive role of school business officials is that of “fiscal trainer” with a focus on instructional improvements at the building level. This instructional focus, and subsequent change in practice, requires fiscal expertise beyond managing costs for supplies and materials, the traditional fiscal responsibility of the building principal. Wagner (1990) described the need for school business officials to provide fiscal training on the budget preparation, monitoring, and reporting needed to support educational program budgeting at the building level. Executive fiscal training becomes the role of the school business official because principalship preparation programs have not traditionally included in-depth courses or internships in the fiscal leadership, management, and monitoring of the educational program.

The school business official can also help building-level staff understand the appropriate use of additional funding for any schools receiving federal sanctions for not meeting student achievement goals. Mintrop (2003), in a study of the limits of sanctions of low performing schools, found that the probation status of the 11 schools under study did not make for desirable conditions for learning the new interventions necessary to increase student learning. Compliance with external mandates degraded organizational learning and internal dialogue. The school business official, however, can assist building level staff in reducing these external distractions by helping them stay focused on the interventions that work and

by being attentive to the fiscal responsibilities that afford the implementation of those interventions long-term.

Research findings also support the school business official as fiscal trainer. Medeiros (2000) stated, “The increased financial responsibility for principals and parent school site councils expands the role of the chief business official to that of teacher” (p. 29). In a random study of 80 California school districts, Medeiros found that superintendents, principals, and school business officials all perceived that the school business official should facilitate fiscal training for the school district.

Fiscal communicator. A fifth area identified by I. G. Wagner (1990) and the literature for the executive role of school business officials is that of “fiscal communicator.” In order to be a successful executive fiscal planner, collaborator, and trainer, another executive area for a school business official is effective communication, keeping the fiscal story as simple, identifiable, and positive as possible—an emotional persuasion (Deutschman, 2005). The school business official can use communication skills to convey the “bigger systems picture” about the processes and resources needed to deliver educational services (Brown, 2002) and to keep the focus on the district’s student achievement goals, including the fiscal “balls” that need kicking in order to make goal progress. Through focused communication, the school business official can help control or alleviate organizational decision-making processes that look like “funny soccer games” (March, 1991) rather than data-driven, focused decision making for student benefit.

Unfortunately, business schools tend to organize themselves into skill areas such as marketing, accounting, and finance (Navarro, 2004), educational structures that do not support the softer, human communication and people skills (Tully & Bethany, 1995) needed

for success in leading, planning, collaborating, and training. Graczyk (2001) stated, “School business administrators rarely get fired for making an adding mistake. However, school business administrators in all positions are often forced to seek other jobs because they have alienated their superintendents, their boards, or their communities through inappropriate human interactions” (p. 13). Clearly, school business officials need exemplary communication skills to effectively support educational excellence.

Research findings also support the school business official as fiscal communicator. In a survey of New York state school business officials, communication skills were identified as an essential attribute for the school business official (Dembowski and Kerr, 1996). Research studies by Bustillos (1989), Medeiros (2000), and Gutman (2003) also support the school business official’s executive role as communicator. In each of these studies, superintendents and school business officials both agreed that written and verbal communication skills were areas of expertise needed by the school business official.

School Business Official: Manager Level (Role Group #2)

The second major role of the school business official identified by I. G. Wagner (1990) is fiscal manager. Role criteria for the fiscal manager include areas like cash, capital funds, grants, investments, payroll, bonds, special funds, property, and risk management. Effective resource management at all times (especially during times of high student need, pressures to increase student achievement, and diminished funds) depends upon the skilled school business official. Marzano, Waters, and McNulty (2005) furthered the case, “Whether a school operates effectively or not increases or decreases a student’s chances of success” (p. 3), and part of the effective operation, or not, is the school business official. In addition to the traditional management functions of budgeting, purchasing, construction, personnel

management, investing, asset management, office management, and monitoring/control functions (Hack, Candoli, & Ray, 1998), Pournelle (2005) described the ultimate issue of effective fiscal management, “Education at all levels spends more money every year—in the U.S. more than any society has spent in history—and the results of all that spending are not immediately obvious” (column 296). However, NCLB requires increased academic performance for all students—the results, and to that end the school business official in the role of fiscal manager is critical.

Conventional school finance systems, for which the school business official engages in the fiscal manager role, are challenged to meet the needs of successfully leading public schools in the 21st century (California School Boards Association, 1997). Just as the policy shift in educational expectations has moved from inputs to outputs, so have the expectations for school finance. Accountability for use of program resource is the political trend. So a local community spent so many dollars on a certain program, in a certain school, on a certain group of students, and on certain instructional strategies. The problem is how to account for the public expenditures (Elmore, 2005; Wood, 1998) as well as determining if the community got the results it expected and what reliable evidence told them so. Since education is the largest non-defense expense in the nation (Pournelle, 2005), school business officials nationwide have a central role in the effective local management of billions of state and federal dollars.

This shift in thinking requires a school finance system that can track expenditures directly to classrooms, teachers, students, and instructional strategies used at the building level with buildings that may have differing production-function needs (Doyle, 2003; Odden, 1998; Reschovsky & Imazeki, 2000; Reeves, 2002; Sielke, 1999; Wood, 1998). As Odden

(1994) stated, “At a minimum, this would mean moving accounting information systems down from the district to the school level” (p. 108). Traditional input approaches to school finance unfortunately did not address attention to the professional development expenditures and other inventions needed at the building level to ensure a highly skilled teacher in every classroom.

Research findings support the role of the school business official as fiscal manager. In the 1993 study by the Indiana Association of School Business Officials (IASBO) and Indiana University, overall general business management skills were found as one of the top factors perceived as very important or extremely important (Snyder, 1994). In 1999, DiBella presented five responsibilities of school business officials, one of which was financial management. Studies by McGuffey, 1980; Horrow, 1981; Bustillos, 1989; Tharpe, 1995; Ware, 1995; Medeiros, 2000; and Gutman, 2003 also support the role of school business official as fiscal manager.

School Business Official: Technician Level (Role Group #3)

According to I. G. Wagner (1990), the third major professional level for the school business official is the role of fiscal technician. Role criteria for the fiscal technician include areas like school law, school finance, contract law, budget development, budget administration, fiscal forecasting, support services, and data processing systems. While school business officials can be charged with the procedural job functions of budget development, purchasing, accounting, warehousing, maintenance, transportation, and food service (Hack, Candoli, & Ray, 1998), the literature contains many references to technical skills relevant to contemporary trends, with an emphasis here on fiscal forecasting and data processing systems.

Fiscal forecaster. One technical role for school business officials is the ability to accurately forecast the fiscal needs of an educational organization. Drucker (1996) described the forecaster as a person who helps others expand their awareness of understanding not only the current big picture but also the future organizational needs through watching trends and envisioning what those trends might bring. The school business official who has exemplary technical skills in finance is a school business official who can more accurately forecast resource needs versus current resource availability.

The literature assumes that those responsible for technically understanding school finance systems are obligated to demonstrate high competence in this area whether they are central office staff, building-level staff, or other stakeholders. These technical skills are necessary for anticipating changes and exact forecasting in times of tight school resources and limited fiscal options, not just for survival, but for successfully meeting goals (Drake & Roe, 1994; Horrow, 1981). The school business official, as a result, needs the technical skills to identify the costs of certain areas (e.g., technology, teacher professional development, and teacher compensation) for educational investment as identified by local need (Kelley, 1999). These areas imply that it serves the school business official well to be able to see the big picture of the school district in order to make technically sound fiscal estimates.

A school business official must have the technical forecasting skills to effectively assist the district in delivering a quality educational program. Stevenson and Tharpe (1999) described one of the personal characteristics of the school business official as fiscal forecaster:

A successful school business administrator has a probing and questioning mind. The professional business administrator has the viewpoint of a scientist in running the

administration, constantly appraising conditions. He/she is not content with existing conditions, but seeks a better way of doing things. School business administrators are those who are able to stand back, take a critical look at the organization and say, 'This can be done in a better way,' and then proactively work toward meaningful change.

(p. 97)

The school business official who cannot accurately forecast the fiscal implications of federal, state, and local policy on local needs will place the school district at risk for having the ability to obtain needed resources, at risk for being able to provide sustained, high-quality professional development for teachers, and at risk for continued poor student performance.

The school business official can also improve technical fiscal forecasting skills in several ways. First, the school business official can focus on the results of instructional interventions rather than the working conditions of professionals (Elmore, 1999). Investing in the paving the school parking lot may make people feel better about coming to work, but that investment is not likely to improve student achievement. Second, the school business official could offer fiscal considerations and questions about the consequences, in some cases, of focusing scarce resources on in-school interventions when out-of-school interventions might be more effective (Ludwig, 2001). When public schools are pressured by federal timelines and sanctions to improve academic performance for all students, the school business official can help educators find the best, most efficient solutions, rather than the most convenient.

Data processing systems. Since all states are in the midst of high-stakes performance accountability systems that require technical knowledge of how those systems work by practitioners at every level (Doyle, 2003; Mathers, 2001), the school business official may also have a technical role in the data processing systems required for effective planning

efforts (Anderson & Togneri, 2003; Sielke, 1995). The Research and Policy Committee of the Committee for Economic Development (2004) also stressed the need for public schools to create and use effective and efficient data management systems: “The immediate financial consequences, to say nothing of the consequences for student learning, can be high when information systems are inadequate” (p. 15). School business officials can play a technical role in assisting schools with data management systems selections and funding sources for on-going updates and maintenance.

Research findings also support the role of the school business official in data processing systems. In a 1989 study, Bustillos found that 207 respondents of school board presidents, superintendents, and school business officials agreed or strongly agreed that one of the expected areas of expertise for the school business official was in the area of data processing. In an analysis of expectations of school business officials as perceived by superintendents and school business officials in 797 districts, Gutman (2003) also found that both superintendents and school business officials agreed that a working knowledge of data processing was an expectation of the school business official.

Summary of the Chapter

School business officials in public school districts today work in complex organizations whose work in educating America’s students and meeting the needs of changing, diverse communities is intertwined with the state and federal funding upon which they depend. School business officials no longer perform just the “pay the bills” role; professional expectations (i.e., the ASBO International Professional Standards) have developed over time to ensure that their job performance effectively assists the district in providing a successful educational program. Past research on school business officials

provides a knowledge base about appropriate job skills, and the literature provides support for the school business official completing job functions in three professional levels (or roles): executive, manager, and technician. To further understand these three roles for school business officials, Role Theory provides the framework to explore “adequacy of performance” and “role consensus” relative to the 25 ASBO International Professional Standards sub-skill set areas.

CHAPTER 3

MATERIALS AND METHODS

Design of the Study

Epistemology

The philosophical foundation for this study was objectivism. This study intended to discover meaning and identify an objective truth with certainty through information gathered from superintendents and school business officials and to gain knowledge by processing the data of perception using reason (Crotty, 2004). The objectivist epistemology distinguishes between “valid concepts” and “poorly formed concepts” by claiming that properly formed concepts are the consequence of reason (Wikipedia, 2006). The use of objectivist research was most appropriate for this study for three reasons. First, the 25 ASBO International Professional Standards sub-skill set areas represent clear, objective expectations for the performance of school business officials. Second, performance in the standards can be judged in concrete terms through Role Theory and “adequacy of performance.” Third, the objectivity of supervisor and subordinate judgment can be tested through Role Theory and “role consensus.”

Theoretical Perspective

Since the study used an objectivist philosophy, several assumptions were made about the research undertaking that are defined as positivism (Crotty, 2004). Three of the major characteristics of positivism, (a) observations as separate entities, (b) researcher as non-emotional observer, and (c) language as rhetorically neutral (Onwuegbuzie, 2000), apply to this study. First, it was assumed that the responses of superintendents and school business officials could be treated as separate entities. Second, since the researcher’s employment

background did not include practitioner experience as either a superintendent or school business official, it was assumed that the researcher could strive to eliminate bias, move beyond any common sense pre-conceptions, avoid emotional involvement, and make value-free observations of the data. Third, it was further assumed that observations about the data could be described using an impersonal voice, emotionally-neutral language, and a formal writing style.

Methodology

The structure for this research included the identification of independent variables (i.e., the 25 ASBO International Professional Standards sub-skill set areas as well as three role groups) and dependent variables to help explain observed variation in the independent variables (Hinkle, Wiersma, & Jurs, 1998). Since the combination of all variables in this study exceeded 30, the study used a closed-question, self-response, web-based survey to gather information from both respondent groups, who were asked to respond to the same dependent and independent variables.

Methods

Descriptive quantitative research methods were used in a non-experimental, cross-sectional study in which the relationship between one variable and another was investigated (Agresti & Finlay, 1997; Johnson & Christensen, 2004; McMillan & Schumacher, 2006). This study focused on the perceptions of 169 superintendents and 182 school business officials employed by 365 Iowa public school districts during the 2005-06 school year. Superintendents and school business officials completed a new, web-based survey that asked them to rate the job performance proficiency of school business officials in the 25 ASBO

International Professional Standards sub-skill set areas (which were also categorized by three role groups) and the responses from the two groups were compared.

This study required the use of perceptual data from superintendents and school business officials for several reasons. First, a statewide or national “test” that school business officials might take to measure their own proficiency on the 25 ASBO International Professional Standards sub-skill set areas did not exist. Second, if such a statewide or national proficiency test existed, to meet the needs of this study, it would have to be redesigned to allow superintendents to rate the proficiency of their school business officials. Third, and most importantly, perceptual comparisons between the two respondent groups answered two questions about Role Theory:

1. Do superintendents and school business officials have the same view about the ability of school business officials to make sound decisions?
2. Do superintendents and school business officials have a shared frame of reference regarding the importance of school business officials’ job functions?

Variables

The study used six independent (explanatory) variables to analyze how the outcome of the dependent (response) variables was explained by the value of the explanatory variables. Since the explanatory variables were not manipulated for purposes of the study, they were “classifying” variables, simply categorizing the two respondent groups. The explanatory variables were not predictive, as in experimental research designs; the variables in this non-experimental study were used as they appeared in practice (Agresti & Finlay, 1997; Hinkle, Wiersma, & Jurs, 1998; Muijs, 2004). The six explanatory variables were

years of experience, educational background, levels of ISBMA training, district size, gender, and SINA designation for 2005.

The first explanatory variable was survey respondents' years of job experience. For school business officials, this was the number of years of experience in a school business office, and for the superintendent, it was years of experience as a superintendent. The survey contained the following scale: 0-5, 6-10, 11-15, and 16 or more.

The second explanatory variable was survey respondents' educational background. The study had four levels by which respondents designated their highest educational level: high school, bachelor's degree, master's degree, or doctoral degree.

The third explanatory variable was levels of professional development training completed in the annual Iowa School Business Management Academy (ISBMA). Iowa does not currently require certification for individuals who are employed as public school business officials; however, the ISBMA provides a voluntary, multi-year certification process to enhance the stature of its members as part of the 33% of professional organizations that administer certification programs (Salopek, 2006). This variable had six levels by which respondents designated their Academy participation: Partial Completion of Academy Year 1, Completed Academy Year 1, Completed Academy Year 2, Completed Academy Year 3, Completed Academy Graduate Courses, or I [respondent] have not participated in the Iowa School Business Management Academy professional development.

The fourth explanatory variable was district size, since the roles and perceived job performance of Iowa school business officials could potentially be impacted by the organizational complexity of the districts in which they were employed. Because the school organization increases in complexity as student enrollment goes up, administrative positions

are added and the division of labor is more pronounced (Blau, 1995; McGuire, 1989). As a result, school size may have influenced the perceptions of superintendents and school business officials.

Gender was the fifth explanatory variable. Gender was of particular interest for the survey item dealing with beliefs about to what degree school business officials should perform the job functions of “executive role,” which includes leadership. As noted by Gurman and Long (1994), “It is generally believed that the ‘leader as masculine’ holds true today” (p. 397). While Bretz, Milkovich, and Read (1992) indicated that research on supervisor/subordinate gender effects has had mixed results, the study included the gender variable for two reasons: (a) the majority of Iowa school business officials (the subordinates) are female while the majority of superintendents (the supervisors) are male and (b) the national ASBO organization reported that it knew of no previous studies of school business officials that analyzed information about gender.

The sixth and final response variable was the Schools in Needs of Assistance (SINA) or non-SINA designation as determined by the Iowa Department of Education. This variable had two categories: (a) the district of employment had been identified as a district and/or building in need of assistance (SINA) under AYP for 2005 and (b) the district of employment had not been identified as a district and/or a building in need of assistance (SINA) under AYP for 2005. Including the SINA variable in this study was somewhat ahead of its time since Iowa’s current AYP formula excludes all but the largest of Iowa’s school districts, which have large enough student numbers in sub-group populations to qualify. In the future, however, when Iowa schools collapse student achievement data in grades 3-8 for AYP purposes, the SINA variable will be of more analysis value.

Role Theory Procedures

To analyze the theoretical framework of Role Theory, three role groups for school business officials identified by I. G. Wagner (1990) and supported by Mitchell (1998) were used: executive, manager, and technician. Two kinds of data were collected and analyzed by the three role groups: (a) perceived job performance proficiency in the ASBO International Professional Standards in each of the 25 ASBO International Professional Standards sub-skill set areas and (b) the degree of belief about the need to perform job functions in each of the three role groups. Role criteria for school business officials identified in the literature (Bustillos, 1989; Gutman, 2003; Horrow, 1981; Lagas, 2004; McGuffey, 1980; Medeiros, 2000; Tharpe, 1995; Ware, 1995) were used to determine how each of the 25 ASBO International Professional Standards sub-skill set areas was placed into one of the three role groups (see Appendix C).

Design of the New Survey Instrument

Kind of survey. The study used a newly-developed, web-based instrument through for several advantageous reasons. First, it was necessary for the survey instrument to be designed using an interactive approach (Sax, Gilmartin, & Bryant, 2003; Tourangeau, 2004). Respondents had the opportunity to move back and forth within the survey to answer each of the required, forced-choice questions. Respondents could make narrative comments on each of their 25 ASBO International Professional Standards sub-skill set ratings, but narrative comments were optional. Second, the web-based survey provided time- and cost-savings options and was convenient for respondents' use (Sax, Gilmartin, & Bryant, 2003; Wyner, 2004). Third, during the second half of the survey window, respondents received two electronic reminders through e-mail asking them to complete the survey if they had not

already done so. Lastly, the collected survey information was immediately available and ready for analyses once the survey window closed.

Survey content. Survey content was framed by self-response, cross-sectional survey design (Agresti & Finlay, 1997; Fink & Kosecoff, 1998) that was equivalent for both superintendents and school business officials (see Appendix D for superintendents' survey version and Appendix E for school business officials' survey version). While both surveys contained identical item content, respondent groups had different ratings tasks.

Superintendents were asked to rate the perceived performance proficiency of the school business official currently employed in their school districts. School business officials were asked to complete a self-appraisal of their own performance proficiency on the ASBO International Professional Standards.

Since this appeared to be the first study about school business officials' perceived performance proficiency based upon the 195 ASBO International Professional Standards updated in 2005, no survey instrument from previous studies about school business officials could be used. Concerns about survey length and the minimization of cell values during data analysis resulted in the need to collapse 195 standards into a reasonable number for research purposes. The ASBO International already framed its 195 standards into 7 areas called "skill sets" and 25 "sub-skill set areas" for study purposes; as a result, the new survey instrument used the 25 sub-skill set areas, rated by respondents, as noted by McEnery and McEnery (1987), as "specific and oriented to observable behaviors" (p. 53).

To test the concept of "adequacy of performance" (Thomas and Biddle, 1996b) in Role Theory, each of the 25 ASBO International Professional Standards sub-skill set areas was presented in the web-based survey under one of three role group headings: executive,

manager, and technician (I. G. Wagner, 1990) and supported by Mitchell (1998). Since the 25 sub-skill set areas were spread among all three role groups and contained varying numbers of the 195 standards, each of the 25 survey items had to be “re-named” to reflect the nature of the job behaviors expected by that sub-skill set category relative to the role group in which it appeared. Each of the 195 standards was placed into a role group by using role criteria from the literature, primarily using criteria presented by I. G. Wagner (1990), supported by Mitchell (1998), and reinforced through research about schools business officials and job role expectations (Bustillos, 1989; Gutman, 2003; Horrow, 1981; Lagas, 2004; McGuffey, Medeiros, 2000; 1980; Tharpe, 1995; Ware, 1995).

To test the concept of “role consensus” (Thomas, 1996) in Role Theory, three survey questions asked superintendent and school business official respondents to indicate the degree to which they believed school business officials should perform the ASBO International Professional Standards sub-skill set area functions for each of three role groups: executive, manager, and technician. Each role group question contained examples of role responsibilities from the 25 ASBO International Professional Standards sub-skill set areas for that role group.

Forced-choice categorical rating scales. Two forced-choice categorical rating scales (Fink & Kosecoff, 1998) were used in this study. The first was a behaviorally anchored rating scale (Cronbach, 1990) to obtain perceptual information from respondents about perceived job performance proficiency which included clarifying narratives (Myford, 2002). Since 195 ASBO International Professional Standards were collapsed into three role groups, the rating scale narratives had to include enough descriptors of behavior to clarify the ASBO International Professional Standards assigned to each role group for purposes of this study,

and as Cronbach (1990) suggested, the more clearly standards are defined, the more accurate the ratings.

Four rating categories of job performance proficiency were developed to provide respondents the ability to more accurately differentiate their proficiency perceptions than what might occur with, for example, only two levels: proficient and not proficient. “NA” was a fifth choice for several reasons: (a) the school business official may not have been responsible for any of the job functions listed under each of the three professional role groups: executive, manager, and technician and (b) the 25 ASBO International Professional Standards sub-skill set areas frame job performance expectations that ASBO International has designated are “international” in scope. As a result, some of the standards listed for each skill area were not as applicable to Iowa school business officials as they might be in other states and countries.

The four categories of proficiency from which respondents chose were the following:

1. Exemplary Proficiency (4): Demonstrates outstanding knowledge and skill in the standard, viewed as source of expertise in the standard, professional growth enhances commendable performance in the standard.
2. Moderate Proficiency (3): Demonstrates general, functional knowledge and skill in the standard, viewed as competent in performance of the standard, professional growth enhances proficiency in the standard.
3. Low Proficiency (2): Demonstrates some lack of general, functional knowledge and skill in the standard, needs more professional growth in the standard.

4. Minimal Proficiency (1): Demonstrates serious lack of general, functional knowledge and skill in the standard; needs extensive professional growth in the standard.

A second forced-choice categorical rating scale was used for the “role consensus” survey items that contained four response categories: strongly agree (4), agree (3), disagree (2), and strongly disagree (1). Each of the three role consensus items: executive, manager, and technician contained descriptors of the job functions by the 25 ASBO International Professional Standards sub-skill set areas previously assigned to each group.

Each of the 25 standards ratings items and each of the three role consensus items also contained an optional open-ended “comments” box that allowed respondents to comment on the reasons for their proficiency rating choices and degree of agreement choices about the importance of the three role functions. Narrative responses were not the focus of this study; however, the reasons described by respondents for their ratings could provide rationale for future studies in this area.

Survey instrument validity and reliability. In efforts to have the survey items measure what they were supposed to measure (Bruce & Chambers, 2002), the web-based survey content was validated in three ways prior to its statewide launch. First, the survey draft was sent to the Director of Professional Development at the ASBO International office for feedback and acceptance of the 195 standards “collapsed” into one standard for each of the 25 sub-skill set areas. Second, survey item design was reviewed by Dr. Mary Huba, professor in program evaluation at Iowa State University. Third, the new survey instrument was piloted with individuals who were representative of the two groups surveyed in the actual study: superintendents and school business officials. Five retired superintendents (retired from Iowa

school districts within the last five years), five currently practicing school business officials, and the current Executive Director of the Iowa Association of School Business Officials (ASBO) participated in the web-based survey pilot. Pilot participants were representative of the three school district size categories used in this study (see Table 1).

Table 1. <i>Survey Pilot Participants</i>		
District Size	Pilot Superintendents	Pilot School Business Officials
750 or below	1	1
751 – 3, 500	3	3
3, 501 or higher	1	1
<i>Note.</i> N = 5 for each pilot group.		

Each pilot participant tested the technical, operational aspects of using the web-based survey, provided written comments on each survey item, and recorded summative remarks at the end of the survey about format, content, and convenience.

According to Mabe and West (1982), no perfectly reliable measure exists in practice; however, after the statewide web-based survey was launched and closed, two statistical tests were used, with “NA” responses kept in the data, to establish survey instrument reliability. First, a first-10, last-10 respondent Pearson Chi-Square analysis was completed for both respondent groups to determine differences between individuals who completed the survey early in the launch window with those individuals who completed the survey later in the

launch window. Second, 10 survey non-respondents in each group, superintendents and school business officials, were contacted through e-mail and phone calls and asked to respond to the survey. Five non-respondents from each group actually took the survey. A Pearson Chi-square analysis was completed to determine differences between respondents and non-respondents and to test for evidence of nonresponse bias (Sax, Gilmartin, & Bryant, 2003; Wholey, Hatry, & Newcomer, 2004). There were no statistically significant differences between respondents and non-respondents.

Additionally, the 4-point scale developed for this study fell within the acceptable level of reliability found in a 1972 study by Finn where the reliability of the scales dropped with fewer than 3 categories or with more than 7 categories. Additionally, even though the scale used to rate the perceived job performance proficiency of school business officials contained narrative descriptors for each of the 4 points, Finn (1972) also found that the manner of defining scale levels did not affect the means and reliabilities of the ratings.

Administration of the Survey Instrument

The web-based survey was administered to each valid (usable) e-mail address provided by the Iowa Department of Education as the official contacts for superintendents and school business officials employed by 365 Iowa public school districts during the 2005-06 school year. The web-based survey system used in this study disregarded e-mail addresses that were no longer valid, and possible reasons for non-working e-mail addresses in the case of this study could have included staff mid-year resignations, mid-year retirements, mid-year terminations, new mid-year hires, or a non-operational local district network server. Out of 365 districts, the web-based survey system launched 334 valid e-mail addresses for superintendents and 329 valid e-mail addresses school business officials, and discounting

superintendents and school business officials shared by more than one school district, valid e-mail addresses represented approximately 90% of all Iowa school districts. As a result, 169 superintendents (from 334 viable e-mail addresses available at the time of this study) for a 50.6% response rate, and 182 school business officials (from 329 viable e-mail addresses available at the time of this study) for a 55.3% response rate completed the survey. A 50% respondent return rate was established as an acceptable sample for each of the surveyed groups.

Respondents accessible and willing to complete the survey (Semon, 2004) produced a sample rather than the total Iowa population for both groups. Superintendents and school business officials represented independent samples because a respondent belonged to only one group. Survey responses were coded into one of two respondent groups, superintendents or school business officials.

Each Iowa superintendent and school business official received an e-mail that functioned as the Letter of Solicitation and the Informed Consent form (see Appendix F). The e-mail to respondents outlined the study's purpose, procedures followed, voluntary participation, confidentiality of responses, and support from the Iowa Association of School Business Officials (IASBO) and the Association of School Business Officials (ASBO) International. The e-mail also requested the respondent's participation in a web-based survey with an electronic link to the survey instrument. By completing the survey, each respondent consented to participate. The survey contained an 11-day "window" in which superintendents and school business officials could respond. During the second week of the survey window, any superintendent or school business official who had not responded received two auto-

reminders via the web-based system. The researcher accessed all research data through the web-based system.

Data Analysis

The overall analysis of data was guided by the survey responses of superintendents and school business officials as two groups, not as matched pairs, to see if there were significant differences between the two groups about the perceived performance proficiency of school business officials and about the perceived importance of job functions in three role groups: executive, manager, and technician. Cross tabulation procedures were used to form two-way and multi-way contingency tables, which displayed relationships between two respondent groups, superintendents and school business officials, by the 25 response (dependent) discrete, categorical variables and three role groups and by six explanatory (independent) discrete, categorical variables (Agresti & Finlay, 1997). Analysis of the data was conducted with the framework of Role Theory by two components: (a) “adequacy of performance” and (b) “role consensus.”

The Role Theory component “adequacy of performance” was analyzed through a framework designed to make comparisons between the perceptions of superintendents and school business officials about the perceived job performance proficiency of school business officials relative to the 25 ASBO International Professional Standards sub-skill set areas, and subsequently within each of three role groups: executive, manager, and technician (see Appendix A). According to Thomas and Biddle (1996b), “When performance is compared against some standard of excellence, it is being ordered in terms of its adequacy. . . The variable of performance adequacy ranges from some point defined as adequate through success departures from this point” (p. 52). The data analysis included the comparisons of

scores from superintendents' ratings of their own school business official with school business officials' ratings of their own performance.

The Role Theory component "role consensus" was analyzed through the degree of agreement between supervisors (superintendents) and subordinates (school business officials) about the importance of job functions performed by the school business officials. According to Biddle (1979), ". . . expectations are held by two or more persons are said to be consensual when they are similar. . . Consensus is judged when expectations are found to be similar, regardless of how they got that way" (p. 191). Consequently, the study was designed to determine if there were statistically significant differences between the perceptions of school superintendents and school business officials concerning to what degree they believed that school business officials should complete the job functions in each of the three role groups: executive, manager, and technician.

