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1982

## College accounting testing program

American Institute of Certified Public Accountants. Testing Project Office

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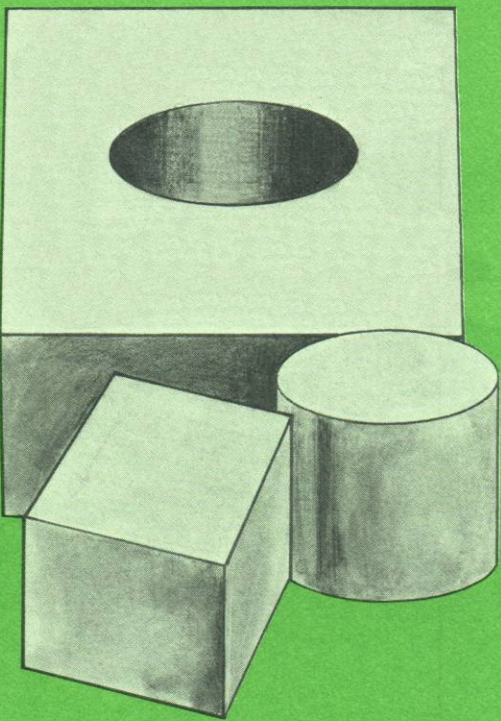
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SEP 15 1982

# The College Accounting Testing Program

**A special service  
available to accounting educators,  
schools, colleges and universities  
that provide education in accounting.**



**AICPA** American Institute of  
Certified Public Accountants

# The College Accounting Testing Program

A service offered by the American Institute of Certified Public Accountants that is designed to...

- Assist in advising students considering a career in accounting.
- Provide students and teachers with a progress check early in the accounting curriculum.
- Assist accounting seniors when seeking employment by furnishing objective measurements of aptitude and achievement to prospective employers.
- Help colleges compare the aptitude and achievement of their students with those of a large comparable group of students, representative of all participating colleges.

AICPA Testing Project Office  
The Psychological Corporation  
304 East 45th Street, New York, N.Y. 10017  
Telephone: (212) 888-3203

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## What the Program Is.

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The College Accounting Testing Program provides educators and counselors with four useful tools – an aptitude test, two levels of achievement tests, and a vocational interest inventory.

### **Orientation**

**Test** The test requires 50 minutes of working time, and consists of three parts: vocabulary, reading of business materials, and computational problems in the field of business. It yields a verbal aptitude score, a quantitative aptitude score, and a total score.

A student's performance on this aptitude test is an objective indication of his learning abilities in the verbal and mathematical areas. The test is essentially a measure of scholastic aptitude oriented toward business situations. Training and experience beyond the high school level have only a moderate effect on the scores.

The *Orientation Test* may be used prior to the study of accounting or at the end of any school year. Graduating seniors and second-semester juniors may make it part of their records for placement purposes.

### **Achievement Test,**

**Level I** This 50-minute test emphasizes understanding of basic financial and managerial accounting concepts, as presented in typical accounting curriculums. It was developed primarily to evaluate accounting knowledge at the end of the first year of college accounting but is also appropriate for use with individuals who have reached the intermediate levels of college accounting study or have had equivalent experience.

Norms are based on the test performance of students in the first, second, and third years of college accounting study.

## **Achievement Test,**

**Level II** Available in 50-minute or two-hour versions, the *Level II Achievement Test* features problems in advanced accounting and also provides extensive coverage of cost...auditing... and managerial topics. In addition, selected questions have been included from the associated areas of statistical sampling...systems...electronic data processing...operations research...and income taxes.

The test is appropriately used by the student for job placement and as an objective check of his achievement. It offers colleges an opportunity to compare the effectiveness of their courses of study with those of other participating colleges. Norms are available for college seniors and for second and third year students combined.

## **F-A-C-T Analysis**

**Profile** By using groups of selected questions from the *Level II, Achievement Test*, (two-hour version) the *F-A-C-T Analysis Profile* presents an individual's raw scores in four areas of accounting, together with equivalent percentiles in an appropriate normative group. The names of the four areas of accounting provide the acronym by which the profile is identified: **F**inancial accounting...**A**uditing and control...**C**ost and managerial...**T**ax.

Identification of relative strengths and weaknesses in these areas can be of value in self-assessment, in counseling, and in determining needs for further study.

The *F-A-C-T Analysis Profile* is an optional additional reporting service, available only to persons who have taken the two-hour *Level II Achievement Test*. It may be ordered at the same time as other scoring services or requested later on tests that have already been scored.

## **The Strong-Campbell**

**Interest Inventory** This updated inventory of interest ratings has proved to be a useful supplement to the *Orientation and Achievement Tests*. A descriptive summary complete with analytical graphs developed by the AICPA

enables comparison of the pattern of each individual's results with those of practicing accountants.

