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Attitudes Toward Certified Public Accountants as a Profession: Research Proposal

Psychological Corporation

American Institute of Accountants

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THE PSYCHOLOGICAL CORPORATION

INCORPORATED IN 1921

522 FIFTH AVENUE

NEW YORK 18, N.Y.

MURRAY HILL 2-2145

October 28, 1946

Mr. J. L. Carey, Secretary
American Institute of Accountants
13 East 41st Street
New York 17, New York

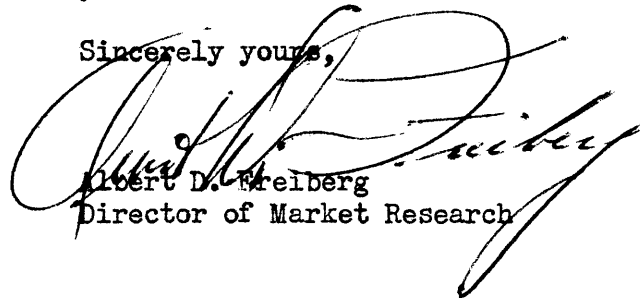
Dear Mr. Carey:

We are submitting herewith a preliminary outline of procedure and an illustrative draft of a formal and informal type of questionnaire.

I understand that you will submit these to a special committee appointed for this purpose.

This outline and the questionnaires are in no sense complete and detailed; however, they give an indication of the direction of our investigation. The exact structure and form will be developed in the process of experimentation. I hope that from this point of view the enclosed will be helpful. We will be glad to meet with you at your convenience.

Sincerely yours,



Robert D. Freiberg
Director of Market Research

ADF:mm
Encs.

ATTITUDES TOWARD CERTIFIED PUBLIC ACCOUNTING

AS A PROFESSION

RESEARCH PROPOSAL

I. Purpose and Scope

The principal and ultimate objective of these studies is to determine the extent to which the Certified Public Accountant is accepted as an impartial reporter of financial affairs.

At this stage, the primary problem is to develop a method whereby unbiased attitudes regarding the profession can be obtained from high policy-makers in the fields of finance, manufacturing, merchandising, and labor. It is preferable at this time to proceed cautiously and to keep alert to all possible approaches which will maximize returns at minimal cost, rather than to attempt to crystallize a method which might reveal its inadequacies after considerable time and money had been invested.

II. Methodology

By means of the attached questionnaires, it is proposed to interview a limited number of responsible persons in the following spheres:

- (1) Banking, beginning first with credit officers
- (2) Business management
- (3) Investors, beginning with investment analysts
- (4) Labor

As the attached tentative questionnaires will show, one is designed as a rough guide for a "depth" or predominantly "free response" type of interview, and the other is drawn up as the skeleton of a more formalized questionnaire. It is anticipated that the free response material from both questionnaires will provide additional short-answer questions, as well as supply illustrative material of discursive character supporting the quantitative results which are expected.

Upon completion of the preliminary interviews, it will be necessary to revise the questionnaire in the light of

these interviews after the material obtained has been discussed with appropriate persons of the American Institute of Accountants.

Another part of this initial step will be to determine the size and location of the sample of persons which it is necessary to interview in order to obtain a fairly representative picture of attitudes of the four groups listed. During this stage of the research, additional interviews will be made and the questionnaire modified further if revision is indicated.

III. Experimental Report

Upon completion of this study, a written report will be rendered the American Institute of Accountants. This report will summarize the methodology, present the results already obtained, and suggest further steps in the light of the findings and their evaluation by the parties involved.

IV. Nature of the Anticipated Results

From the nature of the questionnaires, we would expect results on the following points:

- (1) What Vocational Groups are Regarded as Professional
- (2) Order of Merit of the Various Professional Groups
- (3) Why Certified Public Accountants Are or Are Not Considered a Professional Group
- (4) To What Extent are C.P.A.'s Regarded as Impartial?