Analysis of the explanatory variables was conducted to explore possible reasons for differences between the perceptions of superintendents and school business officials. Tsui and O'Reilly (1989) found in their study of the demographic effects between superiors and subordinates that demographic differences may have significant effects on outcomes like the performance evaluation and role perceptions of subordinates. Consequently, it was worth analyzing whether demographics impacted the perceptions of the superintendents (superiors) and school business officials (subordinates) in this study.

The researcher attempted to make meaning (Behren & Smith, 1996) from the survey data by using statistical tests and procedures appropriate to a study that contained two sample respondent groups, 25 ASBO International Professional Standards sub-skill set areas, three role groups, and six other demographic variables. Four statistics were used with cross

tabulation procedures: Pearson Chi-Square, Mann-Whitney *U*, Independent Samples T-Test, and Analysis of Variance.

The non-parametric Pearson Chi-Square statistic was used to determine differences (statistical independence) between the perceptions of superintendents and school business officials about job performance proficiency for each of the 25 ASBO International Professional Standards sub-skill set areas as well as by years of experience, educational background, ISBMA training, district size, and SINA designation for 2005. In this study, the Pearson Chi-Square statistic was used to test the hypothesis of association of columns and rows in tabular data, comparing the observed frequencies in the cells of the contingency tables with the values expected from the null hypotheses. The Pearson Chi-Square also assessed whether the actual results were different enough to overcome a certain probability that they were due to sampling error. The Pearson Chi-Square compared what actually happened to what hypothetically would have happened if all things were equal (Agresti & Finlay, 1997; Hinkle, Wiersma, & Jurs, 1998; Muijs, 2004). The Pearson Chi-Square was an appropriate method for this study since several assumptions of this test statistic were met: (a) data were reported in raw frequencies rather than percentages, (b) variables were categorical (independent), (c) distributions were similar, (d) hypotheses were non-directional, and (e) expected frequencies in 50% or more of the cells were 5 or more. A two-tailed test with a ($p < .05$) level of significance was applied.

The non-parametric Mann-Whitney *U* Test, a test of equality of medians, was used to determine differences between the perceptions of superintendents and school business officials about job performance proficiency holistically by three role groups: executive, manager, and technician. The three role groups were treated as discrete, categorical, ranked

variables. The Mann-Whitney *U* Test was appropriate for this study since it uses a ranking procedure for a two-sample case with ordinal data. This test was more powerful than the two-sample t-test for independent means, sensitive to both the central tendency of the scores and the distribution of the scores, and compared the mean ranks of scores for the executive, manager, and technician role groups (Agresti & Finlay, 1997; Hinkle et. al., 1998). The study met the primary assumption needed for the Mann-Whitney *U* Test: the superintendent and school business official distributions were both negatively skewed, but similar in shape. A two-tailed test with a ($p < .05$) level of significance was applied.

The parametric Independent Samples T-Test and Analysis of Variance were used to determine differences in means between superintendents and school business officials about the degree to which they believed that school business officials should perform the functions of three role groups: executive, manager, and technician. The 4-point scale, (4) strongly agree, (3) agree, (2) disagree, and (1) strongly disagree items were treated quantitatively as discrete, categorical, ordinal variables. The Independent Samples T-Test was appropriate for this study since it assessed whether the means of superintendents and school business officials beliefs about the importance of three job role functions were statistically different from each other. This analysis is appropriate whenever the means of two groups are being compared. The test statistic looked at the differences between scores for the two groups and examined the difference between their means relative to the spread or variability of their scores (Agresti & Finlay, 1997; Hinkle et. al., 1998; Muijs, 2004). This study met the assumptions necessary for the Independent Samples T-Test: (a) similar distributions (as found by the Analysis of Variance), (b) the observations (ratings for each group) were

independent from each other, (c) scales of measurement were ordinal, and (d) data were continuous. A two-tailed test with a ($p < .05$) level of significance was applied.

Depending upon the analysis, the “NA” responses were either included with the perceived performance ratings of the 25 sub-skill set areas or removed from the analysis. The two content reliability checks analyses of “first-10, last ten respondents” and “respondents, non-respondents” included all perceived performance proficiency ratings as well as the NA responses. All other sub-skill set analyses included only the survey responses of superintendents and school business officials indicating that the school business official had job performance responsibility in a given sub-skill set area since NA responses were removed. Some data were lost when the NA was recoded to a missing value. For example, 10 respondents rated all seven executive role skills as NA, so they were dropped from the analysis. As a result, for any given sub-skill set area (of the 25), the number of respondents in the analysis may differ.

Two kinds of re-coding occurred during data analysis. First, to correct the reversed order of scales in the original survey in the job performance proficiency scale, a 1 became a 4, a 2 became a 3, a 3 became a 2, and a 4 became a 1. That is, the original score of “1” for Exemplary Proficiency became a score of “4” for Exemplary Proficiency. In the role consensus scale, the same re-coding correction occurred. A 1 became a 4, a 2 became a 3, a 3 became a 2, and a 4 became a 1. That is, the original score of “1” for Strongly Agree became a score of “4” for Strongly Agree. Thus, the mean and median scores were higher for both scales. Second, the following explanatory variables were re-coded in order to have the percentage of cells with expected cell sizes of less than 5 to be 50% or less and to get the

minimum expected cell count to be at least 1: years of experience, educational degree, level of ISMA training, and district size.

Ethical Considerations

This study conformed to high ethical standards. Web-based survey responses for both superintendents and school business officials were confidential. Individual response data were neither accessible nor analyzed. Individual electronic record identifications were destroyed after the study was completed. Only summary data were published. Participation in the survey was voluntary for both superintendents and school business officials. Because the study was an ex post facto, non-experimental study of self-response survey data, there was no danger of harm to respondents. In addition, this study was submitted for approval to the Iowa State University Review Board (IRB) and received exemption from human subjects' status.

Delimitations of the Study

The following delimitations existed in this study:

1. The study was delimited to public school districts in Iowa. Since only 16 states require school business official certification and Iowa is only one of 15 states that currently provide "voluntary" certification, the study focused on the perceptions of school business officials' job performance proficiency in one of the voluntary certification states.
2. This study was delimited to the analysis of data from the 2005-06 school year. Only superintendents and school business officials employed by Iowa districts during the 2005-06 school year participated in the study.

3. This study was delimited to respondents' required rating of the 25 ASBO International Professional Standards sub-skill set areas by which 195 standards were categorized for purposes of this study.
4. This study was delimited to local differences in the job assignments of superintendents and school business officials during the 2005-06 school year, including mid-year retirements, job terminations, and other employment factors.
5. This study was delimited to a 50.6% survey return rate for superintendents and a 55.3% survey return rate for school business officials.

Limitations of the Study

Respondent Bias Limitations: Perceptions of Job Performance Proficiency

The study had several limitations, the first and most serious of which was rater bias, perhaps the most common drawback to performance ratings (Holzbach, 1978). Self-reported, perceptual data have respondent biases, which are defined, according to McEnery and McEnery (1987) as lack of correlations between self-ratings and the ratings of others. School business official respondents may have been prone, especially for the questions relating to the ASBO International Professional Standards, to exaggerate their levels of perceived job performance proficiency (Campbell & Lee, 1988; Farh & Werbel, 1985; Judge & Ferris, 1993; Riggio & Cole, 1992; Roch, 2005) to hide incompetence. In addition, both superintendent and school business official respondents might have recalled information and made perceptual judgments that matched current results or current belief systems within the organization (March, 1997). A superintendent may have also been influenced by the Halo Effect (Farh & Werbel, 1985; Fleenor & McCauley, 1996; Riggio & Cole, 1992) and rated every sub-skill area high or low based upon only one characteristic of the school business

official. The proficiency ratings, both by superintendents and by school business officials, did not, therefore, represent actual job performance, but only a person's interpretation of performance reality.

Despite the potential for respondent biases, the bias limitation was not considered to be an issue for several reasons. First, superintendents and school business officials were considered experts in the field of school finance. Both groups met the definition of opinion survey "experts," those individuals who are most knowledgeable about the research issues by qualifications of experience, training, or education (Ford, 2005; Hedges and Washington; 1993; Speece and Shekita, 2002; U.S. Code, 2001). Diamond (2000) presented a series of questions intended to identify, narrow, and address the adequacy of surveys, several of which focused on the value of expert opinions in development and use of a survey:

- (a) Were experts who analyzed the survey appropriately skilled and experienced?
- (b) Was the appropriate survey population identified?
- (c) Were precautions taken to ensure that only qualified respondents were included in the survey?

To address the first question, survey input was obtained from the national ASBO International Director of Staff Development, the Iowa School Business Management Academy (ISBMA) leadership, and retired superintendents. The second question was addressed by surveying superintendents and school business officials, two groups with specialized knowledge and skill in school finance. The third question was addressed by obtaining the e-mail addresses of superintendents and school business officials from the Iowa Department of Education.

Second, bias was not considered a limitation because ultimately subjectivity cannot be completely eliminated (Heijden and Nijhof, 2004) from the perceived proficiency appraisal for either the superintendents' rating of their school business officials or the school business officials' ratings of themselves, whether the performance evaluation was perceived performance appraisal against actual job criteria at the local level or perceived appraisal against international standards, criteria which may or may not have been a part of local evaluation systems. The rating of perceived job performance proficiency was not, as indicated by Daley (1991), a "systemic measure of job performance" (p. 190), since the framework for the study was the ASBO International Professional Standards and focused on what Cook and Crossman (2004) defined as improving performance and developing people rather than actual performance evaluation at the local level.

Third, even though superintendents and school business officials were making value judgments using complex cognitive processes (Bretz, Milkovich, & Read, 1992), bias was not considered a limitation because the quantitative rating scales used in the survey instrument delivered some objectivity to the judgment process, and as stated by Arnold and Davey (1992), "... self-ratings of competencies are likely to influence a person's work performance" (p. 25). Since the rating of perceived performance proficiency was aligned with the ASBO International Professional Standards (and not local evaluation instruments), this research was focused on making sense of individual perceptions measured against professional standards.

Electronic Survey Methods Limitations

A second study limitation was the use of electronic survey methods. First, survey respondents could have had difficulty accessing the web-based survey as a result of local

hardware problems or their own technology skill deficits. This concern was addressed by assisting respondents, via phone or e-mail, who needed help using the survey link. Second, since data were also self-reported by superintendents and school business officials, no attempt was made to verify that survey responses actually came from the person officially designated as each district's superintendent and each district's chief financial officer. This limitation was not problematic for two reasons: (a) e-mail addresses for both superintendents and school business officials were provided by the Iowa Department of Education, an agency that frequently communicates with both groups for official regulatory functions and (b) generally, people other than the respondent groups do not have ready access to electronic equipment used by superintendents and school business officials. In that event, the electronic intruder would be more likely to access confidential school information rather than to complete a web-based survey.

Time Frame Limitations

The study was also limited by its short time frame, which particularly impacted analysis of the SINA explanatory variable. This study only analyzed the perceptions of superintendents and school business officials from larger school districts with a SINA designation for 2005 under Iowa's current adequate yearly progress (AYP) formula agreement with the federal government because the SINA designation process in Iowa would not involve "collapsing" the Iowa Tests of Basic Skills (ITBS) data for grades 3-8 until after this study was completed. Had collapsing the data for grades 3-8 occurred prior to this study, the numbers of Iowa schools who had 30 or more students in the AYP accountability subgroups: free/reduced lunch students, ELL students, migrant students, and students with disabilities, would have likely resulted in a larger N for analysis of the SINA explanatory

variable. Since the AYP formula for SINA designation in Iowa currently excludes small districts that do not have 30 or more students in the AYP accountability groups as prescribed in Iowa's federal *Consolidated State Application Accountability Workbook* (Iowa Department of Education, 2004), the SINA explanatory variable could not be considered a study limitation, but simply policy reality at the time of the study.

CHAPTER 4

RESULTS AND DISCUSSION

Introduction

The results of this study answered two research questions. Research Question 1: Do superintendents and school business officials have the same view about the ability of school business officials to make sound decisions? Research Question 2: Do superintendents and school business officials have a shared frame of reference regarding the importance of school business officials' job functions?

To answer the first research question, this study investigated the Role Theory concept called "adequacy of performance" via the surveyed perceptions of superintendents and school business officials about the proficiency of school business officials in the 25 ASBO International Professional Standards sub-skill set areas. For each area, respondents selected one proficiency rating from the following scale: minimal proficiency (1), low proficiency (2), moderate proficiency (3), and exemplary proficiency (4). Overall, the proficiency ratings (scores) by both superintendents and school business officials on the scale of 1 to 4 were clustered in the upper part of the distribution with fewer scores at the lower end of the measurement scale; as a result, both distributions were negatively skewed (UCLA Academic Technology Services, 2006). Superintendents tended to rate their school business officials higher than school business officials rated themselves. When results from the two sample groups were merged and disaggregated by gender, male superintendents' ratings of their school business officials (both male and female) and male school business officials' ratings of themselves were significantly higher than female superintendents' ratings of their school

business officials (both male and female) and female school business officials' ratings of themselves in each of the 25 ASBO International Professional Standards sub-skill set areas.

Within each sample group, the impact of six demographic variables on proficiency ratings varied. Based upon their own demographic factors, superintendents generally did not have much difference of opinion within their own group about the proficiency of school business officials. However, school business officials did have differences of opinion in their self-ratings based upon demographic factors within their own group. For example, significantly more school business officials with a high school diploma as the highest education level or with 0-5 years of experience rated themselves in the "minimal" or "low" proficiency scale categories than the hypothesis of independence predicted.

To answer the second research question, this study investigated the Role Theory concept called "role consensus" for the importance of completing job functions in each three theoretical role groups: executive, manager, and technician. Superintendents and school business officials did not have statistically significant differences in the degree of their beliefs that school business officials should perform the job functions within each of three role groups: executive, manager, and technician as categorized by using the ASBO International Professional Standards. On a scale of 1 to 4 with strongly disagree (1), disagree (2), agree (3), and strongly agree (4), superintendents and school business officials indicated the same degree of belief for each of the three role groups. The rounded responses for both groups were "agreed" ($M = 3.0$) that school business officials should perform job functions in the executive role, the manager role, and the technician role.

Survey Participants

The study included two groups, superintendents and school business officials, identified by the Iowa Department of Education as the official contacts for both groups employed by 365 Iowa public school districts during the 2005-06 school year. The population for school business officials was 365. However, since some individuals were employed as the superintendent of more than one Iowa district, for survey purposes the superintendent population for 2005-06 was 323. E-mail addresses for both groups came from two Iowa Department of Education Excel files dated 2006. The Iowa Department of Education file for school business officials contained e-mail addresses coded into three categories: S = District Secretary, T = District Treasurer, and B = Both Secretary Treasurer. Since the study surveyed school business officials (i.e., district treasurers and district treasurers who might also function as the district secretary), individuals in the “S” category were removed prior to placing e-mail addresses into the web-based survey system used for this study.

From the Iowa Department of Education e-mail addresses, the web-based survey system identified and launched 334 viable e-mail addresses (i.e., addresses that were active during the web-based survey window) for superintendents, which included multiple district e-mail addresses for shared superintendents, and 329 viable e-mail addresses for school business officials from 365 accredited public school districts in Iowa for the 2005-06 school year (see Table 2). Since it would have been unreasonable to ask shared superintendents (i.e., employed by more than one district) to complete two or three surveys, they were asked to complete only one survey for the district that held their contract. Thus, the 334 viable superintendent e-mail addresses exceeded the actual survey population of 323. From the

viable e-mail addresses launched through the web-based survey system, 169 superintendents and 182 school business officials responded. There were 165 non-respondent superintendents and 147 non-respondent school business officials. Survey return rates, as a result, were 50.6% for superintendents and 55.3% for school business officials.

Table 2.
Iowa Superintendents and School Business Officials: The Sample
2005-06 School Year—365 Public School Districts

	State Total	Survey Viable E- Mail Addresses	Survey Non- Respondents	Survey Respondents	Survey % Return
SUPT	323	334	165	169	50.6
SBO	365	329	147	182	55.3

Note. Since some Iowa public school districts employ the same individual as their superintendent, the state total for superintendents is less than 365, and viable e-mail addresses are more than 323.

Viable e-mail addresses were those addresses that the web-based survey system identified as active during the survey window.

Were these return rates acceptable? First, the survey return rates meet acceptable minimal sample size requirements using a recommended 4:1 ratio of Type II error (not rejecting false hypotheses) to Type I error (rejecting true hypotheses) with a level of significance at .05, power = .80 (Hinkle, Wiersma, & Jurs, 1998). Assuming the smallest difference between two groups (.5), the minimum sample size for each group would need to be 62 to be acceptable. Survey return rates also meet acceptable sample size requirements even when power is increased, the probability of rejecting the null hypothesis when it is false, to power = .99 (Agresti, 1997). In that case, the acceptable minimum sample size is

148. Since the sample size in this study for superintendents was 169, and the sample size for school business officials was 182, return rates were acceptable. Second, survey return rates meet acceptable sample size requirements in a formula for determining the sample size needed to be representative of a given population. According to Krejcie and Morgan (1970), when $N = 320$, the sample = 175. When $N = 340$, the sample = 181. Since this study had sample groups of 169 and 182, which exceeded the acceptable minimum sample size, both sample groups are representative of the Iowa population of superintendents and school business officials.

What were the characteristics of the survey sample? The sample size for both respondent groups was fairly even, 169 superintendent respondents and 182 school business official respondents. The study included six demographic explanatory (independent) variables for both superintendents and school business officials as described in Chapter 3: years of experience, educational degree, gender, and training levels for the Iowa School Business Management Academy (ISBMA), district size, SINA designation for 2005 (see Table 3). These six characteristics were included to determine if job proficiency ratings (the dependent variables) could be explained by the value of the six demographic factors.

Demographic variables were chosen for this study for several reasons. Respondents with more years of experience or more formal education may have selected different proficiency ratings from those selected by inexperienced respondents with less education working in smaller districts. Gender was included in this study since in Iowa, superintendents are over-represented by males and under-represented by females, and school business officials are over-represented by females and under-represented by males. Levels of ISBMA training was included as a variable in this study since it is the voluntary certification program

for Iowa school business officials, and their primary source of on-going, career professional development. Respondents working in larger districts have more complex organizational structures that might lead to differences in proficiency ratings. Schools in Need of Assistance (SINA) designation under NCLB was included in this study since every school district is under federal scrutiny to improve achievement results for all students, and the work of school business officials provides vital support for the educational program.

The characteristics of the first demographic variable, years of experience, appear in Table 3. Almost half of the Iowa superintendents (47.9%) had 0-5 years of experience compared with school business officials (26.9%). The 6-10 years of experience for both respondent groups was similar. Superintendents had almost half as many respondents in the 11 or more years of experience category than did school business officials. This information indicates that within the last five years prior to this study almost twice as many superintendents than school business officials in the sample retired, changed careers, or left the profession for other reasons.

Characteristics of the second demographic variable, highest educational degree, were unsurprising. Since there are no certification requirements to be employed as a school business official in Iowa, 92.9% of the sample school business officials had an educational degree of BA or less. It is possible that 44.5% of the school business officials in the sample had less than a BA since they were likely less expensive to hire than a school business official with a degree. Since licensure requires Iowa superintendents to have a specialist degree or higher, 100% of the sample superintendents had an Ed.S. degree or higher.

The third demographic variable in Table 3 is gender. Characteristics of this variable show a gender imbalance in both respondent samples. Each respondent group had the gender

split almost even in percentage, but reversed: over-representation of male superintendents (84% males, 16% females) and over-representation of female school business officials (17% males, 83% females). In the superintendents' sample, the gender gap was not unexpected since Iowa districts have traditionally been male-dominated. In the school business officials' sample, it is possible that the gender gap was a result of the overlapping roles in small districts between duties of the board secretary and duties of the school business official. In many small districts the same person does both jobs, and board secretaries have traditionally been female. Perhaps the gender gap was also influenced by lack of formal certification requirements for school business officials in Iowa. Only one male school business official had less than a BA, and 80 female school business officials had less than a BA. Possibly these 80 female school business officials without a BA or higher were competent in book-keeping but cheaper to hire. This study did not provide that information, though anecdote, at least, indicates that females who hold both the board secretary position and school business official position are likely also long-vested community members whose children are in or have gone through the local school system. These females might also be mothers of honor students, athletes, musicians, and artists—mothers who have supported the community as strongly as they have supported the educational program.

The fourth demographic variable in this study was level of ISBMA training. In levels of ISBMA completion, over twice as many superintendents than school business officials had completed less than one year of training. Considering the high number of superintendents in the 0-5 years of experience category, this might not be unexpected since superintendents with less experience may focus more on learning their jobs on the job, may obtain professional development elsewhere, or believe that it is enough to send the school business official to the

ISBMA training. However, this study did not provide that information. Overall, higher percentages of school business officials than superintendents participated in the ISBMA years one, two, and three, as well as graduate courses. The most surprising characteristic about this variable is that 73.4% ($n = 124$) of the sample superintendents and 17.6% ($n = 32$) of the sample school business officials indicated never participating in the ISBMA.

Superintendents might access school finance training through other sources like School Administrators of Iowa (SAI); however, why would those 32 school business officials (9% of Iowa school districts) not participate at all? This study did not provide that information.

In Table 3, the fifth demographic variable is district size. Characteristics of this variable indicate that sample respondents for both groups were fairly evenly represented in each of the three district size categories. Over half of the superintendents' sample and the school business officials' sample were employed in small districts with student populations 750 or below. These characteristics were not surprising because the majority of school districts in Iowa have small student enrollments.

The sixth and last demographic variable in this study was School in Need of Assistance (SINA) designation for 2005. Almost twice as many school business officials than superintendents indicated that they were employed in a district with SINA designation for 2005 with percentages of respondents below 15%. However, approximately the same number of superintendents ($n = 157$) and school business officials ($n = 155$) indicated that they were not employed by a district with SINA designation for 2005. This was not unexpected since Iowa's current AYP formula excludes all but the largest districts in Iowa because small districts do not have enough students in sub-groups to participate in AYP calculations for subgroups.

Table 3.
Comparing Demographics of Study Sample

	SUPT n = 169		SBO n = 182	
Characteristics	Number	Percent	Number	Percent
Years of Experience				
0-5	81	47.9	49	26.9
6-10	34	20.1	40	22.0
11 or more	54	32.0	93	51.1
Highest Educational Degree				
HS	0	0.0	81	44.5
BA/BS	0	0.0	88	48.4
MA/MS/Ed.S	136	80.5	12	6.6
PhD/Ed.D	33	19.5	1	0.5
Gender				
Male	142	84.0	31	17.0
Female	27	16.0	151	83.0
Level of ISBMA Training				
Completed Less Than Academy Year 1	21	12.4	5	2.7
Completed Academy Year 1	8	4.7	13	7.1
Completed Academy Year 2	3	1.8	8	4.4
Completed Academy Year 3	7	4.1	17	9.3
Completed Some Academy Graduate Courses	6	3.6	107	58.8
Not Participated in Academy	124	73.4	32	17.6

Table 3. (continued)
Comparing Demographics of Study Sample

		SUPT n = 169		SBO n = 182	
Characteristics		Number	Percent	Number	Percent
District Size					
	750 or below	91	53.8	99	54.4
	751-3,500	68	40.2	67	36.8
	3,501 or higher	10	5.9	16	8.8
SINA Designation					
2005	SINA Designation Under AYP for	12	7.1	27	14.8
	No SINA Designation Under AYP for 2005	157	92.9	155	85.2

Was the sample demographically representative of the Iowa population for both superintendents and school business officials? Yes, since three of the demographic variables (i.e., district size, gender, and SINA designation for 2005) with data available for statewide comparison provided reasonable confidence that the survey sample was a demographic approximation of the population of Iowa superintendents and school business officials (see Table 4). The first demographic variable that provided reasonable comparison to the sample was district size. During survey development for this study, the three student enrollment categories that are labeled “study” in Table 4 were recommended by the researcher’s program of study committee to address adequate cell size issues in the contingency tables.

For comparative purposes after the study, the seven enrollment categories used by the Iowa Department of Education were also collapsed into three, labeled “Iowa” in Table 4.

According to the most recent *The Annual Condition of Education Report* from the Iowa Department of Education (2005), enrollment percentages by category for Iowa public school districts during the 2004-05 school year were comparable to enrollment percentages by category for survey respondents relative to small, medium, and large districts. The second demographic variable of reasonable comparison was gender. Based upon gender data for Iowa superintendents from G. Tryon (personal communication, May 3, 2006), School Administrators of Iowa, and gender data for Iowa school business officials who were members of the Iowa Association of School Business Officials provided by J. Scharff (personal communication, July 1, 2006), gender reversal between superintendents and school business officials in the study sample was reasonably similar to gender reversal in the Iowa population. Additionally, the third demographic variable of comparison was SINA designation for 2005. According to *The State Report Card for No Child Left Behind* (Iowa Department of Education, 2005), over 90% of Iowa schools or school districts did not receive a SINA designation for 2005, which was reasonably comparable with the study sample.

Table 4.
Study Sample Approximation to Iowa Population 2005-06 School Year

		SUPT	SBO	IOWA	
Characteristics		Percent	Percent	Percent	
District Size					
750 or below (study)	small	53.8	54.4	43.6	
599 or below (Iowa)					
751-3,500 (study)	medium	40.2	36.8	48.0	
600-2,499 (Iowa)					
3,501 or higher (study)	large	5.9	8.8	8.5	
2, 500 or higher (Iowa)					
Gender					
Male		84.0	17.0	<u>SUPT</u>	<u>SBO</u>
				90.4	17.0
Female		16.0	83.0	9.6	83.0
SINA Designation					
SINA Designation Under AYP for 2005		7.1	14.8	<u>Schools</u>	
				6.1	
No SINA Designation Under AYP for 2005		92.9	85.2	93.9	
<i>Note.</i> District size data for the study was for the 2005-06 school year. The most recent Iowa district-size data available was for the 2004-05 school year.					

The validity of generalizing the study sample to the Iowa population depended upon how representative the sample was of the population with as little error and bias as possible (Couper, 2000; Jones, 1995; Wang, L. & McNamara, J., 1997). Was there an issue that might cause concern about generalizing the study findings to the Iowa population of superintendents and school business officials? Yes, survey coverage bias occurred in two ways. First, the web-based survey system launched e-mail addresses considered “viable” during the time of the survey window. As a result, for 365 public school districts in Iowa for the 2005-06 school year, 91.5% (N = 334) of the Iowa population for superintendents and

90.1% (N = 329) of the Iowa population for school business officials were invited to participate in the survey instead of 100% of the populations for each group. Second, coverage bias also occurred as a result of survey return rates: 50.6% (N = 169) for superintendents and 55.3% (N = 182) for school business officials. Coverage error refers to individuals missing from the time frame (Couper, 2000). As a result, in this study 8.5% (n = 31) of superintendents and 9.9% (n = 36) of school business officials originally invited to participate in the survey were missing from 100% of the Iowa population for both groups, and 49.4% (n = 165) of Iowa superintendents and 44.7% (n = 147) of Iowa school business officials were missing from the survey results.

There are several reasons, however, that despite coverage biases, results of this study can be reasonably inferred to represent the Iowa population of superintendents and school business officials. First, non-response error (Couper, 2000) was tested to determine differences between the perceptions of people who were willing and able to complete the web-based survey and people who were not willing or able to complete the survey. A Pearson Chi-square analysis was used to make two comparisons: (a) the survey scores of superintendent sample respondents were compared with the scores of six non-respondent superintendents and (b) the scores of school business official respondents were compared with the scores of six non-respondent school business officials. Non-respondent participants from both groups were asked to complete the survey after the original study survey window closed. Non-respondent size (n = 6) for both groups was determined as adequate. There were no statistically significant differences between the scores of respondents (the sample) and non-respondents (the population) for both superintendents and school business officials that might make the sample unrepresentative of the population under study (Porter, 2004).

Second, with regard to sample size validity, Agresti (1997) indicated that for 95% and 99% confidence intervals, the sample size n should exceed 30 with at least ten observations in the category and at least ten not in the category (e.g., demographic variables). The sample for superintendents ($n = 169$) and school business officials ($n = 182$) met those requirements, and the demographic variables years of experience, educational degree, levels of ISBMA training, and district size were recoded to have the percentage of cells with expected cell sizes of less than 5 to be 50% or less.

Third, three of the six demographic variables (i.e., district size, gender, and SINA designation) for which statewide comparative data were available at the time of this study provided evidence that the characteristics of study sample was comparable to the Iowa population.

Taking into account issues of coverage bias in the survey population and sample, it is still reasonable to assume that the scores provided in this study by the sample superintendents and school business officials approximated the Iowa population for those two groups.

Answering Research Questions

Answering Hypothesis 1

Research Question 1: Do superintendents and school business officials have the same view about the ability of school business officials to make sound decisions?

