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AICPA Testing Program Market Survey

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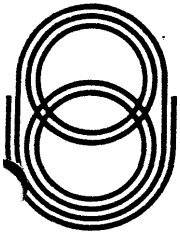
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AICPA TESTING PROGRAM MARKET SURVEY

Prepared for
Personnel Testing Subcommittee
American Institute of Certified Public Accountants

Prepared by
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May 1981



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June 26, 1981

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TO: Members of the AICPA Personnel Testing Subcommittee

Based upon the analysis of the data prepared in the development of the "AICPA Testing Program Market Survey" submitted as of this date, I am offering the following recommendations regarding the AICPA Testing Program.

College Testing Program

1. Testing program advertising should emphasize the possibility of administering the tests outside the classroom so that faculty will not have to allocate class time for test administration.
2. Testing program advertising should emphasize the option of charging students a fee for taking the test. This should help alleviate increasing pressure that rising test prices will have on university operating budgets. Institutions should be encouraged through AICPA marketing literature to charge a lab fee to cover the cost of the testing program.
3. Testing program advertising should include a statement summarizing how the norms for the College Program are developed and include a brief explanation of how test scores may be interpreted.
4. An annual follow-up of program users and past users should be undertaken. Many users become past users simply because personnel changes occur and the new personnel may not be aware of the program.
5. The tests should be priced for the College Program so that the universities bear as small a percentage of the cost of the combined College and Professional Programs as possible. Price differentials between the College and Professional Testing Programs should be continued and the price gap between the two programs should be as wide as possible.


June 26, 1981

6. Price changes should be announced at the earliest possible date. The announcement should be accompanied by a major advertising effort which incorporates recommendations 1, 2 and 3 above.
7. More frequent test revisions should be considered.

Professional Testing Program

1. Methods to improve turn around time for professional test scoring should be identified.
2. Direct mail advertisement to non-user groups should be increased. Advertisements for the testing program should be considered in professional accounting journals.
3. An annual follow-up of program users and past users should be undertaken. Many users become past users simply because personnel changes occur and the new personnel may not be aware of the program.
4. The tests should be priced for the Professional Program so that the firms bear as large a percentage of the cost of the combined College and Professional Programs as possible. Price differentials between the College and Professional Testing Programs should be continued and the price gap between the two programs should be as wide as possible.

Cordially,


Richard K. Hay

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INTRODUCTION

This report summarizes the results of a marketing survey conducted between December 1980 and May 1981 for the Personnel Testing Subcommittee of the American Institute of Certified Public Accountants (AICPA). Members of the AICPA subcommittee are listed below:

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Dr. Anne K. Stauffer, Senior Research Associate, Professional Examinations Division, The Psychological Corporation, served as consultant to the subcommittee. Researchers involved in the project include Dr. Richard K. Hay, Dean, Gladys A. Kelce School of Business and Economics, and Kathryn Richard, Research Analyst, Pittsburg State University, Pittsburg, Kansas. Bea Sanders, Manager, Relations with Educators, AICPA, and James H. MacNeill, Director, Relations with Educators, AICPA, served as liasons for AICPA.

The following sections of this report include: the objectives and methodology of the survey; the data summary and analysis for the College Testing Program; the data summary and analysis for the Professional Testing Program; summary observations; and recommendations for changes in the marketing strategy of the Testing Program.

SURVEY OBJECTIVES AND METHODOLOGY

Survey Objectives

The market survey of the AICPA Testing Program was undertaken to ascertain the answers to several questions. The relevant questions, the numbers of tables containing data in response to those questions, and summary observations regarding these data are summarized below.

1. TO WHAT DEGREE ARE NON-USERS AWARE OF THE AICPA TESTING PROGRAM?

TABLES: 4, 53

OBSERVATIONS:

College Program: Awareness of the College Testing Program is not a significant problem as only 3.7% of the non-users were unaware of the program.

Professional Program: A substantial share of the non-users (43.1%) had no previous awareness of the program. In addition, 11.4% said they had previously received insufficient information to make a decision regarding participation in the program. Thus, a total of 58.4% had received no or inadequate information about the program.

2. WHAT DEGREE OF USEFULNESS IS PERCEIVED BY USERS AND POTENTIAL USERS FOR THE ORIENTATION TEST, THE LEVEL I ACHIEVEMENT TEST, AND THE LEVEL II ACHIEVEMENT TEST?

TABLES: 7-12, 57-62

OBSERVATIONS:

College Program: The primary perceived use of the Orientation Test is to encourage or discourage students majoring in accounting.

The primary perceived use of both the Achievement I and Achievement II Tests is to compare achievement of students among institutions.

Professional Program: The primary perceived uses of the Orientation Test are to measure academic achievement, to evaluate personnel for placement within the organization, and to identify employee counseling needs.

The primary perceived uses of both the Achievement I and Achievement II Tests are to measure the academic achievement of applicants, to evaluate the level of accounting knowledge, and to evaluate personnel for placement. In general, the mean ratings for the Achievement II Test exceeded those for the Achievement I.

3. WHAT FACTORS ARE MOST LIKELY TO INFLUENCE A UNIVERSITY OR PROFESSIONAL ORGANIZATION IN DETERMINING WHETHER TO PARTICIPATE IN THE TESTING PROGRAM?

TABLES: 38, 71

OBSERVATIONS:

College Program: Reliability and validity were the most frequently mentioned factors by college program users which influence their participation decision. Past users most frequently consider the currency of norms, validity, reliability, cost and usefulness of results in their decisions regarding program participation.

Professional Program: Professional users consider reliability, validity and usefulness of results as the most important factors in deciding whether to participate in the Testing Program. Past users considered reliability, validity and currency of norms as the most important factors in the participation decision.

4. WHAT PROBLEMS ARE EXPERIENCED BY USERS WITH THE TESTING PROGRAM?

TABLES: 35, 68

OBSERVATIONS:

College Program: Seventy-five percent of the current users and 82.1% of the past users indicated they had experienced no problems with the testing program.

Professional Program: Of the current users, 79.6% and of the past users, 72% indicated no problems with the Testing Program.

5. HOW APPROPRIATE IS TEST CONTENT?

TABLES: 32, 33, 64, 65

OBSERVATIONS:

College Program: Users and past users of all levels of tests gave a mean rating for the respective tests of "Good."

Professional Program: Of the current users, 93½%, and of the past users, 78.6% rated the test content either "Good" or "Excellent."

6. HOW EFFECTIVE ARE AICPA SUPPORT SERVICES FOR THE TESTING PROGRAM?

TABLES: 31, 63

OBSERVATIONS:

College Program: Administrative services of AICPA were rated "Good" to "Excellent" by 88.5% of the users and 83.3% of the past users. Both users and past users gave the AICPA testing service a higher average rating than they gave the content of the tests.

Professional Program: The users and past users of all levels of tests rated the respective tests as "Good." Administrative services from AICPA were rated "Good" to "Excellent" by 81.8% of the users and by 70.9% of the past users.

7. WHAT TYPES OF PERSONNEL ARE TESTED BY PROFESSIONAL USERS?

TABLE: 56

OBSERVATIONS:

Professional Program: The Orientation Test is used by professional users primarily for college educated prospective employees although approximately one-third of the users use it for non-college educated prospective employees. The Orientation Test is seldom used for any other employee groups.

The Achievement I Test is used by 64.3% of the professional users for college educated prospective employees and by 28.5% of the professional users for non-college trained prospective employees. A few responding firms use the test for new hires regardless of the college background and for non-college trained junior staff.

The Achievement II Test is used widely by professional users for college educated prospective employees and to a limited extent for college educated new hires and junior staff personnel. It is occasionally used for non-college educated prospective employees.

8. WHAT SOURCES OF FUNDING ARE USED BY USERS OF THE COLLEGE TESTING PROGRAM?

TABLE: 34

OBSERVATIONS

College Program: Most current users (80.5%) and most past users (64.5%) finance the tests from other operating university funds. Only 4.8% of the current users and 19.4% of past users charge the student a direct fee.

9. TO WHAT EXTENT ARE SUPPLEMENTARY AND/OR SUBSTITUTE TESTS USED?

TABLES: 42, 43, 74, 75

OBSERVATIONS:

College Program: Most past users (89.5%) and most non-users (83%) do not use a substitute test.

Professional Program: Eighty percent of the current users, 96.6% of the past users, and 89.5% of the non-users do not use supplementary or substitute tests.

10. WHY DO PAST USERS AND NON-USERS NOT PARTICIPATE IN THE TESTING PROGRAM?

TABLES: 39, 40, 72, 73,

OBSERVATIONS:

College Program: Past users and non-users separately and collectively do not currently use the tests primarily because class time is not available and because the tests are too expensive.

Professional Program: Past users indicated that the primary reason for non-participation was a lack of turnover within the organization of sufficient magnitude to make the Testing Program necessary. The overwhelming reason given for non-participation by non-users was a lack of awareness of the Program.

11. HOW WILLING ARE PROFESSIONAL PROGRAM PARTICIPANTS TO USE THE AICPA SCORING SERVICE?

TABLES: 66, 67

OBSERVATIONS:

Professional Program: One-half of the current users and slightly more than one-half of the past users do not or have not used the AICPA scoring of the tests. Of those who do not use AICPA scoring, 87% of the current users and 68.4% of the past users say that the service is not used because of the slow turn around time for test results.

12. TO WHAT DEGREE DO USERS AND POTENTIAL USERS INTEND TO PARTICIPATE IN THE PROGRAM IN FUTURE YEARS?

TABLES: 44-47, 76-79

OBSERVATIONS:

College Program: Only 4.9% of the current users, 6.3% of the past users, and 26.7% of the non-users definitely do not plan to use the tests in the future. There are a substantial number of past users (78.1%) and non-users (40%), however, who are undecided about future use.

Professional Program: Eight percent of the current users, 34.5% of the past users, and 27.5% of the non-users indicated that they did not plan to use the tests in the future. However, a substantial number of respondents (12% of the current users, 48.3% of the past users, and 33.3% of the non-users) are uncertain as to whether they will use the tests in the future.

13. WHAT IS THE EFFECTIVENESS OF AND THE WILLINGNESS TO PARTICIPATE IN THE F-A-C-T ANALYSIS?

TABLES: 48-50, 80-82

OBSERVATIONS:

College Program: Most current users do not use the F-A-C-T Analysis but most would be willing to use or plan to use the F-A-C-T Analysis in the future.