Research has shown considerable relationship between satisfaction in an occupation and the pattern of interests of persons in the occupation as indicated by this inventory.

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## **How to Participate in the Program.**

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All colleges and business schools enrolling accounting students are eligible. An examiner must be appointed who will be responsible for the receipt and careful handling of all test materials. The tests are highly specialized, and every precaution must be taken to protect their confidential nature.

Orders must be signed by the responsible accounting faculty member. The appointed examiner is to be designated by the official signing the order. The order form lists charges for the tests.

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## **Scoring and Reporting of Results.**

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All of the tests administered in the College Accounting Testing Program are centrally scored by the Testing Project Office and the results are reported to the colleges promptly.

Participating colleges receive an annual bulletin reporting the score distributions of all students taking the tests. This enables a college to compare its students' results with the national distribution of scores. Distributions of scores for individual classes, and forms for use by accounting instructors or guidance counselors in reporting the results of the tests to individual students, are also available.

The tests can be ordered for individual testings as well as class testings. Official reports of test result transcripts are available for students applying for transfer to other colleges, or seeking employment.

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## Fees and Optional Services.

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The basic service, at \$1.00 for each *Orientation* or *Achievement Test*, and \$4.00 for the *Strong-Campbell Interest Inventory*, includes central office scoring. For the *Orientation* and *Achievement Tests* the raw scores and percentile ranks, based on national norms derived from recent program results, are reported for each student on alphabetical class lists. Class distributions may be ordered for an additional fee of 8 cents per student per test. While all participating colleges will receive a copy of the program bulletin at the end of the academic year, only the colleges that order distributions will receive confidential copies of the program distributions marked to show the position of their class medians.

For first-year students on the *Orientation* and *Level I Achievement Tests*, the college may choose basic reporting of percentiles based on either the regular college norms or on special junior and community college norms. Percentiles based on both norms are sometimes useful and may be requested at an additional charge of 8 cents per student per test.

For the *Level II Achievement Test* (2-hour form), the *F-A-C-T Analysis Profile* may be ordered—in addition to the basic score report—at \$3.00 per student.

Blank individual report forms, containing interpretive information, for use in reporting scores to individual students, may be purchased for 2 cents each.

Single tests may be ordered for individual testing, for guidance and counseling purposes, at \$3.00 each for *Orientation* and *Achievement Tests*, and \$4.00 each for the *Strong-Campbell Interest Inventory*.

The minimum charge for program participation is \$10.00.

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# Development of the Testing Program.

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The College Accounting Testing Program, initiated in the fall of 1946, is now used as an established evaluation procedure by a large number of schools, colleges, and universities providing education in accounting. The American Institute of Certified Public Accountants and its members have made a large investment in the development of the tests, norms, and related research studies involved in the program.

The test battery has been assembled on the assumption that aptitude, knowledge, and interest are the primary attributes making for academic and professional success that can be assessed objectively. The separate tests may be used in flexible combinations to serve varied purposes. The achievement tests are frequently revised to reflect changes in the content of accounting curriculums and to improve the effectiveness of the tests in measuring accounting knowledge and skills.

## Acceptance of the Program

Since inception of the program, nearly one million tests have been administered by more than a thousand colleges. Many articles by educators describing their productive and imaginative uses of the test results have appeared in the professional literature. A large number of employers have indicated that their selection procedures will give weight to the results of the tests offered in this program and numerous firms administer tests in their offices.

## Continuing Research

A continuous program of research is carried on, aimed toward identification of relationships between performance on the battery of tests and achievement in accounting, in terms of both educational and actual job success. Such research data are used in refining the instruments employed and in encouraging intelligent use of test results. Research findings published from time to time have substantiated the value of the tests in predicting success in the study and practice of accounting.



# Research Reports Available

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The following studies reported by Dr. Mildred E. Katzell of The Psychological Corporation provide a wealth of research information on the tests of the AICPA program. Copies may be requested at no charge from the AICPA Testing Project Office.

**Validity of AICPA Achievement Tests.** 1976. Analyses of *Level I* and *Level II Achievement Test* scores in relation to accounting course grades and grade-point averages, indicating a high degree of criterion-related validity.

**The AICPA Achievement Tests: A Record of Achievement.** 1977. Summary of reports of validity of the tests in various situations from 1961 to 1977, and suggested uses that can be made of the test results.

**The New Level II Achievement Tests Form N and P in Relation to Performance Appraisal.** 1977. The impressive record of criterion-related concurrent validity indicates the tests should make a valuable contribution to the selection and placement of accountants in small, medium, and large accounting firms.