Hypothesis 1 answered the first research question by testing the concept of “Adequacy of Performance” (Thomas & Biddle, 1996b) in Role Theory: There are no differences in the perceived proficiency of school business officials’ job performance between superintendents and school business officials in each of the 25 ASBO International

Professional Standards sub-skill set areas, and as categorized by three professional levels: executive, manager, and technician.

Overall, superintendents tended to rate the proficiency of their school business officials higher than school business officials rated themselves within three role groups: executive, manager, and technician (see Table 5). The rating scale for Hypothesis 1 contained four categories on a scale of 1 to 4 of job proficiency for school business officials: minimal proficiency (1), low proficiency (2), moderate proficiency (3), and exemplary proficiency (4). In the fourth column in Table 5, the “mean” represents the total scores (sum of the measurements) for superintendents and school business officials in each of the three role groups divided by the number of subjects in each group. The executive role group had seven ASBO International Professional Standards sub-set skills, the manager role group had seven ASBO International Professional Standards sub-set skills, and the technician role group had eleven ASBO International Professional Standards sub-set skills. If respondents had rated a “4” in each ASBO International Professional Standards sub-set skill area, the highest mean possible for the executive role would be 28, the manager role would be 28, and the technician role would be 44. Table 5 shows that mean ratings for superintendents were higher than school business officials in each of the three role groups. The standard deviations (the measure of spread of all values around the mean) in the last column in Table 5 indicate that all proficiency ratings did not have the same value, (which would be $s = 0$) and that the large standard deviations suggest a large amount of variability of proficiency scores around the mean for both groups. These large standard deviations are not surprising since they provide evidence of the skewed nature of the distributions for both superintendents and school business officials. There is evidence of severe skew when the smallest or largest observation

is less than one standard deviation from the mean (Agresti, 1997). In this study, the largest observation for each role group: executive (28), manager (28), and technician (44) fell within two standard deviations of the mean for the superintendents' sample, which is not severe skew but evidence of skew to positive scores. For the school business officials' sample, the largest observation for the role group technician (44) fell within one standard deviation of the mean, which is evidence of severe skew. The largest observation for the executive role group (28) and the manager role group (28) fell within three standard deviations of the mean, indicating less evidence of skew in those two areas for school business officials.

Table 5.
Central Tendency and Dispersion by Three Role Groups

Three Role Groups	Respondent	N	Mean	% of Highest Possible Mean	Standard Deviation
Executive Role Total of 7 ASBO Sub-Set Skills		341			
	SUPT	163	18.49	66.00	7.11
	SBO	178	13.91	49.63	6.38
Management Role Total of 7 ASBO Sub-Set Skills		347			
	SUPT	166	17.85	63.75	6.51
	SBO	181	13.23	13.23	5.81
Technician Role Total of 11 ASBO Sub-Set Skills		350			
	SUPT	168	31.08	70.64	9.73
	SBO	182	23.73	53.93	9.86
<i>Note.</i> NA responses were removed from analyses for Hypothesis #1. As a result, numbers of respondents vary.					

While both superintendents and school business officials tended to select higher ratings on a scale of 1 to 4, there were statistically significant differences between the two sample groups in the perceived performance proficiency of school business officials for each of the three professional roles: executive, manager, and technician. The non-parametric Mann-Whitney U test ranking procedure for a two-sample case indicated a statistically significant result ($p \leq .000$) in each case (see Table 6). The Mann-Whitney U test is sensitive to both the central tendency of the scores and the distribution of the scores (Hinkle, Wiersma, & Jurs, 1998) that appear in Table 4. This test ranked the scores for superintendents and school business officials, and the means of the ranks were computed for observations in each sample. The Mann-Whitney U compares those mean ranks to determine whether the observed difference between the distributions of scores for each sample group is statistically significant (Agresti, 1997; Gall, Borg, & Gall, 1996).

The information in Table 5 indicates that the means of superintendents were higher than the means of school business officials, but does not indicate if those differences are significant. The information in Table 6 provides that answer. In the fourth column in Table 6, “mean rank” represents all scores from the sample group placed into rank order, added, and divided by two to compute the observations in each sample. These mean ranks are used to compute the test statistic (Agresti, 1997). The mean ranks in Table 6 indicate that superintendents tended to select higher scores in each of the three role groups than did school business officials. The Mann-Whitney U statistic in column 5 compares the mean ranks between superintendents and school business officials in each role group for differences. In column 6, the z -score, or standard score, indicates the number of standard deviations that a

single score in the entire distribution of scores fall from the mean (Agresti, 1997; Hinkle, Wiersma, & Jurs, 1998).

Such a result may be attributable to school business officials having more knowledge about the ASBO International Professional Standards sub-skill areas and more comprehension about the complexity of the skills those standards require than did superintendents. Because of school business officials' greater understanding of the sub-skills, their self-ratings may have reflected a degree of self-criticism against the high bar of the standards. Whereas significantly more superintendents selected "exemplary" proficiency to rate school business officials, school business officials selected "moderate" or lower self-rating, thus reflecting some room for their personal growth in the standards.

Table 6.

Hypothesis #1: Perceived Job Performance Proficiency of SBOs by Three Role Groups

Three Role Groups	Respondent	N	Mean Rank	Mann-Whitney <i>U</i>	Z	Sig.
Total of 7 Executive Role ASBO Sub-Set Skills		341		8895.000	-6.179	.000**
	SUPT	163	205.43			
	SBO	178	139.47			
Total of 7 Management Role ASBO Sub-Set Skills		347		8967.000	-6.495	.000**
	SUPT	166	210.48			
	SBO	181	140.54			
Total of 11 Technician Role ASBO Sub-Set Skills		350		8978.000	-6.676	.000**
	SUPT	168	213.06			
	SBO	182	140.83			

Note. NA responses were removed from analyses for Hypothesis #1. As a result, numbers of respondents vary.

** $p \leq .01$

The scores of superintendents also had higher means than did the scores of school business officials in each of the 25 ASBO International Professional Standards sub-skill set areas (see Table 7). The first column in Table 7 contains each of the 25 ASBO International Professional Standards sub-skill set areas, all of which contain multiple job responsibilities that appeared in the study web-based survey. In column five, the “mean” indicates that generally both sample groups tended to give high ratings on a scale of 1 to 4: minimal proficiency (1), low proficiency (2), moderate proficiency (3), and exemplary proficiency (4). These negatively skewed distributions may indicate two things: (a) superintendents were pleased with their work and (b) 92.4% of the sample school business officials had participated in professional development training provided through the Iowa School Business Management Academy (ISBMA). Even though school business officials tended to rate themselves less “exemplary” than they were rated by superintendents, school business officials also identified their own competence in the standards.

While there was high variability of scores for superintendents and school business officials within each of the three role groups, standard deviations in the last column in Table 7 suggest that there was not a large variability among scores for superintendents and school business officials within each sub-skill area. Such a result may be attributable to the breadth of skills in each role group versus the narrowness of skills in a sub-skill area. The executive role group had 7 sub-skill areas, the manager role group had 7 sub-skill areas, and the technician role group had 11 sub-skill areas with 195 ASBO standards categorized among the three groups. This may suggest that the more diversity of content in the skills being rated, the more variability of scores within the role group. On the other hand, each sub-skill area contained a more narrow set of skills, particular to, for example, a sub-skill area like number

1 in Table 7: The Educational Enterprise: Organization and Administration. This may suggest that the more limited the content of the skills being rated, the less variability in the resulting scores for both superintendents and school business officials.

Table 7.
Central Tendency and Dispersion by 25 ASBO Sub-Skill Set Areas

ASBO Sub-Skill Set Areas	Respondent	N	Mean	Standard Deviation
1. The Educational Enterprise: Organization & Administration	SUPT	161	3.39	.69
	SBO	172	3.15	.59
2. The Educational Enterprise: Public Policy & Intergovernmental Relations	SUPT	146	3.28	.71
	SBO	142	2.82	.70
3. Human Resource Management: Human Relations	SUPT	130	3.12	.78
	SBO	135	2.72	.76
4. Information Management: Strategic Planning	SUPT	130	3.04	.79
	SBO	101	2.53	.80
5. Information Management: Instructional Support Program Evaluation	SUPT	121	3.02	.85
	SBO	112	2.61	.77
6. Information Management: Instructional Program Evaluation	SUPT	113	3.09	.81
	SBO	88	2.40	.73
7. Information Management: Communications	SUPT	147	3.22	.79
	SBO	145	2.81	.74

Table 7. (continued)

Central Tendency and Dispersion by 25 ASBO Sub-Skill Set Areas

ASBO Sub-Skill Set Areas	Respondent	N	Mean	Standard Deviation
8. Financial Resource Management: Cash Management, Investments, & Debt Management	SUPT	164	3.41	.75
	SBO	168	2.93	.73
9. Human Resource Management: Personnel & Benefits Administration	SUPT	155	3.44	.68
	SBO	166	3.05	.63
10. Human Resource Management: Professional Development	SUPT	84	2.96	.82
	SBO	63	2.33	.80
11. Facility Management: Planning & Construction	SUPT	112	3.04	.87
	SBO	111	2.51	.87
12. Property Acquisition and Management: Supply & Fixed Asset Management	SUPT	152	3.17	.81
	SBO	163	2.65	.80
13. Property Acquisition and Management: Real Estate Management	SUPT	113	3.04	.84
	SBO	84	2.39	.85
14. Information Management: Information Management Systems	SUPT	147	3.10	.81
	SBO	124	2.72	.71
15. The Educational Enterprise: Legal Issues	SUPT	148	3.22	.82
	SBO	129	2.65	.84
16. Financial Resource Management: Principles of School Finance	SUPT	161	3.40	.77
	SBO	158	2.91	.81
17. Financial Resource Management: Budgeting & Financial Planning	SUPT	166	3.52	.70
	SBO	178	3.23	.69

Table 7. (continued)

Central Tendency and Dispersion by 25 ASBO Sub-Skill Set Areas

ASBO Sub-Skill Set Areas	Respondent	N	Mean	Standard Deviation
18. Financial Resource Management: Accounting, Auditing, & Financial Reporting	SUPT	168	3.63	.55
	SBO	180	3.21	.67
19. Financial Resource Management: Technology for School Finance Operations	SUPT	149	3.21	.76
	SBO	138	2.68	.82
20. Human Resources Management: Labor Relations & Employment Agreements	SUPT	148	3.35	.74
	SBO	162	3.01	.71
21. Facility Management: Maintenance & Operations	SUPT	118	3.08	.79
	SBO	103	2.46	.89
22. Property Acquisition & Management: Purchasing	SUPT	147	3.33	.69
	SBO	132	2.80	.69
23. Ancillary Systems: Risk Management	SUPT	147	3.26	.77
	SBO	126	2.55	.87
24. Ancillary Systems: Transportation	SUPT	102	3.11	.64
	SBO	87	2.56	.80
25. Ancillary Systems: Food Service	SUPT	119	3.23	.64
	SBO	124	2.74	.80
<i>Note.</i> NA responses were removed from analyses for Hypothesis #1. As a result, numbers of respondents vary.				

The study also found statistically significant ($p \leq .05$) differences in the perceived performance proficiency of school business officials in every one of the 25 ASBO International Professional Standards sub-skill set areas between the ratings of superintendents and self-ratings of school business officials. The Pearson Chi-Square test was used to determine if the variables were statistically independent, which was the null hypothesis (Agresti, 1997). Actual performance ratings were compared with the frequencies expected if there was no relationship between the two sample groups (see Table 8).

In Table 8, the fourth column contains the Chi-Square statistic that summarizes how close the expected frequencies fall to the observed frequencies (Agresti, 1997). When the Chi-Square statistic is relatively small, the expected and observed frequencies tend to be similar for each cell in the contingency table, which provides evidence that there is a relationship. In this study, however, the Chi-Square statistics were relatively large for each of the 25 ASBO International Professional Standards sub-skill areas; as a result, there is a high degree of confidence that the significant differences (lack of relationship) between the perceptions of superintendents and school business officials are not attributable to random error. In column five, the degrees of freedom refer to the number of rows in the table minus one multiplied by the number of columns in the table minus one (Agresti, 1997; Connor-Linton, 2006). In this study, the degrees of freedom represent two rows (superintendents and school business officials) and four columns (proficiency scale 4, 3, 2, and 1) for three degrees of freedom. The Chi-Square values (19.605 and higher) for each of the 25 ASBO International Professional Standards sub-skill set areas clearly exceed the critical value of 7.815 based upon 3 degrees of freedom (Hinkle, Wiersma, & Jurs, 1998).

In addition to results that may be attributable to degree of knowledge about professional standards, degree of ISBMA professional development training, and the breadth or narrowness of standards skill lists, it is also possible that the statistically significant differences between the perceptions of superintendents and school business officials was an issue of two perspectives looking at the same ASBO standards. The large Chi-square values may indicate two radically different systems of orientation that compete with each other (Scherer, 1998) by two groups of people, in this case, superintendents and school business officials. The different orientations could be a result of their supervisor/subordinate positions and, depending upon the size of the district, their sometimes overlapping functions in school finance. It is clear that each sample group selected ratings for each of the 25 sub-skill areas without much variability within their groups; however, there were statistically significant differences between the ratings of the two groups, possibly due to their different, and sometimes opposing, points or view about public school finance.

Table 8.
Hypothesis #1: Perceived Job Performance Proficiency of SBOs by 25 ASBO Sub-Skill Set Areas

ASBO Sub-Skill Set Areas	Respondent	N	Chi-Square	df	Sig.
1. The Educational Enterprise: Organization & Administration		333	22.687	3	.000**
	SUPT	161			
	SBO	172			

Table 8. (continued)

Hypothesis #1: Perceived Job Performance Proficiency of SBOs by 25 ASBO Sub-Skill Set Areas

ASBO Sub-Skill Set Areas	Respondent	N	Chi-Square	df	Sig.
2. The Educational Enterprise: Public Policy & Intergovernmental Relations		288	36.571	3	.000**
	SUPT	146			
	SBO	142			
3. Human Resource Management: Human Relations		265	22.622	3	.000**
	SUPT	130			
	SBO	135			
4. Information Management: Strategic Planning		231	22.718	3	.000**
	SUPT	130			
	SBO	101			
5. Information Management: Instructional Support Program Evaluation		233	23.119	3	.000**
	SUPT	121			
	SBO	112			
6. Information Management: Instructional Program Evaluation		201	41.198	3	.000**
	SUPT	113			
	SBO	88			
7. Information Management: Communications		292	28.617	3	.000**
	SUPT	147			
	SBO	145			

Table 8. (continued)

Hypothesis #1: Perceived Job Performance Proficiency of SBOs by 25 ASBO Sub-Skill Set Areas

ASBO Sub-Skill Set Areas	Respondent	N	Chi-Square	df	Sig.
8. Financial Resource Management: Cash Management, Investments, & Debt Management		332	44.194	3	.000**
	SUPT	164			
	SBO	168			
9. Human Resource Management: Personnel & Benefits Administration		321	37.883	3	.000**
	SUPT	155			
	SBO	166			
10. Human Resource Management: Professional Development		147	19.605	3	.000**
	SUPT	84			
	SBO	63			
11. Facility Management: Planning & Construction		223	22.080	3	.000**
	SUPT	112			
	SBO	111			
12. Property Acquisition and Management: Supply & Fixed Asset Management		315	37.366	3	.000**
	SUPT	152			
	SBO	163			
13. Property Acquisition and Management: Real Estate Management		197	26.334	3	.000**
	SUPT	113			
	SBO	84			

Table 8. (continued)

Hypothesis #1: Perceived Job Performance Proficiency of SBOs by 25 ASBO Sub-Skill Set Areas

ASBO Sub-Skill Set Areas	Respondent	N	Chi-Square	df	Sig.
14. Information Management: Information Management Systems		271	25.150	3	.000**
	SUPT	147			
	SBO	124			
15. The Educational Enterprise: Legal Issues		277	37.539	3	.000**
	SUPT	148			
	SBO	129			
16. Financial Resource Management: Principles of School Finance		319	35.423	3	.000**
	SUPT	161			
	SBO	158			
17. Financial Resource Management: Budgeting & Financial Planning		344	23.846	3	.000**
	SUPT	166			
	SBO	178			
18. Financial Resource Management: Accounting, Auditing, & Financial Reporting		348	40.858	3	.000**
	SUPT	168			
	SBO	180			
19. Financial Resource Management: Technology for School Finance Operations		287	33.374	3	.000**
	SUPT	149			
	SBO	138			

Table 8. (continued)

Hypothesis #1: Perceived Job Performance Proficiency of SBOs by 25 ASBO Sub-Skill Set Areas

ASBO Sub-Skill Set Areas	Respondent	N	Chi-Square	df	Sig.
20. Human Resources Management: Labor Relations & Employment Agreements		310	25.052	3	.000**
	SUPT	148			
	SBO	162			
21. Facility Management: Maintenance & Operations		221	27.924	3	.000**
	SUPT	118			
	SBO	103			
22. Property Acquisition & Management: Purchasing		279	40.679	3	.000**
	SUPT	147			
	SBO	132			
23. Ancillary Systems: Risk Management		273	45.483	3	.000**
	SUPT	147			
	SBO	126			
24. Ancillary Systems: Transportation		189	24.589	3	.000**
	SUPT	102			
	SBO	87			
25. Ancillary Systems: Food Service		243	24.663	3	.000**
	SUPT	119			
	SBO	124			

Note. The Chi-Square statistic for each of the 25 ASBO sub-skill areas exceeds the critical value of 7.815 based upon 3 degrees of freedom.

** $p \leq .01$

The ($p \leq .000$) indicates that there were statistically significant differences in every one of the 25 ASBO International Professional Standards sub-skill set areas between school business officials' ratings of their own job proficiency and superintendents' proficiency ratings of their school business officials. Where did the "greatest" ratings differences appear among the 25 skill areas? The greatest differences were identified through adjusted residuals, which are the observed values minus the predicted values divided by the standard error of the difference. The adjusted residuals are the number of standard errors that the observed count fell from the expected count: the higher the adjusted residual, the greater the evidence against independence in a cell (Agresti, 1997).

In Table 9, the last four columns contain the adjusted residuals over 3 since there is only a 5% chance that any particular adjusted residual exceeds 2 in absolute value (Agresti, 1997). Dashes indicate adjusted residuals 3 or less. The adjusted residuals are listed for each of the 25 ASBO International Professional Standards sub-skill set areas by the four categories in the proficiency rating scale: minimal proficiency, low proficiency, moderate proficiency, and exemplary proficiency. Since the observed counts and the expected frequencies have the same row and column totals, in a given column the adjusted residual in one cell must be the reverse in the other cell. If the adjusted residual is positive, it means that the frequency of the scores of the sample group in that proficiency category exceeded expected frequency of those scores. If the adjusted residual is negative, it means that the frequency of the scores of the sample group in that proficiency category was smaller than independence predicted (Agresti, 1997).

For example, in the first skill area in Table 9, for the ASBO International sub-skill set area called the The Educational Enterprise: Organization and Administration, fewer

superintendents scored their school business officials in the “moderate proficiency” category than expected, and more superintendents scored their school business officials in the “exemplary proficiency” category than independence predicted. For that same skill area, more school business officials scored themselves in the “moderate proficiency” category than expected, and fewer scored themselves in the “exemplary proficiency” category than independence predicted.

Since 80 of the adjusted residuals exceeded 3, there was strong evidence to indicate a “significant” departure from independence (Agresti & Finlay, 1997; Muijs, 2004). Some of the highest adjusted residuals in the job performance proficiency scores between superintendents and school business officials appeared in the following ASBO International Professional Standards sub-skill set areas (See Table 9):

- (a) Financial Resource Management: Cash Management, Investments, and Debt Management (#8 in Table 9)
- (b) Human Resource Management: Personnel and Benefits Administration (#9 in Table 9)
- (c) Financial Resource Management: Accounting, Auditing, and Financial Reporting (#18 in Table 9).

In all three cases, there were significantly more superintendents than school business officials who rated school business officials “exemplary” proficient than the hypothesis of independence predicted. The greatest statistically significant differences between superintendents and school business officials in proficiency occurred in these three areas.

The three skill areas with the highest residuals listed above may have been due to differences between the two sample groups in their years of work experience. The percentage

of sample superintendents with 0-5 years of experience was 47.9% (n = 81), and the percentage of school business officials with 11 or more years of experience was 51.1% (n = 93). It is possible that such a large percentage of inexperienced superintendents selected “exemplary” proficiency scores for cash management, investments, debt management, personnel benefits and administration, accounting, auditing, and financial reporting if decisions, processes, and products in these areas at the local level were going smoothly. It is also possible that the inexperienced superintendents also selected “exemplary” out of professional respect for more experienced school business officials.

Table 9.
Pearson Chi-Square Adjusted Residuals That Exceeded 3
Where do the greatest statistically significant differences lie between SUPTs and SBOs?

ASBO Sub-Skill Set Areas	Respondent	Minimal Proficiency	Low Proficiency	Moderate Proficiency	Exemplary Proficiency
1. The Educational Enterprise: Organization & Administration	SUPT (n = 161)	—	—	-4.5	4.7
	SBO (n = 172)	—	—	4.5	-4.7
2. The Educational Enterprise: Public Policy & Intergovernmental Relations	SUPT (n = 146)	—	—	-3.5	5.9
	SBO (n = 142)	—	—	3.5	-5.9
3. Human Resource Management: Human Relations	SUPT (n = 130)	—	—	—	4.4
	SBO (n = 135)	—	—	—	-4.4

Table 9. (continued)

*Pearson Chi-Square Adjusted Residuals That Exceeded 3**Where do the greatest statistically significant differences lie between SUPTs and SBOs?*

ASBO Sub-Skill Set Areas	Respondent	Minimal Proficiency	Low Proficiency	Moderate Proficiency	Exemplary Proficiency
4. Information Management: Strategic Planning	SUPT (n = 130)	—	—	—	4.1
	SBO (n = 101)	—	—	—	-4.1
5. Information Management: Instructional Support Program Evaluation	SUPT (n = 121)	—	—	—	4.7
	SBO (n = 112)	—	—	—	-4.7
6. Information Management: Instructional Program Evaluation	SUPT (n = 113)	—	-4.5	—	5.3
	SBO (n = 88)	—	4.5	—	-5.3
7. Information Management: Communications	SUPT (n = 147)	—	—	—	5.1
	SBO (n = 145)	—	—	—	-5.1
8. Financial Resource Management: Cash Management, Investments, & Debt Management	SUPT (n = 164)	—	—	-4.2	6.6
	SBO (n = 168)	—	—	4.2	-6.6

Table 9. (continued)

*Pearson Chi-Square Adjusted Residuals That Exceeded 3**Where do the greatest statistically significant differences lie between SUPTs and SBOs?*

ASBO Sub-Skill Set Areas	Respondent	Minimal Proficiency	Low Proficiency	Moderate Proficiency	Exemplary Proficiency
9. Human Resource Management: Personnel & Benefits Administration	SUPT (n = 155)	—	—	-4.9	6.2
	SBO (n = 166)	—	—	4.9	-6.2
10. Human Resource Management: Professional Development	SUPT (n = 84)	—	—	—	3.3
	SBO (n = 63)	—	—	—	-3.3
11. Facility Management: Planning & Construction	SUPT (n = 112)	—	—	—	4.3
	SBO (n = 111)	—	—	—	-4.3
12. Property Acquisition and Management: Supply & Fixed Asset Management	SUPT (n = 152)	—	-3.8	—	5.5
	SBO (n = 163)	—	3.8	—	-5.5
13. Property Acquisition and Management: Real Estate Management	SUPT (n = 113)	—	-3.2	—	4.1
	SBO (n = 84)	—	3.2	—	-4.1

Table 9. (continued)

*Pearson Chi-Square Adjusted Residuals That Exceeded 3**Where do the greatest statistically significant differences lie between SUPTs and SBOs?*

ASBO Sub-Skill Set Areas	Respondent	Minimal Proficiency	Low Proficiency	Moderate Proficiency	Exemplary Proficiency
14. Information Management: Information Management Systems	SUPT (n = 147)	—	—	—	4.6
	SBO (n = 124)	—	—	—	-4.6
15. The Educational Enterprise: Legal Issues	SUPT (n = 148)	—	—	—	5.9
	SBO (n = 129)	—	—	—	-5.9
16. Financial Resource Management: Principles of School Finance	SUPT (n = 161)	—	-3.2	—	5.7
	SBO (n = 158)	—	3.2	—	-5.7
17. Financial Resource Management: Budgeting & Financial Planning	SUPT (n = 166)	—	—	-4.4	4.8
	SBO (n = 178)	—	—	4.4	-4.8
18. Financial Resource Management: Accounting, Auditing, & Financial Reporting	SUPT (n = 168)	—	—	-5.3	6.3
	SBO (n = 180)	—	—	5.3	-6.3

Table 9. (continued)

*Pearson Chi-Square Adjusted Residuals That Exceeded 3**Where do the greatest statistically significant differences lie between SUPTs and SBOs?*

ASBO Sub-Skill Set Areas	Respondent	Minimal Proficiency	Low Proficiency	Moderate Proficiency	Exemplary Proficiency
19. Financial Resource Management: Technology for School Finance Operations	SUPT (n = 149)	—	-3.8	—	4.8
	SBO (n = 138)	—	3.8	—	-4.8
20. Human Resources Management: Labor Relations & Employment Agreements	SUPT (n = 148)	—	—	-3.8	5.0
	SBO (n = 162)	—	—	3.8	-5.0
21. Facility Management: Maintenance & Operations	SUPT (n = 118)	—	-3.5	—	3.6
	SBO (n = 103)	—	3.5	—	-3.6
22. Property Acquisition & Management: Purchasing	SUPT (n = 147)	—	-4.1	—	5.8
	SBO (n = 132)	—	4.1	—	-5.8
23. Ancillary Systems: Risk Management	SUPT (n = 147)	—	-4.6	—	5.5
	SBO (n = 126)	—	4.6	—	-5.5

Table 9. (continued)

*Pearson Chi-Square Adjusted Residuals That Exceeded 3**Where do the greatest statistically significant differences lie between SUPTs and SBOs?*

ASBO Sub-Skill Set Areas	Respondent	Minimal Proficiency	Low Proficiency	Moderate Proficiency	Exemplary Proficiency
24. Ancillary Systems: Transportation	SUPT (n = 102)	-3.5	—	—	3.3
	SBO (n = 87)	3.5	—	—	-3.3
25. Ancillary Systems: Food Service	SUPT (n = 119)	—	—	—	3.5
	SBO (n = 124)	—	—	—	-3.5

Note. NA responses were removed for this analysis for Hypothesis #1. As a result, numbers of respondents vary.

Dashes indicate that adjusted residuals were 3.0 or lower.

Answering Hypothesis 2

Research Question 1: Do superintendents and school business officials have the same view about the ability of school business officials to make sound decisions?

Hypothesis 2: There are no differences in the perceived proficiency of school business officials' job performance within the superintendents' respondent group and within the school business officials' group in each of the 25 ASBO International Professional Standards sub-skill areas by demographic variables (see Table 10).

The influences of demographic factors of each respondent group were not the same. Within their own respondent group, superintendents generally did not differ in opinion by

demographic factors concerning the proficiency of their school business officials. However, within the school business officials' sample group, school business officials' ratings of themselves appeared to be influenced more by demographic factors than the scores selected by superintendents were. Characteristics of the school business officials' sample contrasted with the superintendents' sample in gender, years of experience, educational level, and levels of ISBMA training. One possible explanation for school business officials' being more influenced by demographic factors than superintendents might have been more diversity in beliefs, values, and traditions about school finance within the school business officials' group, which was comprised largely of females with a BA degree or less who had many years of experience as school business officials and more ISBMA training than did superintendents. Because the superintendents' group was comprised mostly of males with MA degrees or higher, perhaps their perceptions were less influenced by demographics because more years of formal certification training had narrowed their beliefs, values, and traditions about school finance.

Table 10 lists results for the six demographic variables, the left side of the table for the superintendents and the right side of the table for school business officials for each of the 25 ASBO International Professional Standards sub-skill set areas. For each sub-skill area and demographic variable, two results are reported in each row: the Chi-Square statistic appears in the top half of the cell and the p value appears in the bottom half of the cell. For example, for the ASBO International Professional Standards sub-set skill 1, The Educational Enterprise: Organization and Administration, the Chi-Square statistic is 3.605 and $p = .730$ for superintendents' years of experience, which shows no statistically significant differences in the superintendents' proficiency ratings of their school business officials by

superintendents' years of experience. This pattern is repeated for each skill area and demographic factor. Dashes indicate the sub-skill set areas with less than 50% of cells with the expected count below 5, since those data were not used in analysis. The demographic variables years of experience, educational degree, level of ISBMA training, and district size were recoded to have the percentage of cells with expected cell sizes of less than 5 to be 50% or less, a guideline recommended by Agresti (1997) so that the Chi-Squared distribution can more appropriately approximate the actual distribution of the population.