Professional Program: Most of the current and past users do not or have not used the F-A-C-T Analysis but most would be willing to or plan to use it in the future.

Project Methodology

Users and potential users of the Testing Program were divided into two categories: educational institutions and professional organizations. This corresponds with the two testing programs--the College Testing Program and the Professional Testing Program--offered by the AICPA. Within each category, three groups were identified: current users, past users, and non-users.

Names of educational and professional institutions were provided by AICPA and a population was defined for each of the six sample strata. Samples of approximately 40-70 percent of each strata population were systematically determined. Six questionnaires (one for each of the strata) were developed and the appropriate questionnaire was mailed to each educational and professional organization sampled. Tables 1 and 2 summarize for each strata the size of the population, sample size, the sample proportions, the number of usable

questionnaires returned, and the comparative response rate. Copies of each questionnaire and the cover letter are presented as Appendix A.

TABLE 1
College and Professional Testing Programs
POPULATIONS, SAMPLES AND PROPORTIONS

	Population	Sample	Sample Proportion (%)
College Program			
User	322	160	49.7
Past User	305	151	49.5
Non-User	151	108	71.5
Professional Program			
User	209	117	56.0
Accounting Firm	185	95	51.4
Industry/Government/ Other	24	22	91.7
Past User	805	318	39.5
Accounting Firm	580	224	38.6
Industry/Government/ Other	225	94	41.8
Non-User	310*	186	60.0
Accounting Firm	150	79	52.7
Industry/Government/ Other	160	107	66.9

*The population for professional non-users is vast and not well defined. AICPA selected a sub-population from which the sample was drawn.

Response rates were quite good for current users and non-users in the College Program and for current users in the Professional Program. The response rates were much lower for past users in the College Program and past users and non-users in the Professional Program. Because of the low

TABLE 2
College and Professional Testing Programs
SAMPLE PROPORTIONS AND RESPONSE RATES

	Sample (%)	Usable Responses	Response Rate (%)
College Program			
User	160	83	51.2
Past User	151	39	25.8
Non-User	108	49	45.4
Professional Program			
User	117	49	41.9
Accounting Firm	95	37	38.9
Industry/Government/Other	22	12	54.5
Past User	318	34	10.7
Accounting Firm	224	31	13.8
Industry/Government/Other	94	3	3.2
Non-User	186	39	21.0
Accounting Firm	79	33	41.8
Industry/Government/Other	107	6	5.6

response rates for these categories, a telephone followup was conducted. Bea Sanders assisted us in identifying college users and professional users from these low response categories who were particularly important potential respondents. An intensive telephone followup was made of a total of 57 non-responding organizations (34 of those contacted were professional users and 23 were college users). As a result of this effort, an additional nine usable questionnaires were received. Those questionnaires are incorporated in the response rates in Table 2 and the data are contained in the succeeding tables.

After the Personnel Testing Subcommittee reviewed a draft of this report, an additional validation of the college past users and professional past users and non-users was undertaken. A total of 35 organizations were contacted by telephone and an effort was made to complete the questionnaire during that telephone conversation. Data obtained from this effort are not included in any of the tables in this report. Rather, the results of this survey were used to aid us in interpreting both the low response rates obtained in these categories and to check the validity of the responses which are reported in this report for those categories.

Of the 35 firms contacted, nine were willing to provide data which were usable in the validation effort. We obtained no information which was inconsistent with that obtained from the responses incorporated in this report. The remaining firms were unwilling to participate in the followup effort. As a result of the telephone followup, there is no evidence to suggest that the data obtained for these categories are inappropriate or misleading. It is also apparent that the low response rates were due primarily to disinterest on the part of the firms originally surveyed.

RESULTS OF THE SURVEY

In this section of the report the survey data are reported, summarized and analyzed, first for the College Testing Program and then for the Professional Testing Program.

The College Testing Program

Selected attributes of responding institutions are presented in Table 3. Nearly 75% of all institutions responding are four-year colleges and universities. Of these, slightly less than one-half offer only undergraduate

TABLE 3

College Testing Program
TAXONOMY OF INSTITUTIONS

Educational Institutions	Users		Past Users		Non-Users		Total	
	No.	%	No.	%	No.	%	No.	%
Four-Year and Grad. Programs:								
Undergraduate	33	39.8	18	46.2	12	24.5	63	36.8
Graduate	<u>24</u>	28.9	<u>8</u>	20.5	<u>33</u>	67.4	<u>65</u>	38.0
Sub-Total	57	68.7	26	66.7	45	91.8	128	74.9
One and Two Year Institutions:								
Community College	18	21.7	11	28.2	3	6.1	32	18.7
Vo-Tech Institute	8	9.6	0	0	1	2.0	9	5.3
Private Business College	<u>0</u>	0	<u>2</u>	5.1	<u>0</u>	0	<u>2</u>	1.2
Sub-Total	26	31.3	13	33.3	4	8.2	43	25.1
Grand Total	<u>83</u>	100.0	<u>39</u>	100.0	<u>49</u>	100.0	<u>171</u>	100.0
College/University AACSB Status:								
Accredited	17	30.4	3	11.5	27	57.8	46	36.2
Non-Accredited	<u>40</u>	59.6	<u>23</u>	88.5	<u>18</u>	43.2	<u>81</u>	63.8
Total	57		26		45		127	

degree programs, while slightly more than one-half offer graduate work, at either the masters or doctoral levels. The remaining 25% of the responding institutions were community colleges (18.7%), vocational-technical institutions (5.3%) and proprietary business colleges (1.2%). Of the colleges and universities responding, 36.2% are accredited at either one or both levels by the American Assembly of Collegiate Schools of Business (AACSB). Of the users and past users, 66.7% represented four year institutions. However, virtually all (91.8%) of the non-users of the College Testing Program were four-year institutions.

Awareness of the Program

Table 4 is concerned with the degree and source of the responding institutions' awareness of the testing program. Virtually all (96.3%) of the non-users were previously aware of the program. For all categories, awareness of the program resulted primarily from direct mailing of the AICPA test brochures. However, comments of professional colleagues and the use of the testing program by predecessors to the responding faculty member also were major sources of awareness of the testing program.

Participation Patterns

Table 5 summarizes the year of initial participation of the current users. While some of the respondents reported that the program had been in place at the time they arrived and, thus, were unsure of the initial data of participation, it is apparent that most (76.6%) of the users began their participation since 1970. (It will be noted later that this represents a significant contrast with the corresponding pattern for professional users.)

TABLE 4
 College Testing Program
 AWARENESS OF PROGRAM

Response	Users		Past Users		Non-Users	
	No.	%	No.	%	No.	%
Not aware of program	*	*	*	*	2	3.7
Direct mailing of test brochure	37	42.0	29	67.3	20	37.0
Comments of professional colleagues	14	16.0	6	14.0	16	29.6
Predecessor in current position used test	15	17.0	2	4.7	7	13.0
Experience as student	9	10.2	2	4.7	1	1.9
Previous use of tests	8	9.1	1	2.3	6	11.1
Other	<u>5</u>	<u>5.7</u>	<u>3</u>	<u>7.0</u>	<u>2</u>	<u>3.7</u>
Total Responses	88	100.0	43	100.0	54	100.0

*Not applicable

TABLE 5

College Testing Program

INITIAL PARTICIPATION OF CURRENT USERS

Year	Number	%
Prior to 1970	13	16.0
1970's	52	64.2
1980	8	9.9
1981	2	2.5
Unknown	<u>6</u>	<u>7.4</u>
Total Respondents	81	100.0

TABLE 6

College Testing Program

MOST RECENT PARTICIPATION OF PAST USERS

Year	Number	%
Prior to 1970	0	0
1970's	24	92.4
1980	1	3.8
1981	<u>1</u>	<u>3.8</u>
Total Respondents	26	100.0

Table 6 summarizes the year of most recent participation of past users. One of the past users represented participated this year and is presumably misclassified. That institution's data was reported with the past users because the questionnaire was not designed so as to permit the recording of that institution's data with current users. No other past users reported being misclassified. Virtually all (92.4%) of the past users ceased their participation during the 1970's.

Usefulness of Tests

Tables 7-12 summarize the perceived usefulness of the tests by the respondents to the College Testing Program. Respondents were asked to rate each possible use of each exam on a scale of 1-5 (5 = excellent, 4 = good, 3 = adequate, 2 = less than adequate, and 1 = poor). Respondents were further instructed to circle the letter "N" if the respondent was not able to judge the usefulness of an exam for the purpose indicated. A list of possible purposes was provided on the questionnaire. Respondents were permitted to list additional perceived uses.

Orientation Test. Table 7 summarizes the mean responses for the Orientation Test.

1. The Orientation Test was judged by users to be adequate for "encouraging and/or discouraging students to major in accounting," for "admission to the accounting program," and for "comparing achievement of an institution's students with those at other schools."
2. The highest mean for any perceived use reported for current users was 3.5.

TABLE 7

College Testing Program

USEFULNESS OF TESTS--ORIENTATION TEST
(Mean Ratings)

Uses	Users	Past Users	Non-Users
Encouraging and/or discouraging students to major in accounting	3.14	3.91	3.19
Identifying weak areas for students entering their first advanced accounting course	2.31	3.00	2.44
Placement of student in appropriate course	2.24	3.33	2.32
Admission to accounting program	3.06	3.68	2.81
Awarding or evaluating credit for transfer of prior accounting study	1.33	2.60	2.14
Determining students' grades	1.25	1.94	1.43
Determining scholarship/awards recipients	1.58	2.63	1.90
Student job placement purposes	2.60	2.57	1.84
Comparing achievement of your students with those of other schools	3.53	2.95	2.96
Course content evaluation and/or development	2.41	2.37	1.83
Evaluating individual teaching performance	2.31	2.07	1.74
Evaluating experimental teaching techniques	2.50	2.53	1.63

TABLE 8
College Testing Program
USEFULNESS OF TESTS--ORIENTATION TEST

Uses	Users		Past Users		Non-Users	
	% 4 & 5	% N	% 4 & 5	% N	% 4 & 5	% N
Encouraging and/or discouraging students to major in accounting	54.5	50.0	81.8	24.1	48.2	69.0
Identifying weak areas for students entering their first advanced accounting course	23.1	69.0	52.9	41.4	24.0	13.8
Placement of student in appropriate course	23.5	60.5	50.0	37.9	24.0	13.8
Admission to accounting program	35.3	60.5	73.7	32.1	30.8	10.3
Awarding or evaluating credit for transfer of prior accounting study	11.1	79.1	40.0	48.3	18.2	24.1
Determining students' grades	8.3	72.1	12.5	42.9	4.3	20.7
Determining scholarship/awards recipients	8.3	71.4	43.8	42.9	19.1	30.0
Student job placement purposes	35.0	53.5	35.7	50.0	15.8	34.5
Comparing achievement of your students with those of other schools	47.4	54.8	47.4	34.5	38.5	16.1
Course content evaluation and/or development	23.5	59.5	26.3	34.5	8.7	23.3
Evaluating individual teaching performance	37.5	62.8	20.0	48.3	13.0	28.1
Evaluating experimental teaching techniques	33.3	70.7	29.4	41.4	8.3	25.0

The percentage of 4+5 responses was computed on a different basis than the percentage of N's. The percentage of 4's and 5's is stated relative to the number who provided 1-5 ratings. The percentage of N's was computed based on the total number responding, including those unable to judge, to the specific use.

