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Committee on Selection of Personnel of the American Institute of Certified Public Accountants announces the fifth spring college Accounting testing program

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the
Committee on Selection of Personnel
of the
AMERICAN INSTITUTE OF ACCOUNTANTS

announces the
Fifth Spring COLLEGE ACCOUNTING TESTING PROGRAM
consisting of two levels of
achievement tests, an interest test and an orientation test



WHY these tests are given

The testing program has four major objectives:

- to assist the college counselor in advising students considering a career in accounting
- to provide the student and teacher with progress checks at various levels of advancement in the accounting course
- to aid accounting seniors in finding employment by furnishing potential employers with objective measurements of aptitude and proficiency
- to provide colleges with a yardstick for comparing the aptitude and achievement of their students with that of students throughout the country

WHAT the tests are

The program consists of two levels of achievement tests, an orientation test and an interest test.

- **ACHIEVEMENT TEST, LEVEL I**, is most useful at the end of the first year of accounting; but it is also suitable for use with second and third year students. It measures achievement of students within a school and provides a comparison with students of other institutions.

Recommended for use this spring is Achievement Test, I-C. It is a new form of the Level I test--is similar to previous forms--requires two hours. Norms will be prepared for first, second and third year students. (A description of this and other tests offered this spring accompanies this announcement.)

- **ACHIEVEMENT TEST, LEVEL II**-- for graduating seniors only--is available in both a two-hour (D) and a four-hour (A) form. One of their greatest values is job placement. They also afford a check on the effectiveness of the school's curriculum by a comparison with other schools. (If either of these have been used recently, other forms of the Achievement Tests may be obtained.)
- **THE ORIENTATION TEST**--recommended for use preceding the study of accounting or at the end of any school year--is designed primarily for counseling aid. Graduating seniors who haven't had an opportunity to take this should make it part of their record for placement purposes. The test takes fifty minutes of working time--is available in three forms.
- **THE STRONG VOCATIONAL INTEREST BLANK FOR MEN**--devised by Dr. E. K. Strong, Jr., of Stanford University--is a test of interests. Included in the program as a guidance aid, it is also recommended for use at any point in the accounting course, but it should be given to advanced students who have not taken it.

WHEN the tests are given

They may be given any time between April 16 and May 19. This will enable the project office to return the results before school ends. Schools finding it impossible to test during this period should obtain permission from the project office for late testing. (Achievement Test II-D may be given to seniors during March or early April if results are needed for placement purposes before the regular testing period.)

DESCRIPTION OF THE TESTS

Offered in the Spring, 1951, College Accounting Testing Program

Achievement Test, I-C, covers the following topics:

Balance sheet and income statements from the raw data, analysis of journal entries, journal entries by account number, flow chart analysis, calculations based on incomplete income statement, bank reconciliation, bad debts' analysis, analysis of depreciation histories, partners' income sharing plan, partnership dissolution, corporation dividends, and corporation dissolution

Achievement Test, II-A, samples achievement in these areas:

Fundamental classification relationships, entering transactions in books of original entry, posting books of original entry, analysis of comparative operating statements of branches, cash records and bank reconciliations, analysis of depreciation histories, tracing the effect of errors, inventory methods: influence of inventories on net profits, comparison of inventory methods, analysis of adjustments, and auditing

Achievement Test, II-D, includes the following items:

Fundamental classification relationships, entering transactions in books of original entry, posting books of original entry, analysis of adjustment, cash records and bank reconciliations, analysis of depreciation histories, tracing the effect of errors, inventory methods: influence of inventories on net profits, and comparison of inventory methods

The Orientation Test

Contains three parts: vocabulary, reading of business materials, and arithmetic problems in the field of business. It yields a verbal score based on the first two parts, a quantitative score based on the third part, and a total score.

The Strong Vocational Interest Blank for Men

Seeks the students' areas of interest. Research has demonstrated considerable relationship between occupational success and interests as measured by this test. Extensive experimentation has established the suitability of the Strong Blank for this testing program and has resulted in norms for public accountants on twenty-seven occupational scales, including accountant and CPA.

COSTS of the program

College officials who have participated in the program before will find that certain necessary changes have been made. These are underscored below.

- A charge of twenty-five cents per student--including rental of supplies and required project office scoring and reporting costs--will be made for each of the tests offered this spring--except the Strong Blank, for which test materials and scoring services may be obtained at the following rates:

1 to 24 blanks	\$ 1.80
25 to 49	1.60
50 or more	1.35

- An over-all minimum of ten dollars is required of each participating college. Charges will be based on the number of answer sheets used for each test.
- Although costs have risen generally, there is no increase in the basic charge for test materials and scoring this spring. However, it will be necessary to increase the cost for the Orientation and Achievement tests ten cents each test next fall.

SCORING the tests

In order to assure the accuracy of the norms, central office scoring is required for all tests administered this spring--except the Strong Blank, which may be scored locally if the institution has suitable mechanical equipment. Scoring, reporting and distribution costs are included in the unit charge. The project office report to the school includes the following:

- typed lists showing individual scores and individual percentile ranks
- distribution sheets with a summary of results for each group

Interpretive report letters, explaining the use of the report forms, are sent with the results to new participants. After the program each college receives a bulletin showing the results of the program with comparative charts indicating the relative standing of each participating school, identified by code number only.

HOW the program aids placement

- Individual IBM cards--recognized by accounting employers--are available to graduating seniors who take the tests. They may be ordered by the individual student on forms furnished by the examiner. The cost for 1 to 12 transcripts is \$2.50.
- As employers frequently require records of all three tests--the Orientation, Strong and Level II Achievement--it is recommended that seniors take each of them. Costs for taking them outside of school are considerably higher.
- A large number of public accounting firms have indicated that the testing scores will be a factor in the selection of new personnel.

HOW to participate in the program

All colleges and business schools enrolling accounting students are eligible. The following procedures apply:

- The dean or other responsible head of the school of business or department of accounting must sign the order for test supplies.
- This same official designates an examiner responsible for receiving and handling the test materials and protecting the confidential nature of the tests.
- The project office urges testing of complete groups--to avoid the possibility of bias in the norms. Testing of incomplete groups must be reported to the project office.

HOW to order the tests

Colleges planning to participate in the program should fill out and return the enclosed order blank as soon as possible. Where students are to be tested in small groups at different times, it is necessary to order only as many booklets as there are students in the largest group.

It is of vital importance that ALL test materials be returned to the project office.

The project office staff will be glad to answer questions from colleges and universities about any aspect of the program. Address: Committee on Selection of Personnel, 21 Audubon Avenue, New York 32, New York.