Overall, the ASBO International Professional Standards sub-skill set area of most self-rating discrepancy by demographic factor for school business officials was sub-set skill 2 in Table 9, The Educational Enterprise: Public Policy and Intergovernmental Relations. School business officials' self-ratings were statistically significantly different in each of the six explanatory variables: years of experience ($p = .046$), educational background ($p = .007$), levels of ISBMA training ($p = .001$), district size ($p = .029$), SINA designation for 2005 ($p = .021$), and gender ($p = .048$). One possible explanation is that school business officials may have been more self-critical about their proficiency with job skills in the area of public policy since subjects like policy development, policy application, policy influences, and analysis of legislative processes may not have been a major part of their job functions at the local level. Thus, the statistically significantly different values in each of the demographic variables for The Educational Enterprise: Public Policy and Intergovernmental Relations suggest that these results might have been an issue of particular sub-skill set content rather than an issue of rater demographics.

Table 10.

Hypothesis #2: Chi-Square Results. Perceived Job Performance Proficiency of SBOs by Explanatory Variables (Demographics).

	SUPT	SUPT	SUPT	SUPT	SUPT	SUPT	SBO	SBO	SBO	SBO	SBO	SBO
ASBO Sub-Skill Set Areas	Yrs Exp Chi-Sq	Degree Chi-Sq	ISBMA Training Chi-Sq	District Size Chi-Sq	SINA Chi-Sq	Gender Chi-Sq	Yrs Exp Chi-Sq	Degree Chi-Sq	ISBMA Training Chi-Sq	District Size Chi-Sq	SINA Chi-Sq	Gender Chi-Sq
	Yrs Exp Sig.	Degree Sig.	ISBMA Training Sig.	District Size Sig.	SINA Sig.	Gender Sig.	Yrs Exp Sig.	Degree Sig.	ISBMA Training Sig.	District Size Sig.	SINA Sig.	Gender Sig.
1. The Educational Enterprise: Organization & Administration	3.605	5.295	3.146	9.684	1.091	5.692	10.710	—	11.575	7.149	3.942	2.955
	.730	.151	.790	.021*	.779	.128	.098	—	.072	.067	.268	.399
2. The Educational Enterprise: Public Policy & Intergovernmental Relations	3.496	.843	2.895	7.393	3.789	7.983	12.828	17.832	22.264	9.019	9.776	7.887
	.745	.839	.822	.060	.285	.046*	.046*	.007**	.001**	.029*	.021*	.048*
3. Human Resource Management: Human Relations	8.802	3.081	4.477	4.113	1.704	16.829	5.854	9.239	14.393	6.976	4.310	4.830
	.185	.379	.612	.249	.636	.001**	.440	.161	.026*	.073	.230	.185
4. Information Management: Strategic Planning	3.151	1.098	3.530	3.741	1.174	7.791	10.728	8.382	10.437	4.197	6.835	4.834
	.790	.778	.740	.291	.759	.051	.097	.211	.107	.241	.077	.184
5. Information Management: Instructional Support Program Evaluation	6.442	1.628	3.163	6.750	11.147	1.830	15.698	5.190	—	1.981	2.732	5.650
	.376	.653	.788	.080	.011*	.608	.015*	.520	—	.576	.435	.130
6. Information Management: Instructional Program Evaluation	7.266	2.771	1.733	1.133	4.681	5.289	7.905	—	4.543	5.017	5.616	3.230
	.297	.428	.943	.769	.197	.152	.245	—	.604	.171	.132	.357

Table 10. (continued)

Hypothesis #2: Chi-Square Results. Perceived Job Performance Proficiency of SBOs by Explanatory Variables (Demographics).

	SUPT	SUPT	SUPT	SUPT	SUPT	SUPT	SBO	SBO	SBO	SBO	SBO	SBO
ASBO Sub-Skill Set Areas	Yrs Exp Chi-Sq	Degree Chi-Sq	ISBMA Training Chi-Sq	District Size Chi-Sq	SINA Chi-Sq	Gender Chi-Sq	Yrs Exp Chi-Sq	Degree Chi-Sq	ISBMA Training Chi-Sq	District Size Chi-Sq	SINA Chi-Sq	Gender Chi-Sq
	Yrs Exp Sig.	Degree Sig.	ISBMA Training Sig.	District Size Sig.	SINA Sig.	Gender Sig.	Yrs Exp Sig.	Degree Sig.	ISBMA Training Sig.	District Size Sig.	SINA Sig.	Gender Sig.
7. Information Management: Communications	5.464	6.699	3.678	8.736	2.395	2.770	12.565	6.396	8.110	5.835	8.605	.299
	.486	.082	.720	.033*	.495	.428	.050*	.380	.230	.120	.035*	.960
8. Financial Resource Management: Cash Management, Investments, & Debt Management	6.241	1.737	6.652	2.871	2.837	4.742	7.299	19.866	7.481	1.554	5.191	6.319
	.397	.629	.354	.412	.417	.192	.294	.003**	.279	.670	.158	.097
9. Human Resource Management: Personnel & Benefits Administration	3.389	1.494	2.588	2.215	8.588	15.473	19.873	1.791	8.992	1.149	.929	2.517
	.759	.684	.858	.529	.035*	.001**	.003**	.938	.174	.765	.818	.472
10. Human Resource Management: Professional Development	3.251	.033	—	1.450	—	5.126	—	—	—	5.260	2.442	1.417
	.777	.998	—	.694	—	.163	—	—	—	.154	.486	.702
11. Facility Management: Planning & Construction	5.487	1.763	5.818	9.624	6.752	.361	7.708	14.825	10.489	10.201	2.671	5.587
	.483	.623	.444	.022*	.080	.948	.260	.022*	.106	.017*	.445	.134

Table 10. (continued)													
<i>Hypothesis #2: Chi-Square Results. Perceived Job Performance Proficiency of SBOs by Explanatory Variables (Demographics).</i>													
	SUPT	SUPT	SUPT	SUPT	SUPT	SUPT	SBO	SBO	SBO	SBO	SBO	SBO	SBO
ASBO Sub-Skill Set Areas	Yrs Exp Chi-Sq	Degree Chi-Sq	ISBMA Training Chi-Sq	District Size Chi-Sq	SINA Chi-Sq	Gender Chi-Sq	Yrs Exp Chi-Sq	Degree Chi-Sq	ISBMA Training Chi-Sq	District Size Chi-Sq	SINA Chi-Sq	Gender Chi-Sq	
	Yrs Exp Sig.	Degree Sig.	ISBMA Training Sig.	District Size Sig.	SINA Sig.	Gender Sig.	Yrs Exp Sig.	Degree Sig.	ISBMA Training Sig.	District Size Sig.	SINA Sig.	Gender Sig.	
12. Property Acquisition and Management: Supply & Fixed Asset Management	4.989	3.157	1.328	2.582	.344	6.323	5.836	9.095	7.073	3.976	3.627	7.910	
	.545	.368	.970	.461	.952	.097	.442	.168	.314	.264	.305	.048*	
13. Property Acquisition and Management: Real Estate Management	4.276	1.920	4.902	4.112	1.881	3.554	4.705	14.077	—	6.840	7.440	7.064	
	.639	.589	.557	.250	.597	.314	.582	.029*	—	.077	.059	.070	
14. Information Management: Information Management Systems	7.427	6.055	3.051	3.173	4.508	10.517	6.486	3.425	15.719	4.324	5.257	1.547	
	.283	.109	.802	.366	.212	.015*	.371	.754	.015*	.229	.154	.671	
15. The Educational Enterprise: Legal Issues	.765	3.725	3.066	8.001	2.791	7.911	15.474	10.196	23.456	2.833	6.027	2.951	
	.993	.293	.801	.046*	.425	.048*	.017*	.117	.001**	.418	.110	.399	
16. Financial Resource Management: Principles of School Finance	3.286	1.103	1.615	5.827	2.820	2.810	11.175	19.065	11.005	6.685	9.802	13.712	
	.772	.776	.951	.120	.420	.422	.083	.004**	.088	.083	.020*	.003**	

Table 10. (continued)

Hypothesis #2: Chi-Square Results. Perceived Job Performance Proficiency of SBOs by Explanatory Variables (Demographics).

	SUPT	SUPT	SUPT	SUPT	SUPT	SUPT	SBO	SBO	SBO	SBO	SBO	SBO
ASBO Sub-Skill Set Areas	Yrs Exp Chi-Sq	Degree Chi-Sq	ISBMA Training Chi-Sq	District Size Chi-Sq	SINA Chi-Sq	Gender Chi-Sq	Yrs Exp Chi-Sq	Degree Chi-Sq	ISBMA Training Chi-Sq	District Size Chi-Sq	SINA Chi-Sq	Gender Chi-Sq
	Yrs Exp Sig.	Degree Sig.	ISBMA Training Sig.	District Size Sig.	SINA Sig.	Gender Sig.	Yrs Exp Sig.	Degree Sig.	ISBMA Training Sig.	District Size Sig.	SINA Sig.	Gender Sig.
17. Financial Resource Management: Budgeting & Financial Planning	6.657	.544	3.669	9.335	2.831	3.413	21.548	13.415	23.898	4.907	3.912	3.837
	.354	.909	.721	.025*	.418	.332	.001**	.037*	.001**	.179	.271	.280
18. Financial Resource Management: Accounting, Auditing, & Financial Reporting	5.841	2.051	4.494	4.273	—	2.078	19.361	—	11.006	2.976	3.491	4.022
	.441	.562	.610	.233	—	.556	.004**	—	.088	.395	.322	.259
19. Financial Resource Management: Technology for School Finance Operations	5.896	.969	1.760	4.858	6.851	6.055	6.834	9.337	7.955	4.140	4.386	5.178
	.435	.809	.940	.182	.077	.109	.336	.156	.241	.247	.223	.159
20. Human Resources Management: Labor Relations & Employment Agreements	1.757	.929	9.428	2.803	1.456	5.762	14.340	5.199	10.385	3.845	8.197	6.688
	.941	.818	.151	.423	.693	.124	.026*	.519	.109	.279	.042*	.083
21. Facility Management: Maintenance & Operations	3.628	3.235	5.410	10.430	3.367	4.053	11.691	7.644	9.919	3.318	12.164	5.808
	.727	.357	.492	.015*	.338	.256	.069	.265	.128	.345	.007**	.121

Table 10. (continued)

Hypothesis #2: Chi-Square Results. Perceived Job Performance Proficiency of SBOs by Explanatory Variables (Demographics).

	SUPT	SUPT	SUPT	SUPT	SUPT	SUPT	SBO	SBO	SBO	SBO	SBO	SBO
ASBO Sub-Skill Set Areas	Yrs Exp Chi-Sq	Degree Chi-Sq	ISBMA Training Chi-Sq	District Size Chi-Sq	SINA Chi-Sq	Gender Chi-Sq	Yrs Exp Chi-Sq	Degree Chi-Sq	ISBMA Training Chi-Sq	District Size Chi-Sq	SINA Chi-Sq	Gender Chi-Sq
	Yrs Exp Sig.	Degree Sig.	ISBMA Training Sig.	District Size Sig.	SINA Sig.	Gender Sig.	Yrs Exp Sig.	Degree Sig.	ISBMA Training Sig.	District Size Sig.	SINA Sig.	Gender Sig.
22. Property Acquisition & Management: Purchasing	8.731	1.758	5.674	5.150	1.910	2.903	18.404	10.968	11.669	1.713	1.770	2.672
	.189	.624	.461	.161	.591	.407	.005**	.089	.070	.634	.621	.445
23. Ancillary Systems: Risk Management	3.202	.473	5.550	4.550	—	7.916	16.025	15.130	4.142	7.287	3.806	7.141
	.783	.925	.475	.208	—	.048*	.014*	.019*	.657	.063	.283	.068
24. Ancillary Systems: Transportation	2.338	.005	5.132	1.375	7.823	3.687	6.436	—	10.404	3.115	7.943	5.036
	.674	.998	.274	.503	.020*	.158	.376	—	.109	.374	.047*	.169
25. Ancillary Systems: Food Service	5.750	1.798	2.663	1.405	.593	1.566	6.392	9.551	16.779	.420	2.671	.122
	.219	.407	.616	.495	.743	.457	.381	.145	.010*	.963	.445	.989

Note. The top half of each divided cell is Pearson Chi-Square statistic. The bottom half of each divided cell is Sig. ($p \leq .05$).

Dashes indicate the sub-skill set areas with less than 50% of cells with expected count below 5. Those data were not used in analysis.

Explanatory variables *years of experience*, *educational degree*, *level of ISBMA training*, and *district size* were recoded to have the percentage of cells with expected cell sizes of less than 5 to be 50% or less.

* $p \leq .05$

** $p \leq .01$

Since the school business officials' respondent group tended to be the most influenced by demographic factors, adjusted residuals for school business officials were analyzed to determine the location of the greatest differences in perceptions within that sample group. Where did the greatest discrepancies in the demographic data lie? Within the school business officials' respondent group, there were adjusted residuals greater than the value of 3 in four of the six explanatory variables: years of experience, educational degree, levels of ISBMA training, and SINA designation for 2005. There were also adjusted residuals greater than the value of 3 in eleven of the ASBO International Professional Standards sub-skill set areas (see Table 11). Since there were no adjusted residuals above 3 in the results for school business officials in any of the 25 sub-skill areas by district size and gender, those demographic factors do not appear in Table 11.

Table 11 contains the eleven ASBO International Professional Standards sub-skill areas in which Pearson Chi-Square adjusted residuals over the absolute value of 3 occurred in four of the six demographic variables for school business officials. Dashes indicate that the adjusted residuals were 3 or lower. Under each demographic variable with an adjusted residual of over 3, the cell contains the demographic descriptor, the proficiency rating category, and the adjusted residual that is identified by "AR". For example, for the ASBO International Professional Standards sub-skill set area called The Educational Enterprise: Public Policy and Intergovernmental Relations, significantly more school business officials who had some ISBMA training rated themselves in the "low proficiency" category than the hypothesis of independence predicted because of a positive adjusted residual of 4.1.

Generally, the adjusted residuals identified three fairly unsurprising findings for the self-ratings of school business officials. First, there were significantly more school business

officials with 0-5 years of experience who rated themselves in the “low proficiency” categories than the hypothesis of independence predicted. It may be reasonable to assume that inexperienced school business officials might have perceived themselves to have “low proficiency” in the following sub-skill areas: (a) Financial Resource Management: Budgeting and Financial Planning, (b) Financial Resource Management: Accounting, Auditing, & Financial Reporting, (c) Property Acquisition & Management: Purchasing, and (d) Ancillary Systems: Risk Management since all four areas require complex skills that take time to master. It is also possible that school business officials with less experience did not have major responsibilities for property and risk management, which might have influenced the selection of lower ratings.

Second, there were significantly more school business officials with the highest educational level of a high school diploma who rated themselves in the “minimal proficiency” or “low proficiency” categories than the hypothesis of independence predicted. Since 44.5% of the school business officials’ sample had the highest educational degree of high school diploma, it may be reasonable that they might have rated themselves in the “minimal proficiency” category in the following areas: (a) Cash Management, Investments, and Debt Management and (b) Facility Planning & Construction. Why? Perhaps they perceived their own serious knowledge deficit in these skills because of minimal participation in these areas at the local level. For example, most small school districts in Iowa have declining enrollments and are not constructing new facilities. Since most school business official work in small districts, they might believe they have limited knowledge and skill in the area of facility planning and construction simply because construction has never occurred during their time of employment. School business officials with high school

diplomas also rated themselves in the “low proficiency” category in the sub-skill area Principles of School Finance, which suggests that perhaps their high school curriculum did not provide adequate preparation in the application of economic theories, revenue forecasting, alternative funding sources, and analyses of social, demographic, and economic changes that impact school finances.

Third, there were significantly more school business officials with some or no training in the Iowa School Business Management Academy (ISBMA) who rated themselves in the “minimal proficiency” or “low proficiency” categories than the hypothesis of independence predicted. Since 17.6% of the school business officials had never participated in the Iowa School Business Management Academy (ISBMA), it may be reasonable that these school business officials would rate themselves in the “minimal proficiency” category in the sub-skill area Information Management: Information Management Systems since they not only might have had little participation in local information systems, but they also had not benefited from new knowledge about information management systems that they could have learned at the Academy had they attended. School business officials with some ISBMA training also rated themselves in the “low proficiency” category in these two sub-skill areas: (a) The Educational Enterprise: Public Policy and Intergovernmental Relations and (b) The Educational Enterprise: Legal Issues. One possible explanation for these results may be that the ISBMA curriculum is the primary source of policy and legal knowledge for school business officials in Iowa. This suggests that once these school business officials have participated in more ISBMA courses and learning opportunities, perceptions of their own proficiency in policy and legal issues will improve.

Table 11.
SBOs Self-rating of Job Proficiency
Chi-Square Adjusted Residuals for Demographic Variables
Where do the greatest statistically significant differences lie within the SBO group?

ASBO Sub-Skill Set Areas	Yrs Experience	Degree	ISBMA Training	SINA
The Educational Enterprise: Public Policy & Intergovernmental Relations	—	—	SBOs with some ISBMA training	—
	—	—	Low proficiency self-rating	—
			4.1 (AR)	
Financial Resource Management: Cash Management, Investments, & Debt Management	—	SBOs with high school diploma	—	—
	—	Minimal proficiency self-rating	—	—
		3.3 (AR)		
Facility Management: Planning & Construction	—	SBOs with high school diploma	—	—
	—	Minimal proficiency self-rating	—	—
		3.2 (AR)		
Information Management: Information Management Systems	—	—	SBOs with no ISBMA training	—
	—	—	Minimal proficiency self-rating	—
			3.2 (AR)	
The Educational Enterprise: Legal Issues	—	—	SBOs with some ISBMA training	—
	—	—	Low proficiency self-rating	—
			3.5 (AR)	

Table 11. (continued)

*SBOs Self-rating of Job Proficiency**Chi-Square Adjusted Residuals for Demographic Variables**Where do the greatest statistically significant differences lie within the SBO group?*

ASBO Sub-Skill Set Areas	Yrs Experience	Degree	ISBMA Training	SINA
Financial Resource Management: Principles of School Finance	— —	SBOs with high school diploma Low proficiency self-rating	— —	— —
		3.1 (AR)		
Financial Resource Management: Budgeting & Financial Planning	SBOs with (0-5) years experience Low proficiency self-rating 3.2 (AR)	SBOs with high school diploma Exemplary proficiency self-rating -3.4 (AR)	SBOs with no ISBMA training No exemplary self-rating -3.2 (AR)	— —
Financial Resource Management: Accounting, Auditing, & Financial Reporting	SBOs with (0-5) years experience Low proficiency self-rating 3.1 (AR)	— —	— —	— —
Facility Management: Maintenance & Operations	— —	— —	— —	SBOs with SINA 2005 Low proficiency self-rating -3.1 (AR)
Property Acquisition & Management: Purchasing	SBOs with (0-5) years experience Low proficiency self-rating 3.8 (AR)	— —	— —	— —

Table 11. (continued)

*SBOs Self-rating of Job Proficiency**Chi-Square Adjusted Residuals for Demographic Variables**Where do the greatest statistically significant differences lie within the SBO group?*

ASBO Sub-Skill Set Areas	Yrs Experience	Degree	ISBMA Training	SINA
Ancillary Systems: Risk Management	SBOs with (0-5) years experience	SBOs with MA/MS/PHD	—	—
	Low proficiency self-rating	Exemplary proficiency self- rating	—	—
	3.2 (AR)	3.4 (AR)		

Note: AR indicates the Pearson Chi-Square Adjusted Residual.
Dashes indicate that the adjusted residuals were 3 or lower.

Table 12 contains the Chi-Square adjusted residuals for the two samples, superintendents and school business officials, merged into one group and disaggregated by gender. Dashes indicate adjusted residuals that are 3 or lower. Positive adjusted residuals indicate that significantly more members of a gender group gave ratings in a particular category, deviating greatly from independence. Negative adjusted residuals indicate that significantly fewer members of gender group gave ratings in a particular category, deviating greatly from independence. For example, for ASBO International Professional Standards sub-skill set area #1, significantly fewer males gave “moderate proficiency” ratings than did females, but significantly more males gave “exemplary proficiency” ratings than did females.

Gender differences between the perceptions of superintendents and school business officials were not so apparent within each of the two sample groups. However, when scores from the superintendents and school business officials were “merged” into one group and then disaggregated by gender, there were statistically significant differences ($p \leq .05$) in each

of the 25 sub-skill set areas between males and females. Significantly more male superintendents rated the proficiency of their school business officials as “exemplary” than did female superintendents, and significantly more male school business officials rated their own proficiency as “exemplary” than did female school business officials (see Table 12). Some of the highest adjusted residuals (greatest differences in scores) appeared in the following ASBO International Professional Standards sub-skill set areas:

- (a) The Educational Enterprise: Public Policy and Intergovernmental Relations (#2 in Table 12)
- (b) Financial Resource Management: Cash Management, Investments, and Debt Management (#8 in Table 12)
- (c) Financial Resource Management: Principles of School Finance (#16 in Table 12).

In general, male respondents in the merged group tended to give higher ratings than did females, which included the self-ratings of female school business officials. This supports a finding by Fletcher (1999) in a study of multi-source feedback systems and on self-assessment that females tend to rate themselves lower than do men.

Table 12.
*Chi-Square Adjusted Residuals by Proficiency Rating Scale: Males & Females
Superintendent & School Business Official Sample Groups Merged*

ASBO Sub-Skill Set Areas	Respondent Category	Minimal Proficiency	Low Proficiency	Moderate Proficiency	Exemplary Proficiency
1. The Educational Enterprise:	Males	—	—	-3.5	4.8
Organization & Administration	Females	—	—	3.5	-4.8
Sig.					.000**

Table 12. (continued)

*Chi-Square Adjusted Residuals by Proficiency Rating Scale: Males & Females
Superintendent & School Business Official Sample Groups Merged*

ASBO Sub-Skill Set Areas	Respondent Category	Minimal Proficiency	Low Proficiency	Moderate Proficiency	Exemplary Proficiency
2. The Educational Enterprise: Public Policy & Intergovernmental Relations Sig.	Males	-3.1	—	—	6.0
	Females	3.1	—	—	-6.0
					.000**
3. Human Resource Management: Human Relations Sig.	Males	—	—	—	3.4
	Females	—	—	—	-3.4
					.000**
4. Information Management: Strategic Planning Sig.	Males	—	—	—	4.6
	Females	—	—	—	-4.6
					.000**
5. Information Management: Instructional Support Program Evaluation Sig.	Males	—	—	—	3.3
	Females	—	—	—	-3.3
					.002**
6. Information Management: Instructional Program Evaluation Sig.	Males	—	—	3.2	4.6
	Females	—	—	-3.2	-4.6
					.000**
7. Information Management: Communications Sig.	Males	—	—	—	4.6
	Females	—	—	—	-4.6
					.000**

Table 12. (continued)

*Chi-Square Adjusted Residuals by Proficiency Rating Scale: Males & Females
Superintendent & School Business Official Sample Groups Merged*

ASBO Sub-Skill Set Areas	Respondent Category	Minimal Proficiency	Low Proficiency	Moderate Proficiency	Exemplary Proficiency
8. Financial Resource Management: Cash Management, Investments, & Debt Management	Males	—	-3.1	—	6.3
	Females	—	3.1	—	-6.3
Sig.					.000**
9. Human Resource Management: Personnel & Benefits Administration	Males	—	—	—	4.4
	Females	—	—	—	-4.4
Sig.					.000**
10. Human Resource Management: Professional Development	Males	—	—	—	3.5
	Females	—	—	—	-3.5
Sig.					.000**
11. Facility Management: Planning & Construction	Males	—	—	—	3.3
	Females	—	—	—	-3.3
Sig.					.000**
12. Property Acquisition and Management: Supply & Fixed Asset Management	Males	—	-3.6	—	4.7
	Females	—	3.6	—	-4.7
Sig.					.000**
13. Property Acquisition and Management: Real Estate Management	Males	—	—	3.7	4.9
	Females	—	—	-3.7	-4.9
Sig.					.000**
14. Information Management: Information Management Systems	Males	—	—	—	4.5
	Females	—	—	—	-4.5
Sig.					.000**

Table 12. (continued)

*Chi-Square Adjusted Residuals by Proficiency Rating Scale: Males & Females
Superintendent & School Business Official Sample Groups Merged*

ASBO Sub-Skill Set Areas	Respondent Category	Minimal Proficiency	Low Proficiency	Moderate Proficiency	Exemplary Proficiency
15. The Educational Enterprise: Legal Issues	Males	—	—	—	5.7
	Females	—	—	—	-5.7
	Sig.				.000**
16. Financial Resource Management: Principles of School Finance	Males	—	—	—	6.8
	Females	—	—	—	-6.8
	Sig.				.000**
17. Financial Resource Management: Budgeting & Financial Planning	Males	—	—	—	4.4
	Females	—	—	—	-4.4
	Sig.				.000**
18. Financial Resource Management: Accounting, Auditing, & Financial Reporting	Males	—	—	-5.3	5.7
	Females	—	—	5.3	-5.7
	Sig.				.000**
19. Financial Resource Management: Technology for School Finance Operations	Males	—	—	—	5.2
	Females	—	—	—	-5.2
	Sig.				.000**
20. Human Resources Management: Labor Relations & Employment Agreements	Males	—	—	—	5.1
	Females	—	—	—	-5.1
	Sig.				.000**

Table 12. (continued)

*Chi-Square Adjusted Residuals by Proficiency Rating Scale: Males & Females
Superintendent & School Business Official Sample Groups Merged*

ASBO Sub-Skill Set Areas	Respondent Category	Minimal Proficiency	Low Proficiency	Moderate Proficiency	Exemplary Proficiency
21. Facility Management: Maintenance & Operations	Males	—	—	3.6	4.3
	Females	—	—	-3.6	-4.3
Sig.					.000**
22. Property Acquisition & Management: Purchasing	Males	—	—	—	5.7
	Females	—	—	—	-5.7
Sig.					.000**
23. Ancillary Systems: Risk Management	Males	—	-4.0	—	5.9
	Females	—	4.0	—	-5.9
Sig.					.000**
24. Ancillary Systems: Transportation	Males	—	—	—	4.8
	Females	—	—	—	-4.8
Sig.					.000**
25. Ancillary Systems: Food Service	Males	—	—	—	3.2
	Females	—	—	—	-3.2
Sig.					.003**

Note. Males: n = 173, Females n = 178

Dashes indicate adjusted residuals 3 or lower.

** $p \leq .01$

Answering Hypothesis 3

The first research question asked if superintendents and school business officials had the same view about the ability of school business officials to make sound decisions.

Research Question 1 focused on job performance. The second research question, however, focused on the degree of importance about specific job functions that school business officials perform.

Research Question 2: Do superintendents and school business officials have a shared frame of reference regarding the importance of school business officials' job functions?

Hypothesis 3 answered the second research question through the Role Theory concept called "Role Consensus" (Thomas, 1996): There are no differences in the degrees of belief between superintendents and school business officials that school business officials should complete the job functions for each of three professional role groups: executive, manager, and technician (I. G. Wagner, 1990; Mitchell, 1998).

Table 13 shows the results of a comparison of scores between 169 superintendents and 182 school business officials based upon their responses on each of three questions on a 1 to 4 rating scale: strongly disagree (1), disagree (2), agree (3), and strongly agree (4). The Independent Samples T-Test was used to test whether the means between superintendents and school business officials were statistically different from each other. The third column contains the mean, or average of scores for each group. The Independent Samples T-Test was used for analysis of role consensus rather than the Mann-Whitney *U* test. Why? Because the ranking procedure used by Mann-Whitney *U* was more appropriate and powerful test for the analysis of proficiency ratings in 25 sub-skill areas categorized by three role groups. The *t*-test was more appropriate for three role consensus questions with a rating scale of 1 to 4 for

each question. It was also necessary to judge the difference in means relative to the spread or variability of the scores for the three role consensus questions using Levene's Test for Equality of Variances. The F statistic in the fourth column is the ratio of the "between estimate" to the "within estimate." The larger the F statistic, the smaller the P -value (Agresti, 1997). The fifth column contains the Levene's test significance level which was 2.196 (more than 0.05), meaning that the variance between the scores of superintendents and school business officials did not differ; equal variances are assumed. The sixth column contains the t statistic, which is not large enough for any role group to be significant, as indicated in the last column of Table 13. Thus, the null hypothesis that ($p \leq .05$) could not be rejected.

The study found no statistically significant differences in the degrees of belief between superintendents and school business officials that school business officials should complete the job functions in each of three professional role groups: executive, manager, and technician (see Table 13). Additionally, the rounded means for both groups indicated that they "agreed" ($M = 3.0$) that school business officials should perform the job functions in all three role groups. These results may indicate that superintendents and school business officials, unlike their potentially different orientations about rating the adequacy of performance in the 25 ASBO sub-skill areas, had a shared orientation, or frame of reference, about the importance of certain job functions in each of three role groups. One possible explanation for both groups' agreement could be that the standards reflect the knowledge and skills identified and developed through the ASBO International by representatives of school business official practitioners, superintendents, and higher education staff.

Table 13.