3. In general, past users gave the Orientation Test a higher rating for virtually each possible use compared to the users.
4. Non-users in several instances rated the test as more useful for the suggested purposes than did current users.

Mean ratings, of course, do not provide a measure of the dispersion of responses. Thus, two extensions of the distribution of responses are provided. Table 8 summarizes for the Orientation Test the percentage of 4's and 5's combined given to each of the possible uses. It also provides the percentage of N's circled for each possible use. It is important to note that in the calculation of mean values and in the calculation of the percentage of responses given 4's and 5's the calculations were made based upon the number of respondents who rated (1-5) each potential use. (Thus, "Not able to judge" responses were excluded from the base of the percentage calculations.) However, the percentage of "N's" was computed on the basis of the total number of responses (including those respondents who indicated that they had "no basis" to judge that use of the test).

For each use identified in Tables 7 and 8, a sizeable percentage of users indicated a lack of basis for judging. Past users and non-users of the Orientation Test were generally more willing than current users to rate each potential use. However, the ranking of mean ratings and the ranking of the proportion of the uses rated either 4 or 5 are generally consistent among the three user groups.

Achievement I Test. Table 9 provides mean values and Table 10 provides the percentage of 4's and 5's and also the percentage of N's for each perceived use of the Achievement I Test.

TABLE 9
 College Testing Program
 USEFULNESS OF TESTS--ACHIEVEMENT I
 (Mean Ratings)

Uses	Users	Past Users	Non-Users
Encouraging and/or discouraging students to major in accounting	3.25	3.75	3.00
Identifying weak areas for students entering their first advanced accounting course	2.84	3.52	3.26
Placement of student in appropriate course	2.66	2.74	2.79
Admission to accounting program	2.77	3.38	2.59
Awarding or evaluating credit for transfer of prior accounting study	2.92	3.58	3.36
Determining students' grades	2.24	2.29	1.67
Determining scholarship/awards recipients	2.92	3.50	2.35
Student job placement purposes	2.91	3.25	2.20
Comparing achievement of your students with those of other schools	4.30	4.46	3.73
Course content evaluation and/or development	3.36	3.81	2.84
Evaluating individual teaching performance	3.00	3.13	2.29
Evaluating experimental teaching techniques	2.95	3.14	2.68

TABLE 10
College Testing Program
USEFULNESS OF TESTS--ACHIEVEMENT I

Uses	Users		Past Users		Non-Users	
	% 4 & 5	% N	% 4 & 5	% N	% 4 & 5	% N
Encouraging and/or discouraging students to major in accounting	49.1	24.7	71.4	12.5	46.7	6.3
Identifying weak areas for students entering their first advanced accounting course	34.7	31.0	56.0	16.7	45.2	11.4
Placement of student in appropriate course	16.7	40.8	30.4	25.8	32.1	12.5
Admission to accounting program	35.5	56.3	57.1	32.3	33.3	10.0
Awarding or evaluating credit for transfer of prior accounting study	38.5	45.8	58.3	22.6	50.0	15.2
Determining students' grades	24.4	36.6	16.7	20.0	3.7	20.6
Determining scholarship/awards recipients	38.5	45.1	50.0	16.1	30.8	18.8
Student job placement purposes	43.2	37.1	58.3	22.6	20.0	19.4
Comparing achievement of your students with those of other schools	83.4	10.8	89.3	12.5	60.6	5.7
Course content evaluation and/or development	47.5	18.1	63.0	15.6	28.1	5.9
Evaluating individual teaching performance	43.4	27.4	37.5	22.6	19.4	11.4
Evaluating experimental teaching techniques	39.5	46.5	38.1	32.3	32.3	11.4

The percentage of 4-5 responses was computed on a different basis than the percentage of N's. The percentage of 4's and 5's is stated relative to the number who provided 1-5 ratings. The percentage of N's was computed based on the total number responding, including those unable to judge, to the specific use.

1. Current users considered the Achievement I Test to be good for comparing achievement of students among institutions and better than adequate for encouraging and/or discouraging students to major in accounting.
2. Current users also considered the test to be good for assisting in course content evaluation and/or development and to evaluate individual teaching performance.

Once again, past users tend to rate the Achievement I Test somewhat higher on each use than did the current users. Non-users rated the test higher with respect to some uses but lower with respect to others than did current users.

Achievement II Test. Table 11 summarizes mean ratings and Table 12 summarizes the percentage of 4's and 5's and also the percentage of N's for each perceived use of the Achievement II Test.

1. By far, the greatest perceived usefulness of the Achievement II Test was for comparing student achievement among institutions.
2. Current users also found the exam adequate to good in assisting in awarding scholarships, for job placement purposes, and for assisting in course content evaluation and development.
3. Past users found the test equally useful in comparing student achievement and slightly more useful for job placement purposes, determining scholarships, and for awarding or evaluating credit for transfer of prior credit for accounting students than did current users.
4. Non-users tend to assess the Achievement II tests to be less useful for most purposes than did current or past users.

TABLE 11
 College Testing Program
 USEFULNESS OF TESTS--ACHIEVEMENT II
 (Mean Ratings)

	Users	Past Users	Non-Users
Encouraging and/or discouraging students to major in accounting	2.24	2.45	2.00
Identifying weak areas for students entering their first advanced accounting course	1.92	1.86	2.33
Placement of student in appropriate course	1.80	1.88	2.42
Admission to accounting program	1.90	1.47	1.95
Awarding or evaluating credit for transfer of prior accounting study	2.20	3.31	3.05
Determining students' grades	1.79	2.12	1.50
Determining scholarship/awards recipients	3.00	3.84	2.57
Student job placement purposes	3.47	4.21	2.65
Comparing achievement of your students with those of other schools	4.45	4.37	3.67
Course content evaluation and/or development	3.70	3.39	2.78
Evaluating individual teaching performance	2.84	2.75	2.00
Evaluating experimental teaching techniques	2.58	3.13	2.35

TABLE 12
College Testing Program
USEFULNESS OF TESTS--ACHIEVEMENT II

	Users		Past Users		Non-Users	
	% 4 & 5	% N	% 4 & 5	% N	% 4 & 5	% N
Encouraging and/or discouraging students to major in accounting	33.3	36.5	25.0	25.9	20.8	14.3
Identifying weak areas for students entering their first advanced accounting course	12.0	51.0	21.4	46.2	33.3	30.8
Placement of student in appropriate course	12.0	51.0	12.5	40.7	26.3	26.9
Admission to accounting program	23.8	58.8	0	44.4	15.8	24.0
Awarding or evaluating credit for transfer of prior accounting study	28.0	50.0	43.8	38.5	40.0	23.1
Determining students' grades	15.2	37.7	17.6	34.6	4.6	29.0
Determining scholarship/awards recipients	43.8	40.7	73.7	29.6	39.1	17.9
Student job placement purposes	55.8	18.9	73.7	29.6	27.0	16.1
Comparing achievement of your students with those of other schools	91.8	9.3	89.5	29.6	60.0	6.3
Course content evaluation and/or development	58.7	14.8	50.0	33.3	22.2	10.0
Evaluating individual teaching performance	37.8	30.2	25.0	40.7	12.0	19.4
Evaluating experimental teaching techniques	16.7	52.0	33.3	44.4	19.2	16.1

The percentage of 4+5 responses was computed on a different basis than the percentage of N's. The percentage of 4's and 5's is stated relative to the number who provided 1-5 ratings. The percentage of N's was computed based on the total number responding, including those unable to judge, to the specific use.

Stratification by Type of Institution. Tables 13-30 report mean ratings, percentages of 4 and 5 ratings and percentages of respondents with no basis for rating specific test uses for each of the College Program sub-groups--AACSB accredited universities, non-AACSB accredited universities, and those institutions who offer only less than baccalaureate degree programs (two year colleges, vocational-technical institutes, and proprietary business schools).

Evaluation of Administrative Services and Testing Program of the AICPA

Table 31 summarizes the evaluation of the AICPA administrative services relating to the testing program and Table 32 summarizes the evaluation of the test content by current and past users. Non-users were not asked to provide such an assessment.

Generally, both current and past users gave very high ratings of the administrative services in support of the tests. More than one-half of each user category rated the administrative services as "Excellent" and 88.5% of the current users and 83.3% of the past users rated the administrative services either "Good" or "Excellent."