**An Accountant Profile on the Strong-Campbell Interest Inventory.** 1977. Interest patterns of male and female public accountants and CPAs, with analytical graphs. Used to facilitate interpretation of SCII profile reports.

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The project office staff will be glad to answer questions about any aspect of the *College Accounting Testing Program*.

**AICPA Testing Project Office**  
**The Psychological Corporation**  
304 East 45th Street, New York, N.Y. 10017  
Telephone: (212) 888-3203

# ORDER FORM AICPA COLLEGE ACCOUNTING TESTING PROGRAM

AICPA Testing Project Office • The Psychological Corporation • 304 E. 45th Street, New York, N.Y. 10017

TESTING MATERIALS	Quantity Needed			Percentiles – 1st Yr. Only			
	Reusable Booklets	Testee's Answer Sheets	F-A-C-T Profiles Requested	Class Distributions Requested	Reg. Coll. Norms	Jr.-Comm. Coll. Norms	Both* Norms
Orientation Test (50-minutes)							
Achievement Test, Level I (50-minute)							
Achievement Test, Level II (50-minute)							
Achievement Test, Level II (2-hour)							
Strong-Campbell Interest Inventory Scorable Booklet							
Individual Student Report Forms (without score entries) for _____ students.							

## SUPPLEMENTARY MATERIALS (NO CHARGE)

## QUANTITY

Manual of Directions (order one for each examiner)

Cover Sheets (order one for each class for each test)

\* Additional charge for percentiles based on both norms.

**Please complete reverse side.**

## ORDER FORM (continued from reverse side)

**FEES:** Fees for the use of test materials include scoring and reporting services. Charges are based on the number of students actually tested, plus shipping charges. Minimum fee, \$10.00. **Please do not pay until invoice is received.**

Orientation and Achievement Tests	Fee Per Student Tested
Orientation Test	\$1.00
Achievement Test (Level I or II)	1.00
F-A-C-T Profile (for Level II, 2-hour)	3.00
Class Distribution	.08
Additional Percentile Ratings	.08
Individual Student Report Form	.02
Single Orientation or Achievement Test (Counseling and Guidance Use)	3.00
Strong-Campbell Interest Inventory	4.00

**RETURN OF MATERIALS:** Materials must be returned to the AICPA Testing Project Office in accordance with the Manual of Directions, unless permission has been granted to keep booklets under security. Additional charges may be levied for lost or damaged booklets and for failure to organize answer sheets according to instructions in the Examiner's Manual.

College \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Ship To The Attention of \_\_\_\_\_

Scheduled Testing Date \_\_\_\_\_ OR Approx. Testing Date \_\_\_\_\_

Date \_\_\_\_\_ Signature \_\_\_\_\_

Purchase order no. \_\_\_\_\_ (see opposite)

### Also send the following research reports....

- Validity of the AICPA Achievement Tests
- AICPA Achievement Tests: Record of Achievement
- The New Level II Achievement Tests Form N and P in Relation to Performance Appraisal
- An Accountant Profile on the Strong-Campbell Interest Inventory

# Special Note Regarding Purchase Orders.

The AICPA order form as completed and signed must be sent to the Project Office. In the event that testing materials are required on short notice, this order form can be marked: "Purchase Order to follow."

Purchase order amounts should either remain open or be estimated on the basis of the maximum number of answer sheets (not test booklets) and optional services requested for each student **plus** shipping charges. Our invoice will be sent after the used materials are returned to the Project Office for scoring. Fees are based on services rendered for the actual number used and the actual shipping charges incurred.

**For example:** *If only basic services (including Project Office scoring and reporting) of one test for approximately 100 students are requested, your Purchase Order might read:*

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100 AICPA Answer Sheets @ \$1.00	\$100.00
50 AICPA Booklets	N/C
3 Manuals	N/C
5 Cover Sheets	N/C

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**Estimated Total Not To Exceed \$100.00  
+ Shipping Charges**

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*To this should be added any of the optional supplementary services ordered. These fees are based on the number of students included.*

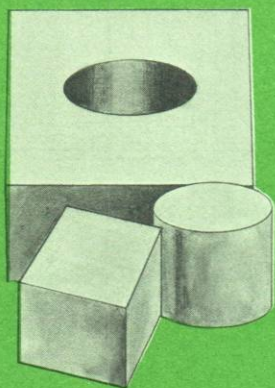
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100 Class Distributions	@ .08	\$ 8.00
100 Individual Student Report Forms	@ .02	2.00
100 Additional Percentile Ratings	@ .08	8.00
		\$18.00

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**Estimated Total Not To Exceed \$118.00  
+ Shipping Charges**

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