*Hypothesis #3: Role Consensus**Executive Role, Manager Role, & Technician Role for School Business Officials*

Role Groups	Respondents	Mean	F	Levene's Sig.	t	Sig. (2-tailed)
Executive Role			2.196	.139	1.299	.195
	SUPT	2.92				
	SBO	2.81				
Manager Role			1.118	.291	-.389	.697
	SUPT	3.34				
	SBO	3.36				
Technician Role			3.810	.052	1.149	.251
	SUPT	3.24				
	SBO	3.16				

Note: The rating scale was recoded from original survey.

SUPT (n = 169), SBO (n = 182)

Rating Scale: (4) Strongly Agree, (3) Agree, (2) Disagree, (1) Strongly Disagree

In addition to answering the two research questions, the proficiency data in this study might also suggest more investigation about possible professional development priority areas for school business officials. Is it possible to identify focus areas for professional development based upon the highest percentages of “low” and “minimal” proficiency self-rating ratings scored by school business officials? Yes. Can it be assumed that the highest percentages of “low” and “minimal” proficiency scores identified as focus areas for professional development are accurate? No. Accuracy requires not only making meaning

from the survey data as but also obtaining different kinds of information from multiple sources other than this study survey.

Fifty percent proficiency scores “low” and “minimal” self-rated by school business officials was selected as the cut point of highest skill need since the highest percentages of “low” and “minimal” proficiency self-ratings for school business officials ranged from 50% to 58.5%. In this study 50% or more of school business officials rated themselves in the “low proficiency” or “minimal proficiency” categories in two role groups and three sub-skill areas. The following three ASBO skill areas were the lowest self-rated proficiencies among the 25 sub-skill set areas (see Table 14).

- (a) Executive Role--Information Management: Instructional Program Evaluation (#6 in Table 14)
- (b) Manager Role—Human Resource Management: Professional Development (#10 in Table 14)
- (c) Manager Role—Property Acquisition and Management: Real Estate Management (#13 in Table 14).

While the three sub-skill areas listed above received the highest percentages of the lowest self-ratings, since 54.4% of the school business official respondent sample worked in small districts (750 or less), it is possible that the low ratings may have reflected the likelihood that the three skill areas listed above were not emphasized as job functions at the local level in districts that size. Consequently, while it is possible to identify focus areas of professional development for school business officials based upon the greatest percentages of “low” and “minimal” self-ratings, the identification is neither practical nor likely accurate. It is important to note, however, that in the 25 ASBO International Professional Standards sub-

skill set areas, more than 30 school business officials rated themselves “low” or “minimal” in job performance proficiency in 20 of the 25 skill areas. The 20 skill areas identified were fairly evenly divided by role group: executive role (6), manager role (6), and technician role (8). Practical implications for the professional development of school business officials as a result of these self-ratings are described in more detail in Chapter 5.

Table 14.
Implications for SBO Professional Development
% of Respondents Who Rated “Low” or “Minimal” Job Performance Proficiency

SUPT					SBO		
Role Group	ASBO Sub-Skill Set Area	% Low or Minimal	N	Total N Who Rated	% Low or Minimal	N	Total N Who Rated
Executive Role Group	1. The Educational Enterprise: Organization & Administration	5.6	9	161	5.8	10	172
	2. The Educational Enterprise: Public Policy & Intergovernmental Relations	11.0	16	146	21.1	30	142
	3. Human Resource Management: Human Relations	14.6	19	130	28.9	39	135
	4. Information Management: Strategic Planning	20.0	26	130	40.1	41	101
	5. Information Management: Instructional Support Program Evaluation	21.5	26	121	33.9	38	112
	6. Information Management: Instructional Program Evaluation	16.8	19	113	50.0	44	88
	7. Information Management: Communications	12.9	19	147	26.2	38	145

Table 14. (continued)

Implications for SBO Professional Development

% of Respondents Who Rated “Low” or “Minimal” Job Performance Proficiency

SUPT					SBO		
Role Group	ASBO Sub-Skill Set Area	% Low or Minimal	N	Total N Who Rated	% Low or Minimal	N	Total N Who Rated
Manager Role Group	8. Financial Resource Management: Cash Management, Investments, & Debt Management	9.8	16	164	21.4	36	168
	9. Human Resource Management: Personnel & Benefits Administration	8.4	13	155	13.9	23	166
	10. Human Resource Management: Professional Development	26.2	22	84	58.7	37	63
	11. Facility Management: Planning & Construction	23.2	26	112	43.2	48	111
	12. Property Acquisition and Management: Supply & Fixed Asset Management	15.1	23	152	36.2	59	163
	13. Property Acquisition and Management: Real Estate Management	21.2	24	113	51.2	43	84
	14. Information Management: Information Management Systems	17.7	26	147	32.3	40	124

Table 14. (continued)

Implications for SBO Professional Development

% of Respondents Who Rated “Low” or “Minimal” Job Performance Proficiency

Role Group	ASBO Sub-Skill Set Area	SUPT			SBO		
		% Low or Minimal	N	Total N Who Rated	% Low or Minimal	N	Total N Who Rated
Technician Role Group	15. The Educational Enterprise: Legal Issues	14.9	22	148	31.0	40	129
	16. Financial Resource Management: Principles of School Finance	10.6	17	161	25.3	40	158
	17. Financial Resource Management: Budgeting & Financial Planning	7.2	12	166	9.6	17	178
	18. Financial Resource Management: Accounting, Auditing, & Financial Reporting	2.4	4	168	7.8	14	180
	19. Financial Resource Management: Technology for School Finance Operations	11.4	17	149	33.3	46	138
	20. Human Resources Management: Labor Relations & Employment Agreements	12.2	18	148	17.9	29	162
	21. Facility Management: Maintenance & Operations	17.8	21	118	48.5	50	103
	22. Property Acquisition & Management: Purchasing	8.8	13	147	28.0	37	132
	23. Ancillary Systems: Risk Management	13.6	20	147	45.2	57	126
	24. Ancillary Systems: Transportation	15.7	16	102	40.2	35	87
	25. Ancillary Systems: Food Service	11.8	14	119	33.9	42	124

Summary

Statistically significant differences were found between the perceptions of superintendents and school business officials in the test for the Role Identity concept called “adequacy of performance,” with significantly more superintendents selecting scores for their school business officials in the “exemplary” proficiency category than scores school business officials selected for themselves. It is possible that the over-representation of males as superintendents and females as school business officials in the sample (84% of superintendents were male and 83% of school business officials were female) contributed to school business officials’ giving themselves lower self-ratings in the ASBO International Professional Standards sub-skill set areas of financial resource management and human resource management, skill areas where the greatest departure in the data appeared. Statistically significant differences were also found within the school business official sample, where the data departed most from the hypothesis of independence with school business officials who had a high school diploma as their highest educational level, school business officials who had 0-5 years of experience, and school business officials who had some or no training in the Iowa School Business Management Academy. In all cases, significantly more school business officials rated themselves in the “minimal” or “low” proficiency category than the hypothesis of independence predicted.

No statistically significant differences were found in the test for the Role Identity concept called “role consensus.” Superintendents and school business officials had a shared belief about the degree to which school business officials should perform the job functions within each of three theoretical role groups: executive, manager, and technician as categorized using the 25 ASBO International Professional Standards sub-skill set areas. Both

respondent groups “agreed” that school business officials should performance the job functions of an executive, a manager, and a technician.

Some of the lowest proficiency self-ratings for school business officials were found in the Executive Role (Information Management: Instructional Program Evaluation), the Manager Role, (Human Resource Management: Professional Development), and the Manager Role (Property Acquisition and Management: Real Estate). However, over 30 Iowa school business officials rated themselves in the “minimal” or “low” proficiency categories in over 20 of the 25 ASBO International Professional Standards sub-skill set areas. These “minimal” and “low” results were spread fairly evenly across all three role groups: executive, manager, and technician. Further discussion of these findings appears in Chapter 5.

CHAPTER 5

CONCLUSIONS

Introduction

The intention of this study was to answer two research questions: Do superintendents and school business officials have the same view about the ability of school business officials to make sound decisions? Do superintendents and school business officials have a shared frame of reference regarding the importance of school business officials' job functions? Chapter 5 reviews the answers to these two questions and addresses four important themes from the study through additional speculation and consequences of research findings: (a) differences in perceptions between superintendents and school business officials about school business officials' job proficiency in the 25 ABSO International Standards sub-skill set areas. (b) negative skewed distributions of proficiency scores for both superintendents and school business officials, (c) perceptual differences by gender, and (d) shared beliefs about school business officials' completing the job functions in each of three role groups: executive, manager, and technician.

Based upon the statistical analysis of perceptual data from 169 superintendents and 182 school business officials, the answer to the first research question, "Do superintendents and school business officials have the same view about the ability of school business officials to make sound decisions?" appears to be "no," with statistically significant differences ($p = .000$) between the perceptions of superintendents and school business officials in every one of the 25 ASBO International Professional Standards sub-skill set areas. These results provided strong statistical evidence that the perceptual differences between superintendents and school business official could not have happened by chance. Analysis identified that

significantly more superintendents rated school business officials in the “exemplary” proficiency category than school business officials rated themselves, most notably in the following sub-skill set areas than the hypothesis of independence predicted: (a) Financial Planning Resource Management: Cash Management, Investments, and Debt Management; (b) Human Resource Management: Personnel Benefits and Administration; and (c) Financial Resource Management: Accounting, Auditing, and Financial Reporting.

Perceptual Differences in Job Proficiency

The first theme with regard to statistically significant differences between the perceptions of superintendents and school business officials focuses on speculation about why school business officials were more critical of themselves compared with superintendents’ perceptions of them. The higher ratings by superintendents and lower self-ratings by school business officials were contrary to findings in studies by McEnery and McEnery (1987) and Holzbach (1978) which found that self-ratings of subordinates tended to be more lenient than those of supervisors. In addition, none of the 182 school business officials scored themselves in the highest proficiency level (exemplary) across all sub-skill set areas that they self-rated. These results did not support the finding of Meyer (1980), who “consistently found that at least 40% of the employees in jobs of all types place themselves in the top category” (p. 292) in a study of self-raters comparing themselves to others. Perhaps school business officials’ self-rating scores were not a question of personal leniency. Perhaps school business officials did not rate themselves exemplary to the degree of the Meyer (1980) finding because they were not rating themselves against other school business officials but against job performance standards and the potential for professional growth in those standards.

The less than “exemplary” self-rating scores selected by school business officials compared with significantly more “exemplary” scores selected by superintendents may have also been attributable to the fairly recent development of formalizing professional standards for school business officials by the ASBO International. The first professional standards iteration was published in 2001 and updated in 2005. In support of the ASBO International Professional Standards, the Iowa School Business Management Academy (ISBMA) aligned its curriculum with the ASBO standards applicable to Iowa public education during 2005-2006. The ASBO International Standards might be considered a somewhat new accountability delineation of job expectations intended to assist school business officials perform their duties as expertly as possible.

Therefore, the statistically significant differences between the proficiency scores selected by superintendents and scores selected by school business officials in every one of the 25 ASBO sub-skill areas may have been due to school business officials’ greater familiarity with sub-skill area content and their greater understanding about the expertise needed to be “exemplary” in each area. For the school business officials, less than an exemplary rating could have indicated their feelings of general competence in a skill area but with room for professional growth. Since the ASBO standards are relatively new, it is also possible that school business officials did not recognize themselves as having had time to develop the standards’ expertise that the superintendents perceived them to have. Perhaps school business officials were not yet able to see a perfect match between the “ideal” standards and perceptions of the “actual” performance (Cast & Burke, 2002). Since superintendents may have had less familiarity with the ASBO International Professional Standards, they may have been more apt to select “exemplary” proficiency for their school

business officials. It is furthermore possible that superintendents, under the assumption that when local financial decisions, processes, and results were going well from their point of view, an “exemplary” score for the proficiency of school business officials was appropriate. From the superintendents’ perspective, the school business official is the local source of expertise in school finance.

Statistically significant differences between the perceptions of superintendents and school business officials may have also been attributable to the nature of the organization, interpretively defined by Smircich and Stubbart (1985) as “the degree to which a set of people share many beliefs, values, and assumptions that encourage them to make mutually-reinforcing interpretations of their own acts and the acts of others” (p. 727). In this study, it is possible that the proficiency scoring differences were due to differing orientations between supervisors (superintendents) and subordinates (school business officials) that may have influenced their job performance perceptions. For example, what was the orientation of the working relationship between these two groups (e.g., collaborator/collaborator, tyrant/serf, leader/follower, dependent/co-dependent, hero/drone, or dominator/deferrer)? Depending upon the size of the district, could the superintendents and school business officials have had different orientations because of overlapping job functions that influenced their perceptions or caused dissimilar interpretations of the ASBO standards? Could there have been contrasting orientations between the two groups about certain local ethical issues in school finance? For each proficiency score, there was a local “reality” (Isabella & Waddock, 1994) that served as a basis for rating decisions. Given the possibly complex relationship between superintendent (supervisor) and school business official (subordinate), further investigation of the local working orientations that impact that relationship might be in order.

What are some possible consequences of not identifying the root causes of the statistically significant differences in perceptions between superintendents and school business officials about school business officials' level of proficiency in the ASBO International Standards? Several potential outcomes are listed below:

- (a) As a result of inexperience, lack of understanding about the ASBO standards, or false security that local fiscal matters are problem-free, a superintendent, mistakenly overrates a school business official's "adequacy of performance," and is left reacting to eventual fiscal crises rather than proactively addressing performance deficiencies.
- (b) A school business official is not allowed to, or does not want to, participate in the ISBMA professional develop and networking opportunities that support the ASBO standards when additional learning is critically needed but ignored.
- (c) The working relationship between a superintendent and a school business official is conflicted for reasons unaddressed (e.g., conflicting goals, values, morals, or skills). The conflicted working relationship is without resolve; thus negatively impacting a school business official's perceptions of self-efficacy.
- (d) Some role functions of a superintendent and a school business official might overlap, possibly causing differing interpretations of the "norms" or standards against which performance behaviors are judged. For example, a fiscal action that is perceived to be unethical to a school business official may not be perceived to be unethical by a superintendent or vice-versa.

Ultimately, behavioral expectations exist within the reciprocal roles of superintendents and school business officials but from the separate status positions (Bertrand, 1972). However,

the school organization depends upon both status positions to meet its goals. Understanding of reciprocal nature of this relationship and why the two groups have, or may not have, significant differences in their perceptions about job performance is worth exploring.

Negatively Skewed Distributions

The second theme highlights the negatively skewed distributions of proficiency scores not only for superintendents but also for school business officials. Although the self-ratings of Iowa school business officials were significantly lower than the ratings selected by superintendents, the obtained distribution for school business officials for “adequacy of performance” in the 25 ASBO International Professional Standards sub-skill set areas was negatively skewed, which means that their self-ratings tended to be higher scores on a scale of 1 to 4. School business officials’ ratings were also more consistent with the Meyer (1980) finding with regard to below-average self-ratings. Only 1% of the 182 school business officials scored themselves in the low or minimal proficiency levels across all of sub-skill set areas that they self-rated, which supports the finding of Meyer (1980) that “usually no more than 1% to 2% will place themselves in a below-average category . . .” (p. 292). According to Meyer (1980), “If their self-perceptions were all realistic, we should expect a normal distribution of self-ratings, from the individual at one end of the scale who sees himself as the poorest performer to the individual at the high end who sees himself as the most effective performer” (p. 293). This suggests, according to Myer, that because the self-ratings of school business officials in this study were negatively skewed their self-perceptions were not realistic.

One possible explanation, however, for school business officials’ tendency to give themselves higher scores on a scale of 1 to 4 is that they had benefited from on-going, high-

value professional development delivered through the Iowa School Business Management Academy (ISBMA) and, therefore, actually did have realistic perceptions about the quality of their own job performance. This explanation supports improved performance resulting from conditions of better understanding that lead to the implementation of better strategies (Isabella & Waddock 1994). The negatively skewed ratings of school business officials may reflect simply their increased knowledge and skills as a result of participation in the ISBMA, an issue this study did not address. As a result, the linkage between school business officials' participation in the ISBMA and their self-rating scores in the ASBO standards remains as a subject for future studies.

What is the consequence of not identifying the root causes of the negatively skewed distributions of proficiency ratings by both superintendents and school business officials? One outcome may be that while school business officials participate in the ISBMA courses and networking opportunities, it is unknown to what degree that participation impacts levels of job proficiency. Consequently, time and resources could be allocated to professional development without understanding its benefits for attendees' job performance. In the end, the question to answer may be this: Are negatively skewed distributions something to strive for or something to avoid? If the expectation is that all students, for example, are capable of achieving at high levels in standards identified for their learning, logic dictates that all school business officials are capable of doing the same.

Perceptual Differences by Gender

The third important theme about study findings is directed at the differences in the proficiency ratings between males and females. All demographic factors used in this study (i.e., years of experience, educational degree, levels of the ISBMA training, district size,

SINA designation for 2005, and gender) generally influenced the perceptions of school business officials more than they influenced the perceptions of superintendents. Such a result may be attributable to the more common, formal educational system experienced by 100% of the superintendents who had an MA degree or higher versus more diverse, informal on-the-job learning experiences by 92.9% of the school business officials who had a BA degree or less.

The primary consideration with regard to demographic findings, however, may stem from the over-representation of males as superintendents and females as school business officials. In the superintendent sample, 84% of the respondents were male; 16% were female. In the school business official sample, 17% of school business officials were male; 83% were female. When the two samples were “merged” and disaggregated by gender, statistically significant differences ($p \leq .05$) were found between the perceptions of males and females in each of the 25 ASBO International Professional Standards sub-skill set areas. Significantly more male superintendents selected “exemplary” proficiency ratings for their school business officials than did female superintendents, and significantly more male school business officials rated themselves in the “exemplary” proficiency category than did female school business officials.

It is possible that the gender imbalance of each respondent sample group contributed in several ways to males’ selecting significantly higher ratings than did females and to school business officials’ overall lower ratings of themselves and higher ratings of them by superintendents. First, a study by Fletcher (1999) about multi-source feedback systems and self-assessment found that females tend to rate themselves lower than males. This suggests the possibility that the significant differences in proficiency ratings between superintendents

and school business officials may have been an issue of gender self-perception and its impact on perceived job performance quality. Second, the potential also exists that females (mostly school business officials) were intimidated by an Iowa educational system where male superintendents have traditionally controlled school finance decision making, and in turn, passed the functional tasks of those decisions to their female school business officials. Third, since 44.5% of the school business official sample (mostly females) had the highest educational degree of high school diploma and 100% of the superintendent sample (mostly males) had a MA degree or higher, it is also possible that females' lower self-ratings were a result of perceived "educational level" inferiority rather than the day-to-day capacity to perform their jobs well. Fourth, since 82.4% of the school business officials (mostly female) had attended the ISBMA training compared with only 26.6% of the superintendents (mostly male), perhaps the female school business officials' respondent group had the advantage of "knowing what they needed to know and be able to do" as a result of ISBMA training and gave themselves lower ratings. Perhaps because a large percentage of the superintendents' sample group had never attended the ISBMA training, their significantly higher selection of "exemplary" ratings indicated that "didn't know what they didn't know." Perhaps these results were a training issue, not a gender issue.

What are the consequences of not identifying the root causes of the statistically significant differences between the proficiency scores selected by males and the proficiency scores selected by females in each of the 25 ASBO International Standards sub-skill areas? Several potential outcomes for female school business officials are listed below:

- (a) A female school business official may not leverage the support she critically needs for participation in the ISBMA professional development and networking opportunities if her male superintendent does not see the need.
- (b) A female school business official may be more hesitant to express conflicting fiscal opinions with her male superintendent even when her opinion might bring more effective and efficient results.
- (c) A female school business official with a “lesser” educational degree than her male superintendent may be more likely to bury her exceptional fiscal knowledge base in deference to a less knowledgeable male superintendent to avoid supervisor-subordinate conflict, regardless of the fiscal consequences.
- (d) A female school business official may be more likely to ignore any unethical fiscal practices by her male superintendent from the fear of potentially losing her job.
- (e) A female school business official may be more likely to view herself as just another female employee carrying out work tasks for the male superintendent rather than viewing herself as a member of a leadership team who can make positive contributions, for example, to fiscal forecasting, long-range planning, and finding alternative funding sources. She may live out the traditional “just pay the bills” perception of her role and not realize her potential as an expert in school finance.

This study did not address potential job performance consequences for the female school business official working in an essentially male-dominated administrative system. It is clear,

however, that the impact of the gender imbalance between superintendents and school business officials in Iowa is worth exploring in future studies.

The answer to the second research question, “Do superintendents and school business officials have a shared frame of reference regarding the importance of school business officials’ job functions?” appears to be “yes,” with no statistically significant differences between superintendents and school business officials about the degree to which they believed school business officials should complete the job functions in each of three professional role groups: executive, manager, and technician. This implies that superintendents and school business officials agreed with the job functions, or task responsibilities, identified in previous school business official literature by I. G. Wagner, 1990; Mitchell, 1998; Bustillos, 1989; Gutman, 2003; Horrow, 1981; Lagas, 2004; McGuffey, 1980; Medeiros, 2000; Tharpe, 1995; Ware, 1995 that were used to categorize the 25 ASBO International Professional Standards sub-skill areas into the executive, manager, and technician role groups.

Shared Beliefs about Job Functions

The fourth important theme about study findings is focused on the lack of statistically significant differences between the scores of superintendents and school business officials in their beliefs about the importance of job functions for school business officials within each of the three role groups (each rated separately). While superintendents and school business officials did not agree about “how well” school business officials were performing each of the 25 ASBO International Standards sub-skill areas, they did agree about the “what” that school business officials should be doing as job functions, which supports previous research findings about the job expectations (skills) needed by school business officials (Bustillos,

1989; Gutman, 2003; Horrow, 1981; Lagas, 2004; McGuffey, 1980; Medeiros, 2000; Tharpe, 1995; Ware, 1995). On a rating scale of 1 to 4 with strongly disagree (1), disagree (2), agree (3), and strongly agree (4), superintendents and school business officials indicated the same degree of belief for each of the three role groups. The rounded means for both groups were “agree” ($M = 3.0$) that school business officials should perform the job functions in the executive role, the manager role, and the technician role. It appears that both survey respondent groups had their current role identity perceptions confirmed, rather than threatened (Farmer, Tierney, & Kung-McIntyre, 2003).

What are the consequences of superintendents and school business officials’ shared beliefs about what the job functions of the school business official should be? Several implications are possible:

- (a) Since both superintendents and school business officials appear to have the same orientation about the job functions of school business officials, when new job functions are identified it may be easier to make sound, collaborative decisions about who is responsible to complete those functions and to what degree those functions are completed.
- (b) There may actually be no role conflict (or limited role conflict) between a superintendent and a school business official, which suggests a greater harmonious working relationship and potentially more effective fiscal support of the educational system.
- (c) Since both superintendents and school business officials appear to have the same orientation about the job functions of school business officials, the ISBMA curriculum might ensure coverage of content knowledge and skills for job

functions in each of the three role groups: executive, manager, and technician in each year and at every level of professional development provided by instructors.

- (d) Since both superintendents and school business officials appear to have the same orientation about the job functions of school business officials, the ASBO has International used an effective standards development process by including school business official practitioners, superintendents, representatives from higher education, and representatives from the international business community.

It may also be worth while to note that while superintendents and school business officials “agreed” that school business officials should complete the job functions in each of the three role groups: executive, manager, and technician, they did not “strongly agree.” These results raise questions about possible role conflicts that may exist between the two groups that other kinds of studies might identify. For example, studies could include focus groups or other information gathering tools that allow for determining specifically what “agree” means and what “agree” does not mean to superintendents and school business officials.

Theoretical Significance

Since the 1950s, there has been an extensive body of literature and research on Role Theory (Jackson and Schuler, 1985). However, widespread agreement about a single concept or body of knowledge for Role Theory, or social role, has not apparently materialized (Deasy, 1964; Thomas & Biddle, 1996c) and ambiguous terminology has beleaguered much of the role literature in the past (Fondas & Stewart, 1994). Subsequently, numerous Role Theory concepts and vague language have challenged the long-standing development of Role Theory as a tested theoretical framework. In spite of these historical theoretical challenges, study elected to test two concepts of Role Theory from the work of Thomas and Biddle

(1996b) and from Thomas (1996) that could perhaps, over time, become more defined and more enduring if they were applied in the future to the study of contributory leadership roles in the 21st century.

This study chose to confine the definition of “role” to two areas: (a) specific job knowledge, skills, and performance and (b) general professional levels (role groups). The first area, specific job knowledge, skills, and performance, was analyzed through the Role Theory concept called “adequacy of performance” (Thomas & Biddle 1996b). The second area was analyzed through the Role Theory concept called “role consensus” (Thomas, 1996). The 25 ASBO International Professional Standards sub-skill areas provided the content framework to organize the analysis. This study went beyond previous research studies about school business officials by including a theoretical framework in the analysis and by extending the literature in Role Theory through the study two concepts as constructs of organizational behavior.

Adequacy of Performance

In Role Theory, adequacy of performance means adequacy of sound decision making. Study findings did not confirm that supervisors (superintendents) and subordinates (school business officials) had the same perceptions about the degree to which the subordinates could make sound decisions, since there were statistically significant differences in their proficiency rating scores. However, since both the superintendents’ sample group and the school business officials’ sample group selected proficiency ratings skewed to higher scores, study findings imply that school business officials are generally able to make sound decisions.

What does this mean? Superintendents and school business officials selected scores that were measuring proficiency against identity “norms” that define required or acceptable behavior for school business officials. These norms not only provide the standards for behavior but they also provide the standards for judging that behavior (Bertrand, 1972). Since identity (role) theory focuses on the degree to which individuals are able to achieve a match between the “ideal” identity standard and their “actual” performance (Cast & Burke, 2002), the findings in this study suggest that Iowa superintendents and school business officials perceived there was a strong match between the “ideal” and the “actual” and further indicate that Iowa school business officials are able to make quality fiscal decisions. In times of greater challenges and fewer resources, these perceptions of job proficiency provide optimistic news.

Role Consensus

In Role Theory, consensus means that expectations are similar, no matter how they got that way. Since there were no statistically significant differences between the scores of superintendents and school business officials in their beliefs in the importance of school business officials’ completing the job functions in each three role groups: executive, manager, and technician, study findings confirmed that superintendents and school business officials had a shared frame of reference about their beliefs. Study findings imply that there is no conflict of roles between the two groups.

What does this mean? Roles, which are more or less an integrated subset of norms, are dedicated to the same function (Bertrand, 1972), and role consensus indicates a general agreement among all, or most people, that the roles are accurate. In this case, the “same function” was school business officials and “role consensus” was about the executive,

manager, and technician roles. While role consensus between superintendents and school business officials may appear to be positive news, there may be value in viewing those results from several perspectives as a result of conflicting findings from the management literature.

Role consensus can be viewed from a positive perspective. According to Fried, Ben-David, Tiegs, Avital, and Yeverehyahu (1998), in the absence of role consensus there is role ambiguity. This role uncertainty can place increased demands on an individual's cognitive resources, thereby causing the person to have fewer resources available for enacting the behaviors necessary for performing assigned job functions effectively and consistently. Role consensus in this study would appear to be advantageous because without it school business officials might spend too much time investing mental energies in figuring out "what" to do rather than how "well" to do it. Additionally, role consensus may also result in the open sharing of information and opinions, leading to common understanding and commitment (Dess & Priem, 1995). Consequently, the role consensus between superintendents and school business officials in this study implies that they share fiscal information with each other and communicate effectively enough to have mutual insight into the state of school finance in their districts.

Role consensus can also be viewed as more pessimistic news. On the negative side, findings from management literature have also shown that consensus indicates pressures to conform, suppression of contrary thinking, and group-think mentalities (Dess & Priem, 1995). In this study, that would mean that even if superintendents did not believe that school business officials should be completing the job functions in, for example, the executive role, the superintendents felt compelled to support the ASBO International Professional Standards

that define leadership-oriented job expectations for school business officials. Why? To do otherwise might appear like status position arrogance on the superintendents' part.

Pros and cons of role consensus aside, Bertrand (1972) indicated that by virtue of their different positions, resources, or experiences, no two individuals ever interpret a situation in quite the same way, which suggests a permanent state of disorganization. He further suggested that no perfect state of coordination among roles exists, and that subsequent disorganization is not necessarily a bad thing. Isabella (1990) also supported the idea that "frames of reference" do not stay the same, and during systems change they are important ways to make sense of the organization. It is not possible to know if testing "role consensus" in this study specifically supported the "good," the "bad," or the "get over it" perspectives of role consensus. Further information is needed to determine if the statistically significant finding of agreement between superintendents and school business officials about school business officials' completing the job functions of executive, manager, and technician is cause to celebrate or cause to worry.