Current users gave similar mean ratings for each test with more than one-half of the current users considering the content of each test to be "Good." Of the current users, 77.3% gave "Good" or "Excellent" ratings to the Orientation Test, 70.1% gave "Good" or "Excellent" ratings to the Achievement I Test, and 78% gave "Good" or "Excellent" ratings to the Achievement II Test. Past users rated the content of each test only slightly lower than did the current users. In fact, the average ratings

TABLE 13

College Testing Program

USEFULNESS OF TESTS--ORIENTATION TEST USERS
(Mean Ratings)

Uses	USERS		
	AACSB	Non-AACSB	Two-Year
Encouraging and/or discouraging students to major in accounting	2.4	3.2	3.7
Identifying weak areas for students entering their first advanced accounting course	1.7	1.3	4.3
Placement of student in appropriate course	2.0	1.6	3.1
Admission to accounting program	2.8	3.3	3.0
Awarding or evaluating credit for transfer of prior accounting study	1.8	1.0	1.7
Determining students' grades	1.8	1.0	1.4
Determining scholarship/awards recipients	1.2	1.7	2.0
Student job placement purpose	2.0	2.7	3.1
Comparing achievement of your students with those of other schools	2.8	3.3	4.3
Course content evaluation and/or development	1.7	2.1	3.1
Evaluating individual teaching performance	2.0	1.6	3.3
Evaluating experimental teaching techniques	4.0	1.5	3.5

-TABLE 14

College Testing Program

USEFULNESS OF TESTS--ORIENTATION TEST USERS

Uses	USERS					
	AACSB		Non-AACSB		Two-Year	
	% 4 & 5	% N	% 4 & 5	% N	% 4 & 5	% N
Encouraging and/or discouraging students to major in accounting	28.6	30.0	55.6	57.1	71.4	56.3
Identifying weak areas for students entering their first advanced accounting course	0	66.7	0	70.0	75.0	75.0
Placement of student in appropriate course	0	60.0	14.3	65.0	42.9	56.3
Admission to accounting program	20.0	50.0	50.0	60.0	25.0	75.0
Awarding or evaluating credit for transfer of prior accounting study	25.0	60.0	0	85.0	0	81.3
Determining students' grades	25.0	60.0	0	80.0	0	68.8
Determining scholarship/awards recipients	0	50.0	0	84.2	25.0	75.0
Student job placement purposes	0	40.0	50.0	70.0	55.6	43.8
Comparing achievement of your students with those of other schools	40.0	44.4	28.6	65.0	75.0	50.0
Course content evaluation and/or development	0	66.7	14.3	65.9	50.0	50.0
Evaluating individual teaching performance	25.0	55.6	20.0	76.2	62.5	50.0
Evaluating experimental teaching techniques	100.0	85.7	0	78.0	50.0	62.5

The percentage of 4+5 responses was computed on a different basis than the percentage of N's. The percentage of 4's and 5's is stated relative to the number who provided 1-5 ratings. The percentage of N's was computed based on the total number responding, including those unable to judge, to the specific use.

TABLE 15
College Testing Program
USEFULNESS OF TESTS--ORIENTATION TEST PAST USERS
(Mean Ratings)

Uses	PAST USERS		
	AACSB	Non-AACSB	Two-Year
Encouraging and/or discouraging students to major in accounting	0	1.7	4.0
Identifying weak areas for students entering their first advanced accounting course	1.0	3.7	4.0
Placement of student in appropriate course	0	2.8	4.5
Admission to accounting program	1.0	3.9	3.7
Awarding or evaluating credit for transfer of prior accounting study	1.0	2.4	3.5
Determining students' grades	1.0	1.6	2.8
Determining scholarship/awards recipients	0	2.1	3.8
Student job placement	1.0	2.3	3.5
Comparing achievement of your students with those of other schools	0	3.0	3.1
Course content evaluation and/or development	1.0	2.1	3.4
Evaluating individual teaching performance	1.0	1.6	3.2
Evaluating experimental teaching techniques	3.0	1.9	3.8

TABLE 16
College Testing Program
USEFULNESS OF TESTS--ORIENTATION TEST PAST USERS

Uses	PAST USERS					
	AACSB		Non-AACSB		Two-Year	
	% 4 & 5	% N	% 4 & 5	% N	% 4 & 5	% N
Encouraging and/or discouraging students to major in accounting	0	100.0	78.6	22.2	87.5	1.1
Identifying weak areas for students entering their first advanced accounting course	0	0	57.1	53.3	83.0	33.3
Placement of student in appropriate course	0	100.0	33.3	33.3	83.0	33.3
Admission to accounting program	0	0	91.7	29.4	50.0	33.3
Awarding or evaluating credit for transfer of prior accounting study	0	0	30.0	44.4	75.0	55.6
Determining students' grades	0	0	0	41.2	40.0	50.0
Determining scholarship/awards recipients	0	0	27.3	35.3	80.0	44.4
Student job placement purposes	0	0	22.2	50.0	75.0	44.4
Comparing achievement of your students with those of other schools	0	100.0	50.0	29.4	42.9	30.0
Course content evaluation and/or development	0	0	15.4	27.8	60.0	44.4
Evaluating individual teaching performance	0	0	0	50.0	60.0	44.4
Evaluating experimental teaching techniques	0	0	9.1	38.9	80.0	44.4

The percentage of 4+5 responses was computed on a different basis than the percentage of N's. The percentage of 4's and 5's is stated relative to the number who provided 1-5 ratings. The percentage of N's was computed based on the total number responding, including those unable to judge, to the specific use.

TABLE 17

College Testing Program

USEFULNESS OF TESTS--ORIENTATION TEST NON-USERS
(Mean Ratings)

	NON-USERS		
	AACSB	Non-AACSB	Two-Year
Encouraging and/or discouraging students to major in accounting	2.9	3.7	2.0
Identifying weak areas for student entering their first advanced accounting course	1.8	3.0	3.0
Placement of student in appropriate course	1.9	2.8	4.0
Admission to accounting program	2.3	3.3	4.5
Awarding or evaluating credit for transfer of prior accounting study	1.5	2.4	3.0
Determining students' grades	1.2	1.4	2.5
Determining scholarship/awards recipients	1.4	2.2	3.0
Student job placement purpose	1.6	2.2	2.5
Comparing achievement of your students with those of other schools	2.8	3.0	3.0
Course content evaluation and/or development	1.4	2.1	3.0
Evaluating individual teaching performance	1.3	1.9	3.0
Evaluating experimental teaching techniques	1.2	1.9	2.5

TABLE 18

College Testing Program

USEFULNESS OF TESTS--ORIENTATION TEST NON-USERS

	NON-USERS					
	AACSB		Non-AACSB		Two-Year	
	% 4 & 5	% N	% 4 & 5	% N	% 4 & 5	% N
Encouraging and/or discouraging students to major in accounting	41.2	10.5	66.7	35.7	0	0
Identifying weak areas for students entering their first advanced accounting course	0	100.0	44.4	35.7	50.0	0
Placement of student in appropriate course	7.1	22.2	50.0	42.9	50.0	0
Admission to accounting program	23.1	23.5	36.4	26.7	100.0	0
Awarding or evaluating credit for transfer of prior accounting study	0	100.0	28.6	50.0	50.0	0
Determining students' grades	0	100.0	0	100.0	50.0	0
Determining scholarship/awards recipients	0	100.0	33.3	57.1	50.0	0
Student job placement purposes	7.7	31.6	20.0	61.5	50.0	0
Comparing achievement of your students with those of other schools	40.0	21.1	33.3	40.0	50.0	0
Course content evaluation and/or development	0	100.0	14.3	53.3	50.0	0
Evaluating individual teaching performance	7.7	27.8	14.3	53.3	50.0	0
Evaluating experimental teaching techniques	0	100.0	12.5	46.7	50.0	0

The percentage of 4+5 responses was computed on a different basis than the percentage of N's. The percentage of 4's and 5's is stated relative to the number who provided 1-5 ratings. The percentage of N's was computed based on the total number responding, including those unable to judge, to the specific use.

TABLE 19
College Testing Program
USEFULNESS OF TESTS--ACHIEVEMENT I USERS
(Mean Ratings)

Uses	USERS		
	AACSB	Non-AACSB	Two-Year
Encouraging and/or discouraging students to major in accounting	2.7	3.4	3.4
Identifying weak areas for students entering their first advanced accounting course	2.5	2.6	3.7
Placement of student in appropriate course	3.0	2.5	2.8
Admission to accounting program	2.5	3.5	2.1
Awarding or evaluating credit for transfer of prior accounting study	3.9	2.9	2.8
Determining students' grades	2.1	2.3	2.0
Determining scholarship/awards recipients	2.1	3.3	3.3
Student job placement purpose	2.2	3.4	3.3
Comparing achievement of your students with those of other schools	3.8	4.4	4.6
Course content evaluation and/or development	2.9	3.4	3.6
Evaluating individual teaching performance	2.2	3.0	3.5
Evaluating experimental teaching techniques	2.5	2.9	3.4

TABLE 20

College Testing Program

USEFULNESS OF TESTS--ACHIEVEMENT I USERS

Uses	USERS					
	AACSB		Non-AACSB		Two-Year	
	% 4 & 5	% N	% 4 & 5	% N	% 4 & 5	% N
Encouraging and/or discouraging students to major in accounting	30.8	18.8	56.5	30.3	55.6	14.3
Identifying weak areas for students entering their first advanced accounting course	23.1	18.8	27.3	29.0	61.5	38.1
Placement of student in appropriate course	36.4	31.3	11.8	45.2	8.3	42.9
Admission to accounting program	30.0	33.3	53.8	58.1	14.3	66.7
Awarding or evaluating credit for transfer of prior accounting study	38.5	18.8	42.9	54.8	40.0	52.4
Determining students' grades	18.2	31.3	25.0	37.5	23.1	38.1
Determining scholarship/awards recipients	10.0	33.3	50.0	48.4	50.0	42.9
Student job placement purposes	11.1	40.0	50.0	41.9	46.7	25.0
Comparing achievement of your students with those of other schools	66.7	6.3	92.6	18.2	90.5	0
Course content evaluation and/or development	25.0	25.0	48.0	16.7	57.9	9.5
Evaluating individual teaching performance	15.4	18.8	47.6	36.4	52.9	19.0
Evaluating experimental teaching techniques	30.0	37.5	30.8	56.7	57.1	33.3

The percentage of 4+5 responses was computed on a different basis than the percentage of N's. The percentage of 4's and 5's is stated relative to the number who provided 1-5 ratings. The percentage of N's was computed based on the total number responding, including those unable to judge, to the specific use.