DEPTH INTERVIEW
(Illustrative Questionnaire)

ATTITUDES TOWARD PROFESSIONS

#759 (A) 10/28/46 C

Introduction: For the past nine years, the Marketing and Social Research Division of The Psychological Corporation has kept a record of people's attitudes toward large corporations. The chart we have here, for example, shows how public opinion has changed with regard to certain companies. (Show chart) This Index of Public Opinion has been especially valuable to persons responsible for forming policy in finance, industry, merchandising, government, and so on.

We are now interested in what people think of professions, and in particular we want to know how individuals at the high-policy level regard the professions.

- I. The objective of the first series of questions is to find out what vocational groups are regarded as professional and what ones are thought of as borderline of professional. (Please ask your questions and record responses so as to reveal the respondent's views unbiased by your own ideas.)

Professional: _____

Borderline Professional: _____

- II. The second series of questions is to show why certain groups are regarded as professional and certain others not.

Professional: _____

Non-Professional: _____

- III. The third series of questions should be phrased to reveal the respondent's strength of feeling towards each of the respective groups which he names. If he does not name psychologists, teachers, C.P.A.'s and certain other groups whose professional status is becoming more clear-cut in this country, sound him out on these groups.

Strength of Feeling

(Continued)

DEPTH INTERVIEW

#759 (A) 10/28/46 C

Strength of Feeling (Continued)

III. _____

Name _____ Firm _____

Position in Firm _____ Approximate Age _____

Date of Interview _____

(Illustrative Questionnaire)

ATTITUDES TOWARD PROFESSIONS

#759 (1) 10/28/46) C

Introduction: For the past nine years, the Marketing and Social Research Division of The Psychological Corporation has kept a record of people's attitudes toward large corporations. The chart we have here, for example, shows how public opinion has changed with regard to certain companies. (Show chart) This Index of Public Opinion has been especially valuable to persons responsible for forming policy in finance, industry, merchandising, government, and so on.

We are now interested in what people think of professions, and in particular we want to know how individuals at the high-policy level regard the professions.

1. First, would you mind telling us what groups you would class as professional groups? _____

2. a. In your estimation, which one of these groups that you have named has done the best job in setting and maintaining high professional standards?

b. Which group has done the poorest job? _____

3. Here is a list of eight vocational groups which have claimed professional status at one time or other. You have listed some (all) of them.

a. I note that you have named (1) _____ and (2) _____ (select two of groups named) among the groups which you consider professional.

Why do you consider (1) _____ a professional group?

Why do you consider (2) _____ a professional group?

b. Here are two groups that you did not name as professional: (1) _____ and (2) _____ (Select two of groups on card not named)

Why don't you consider (1) _____ a professional group?

Why don't you consider (2) _____ a professional group?

Note: Q.3a If C.P.A.'s are named as a professional group, use them as one group in 3a.
Q.3b If C.P.A.'s are not named as a professional group, use them as one group in 3b.

(OVER)

4. Just as a means of obtaining a quantitative picture of your opinion, would you mind checking the statement on this sheet which most nearly characterizes your attitude regarding these two groups. To save your time, we have chosen only two groups from the list of eight.

DOCTORS

C.P.A.'s

So far as I am concerned, a doctor's diagnosis and prescription are final. If they should be changed, he will make the necessary changes.

Within the scope covered by a financial statement, an appended C.P.A.'s certificate means that the company's financial condition is impartially presented.

It is wise to check on most doctors' diagnoses and prescriptions by taking the initiative in sounding out at least one other doctor on the problem. This is especially true for serious conditions.

It is necessary to go behind the certified financial statement to find out what a company's true financial condition is. There is some tendency for C.P.A.'s to favor one group or the other.

The average doctor is apt to sacrifice the patient in order to maintain his own prestige.

Accounting practices vary so much that a C.P.A.'s certificate reflects too much personal judgment to place a great deal of faith in it.

Don't Know

Don't Know

Name _____

Firm _____

Position in Firm _____

Approximate Age _____

Date of Interview _____

To go with final form of the questionnaire,
this list will be typed on a 5" x 8" card.

#759 (1) 10/28/46 C

For Q.5

- a. Doctors
- b. Certified Public Accountants
- c. Ministers
- d. Pharmacists
- e. Dentists
- f. Teachers
- g. Psychologists
- h. Osteopaths
- i. Lawyers