Theoretical Recommendations

One purpose of this study was to offer conclusions about the use of Role Theory as a construct in explaining organizational behavior (Biddle, 1987; Montgomery, 1998; Thomas, 1996; Thomas & Biddle, 1996b; White, 1992). This researcher proposes a new conceptual model of Role Theory for school business officials influenced by the findings in this study and the work of Bertrand (1972), Biddle (1979, 1987), Dess and Picken (1995, 2000), Quinn (2004), and Thomas and Biddle (1996a, 1996b, 1996c). This new conceptual model proposes a theoretical addition to the understanding of organizational behavior constructs by focusing specifically on degree to which school business can make the kinds of proactive, disruptive

responses to environmental demands that are necessary for the reinvention of public schools in 21st century. This researcher, therefore, offers a tentative theory called “Role Theory of Smart System Disturbance” as a new grouping of concepts (old and new) by which to think about the performance of school business officials as contributory leaders in high-stakes accountability environment for student learning (see Appendix G). This proposed theory extends the Role Theory concepts of “adequacy of performance” and “role consensus” by including two more concepts that can be specific to school business officials or applicable to organizational development in general: (a) “professional standards” and (b) “contributory leadership.”

The proposed theory contains three critical words: (a) smart, (b) system, and (c) disturbance. First, to avoid any assumptions that every enacted organizational disturbance is automatically intelligent, the word “smart” stresses that this theory does not support disturbances that are ill-advised for whatever reason (e.g., politically motivated, data devoid, self-interest driven, knowledge deficit, or pharmaceutically enhanced). Second, to avoid any assumptions that every disturbance, no matter at what level it occurs (e.g., individual, group, or organizational), can effectively transform organizations to be better than they were, the word “system” emphasizes that contributory leadership, in this tentative theory, is directed at the organizational-level disturbances focused on change in operational practice to change results in performance. Third, to avoid any assumptions that every leadership action intended to improve organizational performance will automatically agitate the status quo, the word “disturbance” accentuates that contributory leadership must also have the courage to purposefully deviate from the established norms of the system to change that which may

have worked in the past, but does not meet the environmental demands of today and tomorrow.

Why might a public school need to have disturbance in its organizational system? Historically, a main function of a school's central office was to protect the organization from external threats, to maintain the status quo, and to keep disruptions from interfering with day-to-day operations. Stability has been a traditional goal of management. Dess and Picken (2000) describe this phenomenon:

The traditional tools and techniques of management are designed, in large measure, to ensure organizational stability, operational efficiency, and predictable performance. Formal planning processes, centralized decision making, hierarchical organization structures, standardized processes, and numbers-oriented control systems are still the rule in most organizations. As important as these structures and processes are to organizational efficiency, they tend to limit flexibility and create impediments to innovation, creativity, and change. (p. 19)

The irony of this protection function is that maintaining the status quo does not appear to be the prescription for improving performance for all students. Public school systems across the United States have been “disrupted” by NCLB; however, the tentative Role Theory of Smart System Disturbance makes the case that contributory leaders proactively cause their own “smart” disruptions for organizational improvement rather than reacting to external disruptions that may or may not be appropriate for every school district. Appendix G, reading from bottom to top, contains four concepts that together comprise Smart System Disturbance: (a) professional standards, (b) role consensus, (c) contributory leadership, and (d) adequacy of performance. The concept of “professional standards” defines the ideal norms, or

expectations of performance for school business officials. The concept of “contributory leadership” fills the theoretical gap between the concepts of “adequacy of performance” and “role consensus” used in this study. Contributory leadership addresses the working relationship between superintendents and school business officials.

Status Positions

Since this study addressed professional standards, role consensus, and adequacy of performance in the review of literature in Chapter 3, this section will briefly suggest how the concept called “contributory leadership” is critical for proactive, disruptive responses to environmental demands on the organization. The theoretical model in Appendix G contains several important attributes of “contributory leadership.” First, the operational working relationship between superintendents and school business officials is comprised of individuals from two different status positions that are made up of different roles (Bertrand, 1972). In the operational working relationship, the Role Theory of Smart Systems Disturbance proposes that the supervisor/subordinate nature of these status positions should help, rather than hinder, their “extraordinary” ability to be fiscally innovative, creative, and supportive. As London (2006) indicated, “Collaborative leadership builds a group that will not fall apart if something happens to the leader” (p. 6), which suggests that fiscal decisions made through collaboration can be more enduring than those of a single person. In this working relationship superintendents and school business officials are equally represented in making joint fiscal decisions, regardless of status positions.

Overlapping Roles

The second attribute of the operational working relationship depends upon the size of a school district. Despite having different status positions, the fiscal job roles of

superintendents and school business officials can sometimes overlap, especially in smaller districts. Factors of power, politics, and chance can impact which job functions are designated to whom and to what degree those functions are monitored (Bertrand, 1972). The Role Theory of Smart Systems Disturbance assumes that the job duties and responsibilities clearly defined by professional standards and role consensus may help superintendents and school business officials determine which conflicting demands, if any, are priorities (Fried, Ben-David, Tiegs, Avital, & Yeverechyahu, 1998). The overlap in fiscal roles also provides an opportunity for role reciprocity, which means that the performance of one role implies and requires the performance of a second role. Certain rights and duties are involved between the two roles located in different status positions. These roles also represent specialized aspects of the same functional process (Bertrand, 1972). The Role Theory of Smart Systems Disturbance simply accommodates the possibility of job function overlap between superintendents and school business officials.

Proactive and Positive

A third attribute of the operational working relationship listed in Appendix G addresses timely and meaningful responses (Dess & Picken, 2000) from superintendents and school business officials to be successful with the organizational changes and supports needed to compete as viable educational organizations. “Proactive” contribution to the operational working relationship means that superintendents and school business officials accurately forecast fiscal needs and take the long- and short-term steps needed to meet those needs rather than waiting for student achievement to drop, buildings to crumble, or buses to break. “Positive” contribution means that from the working relationship between

superintendents and school business officials comes the support of appropriate, powerful, strategic actions that will substantively change practice to change performance.

Components of Contributory Leadership

Appendix G also contains the four central components of “contributory leadership” from the work of Quinn (2004) that are used in the Role Theory of Smart System Disturbance as a way to focus the operational working relationship between a superintendent and a school business official. Quinn (2000) also described the potential to transform people from ordinary into extraordinary. The proposed Role Theory of Smart System Disturbance suggests that the working relationship between a superintendent and a school business official not only results in adequacy of performance but also has the potential to be one of the greatest driving forces in the school district for change. According to Dess and Picken (2000), the organization must be able to “learn, adapt, and respond effectively to a rapidly changing competitive environment” (p. 22). Extraordinary, therefore, is not just the superintendent, extraordinary is not just the school business official—but extraordinary can be the working relationship between these people to bring deep change to American public schools rather than the slow death portended by contemporary critics (Quinn, 1996).

The operational working relationship between superintendent and school business officials reflect the kind of fiscal leadership that they will practice on a day-to-day basis. According to Quinn (2004), two kinds of leadership exist. In the “normal” state of leadership, individuals tend to be driven to “consume.” Leaders are focused on their own comforts, driven by external forces, and closed to ideas in the organization other than their own. Leaders tend to avoid personal accountability, keep control, and hold on to their personal comfort zones. In the “normal” state of leadership, leaders also tend to be reactive problem

solvers, waiting until outside forces cause or demand change. The Role Theory of Smart System Disturbance does not support the “normal” state of leadership.

The Role Theory of Smart System Disturbance does, however, support the “fundamental” state of leadership (Quinn, 2004). Appendix G contains four critical components of the operational working relationship between school business officials and superintendents: (a) results-centered, (b) internally-driven, (c) other-focused, and (d) externally open (Quinn, 2004). The fundamental state, unlike the normal state, suggests that leaders can be driven to “contribute” rather than to consume. Leaders in the fundamental state tend to be focused on results, open to others’ opinions within the organization, value the welfare of others before their own, and proactively embrace problems, not waiting for outside forces to cause or demand change. These four components of fundamental leadership could provide new research opportunities with regard to the theoretical gap between two concepts of Role Theory: “role consensus” and “adequacy of performance.” With further development, the proposed Role Theory of Smart System Disturbance may offer plausible principles that can inform the operational working relationship between school business officials and superintendents and the degree to which that relationship can support appropriate disruptive responses to 21st century environmental demands.

Practical Significance

What is the practical significance of these findings? Statistical significance does not ensure that the relationship between variables is practically important or that the research evidence can speak for itself (Biddle, 1987; Connor-Linton, 2006). The statistics indicate that differences in perceptions between superintendents and school business officials about the “adequacy of performance” by school business officials on the 25 ASBO International

Professional Standards sub-skill set areas did not happen by chance; however, the statistics do not provide reasons for the significant differences nor do they measure how realistic those differences are in the daily work of school finance.

Practical Recommendations

Professional Development

The findings from this study have many implications for the professional development of both Iowa superintendents and school business officials, especially with regard to the gender reversal issue in Iowa: most superintendents are male, and most school business officials are female. Study findings might suggest the following considerations for the Iowa School Business Officials Association (IASBO), the Iowa School Business Management Academy (ISBMA) leadership, and other groups that provide professional development opportunities for Iowa superintendents and school business officials:

- (a) collecting information about which of the more specific standards for each of the ASBO International Professional Standards sub-skill set areas are priorities for Iowa schools and in which female school business officials perceive themselves to be the least proficient,
- (b) collecting information to identify the root causes of female school business officials' concerns about the priority ASBO International Professional Standards in each of the sub-skill areas,
- (c) gathering information from female school business officials through a variety of venues (e.g., focus groups, surveys, case studies) to determine root causes of their job performance self-perceptions,

- (d) collecting information from male superintendents and female school business officials to identify the root causes of perceptual differences by gender,
- (e) collecting information from male superintendents and female school business officials to identify the nature of the relationship between those two groups,
- (f) designing job-embedded professional development for male superintendents and female school business officials in priority areas focused on gender issues,
- (g) providing differentiated instruction by gender during professional development to meet priority needs of superintendents and school business officials,
- (h) surveying superintendents and school business officials that do not currently participate in the ISBMA to determine root causes for lack of participation,
- (i) include case studies in the ISBMA curriculum that show “exemplary” proficiency in the ASBO standards covered by the academy curriculum,
- (j) developing assessments of ASBO standards that measure school business officials’ ability to make sound decisions applicable to standards performance with measurable indicators for adequate performance that define departures in either direction from what is defined as adequate,
- (k) developing graphic organizers that superintendents and school business officials can use locally to have dialogue and discussion about where their roles overlap, if they do, and clarify the job functions of each person in the overlap areas.

Overall, the most important practical application of these findings may be the justification not only to continue, but also to expand the high quality of the Iowa School Business Management Academy (ISBMA), a voluntary certification program for Iowa school business officials. Why? Study findings indicate that significantly more school business

officials with 0-5 years of experience, and significantly more school business officials with only some or no training in the Iowa School Business Management Academy rated themselves in the “minimal” or “low” proficiency category than the hypothesis of independence predicted. Inexperienced Iowa school business officials are fortunate to have the ISBMA that not only provides a multi-year school finance curriculum and continuing graduate courses taught by Iowa practitioners, but also tailors its course content and networking experiences to the specific needs of Iowa public schools with a level of on-time adjustment that more rigid, required certification programs, if they existed in Iowa, might find difficult to match.

Fiscal Policy

The findings in this study also have practical significance for policy makers. Why? Because of increased federal NCLB pressure on American public schools to raise achievement for all students despite increased local demographic challenges and decreased local resources, school business officials must deal with public scrutiny that asks for evidence that the monies invested are improvements made. School business officials must function responsibly to support and effectively impact the educational program.

How can decisions by Iowa policy makers champion the ability of school business officials to perform their job functions with “exemplary” proficiency? Policy makers at the local level can do several things. First, they can support budgeting policies that ensure that school business officials in every public school district are afforded the time and financial support to attend periodic and on-going fiscal training provided by organizations within Iowa and at the national level. Second, policy makers can put into place local structures that allow school business officials to have the supervisor feedback and support they need to implement

successfully what they have learned. Third, policy makers can make certain that school business officials representative of geographical area, district size, years of experience, gender, and educational background participate in shared leadership decisions at local, state, and national levels with regard to fiscal statute, rule, and non-regulatory guidelines that impact the work of school finance. One-size-fits-all policy does not work for students, and one-size-fits-all policy will not work for school business officials.

Future of School Business Officials in Age of Accountability

During times of intense political pressures and challenges to improve American public education, a school business official might well ask, “Who am I in this age of high-stakes accountability to increase the performance of all students?” or “What is it that I do to support the district in its accountability for increased student achievement?” or “What is it that I don’t do but should be doing to support accountability for increased student achievement?” Isabella (1990) identified the concept of “challenge” for organizations that could be applied to the current high-stakes accountability environment of public education generated by federal NCLB requirements as well as drastic changes in the global economy, population demographics, and educational alternatives other than public education:

Among the most challenging events to which organizations must respond are those that become the contexts for substantial changes and adaptation. These events are rarely static or contained within a discrete time frame. Unfolding over time, they demand continual adjustment and present unending challenge for all concerned. (p. 7)

School business officials should have a meaningful place in the hard work of reinventing public schools. Their fiscal expertise in multiple roles (e.g., executive, manager, and

technician) is vital for not just the survival of public education in America, but more importantly for the prosperous future of a tuition-free, quality education for every student.

What is the continual adjustment and unending challenge for school districts and their school business officials in America today? It is the critical need of public schools to disrupt their business as usual and reinvent themselves as relevant 21st century organizations. Public education cannot “opt out” of meeting the diverse needs of every student who comes through the door; public schools cannot be successful for only certain subgroups in their student population. Every student, despite differences in language, background, health, and culture, expects and deserves the highest quality educational opportunities provided by the highest quality staff. If contemporary critics of public education believe, however, that school districts are like companies still mass producing eight-track tapes and manual typewriters, those same critics will continue, and should continue, to demand valid and reliable evidence that public schools can effectively prepare all students, not just some students, for success in a world that increasingly demands higher-level knowledge, technology, and problem-solving skills.

In addition to the needed meaningful participation of school business officials in the reinvention of American public schools, the future of school business officials does not appear to promise the reduction of their multiple and complex job functions that have increased over time. While the future appears to ensure some degree of employment security, the future of school business officials also holds high expectations for exemplary job performance, regardless of district size or resource. To the benefit of school business officials, high performance expectations have been developed and published within just the last five years by the Association of School Business Officials (ASBO) International. ASBO

International has identified 195 professional standards that define job performance expectations organized by 7 skill sets and 25 sub-skill areas. The standards are intended to assist people currently working in the profession of school finance to perform their roles as expertly and ethically as possible. The standards also provide the norms by which professional development can be provided and performance can be judged. The continued revision of these standards over time to reflect changes in the knowledge and skills needed by school business officials should serve the future of school finance and public education well.

The future for school business officials in the age of high-stakes accountability for student results also implies that the day-to-day operational context in which school business officials function might also have to reinvent itself. According to Quinn and Spreitzer (1997), “The reality is that many of us implicitly discourage empowerment by reinforcing organizational structure and control systems that either intentionally or unintentionally send the message that we really do not trust people” (p. 42). The daily operational contexts of individual school organizations may have to find ways to provide school business officials encouragement and support for the pioneering ideas needed to thoughtfully “disrupt” business as usual in order to for systemic changes to occur. Public education needs the successful employment, professional integrity, and performance accountability of school business officials to respond effectively to public scrutiny. Why? Public school success is more than fiscal survival. Success depends upon public schools’ reinvention of themselves as relevant, 21st century institutions, and the significant roles in which school business officials can make positive contributions to fiscal innovation, creativity, and effectiveness. Future

day-to-day operational work environments can provide the support school business officials need to make those contributions.

Future Study

As with any study, it is important to recognize several limitations. First, the present results have unknown generalizability to other subject populations and research settings in states other than Iowa or in other countries. Second, only large districts qualify for participation in Iowa's current AYP formula for SINA designation; as a result, the SINA independent variable will have more analysis value in 2007-08 when Iowa's AYP formula will involve most Iowa schools. Third, to accommodate a reasonable survey length, 195 ASBO International Professional Standards had to be collapsed into the ASBO International's 25 sub-skill set areas, which reduced the analysis potential of proficiency ratings by individual standard.

The study sample can reasonably be generalized to the Iowa population of superintendents and school business officials as a result of sample size, lack of statistically significant non-respondent bias, and comparable numbers of the sample to the population in all three of the demographic factors for which statewide comparative data were available: district size, gender, and SINA designation.

Six potential directions for future research could be considered. First, this study could be replicated in other states or nationally, since the ASBO International Professional Standards are not Iowa-specific, to function as one source of needs assessment to determine priority areas for the statewide and national professional development of school business officials. Findings from a study by McEnery and McEnery (1987) suggested that self-ratings may be an important component of needs assessment, which appears to support school

business officials' self-rating of proficiency in the ASBO International Professional Standards as one source of data. According to Lagas (2004), "In the United States, operating public schools costs more than \$300 billion annually, and these schools employ more than 1 million people" (p. 5). A national needs assessment about the perceived job performance proficiency of school business officials, one of multiple data sources required for needs assessment, might inform legislators and national organizations about resources needed to ensure that the individuals who are charged with being the watchdogs for billions of public education dollars not only receive on-going, high quality professional development, but also receive the respect they deserve as critical players in the educational program.

Second, future studies of the perceived performance proficiency of school business officials in the ASBO International Professional Standards need to be more cognizant of the nature of the superintendent (supervisor)-school business official (subordinate) relationship. If the proficiency ratings were paired with supervisor-subordinate in each district, which they were not in this study, further research in this area might also explore the relationship between the superintendent and the school business official, for example, the degree to which the superintendent creates a supportive organizational climate (Kidd & Smewing, 2001) with regard to roles, responsibilities, and professional growth for the school business official. A future study might also include survey questions for the school business official similar to those in a 1993 Judge and Ferris study of supervisors and subordinates that provided additional variable information about the frequency of supervisors' observing subordinates' performance. Such a study could use questions developed by Dansereau, Graen, & Haga, (1975) and Graen & Scheimann (1978) intended to measure the nature of supervisor-subordinate relationship in the areas of closeness, flexibility, power, trust, and respect or

questions about the length of time and frequency of interaction (Kidd & Smewing, 2001) that superintendents have with school business officials. These factors could provide more in-depth information by which to discriminate among perceived proficiency performance ratings.

Third, future research might address the significant finding in this study of gender differences in proficiency ratings between superintendents and school business officials. The focus of such studies could be the possible common sex role stereotypes held by both male and female raters (Landy and Farr, 1980) to address the nature of the relation(s) between these factors. Studies could also focus on whether the differences in perceptions between males and females were an issue of gender or an issue of power differential (Distelhorst, 2005). This study could also include a qualitative analysis, disaggregated by gender, of the written comments provided by respondents in this study.

Fourth, additional studies might concentrate on linkages between school business officials' level of participation in the Iowa School Business Management Academy (ISBMA) and their self-ratings of job performance proficiency. This study found that the greatest statistically significant differences in school business officials' perceptions of their own proficiency (more self-ratings of "low" or "minimal" proficiency than the hypothesis of independence predicted) based upon "some" or "no" ISBMA training occurred in three skill areas: (a) public policy, (b) information management, and (c) legal issues. Since the ISBMA curriculum currently covers the ASBO International Professional Standards in those three areas, it may be worth while to explore two issues with regard to public policy, information management, and legal issues: (a) the depth, accuracy, and relevancy of content coverage in

compared against the needs of Iowa school business officials and (b) the root causes of proficiency concerns expressed by school business officials in those three areas.

Fifth, future research could also explore other theoretical frameworks. For example, a future study could explore the use of Bandura's Self-Efficacy Theory (1997, 1977) to determine to what degree beliefs influence performance and to what degree performance influences beliefs relative to school business officials' perceptions about their job proficiency in the ASBO International Professional Standards. A future study might also explore the construct of Gender Role in Congruity Theory (Eagly and Karau, 2002) to determine the degree of consensual beliefs about both the descriptive and injunctive expectations associated with males and females who are employed as school business officials. The Status Characteristics Theory (Distelhorst, 2005) might also be used investigate whether gender is seen as a status characteristic in the working relationship between a male superintendent and a female school business official.

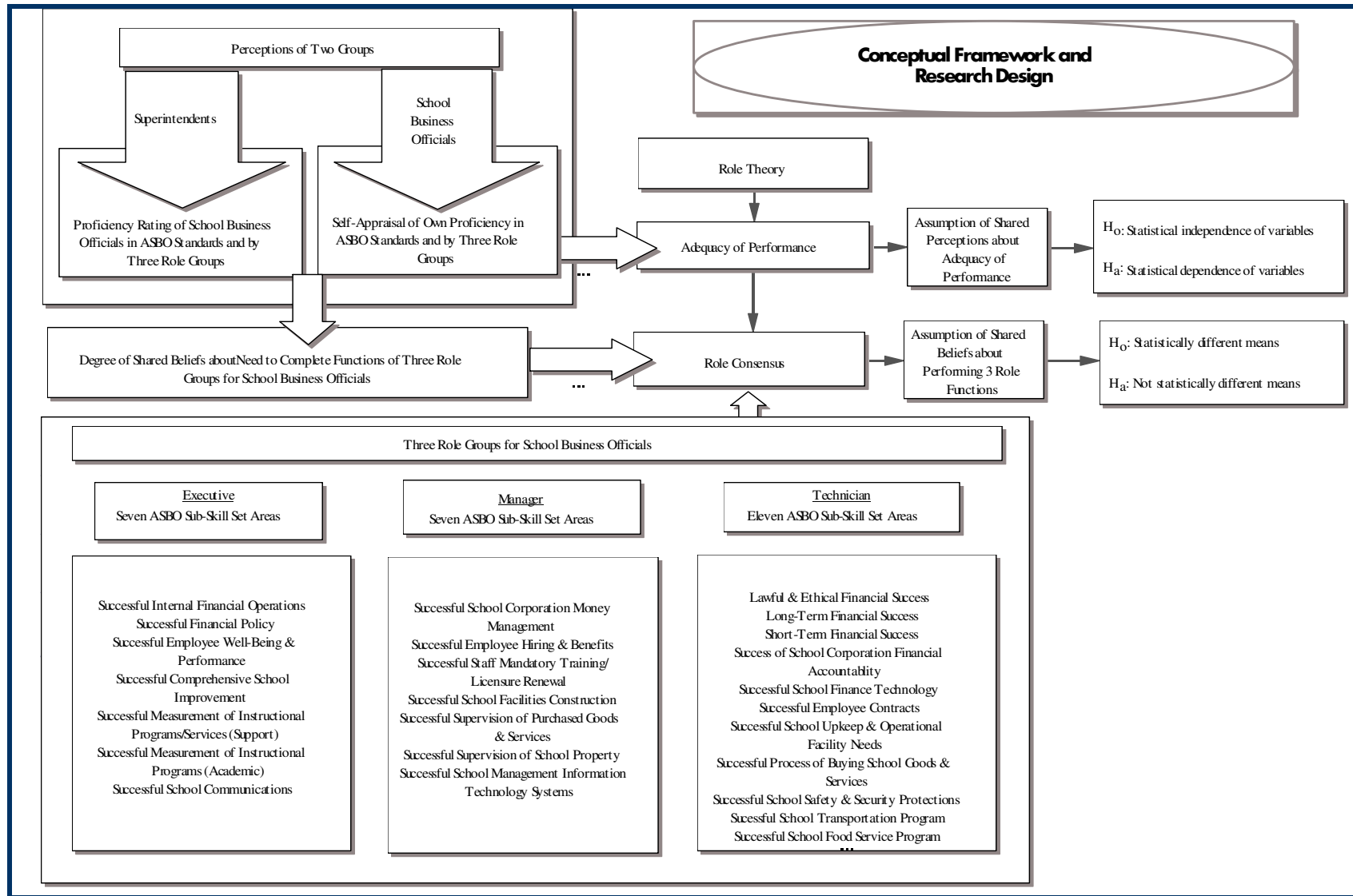
Conclusion

Ultimately, the purpose of this study was to gain more understanding about the perceptions of school business officials' "adequacy of performance" in skill areas and about "role consensus" regarding three role groups: executive, manager, and technician. Overall, significantly more superintendents rated their school business officials "exemplary" proficient than school business officials rated themselves, though gender differences in the sample may have impacted those results. Overall, superintendents and school business officials had no statistically significant differences in their beliefs about the degree to which school business officials should perform job functions in each of three role groups: executive, manager, and technician. Superintendents and school business officials had no differences in

their agreement that school business officials should perform the functions of the manager and technician roles. However, both superintendents and school business officials also had no differences in their belief (slightly less than “agree”) that school business officials should perform the job functions in the executive role, which may have implications for collaborative leadership and decision making at local, state, and national levels. Findings from this study can serve as the beginning of more in-depth explorations about the relationship between superintendents and their school business officials, about how the nature of that relationship might impact performance proficiency, and especially about how school business officials can be effective fiscal leaders in the local, state, and national focus to improve results for all students.

Societal issues (e.g., school reforms, finances, and laws) eventually leverage their way to the public schoolhouse door and, consequently, to the work of the school business official to support the educational program. More than at any time in American history, the political pressures on public schools not only to be efficient but also to be effective are critical. To that end, school business officials perform important job functions as fiscal executives, fiscal managers, and fiscal technicians within the complex organizations called public schools. With increased needs and decreased resources, no school business official can be left behind in the efforts to increase achievement for all students.