TABLE 21

College Testing Program

USEFULNESS OF TESTS--ACHIEVEMENT I PAST USERS
(Mean Ratings)

Uses	PAST USERS		
	AACSB	Non-AACSB	Two-Year
Encouraging and/or discouraging students to major in accounting	2.0	3.8	3.9
Identifying weak areas for students entering their first advanced accounting course	1.0	3.4	4.2
Placement of student in appropriate course	1.0	2.1	3.8
Admission to accounting program	1.0	3.5	3.5
Awarding or evaluating credit for transfer of prior accounting study	1.0	3.9	3.8
Determining students' grades	1.0	2.4	2.2
Determining scholarship/awards recipients	2.0	3.7	3.7
Student job placement purpose	1.0	3.5	3.0
Comparing achievement of your students with those of other schools	5.0	4.4	4.4
Course content evaluation and/or development	1.0	3.8	4.4
Evaluating individual teaching performance	1.0	3.7	3.6
Evaluating experimental teaching techniques	3.0	2.8	4.0

TABLE 22

College Testing Program

USEFULNESS OF TESTS--ACHIEVEMENT I PAST USERS

Uses	PAST USERS					
	AACSB		Non-AACSB		Two-Year	
	% 4 & 5	% N	% 4 & 5	% N	% 4 & 5	% N
Encouraging and/or discouraging students to major in accounting	0	0	75.0	4.8	71.4	22.2
Identifying weak areas for students entering their first advanced accounting course	0	0	55.6	10.0	60.0	37.5
Placement of student in appropriate course	0	0	29.4	19.0	50.0	50.0
Admission to accounting program	0	0	66.7	28.6	50.0	50.0
Awarding or evaluating credit for transfer of prior accounting study	0	0	61.1	14.3	66.7	33.3
Determining students' grades	0	0	16.7	10.0	20.0	37.5
Determining scholarship/awards recipients	0	0	55.0	4.8	50.0	25.0
Student job placement purposes	100.0	0	66.7	14.3	40.0	37.5
Comparing achievement of your students with those of other schools	0	0	90.5	0	85.7	22.2
Course content evaluation and/or development	0	0	55.0	4.8	100.0	22.2
Evaluating individual teaching performance	0	0	29.4	19.0	71.4	12.5
Evaluating experimental teaching techniques	0	0	21.4	33.3	85.7	12.5

The percentage of 4+5 responses was computed on a different basis than the percentage of N's. The percentage of 4's and 5's is stated relative to the number who provided 1-5 ratings. The percentage of N's was computed based on the total number responding, including those unable to judge, to the specific use.

TABLE 23

College Testing Program

USEFULNESS OF TESTS--ACHIEVEMENT I NON-USERS
(Mean Ratings)

Uses	NON-USERS		
	AACSB	Non-AACSB	Two-Year
Encouraging and/or discouraging students to major in accounting	2.8	3.4	3.5
Identifying weak areas for students entering their first advanced accounting course	2.8	3.7	5.0
Placement of student in appropriate course	2.7	3.1	3.5
Admission to accounting program	2.5	2.6	3.3
Awarding or evaluating credit for transfer of prior accounting study	3.2	3.2	5.0
Determining students' grades	1.4	1.6	2.3
Determining scholarship/awards recipients	1.9	2.8	3.0
Student job placement purpose	2.1	2.0	3.0
Comparing achievement of your students with those of other schools	3.7	3.5	5.0
Course content evaluation and/or development	2.4	3.6	3.5
Evaluating individual teaching performance	1.6	2.7	5.0
Evaluating experimental teaching techniques	2.2	3.1	4.5

TABLE 24

College Testing Program

USEFULNESS OF TESTS--ACHIEVEMENT I NON-USERS

Uses	NON-USERS					
	AACSB		Non-AACSB		Two-Year	
	% 4 & 5	% N	% 4 & 5	% N	% 4 & 5	% N
Encouraging and/or discouraging students to major in accounting	44.4	5.3	54.5	21.4	50.0	0
Identifying weak areas for students entering their first advanced accounting course	36.8	5.0	72.7	26.7	100.0	33.3
Placement of student in appropriate course	26.7	16.7	45.5	21.4	50.0	33.3
Admission to accounting program	26.7	16.7	40.0	16.7	66.7	0
Awarding or evaluating credit for transfer of prior accounting study	52.9	10.5	30.0	28.6	100.0	33.3
Determining students' grades	0	100.0	0	100.0	33.3	0
Determining scholarship/awards recipients	26.7	16.7	30.0	28.6	50.0	33.3
Student job placement purposes	12.5	11.1	14.3	46.2	66.7	0
Comparing achievement of your students with those of other schools	63.2	5.0	46.2	13.3	100.0	33.3
Course content evaluation and/or development	5.9	10.5	61.5	13.3	50.0	33.3
Evaluating individual teaching performance	5.9	10.5	23.1	13.3	100.0	33.3
Evaluating experimental teaching techniques	22.2	5.3	33.3	20.0	100.0	33.3

The percentage of 4+5 responses was computed on a different basis than the percentage of N's. The percentage of 4's and 5's is stated relative to the number who provided 1-5 ratings. The percentage of N's was computed based on the total number responding, including those unable to judge, to the specific use.

TABLE 25
College Testing Program
USEFULNESS OF TESTS--ACHIEVEMENT II USERS
(Mean Ratings)

Uses	USERS		
	AACSB	Non-AACSB	Two-Year
Encouraging and/or discouraging students to major in accounting	2.0	2.3	2.0
Identifying weak areas for students entering their first advanced accounting course	2.0	2.0	1.0
Placement of student in appropriate course	2.3	1.7	1.7
Admission to accounting program	2.0	2.0	1.0
Awarding or evaluating credit for transfer of prior accounting study	2.4	2.4	1.7
Determining students' grades	2.0	1.9	1.2
Determining scholarship/awards recipient	2.3	3.1	3.0
Student job placement purposes	3.4	3.7	3.4
Comparing achievement of your students with those of other schools	4.0	4.4	4.8
Course content evaluation and/or development	2.8	3.7	3.8
Evaluating individual teaching performance	2.7	2.8	3.1
Evaluating experimental teaching techniques	2.6	2.6	3.5

TABLE 26

College Testing Program

USEFULNESS OF TESTS--ACHIEVEMENT II USERS

Uses	USERS					
	AACSB		Non-AACSB		Two-Year	
	% 4 & 5	% N	% 4 & 5	% N	% 4 & 5	% N
Encouraging and/or discouraging students to major in accounting	33.3	45.5	33.3	34.4	20.0	54.5
Identifying weak areas for students entering their first advanced accounting course	0	66.7	15.0	37.5	0	81.8
Placement of student in appropriate course	25.0	60.0	11.1	43.8	0	72.7
Admission to accounting program	25.0	60.0	26.7	53.1	0	81.8
Awarding or evaluating credit for transfer of prior accounting study	40.0	50.0	31.6	36.7	0	72.7
Determining students' grades	20.0	50.0	16.7	29.4	0	45.5
Determining scholarship/awards recipients	25.0	60.0	50.0	29.4	33.3	50.0
Student job placement purposes	28.6	36.4	66.7	11.8	62.5	27.3
Comparing achievement of your students with those of other schools	75.0	27.3	94.1	0	100.0	25.0
Course content evaluation and/or development	0	60.0	58.8	0	75.0	27.3
Evaluating individual teaching performance	16.7	40.0	43.5	34.3	28.6	36.4
Evaluating experimental teaching techniques	20.0	54.5	22.2	43.8	50.0	63.6

The percentage of 4+5 responses was computed on a different basis than the percentage of N's. The percentage of 4's and 5's is stated relative to the number who provided 1-5 ratings. The percentage of N's was computed based on the total number responding, including those unable to judge, to the specific use.

TABLE 27

College Testing Program

USEFULNESS OF TESTS--ACHIEVEMENT II PAST USERS

(Mean Ratings)

Uses	PAST USERS		
	AACSB	Non-AACSB	Two-Year
Encouraging and/or discouraging students to major in accounting	1.0	2.5	2.7
Identifying weak areas for students entering their first advanced accounting course	1.0	1.8	3.0
Placement of student in appropriate course	2.0	1.8	3.0
Admission to accounting program	1.0	1.4	3.0
Awarding or evaluating credit for transfer of prior accounting study	3.0	3.1	4.0
Determining students' grades	1.0	2.5	2.0
Determining scholarship/awards recipients	1.0	3.6	3.0
Student job placement purposes	3.0	4.4	4.0
Comparing achievement of your students with those of other schools	5.0	4.4	2.0
Course content evaluation and/or development	1.0	3.8	4.0
Evaluating individual teaching performance	1.0	2.9	3.0
Evaluating experimental teaching techniques	3.0	3.0	4.0

TABLE 28

College Testing Program

USEFULNESS OF TESTS--ACHIEVEMENT II PAST USERS

Uses	PAST USERS					
	AACSB		Non-AACSB		Two-Year	
	% 4 & 5	% N	% 4 & 5	% N	% 4 & 5	% N
Encouraging and/or discouraging students to major in accounting	0	0	31.3	15.8	0	57.1
Identifying weak areas for students entering their first advanced accounting course	0	0	25.0	33.3	0	83.3
Placement of student in appropriate course	0	0	14.3	26.3	0	83.3
Admission to accounting program	0	0	0	31.6	0	83.3
Awarding or evaluating credit for transfer of prior accounting study	0	0	46.2	27.8	50.0	66.7
Determining students' grades	0	0	23.1	23.5	0	66.7
Determining scholarship/awards recipients	0	0	68.8	11.1	0	83.3
Student job placement purposes	0	0	87.5	15.8	50.0	66.7
Comparing achievement of your students with those of other schools	100	0	88.9	10.0	0	83.3
Course content evaluation and/or development	0	0	56.3	15.8	100.0	83.3
Evaluating individual teaching performance	0	0	23.1	27.8	50.0	71.4
Evaluating experimental teaching techniques	0	0	25.0	29.4	100.0	75.0

The percentage of 4+5 responses was computed on a different basis than the percentage of N's. The percentage of 4's and 5's is stated relative to the number who provided 1-5 ratings. The percentage of N's was computed based on the total number responding, including those unable to judge, to the specific use.

TABLE 29

College Testing Program
 USEFULNESS OF TESTS--ACHIEVEMENT II NON-USERS
 (Mean Ratings)

Uses	NON-USERS		
	AACSB	Non-AACSB	Two-Year
Encouraging and/or discouraging students to major in accounting	2.1	2.1	1.0
Identifying weak areas for students entering their first advanced accounting course	2.3	3.3	1.0
Placement of student in appropriate course	2.3	2.8	1.0
Admission to accounting program	2.2	1.7	1.0
Awarding or evaluating credit for transfer of prior accounting study	2.7	3.7	3.0
Determining students' grades	1.3	1.3	1.0
Determining scholarship/awards recipients	2.1	3.6	4.0
Student job placement purposes	2.6	2.9	4.0
Comparing achievement of your students with those of other schools	3.7	3.3	5.0
Course content evaluation and/or development	2.4	3.4	3.0
Evaluating individual teaching performance	1.7	2.5	3.0
Evaluating experimental teaching techniques	2.1	3.1	3.0

TABLE 30

College Testing Program

USEFULNESS OF TESTS--ACHIEVEMENT II NON-USERS

Uses	NON-USERS					
	AACSB		Non-AACSB		Two-Year	
	% 4 & 5	% N	% 4 & 5	% N	% 4 & 5	% N
Encouraging and/or discouraging students to major in accounting	17.6	5.6	28.6	50.0	0	50.0
Identifying weak areas for students entering their first advanced accounting course	26.7	11.8	50.0	69.2	0	50.0
Placement of student in appropriate course	21.4	17.6	40.0	58.3	0	50.0
Admission to accounting program	25.0	20.0	14.3	41.7	0	50.0
Awarding or evaluating credit for transfer of prior accounting study	35.7	17.6	33.3	53.8	0	50.0
Determining students' grades	0	100.0	0	100.0	0	50.0
Determining scholarship/awards recipients	20.0	16.7	66.7	35.7	100.0	50.0
Student job placement purposes	22.2	5.3	37.5	46.7	100.0	50.0
Comparing achievement of your students with those of other schools	63.2	5.0	45.5	26.7	100.0	50.0
Course content evaluation and/or development	5.9	10.5	60.0	28.6	0	50.0
Evaluating individual teaching performance	5.9	10.5	25.0	42.9	0	50.0
Evaluating experimental teaching techniques	16.7	5.3	25.0	42.9	0	50.0

The percentage of 4+5 responses was computed on a different basis than the percentage of N's. The percentage of 4's and 5's is stated relative to the number who provided 1-5 ratings. The percentage of N's was computed based on the total number responding, including those unable to judge, to the specific use.

TABLE 31
College Testing Program
EVALUATION OF ADMINISTRATIVE SERVICES

Rating	Users %	Past Users %
Excellent	51.3	53.3
Good	37.2	30.0
Adequate	7.7	16.7
Less Than Adequate	1.3	0
Poor	2.5	0
	100.0	100.0
Average Rating	4.33	4.37

TABLE 32
College Testing Program
EVALUATION OF TEST CONTENT

Rating	Users			Past Users		
	% Orient.	% Ach. I	% Ach. II	% Orient.	% Ach. I	% Ach. II
Excellent	22.7	21.0	26.0	20.0	28.0	17.6
Good	54.6	58.1	52.0	53.3	44.0	52.9
Adequate	22.7	16.1	10.0	20.0	28.0	29.5
Less Than Adequate	0	4.8	2.0	6.7	0	0
Poor	0	0	0	0	0	0
	100.0	100.0	100.0	100.0	100.0	100.0
Average Rating	4.00	3.95	4.22	3.87	4.00	3.88

for the content of each test are virtually the same regardless of the test or the user category.

Current users were asked to provide recommendations for specific changes in the test content. Their responses to the open-ended questions are listed in Table 33. Past users and non-users were not asked for similar comments.

Sources of Institutional Funding

Table 34 summarizes the sources of funding for the College Testing Program. Funding the testing program from their operating budget is currently utilized by 80.5% of the current users and 64.5% of the past users. Thus, it appears that the universities are likely to be price sensitive to the testing program. This is particularly true given the inflationary pressures which are currently eroding the operating budget base of many institutions.

The practice of charging students a direct fee does not seem to be widespread. Interestingly enough, however, past users indicated that they had charged a fee to the students at a significantly higher rate than do current users.

Problems of the Testing Program

Table 35 summarizes specific problems with the testing program encountered by current and past users. Data reported in Table 35 generally are consistent with the ratings of the AICPA Testing Program administrative services. Seventy-five percent of the current users and 82.1% of the past users indicated they had "no problems" with the testing program. Of those users and past users who did identify problems, the most frequently

TABLE 33

College Testing Program
RECOMMENDED TEST CONTENT CHANGES
(Users)

Changes

Less questions or expanding time test (60 minutes).

Prefer more current comparison.

Incorporate common body of accounting knowledge.

Separate scoring by topic.

Add some questions in business law.

The tests are oriented toward one type of test material. I found the tests used could affect scores on test.

Discontinue.

Could use a test that emphasizes only content of intermediate texts. Some students do not attend full-time and take intermediate before cost, tax, auditing. Level II administered to intermediate classes--obviously such students suffer from lack of knowledge.

Add more questions--make it a two-hour exam.

Keep the exam up-to-date.

More analysis of Level I strengths and weaknesses.

Achievement I--I would like one test for financial accounting and a separate one or separate section for managerial accounting.

Level I should be limited to accounting principles topics.

Level I--needs more emphasis on financial accounting--too much cost.

Level I--somehow provide separate testing or separate scoring for financial vs. managerial content.

Level II--more auditing.

Level II could be more difficult. We find it does not separate average students from outstanding students.

TABLE 33

RECOMMENDED TEST CONTENT CHANGES
(Users--cont.)

Changes

Level II--have separate sections for tax, auditing, cost, etc., rather than all mixed together.

Level II should be updated for current FASB statements. Level I should be blended more managerial--should be a 50-50 managerial/financial split.

Level II--the number of questions in some subject areas is so few that a slight variation in correct versus incorrect answers has an overwhelming effect on the student's grade for that subject area.

I and II--too much insignificant detail, especially tax questions.

More detail on areas of weaknesses and strengths of individual students.

TABLE 34
College Testing Program
SOURCE OF FUNDING FOR EXAMS

Source	Users %	Past Users %
Charge Fée	4.8	19.4
Operating Budget	80.5	64.5
Special Fund	11.0	3.2
Other Sources	<u>3.7</u>	<u>12.9</u>
Total	100.0	100.0

TABLE 35
College Testing Program
USER PROBLEMS WITH TESTING PROGRAM

Response	Users		Past Users	
	No.	%	No.	%
No Problems Experienced	60	75.0	23	82.1
Problems Experienced	20	25.0	5	17.9
Infrequent test revision	9		1	
Inadequate research on test validity	5		0	
Correct filling of orders	4		0	
Timeliness of receiving results	4		2	
Availability of norming categories	3		1	
Order forms not received	2		0	
Other problems	9		2	
Total Responses	80	100.0	28	100.0

*Problems identified do not equal subtotal of "Yes" response due to identification of multiple problems by some users.

mentioned problem was that the tests were not frequently revised. A small number of users indicated a problem with the receipt of order forms, the filling of orders, the timeliness of receiving results, and a lack of research on test validity.

Additionally, current and past users were asked to make open-ended comments regarding specific problems which they had encountered with the testing program. The comments of current users are listed in Table 36. Past users did not identify any substantive problems or complaints.

Respondents in all user categories were asked to comment on the extent to which their testing objectives are not being met by the testing program. For each user category, the objectives not met by the testing program are listed in Table 37.

Reasons for Participation

Table 38 summarizes the factors relevant in deciding whether or not to participate in the testing program. Reliability, validity, currency of norms, cost, and usefulness of results were listed as significant factors in the decision. Respondents reacted differently to this question than to other questions regarding why schools do not participate in the program. Reliability and validity appear to be the most significant factors in deciding whether to participate, while high cost and lack of availability of class time were the most significant reasons given for non-participation.

Reasons for Non-Participation

Tables 39 and 40 summarize the reasons for past users and non-users' current non-participation.

TABLE 36

College Testing Program

COMMENTS ON SPECIFIC PROBLEMS/COMPLAINTS
(Users)

Comments

Possibly a delay in time from order date to receipt date.

No problems until this year. Test reports were delayed about two weeks. I had to telephone AICPA office to get scores on time. I like to schedule the test as near to the end of the first year of study as possible. I allowed two weeks this year. Apparently I will have to allow more time next year.

Requests for analytical material often ignored.

When I used the test we had turn around time of three days until the last two years. Two years ago it was five days. The last year I used the test it was seven days. I use Achievement I as the final examination. I cannot wait a week for results.

Poor coordination between AICPA and testing corporation.

Might be helpful to have regional handling rather than all sent to New York.

Same test used repeatedly.

Too many managerial applications in Level I test.

I received individual scores along with blank sheets. I had to post the sheets myself in order to give results to students.

Tests were mailed to wrong city. Questions were often out-of-date with current text material.

Had to call to get information. Would seem that those who previously participated should receive a timely order form.

Achievement I failed to test changing nature of course coverage, namely one semester of financial and one of managerial.

For two years our own "center for testing" has either not ordered the tests or has ordered the wrong ones or given the wrong ones until we are about to take over and do it in the department. No fault of yours.

TABLE 36

COMMENTS ON SPECIFIC PROBLEMS/COMPLAINTS
(Users--cont.)

Comments

The norms we received were 1975. Can they be more current?

Results are frequently very late. Don't have a specific suggestion on scoring reports--just would like to have something better.

How can you administer a 50-minute rigidly timed test within a 50-minute class period? Arranging special sessions for AICPA testing, exclusively, presents a problem for us.

TABLE 37

College Testing Program
TESTING OBJECTIVES NOT MET BY AICPA TESTING PROGRAM

Objective

Users

Measurement of common body of accounting knowledge.

Test for aptitude.

Would like the test to be broken between financial and managerial.

Some of us think it may be worthwhile to "evaluate" our students and to predict CPA exam success.

We teach two quarters of financial accounting followed by one of managerial. Would like to test optionally one or both.

An instrument to determine whether students should continue in program after completing principles courses.

Evaluation of accounting program. Quality of education students receive.

Screening applicants.

From Level II a question by question analysis of the "course" the student should have learned the material--suggested course outline: 1. Intermediate, 2. Cost, 3. Auditing, 4. Advanced/specialized, 5. Managerial, 6. Tax.

Equivalency - fundamentals.

Comparison with other colleges. Indication of future success on CPA exam.

Building a data base. Comparison with other schools' results.

Group examinations for the first three quarters of principles of accounting.

Acceptability of accounting courses from other schools.

Admissions, course placement or job recommendations.

Achievement varies with recency of certain course. All tests, including Orientation, are clearly based on student's background, i.e., seniors do better than sophomores. Need to find underlying aptitude measures.

TABLE 37

TESTING OBJECTIVES NOT MET BY AICPA TESTING PROGRAM--cont.

Objective

Past Users

Validation, transfer credit.

Non-Users

Timely testing for course grades.

School admission test.

Graduate test.

Understanding of GAAP.