APPENDIX A. CONCEPTUAL FRAMEWORK AND RESEARCH DESIGN



APPENDIX B. ROLE CRITERIA FOR THREE PROFESSIONAL LEVELS

Executive Level (executive role) Role Criteria Below	Manager Level (manager role) Role Criteria Below	Technician Level (technician role) Role Criteria Below
Role Criteria from the Literature—Summary		
<p><i>Executing these---</i> (Wagner, 1990—assembled from many sources & supported by Mitchell, 1998)</p> <ul style="list-style-type: none"> • Policy recommendations • Policy development • Decision making • Short-term planning • Long-term planning • Conflict management • Problem solving • Expertise in current issues in finance & budgeting • Expertise in future issues in finance & budgeting • Educational mission • Business aspects of schools • Collaboration/developing relationships • Oral Communication • Written Communication <p>Additional Dissertation Findings That Support the Executive Role (Bustillos, 1989; Ware, 1995; Medeiros, 2000; Gutman, 2003; Lagas, 2004)</p> <ul style="list-style-type: none"> • Leadership • Self-direction/goal setting • Personal professional development • Enthusiasm/Inspiration • Confidence • Training/facilitation of others • Assessment of business services • Listening • Observing 	<p><i>Managing these---</i> (Wagner, 1990—assembled from any sources & supported by Mitchell, 1998)</p> <ul style="list-style-type: none"> • Cash • Capital funds • Grants • Investments • Payroll • Bonds • Special funds • Property • Insurance • Construction • Information systems • Employees • Personnel contracts • Business service offices • Security • Safety <p>Additional Dissertation Findings That Support the Manager Role (McGuffey, 1980; Horrow, 1981; Bustillos, 1989; Tharpe, 1995; Ware, 1995; Medeiros, 2000; Gutman, 2003)</p> <ul style="list-style-type: none"> • Finance management • Collective negotiations • Energy conservation • Risk management • Personnel management • Payroll administration 	<p><i>Technically doing these---</i> (Wagner, 1990—assembled from many sources & supported by Mitchell, 1998)</p> <ul style="list-style-type: none"> • School finance • School law • Contract law • Supervise budget development • Supervise budget administration • Fiscal forecasting • Fiscal accounting • Fiscal auditing • Education facilities planning • Data processing • Financial planning • Support services <ul style="list-style-type: none"> ◦ Facilities ◦ Maintenance & operations ◦ Purchasing ◦ Warehousing ◦ Food services ◦ Transportation <p>Additional Dissertation Findings That Support the Technician Role (Horrow, 1981; Bustillos, 1989; Tharpe, 1995; Medeiros, 2000; Gutman, 2003)</p> <ul style="list-style-type: none"> • Competence in accounting • Competence in auditing • Competence in budget control • Competence in purchasing • Data processing • Facilities • Food services • Transportation • Working knowledge in state laws

APPENDIX C. ASBO 25 SUB-SKILL SET AREAS BY THREE LEVELS

Executive Role ASBO Standards Sub-Skill Areas <i>Professional Practitioner</i>	Manager Role ASBO Standards Sub-Skill Areas <i>Professional Practitioner</i>	Technician Role ASBO Standards Sub-Skill Areas <i>Professional Practitioner</i>
<p>1. The Educational Organization: Organization and Administration. The school business official understands and demonstrates executive abilities to contribute to the <u>success of internal financial operations</u> in the school corporation.</p> <p>2. The Educational Enterprise: Public Policy Intergovernmental Relations. The school business official understands and demonstrates executive abilities to contribute to the <u>success of financial policy</u> in the school corporation.</p> <p>3. Human Resource Management: Human Relations. The school business official understands and demonstrates executive abilities to contribute to the <u>success of employee well-being and performance</u>.</p> <p>4. Information Management: Strategic Planning. The school business official understands and demonstrates executive abilities to contribute to the <u>success of comprehensive school improvement</u>.</p> <p>5. Information Management: Instructional Support Program Evaluation. The school business official understands and demonstrates executive abilities to contribute to the <u>successful measurement of instructional programs/services (support)</u>.</p>	<p>8. Financial Resource Management: Cash Management, Investments, & Debt Management. The school business official understands and demonstrates management abilities to contribute to the <u>success of school corporation money management</u>.</p> <p>9. Human Resource Management: Personnel & Benefits Administration. The school business official understands and demonstrates management abilities to contribute to the <u>success of employee hiring and benefits</u>.</p> <p>10. Human Resource Management: Professional Development. The school business official understands and demonstrates management abilities to contribute to the <u>success of staff mandatory training/licensure renewal</u>.</p> <p>11. Facility Management: Planning & Construction. The school business official understands and demonstrates management abilities to contribute to the <u>success of school facilities construction</u>.</p> <p>12. Property Acquisition and Management: Supply & Fixed Asset Management. The school business official understands and demonstrates technical abilities to contribute to the <u>successful supervision of purchased goods and services</u>.</p> <p>13. Property Acquisition and Management: Real Estate Management. The school business official understands and</p>	<p>15. The Educational Enterprise: Legal Issues. The school business official understands and demonstrates technical abilities to contribute to the <u>lawful & ethical financial success</u> of the school corporation.</p> <p>16. Financial Resource Management: Principles of School Finance. The school business official understands and demonstrates technical abilities to contribute to the <u>long-term financial success</u> of the school corporation.</p> <p>17. Financial Resource Management: Budgeting & Financial Planning. The school business official understands and demonstrates technical abilities to contribute to the <u>short-term financial success</u> of the school corporation.</p> <p>18. Financial Resource Management: Accounting, Auditing, & Financial Reporting. The school business official understands and demonstrates technical abilities to contribute to the <u>success of school corporation financial accountability</u>.</p> <p>19. Financial Resource Management: Technology for School Finance Operations. The school business official understands and demonstrates technical abilities to contribute to the <u>success of school finance technology</u>.</p> <p>20. Human Resources Management: Labor Relations & Employment Agreements. The school business official understands and</p>

Executive Role ASBO Standards Sub-Skill Areas Professional Practitioner	Manager Role ASBO Standards Sub-Skill Areas Professional Practitioner	Technician Role ASBO Standards Sub-Skill Areas Professional Practitioner
<p>6. Information Management: Instructional Program Evaluation. The school business official understands and demonstrates executive abilities to contribute to the <u>successful measurement of instructional programs (academic).</u></p> <p>7. Information Management: Communications. The school business official understands and demonstrates executive abilities to contribute to <u>successful school communications.</u></p>	<p>demonstrates management abilities to contribute to the <u>successful supervision of school property.</u></p> <p>14. Information Management: Information Management Systems. The school business official understands and demonstrates management abilities to contribute to <u>successful school management information technology systems.</u></p>	<p>demonstrates technical abilities to contribute to the <u>success of employee contracts.</u></p> <p>21. Facility Management: Maintenance & Operations. The school business official understands and demonstrates technical abilities to contribute to the <u>success of school upkeep and operational facility needs.</u></p> <p>22. Property Acquisition and Management: Purchasing. The school business official understands and demonstrates technical abilities to contribute to the <u>successful process of buying school goods and services.</u></p> <p>23. Ancillary Systems: Risk Management. The school business official understands and demonstrates technical abilities to contribute to the <u>success of school safety and security protections</u></p> <p>24. Ancillary Systems: Transportation. The school business official understands and demonstrates technical abilities to contribute to a <u>successful school transportation program.</u></p> <p>25. Ancillary Systems: Food Service. The school business official understands and demonstrates technical abilities to contribute to a <u>successful school food service program.</u></p>

APPENDIX D. SURVEY INSTRUMENT SUPERINTENDENT

School Business Officials, Standards, and Statewide Professional Development Needs Superintendent Respondents

YOUR TASKS AS A SURVEY RESPONDENT

This survey will be used to gather research data about the professional development needs of school business officials relative to the ASBO International Professional Standards. You have two tasks: 1) complete the survey from the perspective of the school district that issues your contract and 2) in the "comments" sections for each standard, record your reason(s) for the rating you choose.

Note: Responses are confidential--individual response data will neither be electronically accessible nor used in the study.

1. What is your job role?

- Superintendent
- School Business Official

2. What are your total years of experience in your current job role?

- 0-5
- 6-10
- 11-15
- 16 or more

3. What is your highest educational degree?

- HS
- BA/BS
- MA/MS/Ed.S
- Ph.D/Ed.D

4. What is your gender?

- Male
- Female

5. What is the highest level of training that you have completed in the Iowa School Business Management Academy (ISBMA) professional development program?

- Completed Less Than Academy (ISBMA) Year 1
- Completed Academy (ISBMA) Year 1
- Completed Academy (ISBMA) Year 2
- Completed Academy (ISBMA) Year 3
- Completed Academy (ISBMA) Some Graduate Courses
- I have not participated in the Iowa School Business Management Academy (ISBMA) professional development.

6. What is the size of your district?

- 750 or below
- 751-3,500
- 3, 501 or higher

7. Was your district or a building(s) in your district identified as an Iowa school in need of assistance (SINA) for 2005?

- The district where I am employed was identified as a district and/or with a building in need of assistance (SINA) under AYP for 2005.
- The district where I am employed does did not have a district and/or building identified in need of assistance (SINA) under AYP for 2005.

DIRECTIONS FOR ASSESSING JOB PERFORMANCE PROFICIENCY

For each sub-skill set area, several bulleted job responsibilities appear. Please rate the proficiency of your school business official FOR THE SUB-SKILL SET AREA whether your school business official is responsible for one or more than one of the bulleted items.

Assess the proficiency of the school business official currently employed by the school district that issues your contract for each of the following ABSO International Professional Standards. Use the following criteria to designate your proficiency rating:

- **EXEMPLARY** Proficiency: Demonstrates outstanding knowledge and skill in the standard, viewed as source of expertise in the standard, professional growth enhances commendable performance in the standard.
- **MODERATE** Proficiency: Demonstrates general, functional knowledge and skill in the standard, viewed as competent in performance of the standard, professional growth enhances proficiency in the standard.
- **LOW** Proficiency: Demonstrates some lack of general, functional knowledge and skill in the standard, needs more professional growth in the standard.
- **MINIMAL** Proficiency: Demonstrates serious lack of general, functional knowledge and skill in the standard, needs extensive professional growth in the standard.

EXECUTIVE ROLE

The Educational Organization: Organization & Administration

8. The school business official understands and demonstrates executive abilities to contribute to the success of internal financial operations in the school corporation. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Leadership
- Motivation
- Delegation
- Decision making
- Planning
- Focusing resources to meet goals
- Coordination
- Problem-solving
- Conflict resolution
- Maintaining positive working relationships
- Gathering information
- Analyzing information
- Using information

- Reporting information
 - ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
 - ☐ Why did you choose this rating for The Educational Enterprise—Organization and Administration?

The Educational Enterprise: Public Policy & Intergovernmental Relations

- 9. The school business official understands and demonstrates executive abilities to contribute to the success of financial policy in the school corporation. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES.):**

- Policy development
- Policy application (state & federal)
- Identification of policy influences
- Analysis of political & legislative processes
- Interpretation & analyses of local policies & administrative procedures
 - ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
 - ☐ Why did you choose this rating for The Educational Enterprise: Public Policy & Intergovernmental Relations?

Human Resource Management: Human Relations

- 10. The school business official understands and demonstrates executive abilities to contribute to the success of employee well-being and performance. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES.):**

- Diagnosis, maintenance, & improvement of organizational health/morale
- Personnel policy development
- Monitoring of employee standards-based performance
- Identification & implementation of team building & conflict resolution strategies
- Assistance in creating a high-performance work system
- Fostering open communication & feedback throughout all district levels
- Promotion of compliance with standards of ethical behavior & standards for professional conduct
- Staying current with management theory

- Staying current with leadership styles
 - ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Human Resource Management: Human Relations?

Information Management: Strategic Planning

11. The school business official understands and demonstrates executive abilities to contribute to the success of comprehensive school improvement. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES.):

- Participation in administrative & employee teams to identify district short- and long-term goals
 - Assistance with developing & communicating the school district's "vision" of the preferred future
 - Knowledge of current research & best practice
 - Assistance with developing of the district's improvement plan, providing data, plan implementation, monitoring, evaluation, reporting, and revision
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Information Management: Strategic Planning?

Information Management: Instructional Support Program Evaluation

12. The school business official understands and demonstrates executive abilities to contribute to the successful measurement of instructional programs/services (support). Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES.):

- Application of practical, research-based components to evaluate instructional support programs/services, including business services
- Identification of economic & cost factors in support programs/services operation & evaluation
- Development & application of procedures for the systematic evaluation of instructional support programs/services
- Analyses, development, & application of various methods of measuring instructional support programs/services goals and program/service effectiveness

- Examples of Instructional Supports: media services/resources, technology programs/services, special education services, after-school programs, tutoring programs, guidance services, transportation services, food services.
- ☐ Exemplary Proficiency
- ☐ Moderate Proficiency
- ☐ Low Proficiency
- ☐ Minimal Proficiency
- ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Information Management: Instructional Support Program Evaluation?

Information Management: Instructional Program Evaluation

13. The school business official understands and demonstrates executive abilities to contribute to the successful measurement of instructional programs (academic). Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES.):

- Supportive of district instructional programs
- Participation in instructional program improvement planning & implementation
- Analyses of economic factors associated with delivery & evaluation of instructional programs
- Development of procedures to the evaluation & reporting of instructional program cost effectiveness Usage of educational data in toward the instructional program improvement
- Participation in the change process when instructional programs must be improved
- Assistance in directing & facilitating resource allocation to improve instructional programs
- Directing & promoting resource allocation for professional development leading to improved instructional programs
- Examples of Instructional Programs: reading program/initiative, mathematics program/initiative, science program/initiative—all academic content areas offered by the school district.
- ☐ Exemplary Proficiency
- ☐ Moderate Proficiency
- ☐ Low Proficiency
- ☐ Minimal Proficiency
- ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Information Management: Instructional Program Evaluation?

Information Management: Communications

14. The school business official understands and demonstrates executive abilities to contribute to successful school communications. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Comprehension of effective communication strategies & techniques related to mass & interactive communications
- Identification of public information management & public information primary components
- Development of a clear understanding of major constituencies in the district
- Presentation of financial data to various school & community groups in written, oral, & multi-media formats
- Assistance in developing a plan for positive school/community relations program for the business office & the district
- Assistance in developing procedures for managing public information program departments that relate to school/community relations

- ☐ Exemplary Proficiency
- ☐ Moderate Proficiency
- ☐ Low Proficiency
- ☐ Minimal Proficiency
- ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.

- ☐ Why did you choose this rating for Information Management: Communications?

MANAGER ROLE

Financial Resource Management: Cash Management, Investments, and Debt Management

15. The school business official understands and demonstrates management abilities to contribute to the success of school corporation money management. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Selecting professional advisors/contractors
- Use of lease purchasing & jurisdiction partnering
- Recommendations for investment policies
- Development of specifications for selecting financial services
- Application of “compensating balances”
- Understanding of procedures & legal constraints for cash collection & disbursement
- Calculation of “yields” • Understanding risks for legal investment options
- Application of forecasting methods & short-term debt financing
- Analyses of monthly internal loans & transfers, legal constraints & methods of issuing long-term general obligation bonds, implication of arbitrage rules
- Preparation of cash flow analysis
- Review of accrued receivables

- Understanding permitted collection processes
 - ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Financial Resource Management: Cash Management, Investments, and Debt Management?

Human Resource Management: Personnel & Benefits Administration

16. The school business official understands and demonstrates management abilities to contribute to the success of employee hiring and benefits. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Coordination of personnel databases
 - Management & evaluation of payroll operation
 - Administration of employment agreements
 - Assistance with recruitment, selection, orientation, assignment, evaluation, & termination processes
 - Hiring of most qualified individuals
 - Analyses of various compensation arrangements
 - Coordination of employee termination procedures
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Human Resource Management: Personnel & Benefits Administration?

Human Resource Management: Professional Development

17. The school business official understands and demonstrates management abilities to contribute to the success of staff mandatory training/licensure renewal. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Conducting training & development needs assessment
- Building a professional development system
- Compliance with local, state, and national requirements for staff training
- Identification of management & evaluation of professional development programs

- Involving all school staff in determining professional development needs
 - ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Human Resource Management: Professional Development?

Facility Management: Planning & Construction

18. The school business official understands and demonstrates management abilities to contribute to the success of school facilities construction. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Development of long-range facility plan
 - Working knowledge of school construction funding sources
 - Procedures for selecting architects, engineers, construction managers, etc.
 - Application of procedures to use education specifications for selecting school sites
 - Knowledge of legal & administrative responsibilities for advertising, awarding, and managing construction contracts
 - Recognition of energy & environmental factors
 - Compliance with construction & renovation legal requirements
 - Communication of financial implications for unanticipated construction issues
 - Involvement of appropriate district personnel during construction process
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Facility Management: Planning & Construction?

Property Acquisition and Management: Supply & Fixed Asset Management

19. The school business official understands and demonstrates management abilities to contribute to the successful supervision of school goods. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Development & implementation of a management system to track supply inventories & distribution

- A program for the effective current & long-range acquisition, maintenance, & repair of equipment
 - A system to reallocate and/or dispose of surplus, scrap, and obsolete materials & equipment
 - A system for the proper valuation, classification & depreciation of fixed assets
 - A system to adequately control & account for capital assets
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Property Acquisition and Management: Supply & Fixed Asset Management?

Property Acquisition and Management: Real Estate Management

20. The school business official understands and demonstrates management abilities to contribute to the successful supervision of school property. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Coordination with other government agencies regarding zoning, land use, & other real estate issues
 - Development & implementation of procedures for acquisition & disposal of land & buildings
 - Facility system compliance with government regulations
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Property Acquisition and Management: Real Estate Management?

Information Management: Information Management Systems

21. The school business official understands and demonstrates management abilities to contribute to successful school management information technology systems. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Directing or developing management information systems
- Application of current & appropriate technology to information management systems
- Evaluation of cost benefits & organizational value of producing information
- Development, maintenance, & validation of a records management system

- Compliance with legal requirements
- Development & maintenance of an accurate database to facilitate management decisions
- Administration of a computerized information management system
- Maintain data security & records privacy
- Assistance in integrating & gathering information for public relations
- Assistance & coordination of information for government reports
- Maintenance & protection of district historical documents
- Assistance in the development & implementation of technology in the business office & classroom
- Working knowledge of technology & software available for school & business use
- Directing or developing plans for secure student & employee access to the Internet
- Evaluation of Internet cost access options
- Assistance in long-range district technology planning
- Promotion & assistance in developing technology training for all staff
- Allocation of technology resources
- Development of technology purchase and contracting services

- ☐ Exemplary Proficiency
- ☐ Moderate Proficiency
- ☐ Low Proficiency
- ☐ Minimal Proficiency

NA—the school business official is not accountable for any of the responsibilities listed for this standard.

- ☐ Why did you choose this rating for Information Management: Information Management Systems?

MANAGER ROLE

Financial Resource Management: Cash Management, Investments, and Debt Management

22. The school business official understands and demonstrates management abilities to contribute to the success of school corporation money management. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Selecting professional advisors/contractors
- Use of lease purchasing & jurisdiction partnering
- Recommendations for investment policies
- Development of specifications for selecting financial services
- Application of “compensating balances”
- Understanding of procedures & legal constraints for cash collection & disbursement
- Calculation of “yields”
- Understanding risks for legal investment options
- Application of forecasting methods & short-term debt financing
- Analyses of monthly internal loans & transfers, legal constraints & methods of issuing long-term general obligation bonds, implication of arbitrage rules
- Preparation of cash flow analysis

- Review of accrued receivables
 - Understanding permitted collection processes
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Financial Resource Management: Cash Management, Investments, and Debt Management?

Human Resource Management: Personnel & Benefits Administration

23. The school business official understands and demonstrates management abilities to contribute to the success of employee hiring and benefits. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Coordination of personnel databases
 - Management & evaluation of payroll operation
 - Administration of employment agreements
 - Assistance with recruitment, selection, orientation, assignment, evaluation, & termination processes
 - Hiring of most qualified individuals
 - Analyses of various compensation arrangements
 - Coordination of employee termination procedures
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Human Resource Management: Personnel & Benefits Administration?

Human Resource Management: Professional Development

24. The school business official understands and demonstrates management abilities to contribute to the success of staff mandatory training/licensure renewal. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Conducting training & development needs assessment
- Building a professional development system
- Compliance with local, state, and national requirements for staff training

- Identification of management & evaluation of professional development programs
 - Involving all school staff in determining professional development needs
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Human Resource Management: Professional Development?

Facility Management: Planning & Construction

25. The school business official understands and demonstrates management abilities to contribute to the success of school facilities construction. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Development of long-range facility plan
 - Working knowledge of school construction funding sources
 - Procedures for selecting architects, engineers, construction managers, etc.
 - Application of procedures to use education specifications for selecting school sites
 - Knowledge of legal & administrative responsibilities for advertising, awarding, and managing construction contracts
 - Recognition of energy & environmental factors
 - Compliance with construction & renovation legal requirements
 - Communication of financial implications for unanticipated construction issues
 - Involvement of appropriate district personnel during construction process
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Facility Management: Planning & Construction?

Property Acquisition and Management: Supply & Fixed Asset Management

26. The school business official understands and demonstrates management abilities to contribute to the successful supervision of school goods. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Development & implementation of a management system to track supply inventories & distribution
 - A program for the effective current & long-range acquisition, maintenance, & repair of equipment
 - A system to reallocate and/or dispose of surplus, scrap, and obsolete materials & equipment
 - A system for the proper valuation, classification & depreciation of fixed assets
 - A system to adequately control & account for capital assets
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Property Acquisition and Management: Supply & Fixed Asset Management?

Property Acquisition and Management: Real Estate Management

27. The school business official understands and demonstrates management abilities to contribute to the successful supervision of school property. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Coordination with other government agencies regarding zoning, land use, & other real estate issues
 - Development & implementation of procedures for acquisition & disposal of land & buildings
 - Facility system compliance with government regulations
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Property Acquisition and Management: Real Estate Management?

Information Management: Information Management Systems

28. The school business official understands and demonstrates management abilities to contribute to successful school management information technology systems. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Directing or developing management information systems
- Application of current & appropriate technology to information management systems

- Evaluation of cost benefits & organizational value of producing information
- Development, maintenance, & validation of a records management system
- Compliance with legal requirements
- Development & maintenance of an accurate database to facilitate management decisions
- Administration of a computerized information management system
- Maintain data security & records privacy
- Assistance in integrating & gathering information for public relations
- Assistance & coordination of information for government reports
- Maintenance & protection of district historical documents
- Assistance in the development & implementation of technology in the business office & classroom
- Working knowledge of technology & software available for school & business use
- Directing or developing plans for secure student & employee access to the Internet
- Evaluation of Internet cost access options
- Assistance in long-range district technology planning
- Promotion & assistance in developing technology training for all staff
- Allocation of technology resources
- Development of technology purchase and contracting services

- ☐ Exemplary Proficiency
- ☐ Moderate Proficiency
- ☐ Low Proficiency
- ☐ Minimal Proficiency

NA—the school business official is not accountable for any of the responsibilities listed for this standard.

- ☐ Why did you choose this rating for Information Management: Information Management Systems?

TECHNICIAN ROLE

The Educational Enterprise: Legal Issues

29. The school business official understands and demonstrates technical abilities to contribute to the lawful & ethical financial success of the school corporation. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Application of legal rights in education systems
- Statutory & constitutional authority
- Analysis of case law relative to school finance

- ☐ Exemplary Proficiency
- ☐ Moderate Proficiency
- ☐ Low Proficiency
- ☐ Minimal Proficiency

☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.

- ☐ Why did you choose this rating for The Educational Enterprise: Legal Issues?

Financial Resource Management: Principles of School Finance

30. The school business official understands and demonstrates technical abilities to contribute to the long-term financial success of the school corporation. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Application of economic & financial markets/theories
- Major revenue sources forecasts
- Interpretation of relevant governmental funding model
- Analysis of local, state, and national funding shifts—their impact on local budget
- Identification of program/center expenditures
- Exploration of alternative funding sources
- Analyses of social, demographic, and economic changes that may impact school finances

- ☐ Exemplary Proficiency
- ☐ Moderate Proficiency
- ☐ Low Proficiency
- ☐ Minimal Proficiency
- ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Financial Resource Management: Principles of School Finance?

Financial Resource Management: Budgeting & Financial Planning

31. The school business official understands and demonstrates technical abilities to contribute to the short-term financial success of the school corporation. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Preparation of budget calendar
- Anticipated program expenditures
- Revenue projections
- Revenue expenditures
- Determination of enrollment & personnel projections
- Identification of budget analysis & management methods
- Application of statistical process control techniques
- Legal requirements for budget adoption
- Explanation of internal & external budget influences
- Development of multi-year budgets
- Analysis of comparable data from other school districts

- ☐ Exemplary Proficiency
- ☐ Moderate Proficiency
- ☐ Low Proficiency
- ☐ Minimal Proficiency

- ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Finance Resource Management: Budgeting and Financial Planning?

Financial Resource Management: Accounting, Auditing, & Financial Reporting

32. The school business official understands and demonstrates technical abilities to contribute to the success of school corporation financial accountability. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Obtaining internal & external auditing services
 - Compliance with legal & contractual provisions
 - Communicating relationships among programs, revenues, & appropriations
 - Preparing, analyzing, & reporting financial statements & supporting discussion documents
 - Preparation of audit correction plans
 - Application of the Governmental Accounting Standards Board (GASB) and generally accepted accounting principals (GAAP)
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
 - ☐ Why did you choose this rating for Financial Resource Management: Accounting, Auditing, & Financial Planning?

Financial Resource Management: Technology for School Finance Operations

33. The school business official understands and demonstrates technical abilities to contribute to the success of school finance technology. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Keeping current with technology applications & programs
 - Assessment of district's technology funding needs
 - Ensuring that district's technology plan is designed to meet district goals
 - Usage of technology tools to develop operational plan to meet district goals
 - Apply economic & financial markets/theories
 - Forecast revenue sources
 - Analyze social, demographic, & economic changes that may impact school finances, etc.
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency

- ☐ Minimal Proficiency
- ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Financial Resource Management: Technology for School Finance Operations?

Human Resources Management: Labor Relations & Employment Agreements

34. The school business official understands and demonstrates technical abilities to contribute to the success of employee contracts. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Analyses of employee contract laws & regulations
- Analyses of salary & benefit packages
- Comparisons of employee contracts/collective bargaining agreements with other agreements
- Compliance with grievance procedures pursuant to employment agreements and applicable laws
- Knowledge of mediation, voluntary arbitration, and binding arbitration

- ☐ Exemplary Proficiency
- ☐ Moderate Proficiency
- ☐ Low Proficiency
- ☐ Minimal Proficiency
- ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Human Resources Management: Labor Relations & Employment Agreements?

Facility Management: Maintenance & Operations

35. The school business official understands and demonstrates technical abilities to contribute to the success of school upkeep and operational facility needs. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Administration of procedures to keep schools clean, safe, & secure through effective custodial services & preventative maintenance
- Managing energy consumption and environmental issues
- Determination of resource allocation for maintenance & operations
- Development of a crisis management plan
- Working knowledge of alternative (other than debt or tax levies) facility needs revenue sources
- Partnering with the private sector to enhance facilities & equipment resources
- Usage of technology to improve facilities through data management

- ☐ Exemplary Proficiency
- ☐ Moderate Proficiency
- ☐ Low Proficiency
- ☐ Minimal Proficiency

- ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Facility Management: Maintenance & Operations?

Property Acquisition & Management: Purchasing

36. The school business official understands and demonstrates technical abilities to contribute to the successful process of buying goods. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Development & use of an integrated purchasing process & a bid procurement system;
 - Compliance with government regulations
 - Adherence to purchasing & procurement ethics
 - Analyses & potential use of an e-procurement system
 - Obtaining good value for each procurement
 - Application of school rules, regulations, & statutes for procurement
 - Determination & use of the most appropriate method of source selection for each procurement
 - Formulation of fair & reasonable competitive procurement solicitations
 - Conducting all procurement without conflict of interest, impropriety, or any attempt to obtain personal gain
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
 - ☐ Why did you choose this rating for Property Acquisition & Management: Purchasing?

Ancillary Systems: Risk Management

37. The school business official understands and demonstrates technical abilities to contribute to successful school risk management systems. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Assuring that a risk management plan exists that addresses safety & security
- Assessment of risk management programs
- Recommendations for risk management program needs-based changes
- Identification & evaluation of alternative method of funding & managing risk
- Communication of the risk management program
- Directing the selection of an insurance consultant or risk manager
- Adherence to legal requirements for insurance coverage.

- ☐ Exemplary Proficiency
- ☐ Moderate Proficiency
- ☐ Low Proficiency
- ☐ Minimal Proficiency
- ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Ancillary Systems: Risk Management?

Ancillary Systems: Transportation

38. The school business official understands and demonstrates technical abilities to contribute to a successful school transportation program. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Support & maintenance of a student transportation program pursuant to legal requirements
- Assurance that the school bus maintenance & replacement program is maintained
- Monitoring the student transportation program for safety, security, & efficiency
- Making adjustments as needed
- Analyses of alternative transportation methods
- Assurance that an efficient & comprehensive routing system is developed & maintained
- Assurance that a comprehensive school transportation plan exists: addresses requirements, basic system features, & bus driver (including paraprofessionals & other essential personnel) screening, training, re-training, and retention
- Development & maintenance of open and clear lines of communication with district stakeholders

- ☐ Exemplary Proficiency
- ☐ Moderate Proficiency
- ☐ Low Proficiency
- ☐ Minimal Proficiency
- ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Ancillary Systems: Transportation?

Ancillary Systems: Food Service

39. The school business official understands and demonstrates technical abilities to contribute to a successful school food service program. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Establishment of procedures for food service program operation
- Adherence to local & national legal requirements
- Monitoring & making adjustments in the food service program
- Assurance that the management systems for tracking meals & inventories exist & identify participant status

- Managing & controlling inventories & procurement
 - Compliance with requirement nutritional value
 - Analyses & recommendation of beneficial food service delivery methods
 - Work with nutrition & regulatory agencies to plan, conduct, & report school catering programs
 - Assurance of cash handling procedures & effective internal controls
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Ancillary Systems: Food Service?

THREE ROLE GROUPS

Executive Role

40. I believe that school business officials should perform the professional standards functions of the school finance **EXECUTIVE**. (Examples of **EXECUTIVE ROLE** responsibilities include leadership, motivation, delegation, decision making, planning, focusing resources to meet goals, coordination, problem solving, working relationships, policy, instructional support programs, program evaluation, and communications.)
- ☐ Strongly Agree
 - ☐ Agree
 - ☐ Disagree
 - ☐ Strongly Disagree
- ☐ Why did you choose your response for "executive" functions?

Manager Role

41. I believe that school business officials should perform the professional standards functions of the school finance **MANAGER**. (Examples of **MANAGER ROLE** responsibilities include legal issues, principles of school finance, budgeting, accounting, auditing, reporting, technology, labor relations, maintenance, purchasing, risk management, transportation, and food service.)
- ☐ Strongly Agree
 - ☐ Agree
 - ☐ Disagree
 - ☐ Strongly Disagree
- ☐ Why did you choose your response to "manager" functions?

Technician Role

42. I believe that school business officials should perform the professional standards functions of the school finance TECHNICIAN. (Examples of TECHNICIAN ROLE responsibilities include cash management, investments, debt management, personnel & benefits, mandatory training/licensure renewal, facilities planning & construction, supply & fixed assets, real estate, and information management.)

- ☐ Strongly Agree
 - ☐ Agree
 - ☐ Disagree
 - ☐ Strongly Disagree
- ☐ Why did you choose your response for "technician" functions?

Thank You

Dear Survey Respondent: Thank you participating in the statewide survey! In the comments box below, please make any recommendations about the professional development needs of school business officials relative to the ASBO standards. Comments:

APPENDIX E. SURVEY INSTRUMENT SCHOOL BUSINESS OFFICIAL

School Business Officials, Standards, and Statewide Professional Development Needs

School Business Official Respondents

YOUR TASKS AS A SURVEY RESPONDENT

This survey will be used to gather research data about the professional development needs of school business officials relative to the ASBO International Professional Standards. You have two tasks: 1) complete the survey from a "self-assessment" point of view and 2) in the "comments" sections for each standard, record your reason(s) for the rating you choose.

Note: Responses are confidential--individual response data will neither be electronically accessible nor used in the study.