TABLE 38

College Testing Program
 CRITERIA USED IN TESTING PROGRAM
 PARTICIPATION DECISIONS

	Users		Past Users	
	No.	%	No.	%
Reliability	19	36.6	3	12.0
Validity	11	21.2	4	16.0
Currently normed	5	9.6	4	16.0
Funding	4	7.7	0	--
Turn around time	3	5.8	0	--
Availability of class time	3	5.8	0	--
Expense	2	3.8	3	12.0
Comparability	2	3.8	0	--
Usefulness of results	2	3.8	3	12.0
Test content	0	--	2	8.0
Miscellaneous	<u>1</u>	<u>1.9</u>	<u>6</u>	<u>24.0</u>
Total Responses	52	100.0	25	100.0

TABLE 39
College Testing Program
PAST USERS' REASONS FOR NON-PARTICIPATION

Reason	No.	%
Unavailability of class time	10	22.3
Tests too expensive	6	13.4
Person responsible for testing left program	6	13.4
Problems with testing program	5	11.1
Content of tests not appropriate	4	8.9
Students not interested	2	4.4
Information not received in time to order	2	4.4
Used as experiment only	2	4.4
Results not used	2	4.4
Inadequate research on test validity	2	4.4
Other	<u>4</u>	<u>8.9</u>
Total Responses	45	100.0

TABLE 40
College Testing Program
NON-USERS' REASONS FOR NON-PARTICIPATION

Reason	No.	%
Unavailability of class time	16	23.5
Too expensive	16	23.5
Does not support program objectives	11	16.2
Received inadequate information to decide	9	13.2
Negative comments of colleagues	4	5.9
Lack of interest	4	5.9
Not needed	4	5.9
Not aware of program	3	4.4
Other	<u>1</u>	<u>1.5</u>
Total Responses	68	100.0

1. For both user groups, unavailability of class time is a primary reason for non-participation.
2. The cost of the tests is a major reason for past users and for non-users' non-participation.
3. Past users suggested that lack of staff continuity and problems with the testing program were also major reasons for non-participation.
4. A significant number of non-users indicated that the testing program did not support the objectives of their accounting program and a number of respondents indicated that they had received inadequate information to decide whether or not to participate.

Past users were asked to provide open-ended comments regarding changes which, if made, might cause them to participate in the testing program. These comments regarding proposed changes are contained in Table 41.

Supplementary and Substitute Tests

Supplementary or substitute tests are used by relatively few institutions. Table 42 summarizes the extent to which supplementary and substitute tests are used. Of the users, 76.8% do not use any supplementary tests. While 23.2% of the current users use a supplementary test, only four of these respondents used tests prepared by organizations other than the responding educational institution. ACT, SAT, CLEP, and GRE tests were used by those respondents to supplement the AICPA Testing Program. No substitute tests are used by 89.5% of the past users and 83% of the non-users.

TABLE 41

College Testing Program

TESTING PROGRAM CHANGES NEEDED FOR RECONSIDERATION OF
TEST USE BY PAST USERS

Changes

Send order forms by January or February each year.

A test on introductory financial accounting only--or intro and intermediate financial accounting.

Quicker scoring.

Test should cover defined content, not general levels such as I and II.

Effective use of the norms are difficult when only levels given.

Be free.

Make diagnostic information available at reasonable cost.

TABLE 42

College Testing Program
USE OF SUPPLEMENTARY/SUBSTITUTE EXAMS

	Users		Past Users		Non-Users	
	No.	%	No.	%	No.	%
Type of exam:						
Other exam used	13	23.2	4	10.5	8	17.0
Produced by outside organization	4		0		3	
Developed within institution	9		4		4	
Other	0		0		1	
No other exam used	<u>43</u>	<u>76.8</u>	<u>34</u>	<u>89.5</u>	<u>39</u>	<u>83.0</u>
Total Responses	56	100.0	38	100.0	47	100.0

TABLE 43

College Testing Program
NON-USERS' TESTING OBJECTIVES MET BY SUPPLEMENTARY TESTS

Objective

Validation.

Determine if students have sufficient financial accounting background to handle intermediate.

Granting credit by exam; placing student in proper course if transferring in to our school.

Provide students with indication of how they stand going into intermediate.

Serves as partial basis for decision regarding admission to 5-year program (taken at end of junior year). Also serves as admission screen for graduate school of university.

It is apparent that the AICPA Testing Program does not have significant competition from other tests and that past users and non-users for the most part have not given up the AICPA Testing Program in favor of a substitute test. This is consistent with the reasons most frequently given for non-participation--lack of class time and the expense of the testing program. These considerations would obviously apply to substitute testing programs as well. (Even an in-house test cannot be produced free of charge and presumably requires class time for administration.) Thus, it appears that supplementary tests are more likely to be used than substitute tests. It is also notable that current users seem to be generally oriented to testing to a greater degree than are past users and non-users.

Past users and non-users were asked to list any specific testing objectives which were being met by the use of substitute tests. The open-ended comments are listed in Table 43.

Future Participation

The issue of future participation in the program was addressed by ascertaining reasons for non-participation, by directly asking users whether they planned to participate, and by identifying objectives not met by the testing program.

Table 44 summarizes the degree to which users, past users, and non-users may participate in the program in the future. Of the respondents, 80.2% of the users, 15.6% of the past users, and 33.3% of the non-users indicated that they would participate in the future. Even more significantly, only 4.9% of the current users, 6.3% of the past users, and 26.7% of the non-users indicated that they would not participate in the future.

TABLE 44
College Testing Program
ANTICIPATED FUTURE TESTING PROGRAM PARTICIPATION

Response	Users		Past Users		Non-Users		Total	
	No.	%	No.	%	No.	%	No.	%
Yes	65	80.2	5	15.6	15	33.3	85	53.8
No	4	4.9	2	6.3	12	26.7	18	11.4
Possibly	12	14.9	25	78.1	18	40.0	55	34.8
Total Respondents	81	100.0	32	100.0	45	100.0	158	100.0

TABLE 45
College Testing Program
ANTICIPATED FUTURE USE OF TESTS

Test	Users		Past Users	
	No.	%	No.	%
Orientation	15	20.0	8	33.3
Achievement I	51	68.0	20	83.3
Achievement II				
Short Form	24	32.0	9	37.5
Long Form	25	33.3	4	16.7
Total Respondents	75		24	

For all categories, 34.8% of the respondents indicated they were uncertain as to whether they would use the tests. It is particularly noteworthy that 78.1% of the past users indicated that they possibly would use the tests in the future. It would appear that the past users generally have dropped out of the program for reasons other than dissatisfaction with the tests or the services of AICPA.

Those current users and past users who did not plan to use the tests in the future were asked to indicate their reasons for future non-participation. These open-ended responses are reproduced in Table 46. Non-users were asked to provide open-ended comments on the future use of the tests. These comments are listed in Table 47.

Of those who indicated that they will or possibly will participate in the program in future years, the Achievement I Test appears to be the most likely test to be used. However, if the projected number of institutions using the short form Achievement II is combined with the number planning to use the long form, then the Achievement II Test will be used approximately as often as the Achievement I Test. Some institutions apparently plan to use both the long and short forms of the Achievement II Test. It is important to note that the numbers reported in Table 45 represented the number of institutions planning to use the test without regard to the size of the respective orders that might be received.

A significantly smaller number of institutions are planning to use the Orientation Test than plan to use either of the Achievement tests. The future demand pattern for past users does not appear to be significantly different than that for current users.

TABLE 46
College Testing Program
REASONS FOR FUTURE NON-PARTICIPATION

Reason

Users

No value.

Time involved.

Turn around time too long.

Most of our faculty not interested.

We have developed questionnaires, etc., for evaluating courses and toughened standards so that identifying unqualified majors is no longer necessary.

Our quizzes and final exams are adequate.

Past Users

I don't have a copy to evaluate

We don't have the time. Also, difficult to charge students for the cost.

TABLE 47

College Testing Program

NON-USERS' COMMENTS ON FUTURE USE OF TESTS

 Comments

Expense would probably be prohibitive in our small school.

Might consider it after our 8-hour intermediate course.

Very definitely are considering future use.

Financial ability and availability of results for grading would be determinable.

F-A-C-T Analysis

Tables 48 through 50 summarize the respondents' perceptions of the F-A-C-T Analysis. As indicated in Tables 48 and 49, a significant percentage of current and past users were unaware of the F-A-C-T service which may account for a significant portion of the lack of use of the F-A-C-T Analysis.

For example, 80.6% of the current users of the testing program do not use the F-A-C-T Analysis, while only 5.9% indicated that if they were to participate that they would definitely not use the F-A-C-T Analysis in the future. The F-A-C-T Analysis is not widely used but it seems to have significant potential.

Table 50 summarizes the College Program users and past users' perception of the possible uses of the F-A-C-T Analysis. Counseling, self-assessment, and identification of needs for further study were perceived as significant uses by both groups. The lack of familiarity by the respondents

in each user category with the F-A-C-T Analysis is a cause for concern. It is quite possible that the respondents are reacting to their desired uses of the F-A-C-T Analysis rather than to any understanding on their part as to what the F-A-C-T Analysis will actually provide.

General Comments Regarding the Testing Program

Table 51 lists the rather extensive responses to the open-ended request for comments regarding the College Testing Program.

TABLE 48

College Testing Program
 AWARENESS, USE AND EXPECTED USE
 OF F-A-C-T ANALYSIS
 (Users)

Response	Aware		USERS Use		Expected Use	
	No.	%	No.	%	No.	%
Yes	22	59.5	7	19.4	15	44.1
No	15	40.5	29	80.6	2	5.9
Possibly	--	--	--	--	17	50.0
Total Respondents	37	100.0	36	100.0	34	100.0

TABLE 49

College Testing Program
 AWARENESS, USE AND EXPECTED USE
 OF F-A-C-T ANALYSIS
 (Past Users)

Response	Aware		PAST USERS Use		Expected Use	
	No.	%	No.	%	No.	%
Yes	6	42.9	2	16.7	8	57.1
No	8	57.1	10	83.3	1	7.1
Possibly	--	--	--	--	5	35.8
Total Respondents	14	100.0	12	100.0	14	100.0

TABLE 50

College Testing Program
 POSSIBLE USES OF F-A-C-T ANALYSIS

	Users		Past Users	
	No.	%	No.	%
Identifying needs for further study	23	31.9	7	22.6
Self-assessment	21	29.2	10	32.3
Counseling	15	20.8	9	29.0
Placement record	9	12.5	5	16.1
Other	4	5.6	0	0
Total Responses	72	100.0	31	100.0

TABLE 51
College Testing Program
COMMENTS ON TESTING PROGRAM

Comments

USERS

Test Content

I find too much tax (much of it insignificant), probably too much cost.
Memorization of detail is the key to success in too many cases.