1. **What is your job role?**
 - Superintendent
 - School Business Official
2. **What are your total years of experience in your current job role?**
 - 0-5
 - 6-10
 - 11-15
 - 16 or more
3. **What is your highest educational degree?**
 - HS
 - BA/BS
 - MA/MS/Ed.S
 - Ph.D/Ed.D
4. **What is your gender?**
 - Male
 - Female
5. **What is the highest level of training that you have completed in the Iowa School Business Management Academy (ISBMA) professional development program?**
 - Completed Less Than Academy (ISBMA) Year 1
 - Completed Academy (ISBMA) Year 1
 - Completed Academy (ISBMA) Year 2
 - Completed Academy (ISBMA) Year 3
 - Completed Academy (ISBMA) Some Graduate Courses
 - I have not participated in the Iowa School Business Management Academy (ISBMA) professional development.
6. **What is the size of your district?**
 - 750 or below
 - 751-3,500
 - 3, 501 or higher

7. Was your district or a building(s) in your district identified as an Iowa school in need of assistance (SINA) for 2005?

- The district where I am employed was identified as a district and/or with a building in need of assistance (SINA) under AYP for 2005.
- The district where I am employed does not have a district and/or building identified in need of assistance (SINA) under AYP for 2005.

DIRECTIONS FOR ASSESSING JOB PERFORMANCE PROFICIENCY

For each sub-skill set area, several bulleted job responsibilities appear. Please rate your proficiency FOR THE SUB-SKILL SET AREA whether you are responsible for one or more than one of the bulleted items.

Self-assess your own proficiency in each of the following ABSO International Professional Standards. Use the following criteria to designate your proficiency rating:

- **EXEMPLARY** Proficiency: Demonstrates outstanding knowledge and skill in the standard, viewed as source of expertise in the standard, professional growth enhances commendable performance in the standard.
- **MODERATE** Proficiency: Demonstrates general, functional knowledge and skill in the standard, viewed as competent in performance of the standard, professional growth enhances proficiency in the standard.
- **LOW** Proficiency: Demonstrates some lack of general, functional knowledge and skill in the standard, needs more professional growth in the standard.
- **MINIMAL** Proficiency: Demonstrates serious lack of general, functional knowledge and skill in the standard, needs extensive professional growth in the standard.

EXECUTIVE ROLE

The Educational Organization: Organization & Administration

8. The school business official understands and demonstrates executive abilities to contribute to the success of internal financial operations in the school corporation. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Leadership
- Motivation
- Delegation
- Decision making
- Planning
- Focusing resources to meet goals
- Coordination
- Problem-solving
- Conflict resolution
- Maintaining positive working relationships
- Gathering information
- Analyzing information

- Using information
- Reporting information
 - ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for The Educational Enterprise—Organization and Administration?

The Educational Enterprise: Public Policy & Intergovernmental Relations

9. The school business official understands and demonstrates executive abilities to contribute to the success of financial policy in the school corporation. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES.):

- Policy development
- Policy application (state & federal)
- Identification of policy influences
- Analysis of political & legislative processes
- Interpretation & analyses of local policies & administrative procedures
 - ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for The Educational Enterprise: Public Policy & Intergovernmental Relations?

Human Resource Management: Human Relations

10. The school business official understands and demonstrates executive abilities to contribute to the success of employee well-being and performance. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES.):

- Diagnosis, maintenance, & improvement of organizational health/morale
- Personnel policy development
- Monitoring of employee standards-based performance
- Identification & implementation of team building & conflict resolution strategies
- Assistance in creating a high-performance work system
- Fostering open communication & feedback throughout all district levels
- Promotion of compliance with standards of ethical behavior & standards for professional conduct

- Staying current with management theory
- Staying current with leadership styles
 - ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Human Resource Management: Human Relations?

Information Management: Strategic Planning

11. The school business official understands and demonstrates executive abilities to contribute to the success of comprehensive school improvement. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES.):

- Participation in administrative & employee teams to identify district short- and long-term goals
- Assistance with developing & communicating the school district's "vision" of the preferred future
- Knowledge of current research & best practice
- Assistance with developing of the district's improvement plan, providing data, plan implementation, monitoring, evaluation, reporting, and revision
 - ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Information Management: Strategic Planning?

Information Management: Instructional Support Program Evaluation

12. The school business official understands and demonstrates executive abilities to contribute to the successful measurement of instructional programs/services (support). Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES.):

- Application of practical, research-based components to evaluate instructional support programs/services, including business services
- Identification of economic & cost factors in support programs/services operation & evaluation
- Development & application of procedures for the systematic evaluation of instructional support programs/services

- Analyses, development, & application of various methods of measuring instructional support programs/services goals and program/service effectiveness
 - Examples of Instructional Supports: media services/resources, technology programs/services, special education services, after-school programs, tutoring programs, guidance services, transportation services, food services.
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Information Management: Instructional Support Program Evaluation?

Information Management: Instructional Program Evaluation

13. The school business official understands and demonstrates executive abilities to contribute to the successful measurement of instructional programs (academic). Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES.):

- Supportive of district instructional programs
 - Participation in instructional program improvement planning & implementation
 - Analyses of economic factors associated with delivery & evaluation of instructional programs
 - Development of procedures to the evaluation & reporting of instructional program cost effectiveness Usage of educational data in toward the instructional program improvement
 - Participation in the change process when instructional programs must be improved
 - Assistance in directing & facilitating resource allocation to improve instructional programs
 - Directing & promoting resource allocation for professional development leading to improved instructional programs
 - Examples of Instructional Programs: reading program/initiative, mathematics program/initiative, science program/initiative—all academic content areas offered by the school district.
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Information Management: Instructional Program Evaluation?

Information Management: Communications

14. The school business official understands and demonstrates executive abilities to contribute to successful school communications. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Comprehension of effective communication strategies & techniques related to mass & interactive communications
 - Identification of public information management & public information primary components
 - Development of a clear understanding of major constituencies in the district
 - Presentation of financial data to various school & community groups in written, oral, & multi-media formats
 - Assistance in developing a plan for positive school/community relations program for the business office & the district
 - Assistance in developing procedures for managing public information program departments that relate to school/community relations
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Information Management: Communications?

MANAGER ROLE

Financial Resource Management: Cash Management, Investments, and Debt Management

15. The school business official understands and demonstrates management abilities to contribute to the success of school corporation money management. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Selecting professional advisors/contractors
- Use of lease purchasing & jurisdiction partnering
- Recommendations for investment policies
- Development of specifications for selecting financial services
- Application of “compensating balances”
- Understanding of procedures & legal constraints for cash collection & disbursement
- Calculation of “yields”
- Understanding risks for legal investment options
- Application of forecasting methods & short-term debt financing
- Analyses of monthly internal loans & transfers, legal constraints & methods of issuing long-term general obligation bonds, implication of arbitrage rules
- Preparation of cash flow analysis

- Review of accrued receivables
 - Understanding permitted collection processes
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Financial Resource Management: Cash Management, Investments, and Debt Management?

Human Resource Management: Personnel & Benefits Administration

16. The school business official understands and demonstrates management abilities to contribute to the success of employee hiring and benefits. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Coordination of personnel databases
 - Management & evaluation of payroll operation
 - Administration of employment agreements
 - Assistance with recruitment, selection, orientation, assignment, evaluation, & termination processes
 - Hiring of most qualified individuals
 - Analyses of various compensation arrangements
 - Coordination of employee termination procedures
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Human Resource Management: Personnel & Benefits Administration?

Human Resource Management: Professional Development

17. The school business official understands and demonstrates management abilities to contribute to the success of staff mandatory training/licensure renewal. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Conducting training & development needs assessment
- Building a professional development system
- Compliance with local, state, and national requirements for staff training

- Identification of management & evaluation of professional development programs
 - Involving all school staff in determining professional development needs
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Human Resource Management: Professional Development?

Facility Management: Planning & Construction

18. The school business official understands and demonstrates management abilities to contribute to the success of school facilities construction. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Development of long-range facility plan
 - Working knowledge of school construction funding sources
 - Procedures for selecting architects, engineers, construction managers, etc.
 - Application of procedures to use education specifications for selecting school sites
 - Knowledge of legal & administrative responsibilities for advertising, awarding, and managing construction contracts
 - Recognition of energy & environmental factors
 - Compliance with construction & renovation legal requirements
 - Communication of financial implications for unanticipated construction issues
 - Involvement of appropriate district personnel during construction process
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Facility Management: Planning & Construction?

Property Acquisition and Management: Supply & Fixed Asset Management

19. The school business official understands and demonstrates management abilities to contribute to the successful supervision of school goods. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Development & implementation of a management system to track supply inventories & distribution
 - A program for the effective current & long-range acquisition, maintenance, & repair of equipment
 - A system to reallocate and/or dispose of surplus, scrap, and obsolete materials & equipment
 - A system for the proper valuation, classification & depreciation of fixed assets
 - A system to adequately control & account for capital assets
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Property Acquisition and Management: Supply & Fixed Asset Management?

Property Acquisition and Management: Real Estate Management

20. The school business official understands and demonstrates management abilities to contribute to the successful supervision of school property. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Coordination with other government agencies regarding zoning, land use, & other real estate issues
 - Development & implementation of procedures for acquisition & disposal of land & buildings
 - Facility system compliance with government regulations
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Property Acquisition and Management: Real Estate Management?

Information Management: Information Management Systems

21. The school business official understands and demonstrates management abilities to contribute to successful school management information technology systems. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Directing or developing management information systems
- Application of current & appropriate technology to information management systems

- Evaluation of cost benefits & organizational value of producing information
 - Development, maintenance, & validation of a records management system
 - Compliance with legal requirements
 - Development & maintenance of an accurate database to facilitate management decisions
 - Administration of a computerized information management system
 - Maintain data security & records privacy
 - Assistance in integrating & gathering information for public relations
 - Assistance & coordination of information for government reports
 - Maintenance & protection of district historical documents
 - Assistance in the development & implementation of technology in the business office & classroom
 - Working knowledge of technology & software available for school & business use
 - Directing or developing plans for secure student & employee access to the Internet
 - Evaluation of Internet cost access options
 - Assistance in long-range district technology planning
 - Promotion & assistance in developing technology training for all staff
 - Allocation of technology resources
 - Development of technology purchase and contracting services
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - NA—the school business official is not accountable for any of the responsibilities listed for this standard.
 - ☐ Why did you choose this rating for Information Management: Information Management Systems?

MANAGER ROLE

Financial Resource Management: Cash Management, Investments, and Debt Management

22. The school business official understands and demonstrates management abilities to contribute to the success of school corporation money management. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Selecting professional advisors/contractors
- Use of lease purchasing & jurisdiction partnering
- Recommendations for investment policies
- Development of specifications for selecting financial services
- Application of “compensating balances”
- Understanding of procedures & legal constraints for cash collection & disbursement
- Calculation of “yields”
- Understanding risks for legal investment options
- Application of forecasting methods & short-term debt financing

- Analyses of monthly internal loans & transfers, legal constraints & methods of issuing long-term general obligation bonds, implication of arbitrage rules
 - Preparation of cash flow analysis
 - Review of accrued receivables
 - Understanding permitted collection processes
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Financial Resource Management: Cash Management, Investments, and Debt Management?

Human Resource Management: Personnel & Benefits Administration

23. The school business official understands and demonstrates management abilities to contribute to the success of employee hiring and benefits. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Coordination of personnel databases
 - Management & evaluation of payroll operation
 - Administration of employment agreements
 - Assistance with recruitment, selection, orientation, assignment, evaluation, & termination processes
 - Hiring of most qualified individuals
 - Analyses of various compensation arrangements
 - Coordination of employee termination procedures
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Human Resource Management: Personnel & Benefits Administration?

Human Resource Management: Professional Development

24. The school business official understands and demonstrates management abilities to contribute to the success of staff mandatory training/licensure renewal. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Conducting training & development needs assessment
 - Building a professional development system
 - Compliance with local, state, and national requirements for staff training
 - Identification of management & evaluation of professional development programs
 - Involving all school staff in determining professional development needs
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Human Resource Management: Professional Development?

Facility Management: Planning & Construction

25. The school business official understands and demonstrates management abilities to contribute to the success of school facilities construction. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Development of long-range facility plan
 - Working knowledge of school construction funding sources
 - Procedures for selecting architects, engineers, construction managers, etc.
 - Application of procedures to use education specifications for selecting school sites
 - Knowledge of legal & administrative responsibilities for advertising, awarding, and managing construction contracts
 - Recognition of energy & environmental factors
 - Compliance with construction & renovation legal requirements
 - Communication of financial implications for unanticipated construction issues
 - Involvement of appropriate district personnel during construction process
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Facility Management: Planning & Construction?

Property Acquisition and Management: Supply & Fixed Asset Management

26. The school business official understands and demonstrates management abilities to contribute to the successful supervision of school goods. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE

ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Development & implementation of a management system to track supply inventories & distribution
 - A program for the effective current & long-range acquisition, maintenance, & repair of equipment
 - A system to reallocate and/or dispose of surplus, scrap, and obsolete materials & equipment
 - A system for the proper valuation, classification & depreciation of fixed assets
 - A system to adequately control & account for capital assets
-
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
-
- ☐ Why did you choose this rating for Property Acquisition and Management: Supply & Fixed Asset Management?

Property Acquisition and Management: Real Estate Management

27. The school business official understands and demonstrates management abilities to contribute to the successful supervision of school property. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Coordination with other government agencies regarding zoning, land use, & other real estate issues
 - Development & implementation of procedures for acquisition & disposal of land & buildings
 - Facility system compliance with government regulations
-
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
-
- ☐ Why did you choose this rating for Property Acquisition and Management: Real Estate Management?

Information Management: Information Management Systems

28. The school business official understands and demonstrates management abilities to contribute to successful school management information technology systems. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Directing or developing management information systems
- Application of current & appropriate technology to information management systems
- Evaluation of cost benefits & organizational value of producing information
- Development, maintenance, & validation of a records management system
- Compliance with legal requirements
- Development & maintenance of an accurate database to facilitate management decisions
- Administration of a computerized information management system
- Maintain data security & records privacy
- Assistance in integrating & gathering information for public relations
- Assistance & coordination of information for government reports
- Maintenance & protection of district historical documents
- Assistance in the development & implementation of technology in the business office & classroom
- Working knowledge of technology & software available for school & business use
- Directing or developing plans for secure student & employee access to the Internet
- Evaluation of Internet cost access options
- Assistance in long-range district technology planning
- Promotion & assistance in developing technology training for all staff
- Allocation of technology resources
- Development of technology purchase and contracting services

- ☐ Exemplary Proficiency
- ☐ Moderate Proficiency
- ☐ Low Proficiency
- ☐ Minimal Proficiency

NA—the school business official is not accountable for any of the responsibilities listed for this standard.

- ☐ Why did you choose this rating for Information Management: Information Management Systems?

TECHNICIAN ROLE

The Educational Enterprise: Legal Issues

29. The school business official understands and demonstrates technical abilities to contribute to the lawful & ethical financial success of the school corporation. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Application of legal rights in education systems
- Statutory & constitutional authority
- Analysis of case law relative to school finance

- ☐ Exemplary Proficiency
- ☐ Moderate Proficiency
- ☐ Low Proficiency
- ☐ Minimal Proficiency

- ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for The Educational Enterprise: Legal Issues?

Financial Resource Management: Principles of School Finance

30. The school business official understands and demonstrates technical abilities to contribute to the long-term financial success of the school corporation. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Application of economic & financial markets/theories
 - Major revenue sources forecasts
 - Interpretation of relevant governmental funding model
 - Analysis of local, state, and national funding shifts—their impact on local budget
 - Identification of program/center expenditures
 - Exploration of alternative funding sources
 - Analyses of social, demographic, and economic changes that may impact school finances
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
 - ☐ Why did you choose this rating for Financial Resource Management: Principles of School Finance?

Financial Resource Management: Budgeting & Financial Planning

31. The school business official understands and demonstrates technical abilities to contribute to the short-term financial success of the school corporation. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Preparation of budget calendar
- Anticipated program expenditures
- Revenue projections
- Revenue expenditures
- Determination of enrollment & personnel projections
- Identification of budget analysis & management methods
- Application of statistical process control techniques
- Legal requirements for budget adoption
- Explanation of internal & external budget influences
- Development of multi-year budgets
- Analysis of comparable data from other school districts

- ☐ Exemplary Proficiency
- ☐ Moderate Proficiency
- ☐ Low Proficiency
- ☐ Minimal Proficiency
- ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Finance Resource Management: Budgeting and Financial Planning?

Financial Resource Management: Accounting, Auditing, & Financial Reporting

32. The school business official understands and demonstrates technical abilities to contribute to the success of school corporation financial accountability. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Obtaining internal & external auditing services
- Compliance with legal & contractual provisions
- Communicating relationships among programs, revenues, & appropriations
- Preparing, analyzing, & reporting financial statements & supporting discussion documents
- Preparation of audit correction plans
- Application of the Governmental Accounting Standards Board (GASB) and generally accepted accounting principals (GAAP)
- ☐ Exemplary Proficiency
- ☐ Moderate Proficiency
- ☐ Low Proficiency
- ☐ Minimal Proficiency
- ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Financial Resource Management: Accounting, Auditing, & Financial Planning?

Financial Resource Management: Technology for School Finance Operations

33. The school business official understands and demonstrates technical abilities to contribute to the success of school finance technology. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Keeping current with technology applications & programs
- Assessment of district's technology funding needs
- Ensuring that district's technology plan is designed to meet district goals
- Usage of technology tools to develop operational plan to meet district goals
- Apply economic & financial markets/theories
- Forecast revenue sources

- Analyze social, demographic, & economic changes that may impact school finances, etc.
 - ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
 - ☐ Why did you choose this rating for Financial Resource Management: Technology for School Finance Operations?

Human Resources Management: Labor Relations & Employment Agreements

34. The school business official understands and demonstrates technical abilities to contribute to the success of employee contracts. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Analyses of employee contract laws & regulations
- Analyses of salary & benefit packages
- Comparisons of employee contracts/collective bargaining agreements with other agreements
- Compliance with grievance procedures pursuant to employment agreements and applicable laws
- Knowledge of mediation, voluntary arbitration, and binding arbitration
 - ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
 - ☐ Why did you choose this rating for Human Resources Management: Labor Relations & Employment Agreements?

Facility Management: Maintenance & Operations

35. The school business official understands and demonstrates technical abilities to contribute to the success of school upkeep and operational facility needs. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Administration of procedures to keep schools clean, safe, & secure through effective custodial services & preventative maintenance
- Managing energy consumption and environmental issues
- Determination of resource allocation for maintenance & operations
- Development of a crisis management plan
- Working knowledge of alternative (other than debt or tax levies) facility needs revenue sources
- Partnering with the private sector to enhance facilities & equipment resources
- Usage of technology to improve facilities through data management

- ☐ Exemplary Proficiency
- ☐ Moderate Proficiency
- ☐ Low Proficiency
- ☐ Minimal Proficiency
- ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Facility Management: Maintenance & Operations?

Property Acquisition & Management: Purchasing

36. The school business official understands and demonstrates technical abilities to contribute to the successful process of buying goods. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Development & use of an integrated purchasing process & a bid procurement system;
- Compliance with government regulations
- Adherence to purchasing & procurement ethics
- Analyses & potential use of an e-procurement system
- Obtaining good value for each procurement
- Application of school rules, regulations, & statutes for procurement
- Determination & use of the most appropriate method of source selection for each procurement
- Formulation of fair & reasonable competitive procurement solicitations
- Conducting all procurement without conflict of interest, impropriety, or any attempt to obtain personal gain

- ☐ Exemplary Proficiency
- ☐ Moderate Proficiency
- ☐ Low Proficiency
- ☐ Minimal Proficiency
- ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Property Acquisition & Management: Purchasing?

Ancillary Systems: Risk Management

37. The school business official understands and demonstrates technical abilities to contribute to successful school risk management systems. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Assuring that a risk management plan exists that addresses safety & security
- Assessment of risk management programs
- Recommendations for risk management program needs-based changes

- Identification & evaluation of alternative method of funding & managing risk
 - Communication of the risk management program
 - Directing the selection of an insurance consultant or risk manager
 - Adherence to legal requirements for insurance coverage.
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Ancillary Systems: Risk Management?

Ancillary Systems: Transportation

38. The school business official understands and demonstrates technical abilities to contribute to a successful school transportation program. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Support & maintenance of a student transportation program pursuant to legal requirements
 - Assurance that the school bus maintenance & replacement program is maintained
 - Monitoring the student transportation program for safety, security, & efficiency
 - Making adjustments as needed
 - Analyses of alternative transportation methods
 - Assurance that an efficient & comprehensive routing system is developed & maintained
 - Assurance that a comprehensive school transportation plan exists: addresses requirements, basic system features, & bus driver (including paraprofessionals & other essential personnel) screening, training, re-training, and retention
 - Development & maintenance of open and clear lines of communication with district stakeholders
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Ancillary Systems: Transportation?

Ancillary Systems: Food Service

39. The school business official understands and demonstrates technical abilities to contribute to a successful school food service program. Responsibilities of this standard include the following (YOUR DISTRICT'S SCHOOL BUSINESS OFFICIAL MAY BE ACCOUNTABLE FOR ANY ONE OR MORE THAN ONE OF THE FOLLOWING RESPONSIBILITIES):

- Establishment of procedures for food service program operation
 - Adherence to local & national legal requirements
 - Monitoring & making adjustments in the food service program
 - Assurance that the management systems for tracking meals & inventories exist & identify participant status
 - Managing & controlling inventories & procurement
 - Compliance with requirement nutritional value
 - Analyses & recommendation of beneficial food service delivery methods
 - Work with nutrition & regulatory agencies to plan, conduct, & report school catering programs
 - Assurance of cash handling procedures & effective internal controls
- ☐ Exemplary Proficiency
 - ☐ Moderate Proficiency
 - ☐ Low Proficiency
 - ☐ Minimal Proficiency
 - ☐ NA—the school business official is not accountable for any of the responsibilities listed for this standard.
- ☐ Why did you choose this rating for Ancillary Systems: Food Service?

THREE ROLE GROUPS

Executive Role

40. I believe that school business officials should perform the professional standards functions of the school finance **EXECUTIVE**. (Examples of **EXECUTIVE ROLE** responsibilities include leadership, motivation, delegation, decision making, planning, focusing resources to meet goals, coordination, problem solving, working relationships, policy, instructional support programs, program evaluation, and communications.)
- ☐ Strongly Agree
 - ☐ Agree
 - ☐ Disagree
 - ☐ Strongly Disagree
- ☐ Why did you choose your response for "executive" functions?

Manager Role

41. I believe that school business officials should perform the professional standards functions of the school finance **MANAGER**. (Examples of **MANAGER ROLE** responsibilities include legal issues, principles of school finance, budgeting, accounting, auditing, reporting, technology, labor relations, maintenance, purchasing, risk management, transportation, and food service.)
- ☐ Strongly Agree
 - ☐ Agree
 - ☐ Disagree
 - ☐ Strongly Disagree
 - ☐ Why did you choose your response to "manager" functions?

Technician Role

42. I believe that school business officials should perform the professional standards functions of the school finance TECHNICIAN. (Examples of TECHNICIAN ROLE responsibilities include cash management, investments, debt management, personnel & benefits, mandatory training/licensure renewal, facilities planning & construction, supply & fixed assets, real estate, and information management.)

- ☐ Strongly Agree
- ☐ Agree
- ☐ Disagree
- ☐ Strongly Disagree

- ☐ Why did you choose your response for "technician" functions?

Thank You

Dear Survey Respondent: Thank you participating in the statewide survey! In the comments box below, please make any recommendations about the professional development needs of school business officials relative to the ASBO standards. Comments:

APPENDIX F. SURVEY PARTICIPANT REQUEST

Greetings from Jeanette McGreevy!

I am contacting you to participate in a statewide research project. You are being invited to participate in this web-based survey since you are either a superintendent or school business official employed by an Iowa school district during the 2005-06 school year.

I ask a special favor—please take only 6-7 minutes of your time to complete a web-based survey—no paper/pencil required!

Participant Confidentiality

- Responses are confidential--individual response data will neither be electronically accessible nor used in the study, summary data only.
- Electronic records will be destroyed upon completion of the study.
- If the results are published, only aggregated data will be used—not individual responses.

Survey Purposes—Benefits

- To gather data about the perceptions school business officials' performance proficiency in the Association of School Business Officials (ASBO) Professional Standards.
- To inform possible professional development needs of school business officials relative to the ASBO Professional Standards.
- To inform "role Identity theory—performance uniformity and role consensus."

Survey Participant Information

- The survey will take you approximately 6-7 minutes to complete.
- Information about the ASBO standards is provided within each question.
- You will be able to go back and forth among questions if you wish.
- You will be provided spaces to make "comments" should you desire to do so.

Participant Rights

Your participation in this study is completely voluntary.

Participant Agreement

- By clicking on the link below and completing the web-based survey, you voluntarily agree to be a participant in this study.

Your Survey Link

Please click on the link below—which takes you directly to the survey.

I very much appreciate your participation in this statewide survey. Results will be shared with national ASBO, Iowa ASBO, SAI, and IASB.

Thank you.

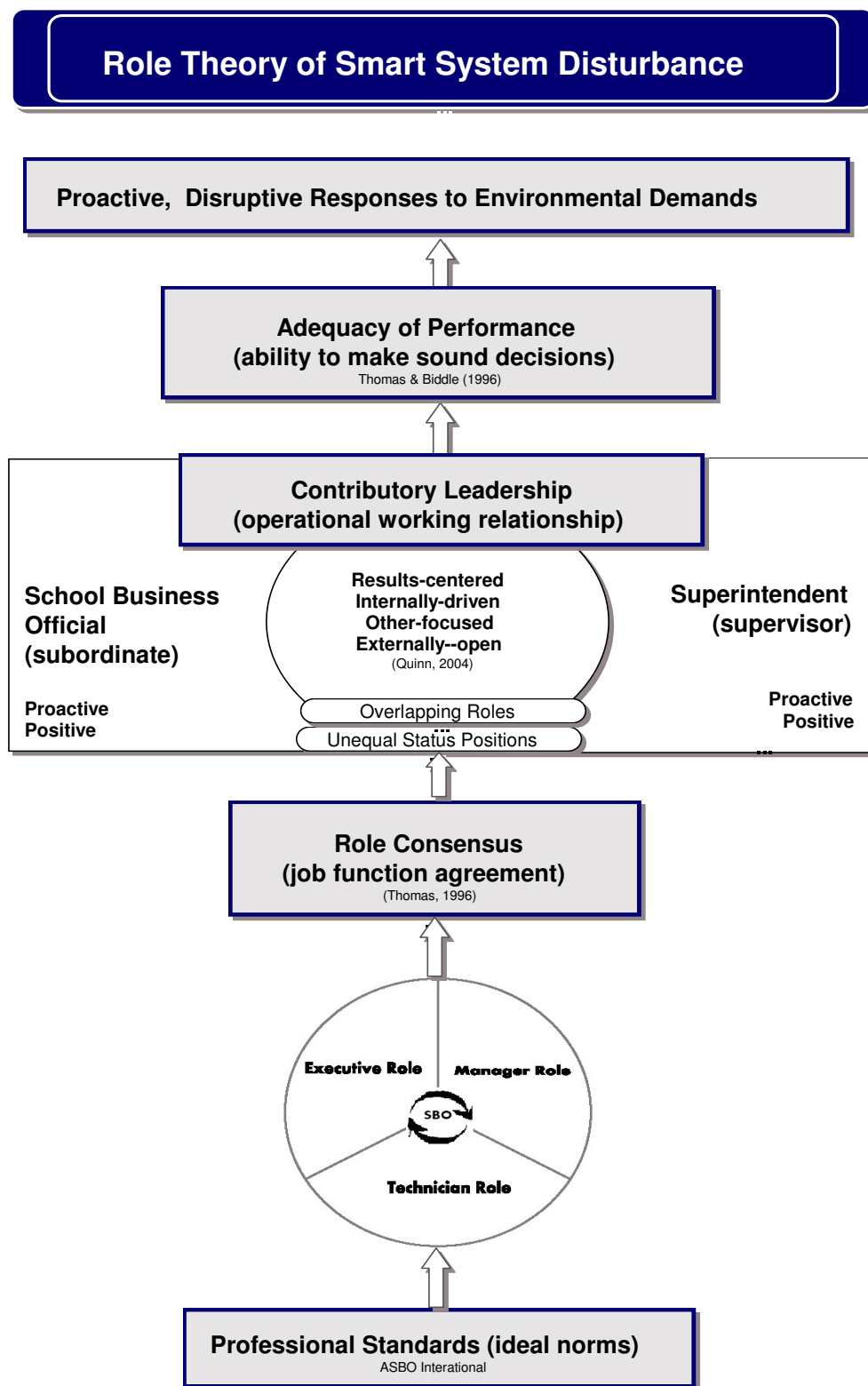
*Sincerely,
Jeanette McGreevy*

Questions

For further questions about the study, contacts are listed below:

- Jeanette McGreevy, Researcher. 515-249-0846 or JEANETTEMCGREEVY@aol.com
- Dr. Tom Alsbury, Major Professor, ISU. 515-294-5785 or alsbury@iastate.edu
- Dr. Jim Scharff, Director, ISBMA. 515-294-9468 or jscharff@mchsi.com

APPENDIX G. ROLE THEORY OF SMART SYSTEM DISTURBANCE



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