Financial test, managerial test, orientation test that would help us screen students (below a certain score they should not be allowed to enroll in introduction to accounting--sophomore level). Questionnaires are imperfect at best. It would be nice to have a better letter of explanation of scores to students when grades are returned, also. Don't abandon the program.

Only limited recent use of the Level I exam is our basis. We would prefer an all-financial exam. Our use (under consideration) was for admission criteria to accounting majors.

Level II: Students said the questions were worded as if they were written by non-accountants.

Should be reviewed every two or three years and incorporate current changes.

Use of Results

We will probably not use the testing program for mass testing as we once did. In the past we made comparisons of class by class achievement, etc. We do believe that we will make the test available to transfer students and others who would be helped individually.

If the test is used to measure the quality of a program, it should be given on a continuous basis.

I think the testing program serves as an excellent tool for student evaluation.

For the current period, we have used Achievement II as the basis for awarding a graduate scholarship. Earlier, Level I was used at the end of Intermediate Accounting to see how our students compared with national average.

TABLE 51

COMMENTS ON TESTING PROGRAM--cont.

Comments

USERS--cont.Use of Results -- cont.

It has been very helpful in getting good students into accounting--and weak ones out!

As students are not assigned on random basis to classes within a school it is difficult to judge the test results as it relates to teacher performance. Also, for upper level courses, a pre-test should be given to determine (a) what the teacher is starting with and (b) what the student has learned. It is difficult for the students taking Level I to be motivated about the test. This motivational aspect is less likely to apply to Level II.

In our community college we want to know that our students compare favorably with the students of the four-year colleges and universities.

Norms

Tests are good. Comparison to national norms is excellent for our program for improvement.

Could separate norms be prepared for colleges which use the tests in classes at the end of the first year of study? Norms for beginning second year students would be higher because the control group would not include those who drop out of accounting after the completion of the first year of study.

I would like to see two-year college norms developed for the Level II test.

Turn Around Time/Service

When the computer marking was installed the turn around time increased.

In the past service has been very good!

Our school ends about June 8 each year. Need to delay cutoff date to early June versus May 3.

TABLE 51

COMMENTS ON TESTING PROGRAM--cont.

 Comments

USERS--cont.General Comments

Our experience with the program is very limited. With more experience we can offer better opinions, suggestions, etc.

What effect does the omission of 1 or 2 test items by a student have upon the resulting test score? What is the point value of each test item?

As with all tests, it is sometimes difficult to be sure what tests are measuring. Many test users (we have two firms who employ our students, as an example) are horrifyingly ignorant of what tests do and do not measure. I really think you should make more effort to limit test usage to individuals who are qualified to interpret the results.

We have had a change in teaching personnel in the accounting area and, therefore, have not used the tests recently. We would anticipate beginning the test use again next fall, if still available. Please keep us informed.

It seems a little high to charge 8¢ per student for a one-page summary of how your class compares with other classes. I also wasn't too sure how to evaluate the one-page summary that was sent to me. I would try to make the literature on the testing program easier to understand (by giving examples of how material was developed, reliability was calculated, etc.).

We do advise students that like any test this one is also only an indicator and not the absolute answer as to success or failure as an accounting major.

Keep up the good work. Perhaps we need to use test banks on a computer for these purposes.

The program is generally very good and should be continued.

PAST USERSTest Content

The F-A-C-T was the issue I tried to address in question #12. That is, tests should cover defined content, not general levels such as I and II. Effective use of the norms are difficult when only levels given.

TABLE 51

COMMENTS ON TESTING PROGRAM--cont.

Comments

PAST USERS--cont.Test Content -- cont.

Due to the way the examinations are structured today they have not coincided with our curriculum guides. In this regard we are going to the semester system (previously quarter), thus since this configuration will be more suitable to using the Achievement I and II examinations. However, I would strongly suggest that examinations be structured along functional areas of accounting such as: Financial Accounting (intro), Managerial Accounting, Intermediate Accounting, Tax Accounting (individual and corporate), Cost Accounting, Auditing. Comparative analysis would be highlighted with strength and weakness of a particular program in relationship to a norm.

We have examined copies of the various testing programs, and decided not to use them. They were not appropriate for our needs.

General Comments

I think the testing program is useful and a good experience for the student. We will reconsider using them again.

I am strongly considering use of the tests in the future.

We are planning to begin the testing program again (1981-82).

We would like to make use of this testing program again if it can be budgeted.

The program is an excellent service for those who need it--our faculty, at present, has no interest.

The only real problem with the test is timing. However, the lack of a single unified accounting program makes the test less useful to each school.

Very interested.

TABLE 51

COMMENTS ON TESTING PROGRAM--cont.

Comments

NON-USERSUse of Results

Our major interest would be to better understand the universe that our students are being compared to by the evaluation program. Such groupings as freshman, sophomore, junior, senior; accounting majors, business majors, all students; end of first semester of one semester program, end of second semester of two semester program, beginning of intermediate accounting program. Also helpful--ages of participants, business experience (if any), test required or optional and for whom, math background of participants.

Wish we could use for admission purposes. This won't happen in near future, if ever.

Since student quality, quantity, mixed achievement levels vary from quarter to quarter, year to year, and school to school, such testing, unless done consistently each quarter, is of little value in evaluation of overall student performance. Some schools limit such tests to only top level students, others use all students, so that comparisons are not of much value.

Basic reason for not using it--we see no reason for use. We would not be taking any different action based on the test results, in that sense the test is useless. This is not to say that the test does not achieve its desired goals. It is merely useless in our setting.

General Comments

It would be useful to me in evaluating the program if sample examinations and analyses were made available. These would provide something tangible to show the faculty in attempting to sell them on the program.

In the past there has been objection to standard testing of all sections. Objections have been (1) takes too much time, (2) cost, (3) and possibly the most important, some of the instructors feel that there would be a tendency to teach or design a course to perform well on the test.

We are seriously thinking of implementing such testing for the fall of 1981. We would appreciate being contacted.

TABLE 51

COMMENTS ON TESTING PROGRAM--cont.

Comments

NON-USERS--cont.

General Comments -- cont.

Probably a service worth continuing. How well does your test predict CPA performance?

Professional Testing Program

The three categories of participants and potential participants for the Professional Testing Program are summarized in Table 52. Most of the respondents in each user category are public accounting firms. Only a token number represent industry and government.

TABLE 52

Professional Testing Program

TYPES OF ORGANIZATIONS RESPONDING TO QUESTIONNAIRE

Organization	Users		Past Users		Non-Users		Total	
	No.	%	No.	%	No.	%	No.	%
Public accounting firm	37	75.6	31	91.2	33	84.6	101	82.8
Industrial organization	3	6.1	0	0	3	7.7	6	4.9
Government agency	3	6.1	0	0	0	0	3	2.5
Other	<u>6</u>	<u>12.2</u>	<u>3</u>	<u>8.8</u>	<u>3</u>	<u>7.7</u>	<u>12</u>	<u>9.8</u>
Total Respondents	49	100.0	34	100.0	39	100.0	122	100.0

Awareness of the Program

Table 53 examines the degree and source of awareness of the Professional Testing Program by responding firms. Of the professional non-users, 43.1% were not previously aware of the program. This contrasts with 3.7% of the educational non-users who were not previously aware of the testing program's existence. The non-user firms who were aware of the program had obtained their information largely from the AICPA direct mailing of the test brochures. Most current users, however, obtained their initial awareness of the program either from professional colleagues (32.7%) or from a

TABLE 53
Professional Testing Program
AWARENESS OF PROGRAM

Response	Users		Past Users		Non-Users	
	No.	%	No.	%	No.	%
Not aware of program	*	*	*	*	22	43.1
Direct mailing of test brochure	7	14.3	15	34.9	16	31.4
Comments of professional colleagues	16	32.7	5	11.6	3	5.9
Predecessor in current position used exam	19	38.8	13	30.2	3	5.9
Previous use of exams	0	0	0	0	2	3.9
AICPA literature/contacts	2	4.0	4	9.3	3	5.9
Experience as student	0	0	0	0	2	3.9
Accounting literature	0	0	3	7.0	0	0
Other	<u>5</u>	<u>10.2</u>	<u>3</u>	<u>7.0</u>	<u>0</u>	<u>0</u>
Total Responses	49	100.0	43	100.0	51	100.0

*Not applicable

predecessor in the organization who used the tests (38.8%). A substantial number (34.9%) of the past users obtained their initial exposure through the direct mailing of brochures while 30.2% had obtained their awareness from a predecessor who used the tests, and 11.6% of the past users had obtained their initial awareness from professional colleagues.

Participation Patterns

Many of the current users have participated in the program for a long period of time. In fact, Table 54 indicates that 35.4% of the current users began their participation prior to 1970. It is significant, however, that 18.8% of the current users began their participation during the last two years. Table 55 summarizes the most recent participation dates of past users. This participation pattern is similar to that of respondents in the College Testing Program. Seventy-five percent of the professional past users used the tests most recently during the 1970's.

Employee Groups Tested

For purposes of the survey, the accounting personnel which respondents were asked to consider were divided into two primary groups: non-college trained accounting personnel and college educated accounting personnel. Respondents were asked to indicate which tests, if any, were used for each employee group.

Non-College Trained Accounting Personnel. Table 56 indicates that non-college trained accounting personnel are tested through the AICPA testing program as follows:

1. Prospective employees represent the heaviest use of all three exams for non-college trained personnel. Among current users,

TABLE 54
 Professional Testing Program
 INITIAL PARTICIPATION OF CURRENT USERS

Year	Number	%
Prior to 1970	17	35.4
1970's	17	35.4
1980	8	16.7
1981	1	2.1
Unknown	<u>5</u>	<u>10.4</u>
Total Respondents	48	100.0

TABLE 55
 Professional Testing Program
 MOST RECENT PARTICIPATION OF PAST USERS

Year	Number	%
Prior to 1970	1	3.1
1970's	24	75.0
1980	6	18.8
1981	<u>1</u>	<u>3.1</u>
Total Respondents	32	100.0

TABLE 56

Professional Testing Program
EMPLOYEE GROUPS TESTED AND TESTS USED

Employee Groups	ORIENTATION				ACHIEVEMENT I				ACHIEVEMENT II							
	Users		Past Users		Users		Past Users		Short Form		Long Form					
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%				
Non-College Trained <u>Accounting Personnel</u>																
Prospective employees	10	33.3	5	29.4	3	25.0	4	28.6	4	25.0	2	11.1	3	17.7	0	0
Newly hired persons	1	3.3	0	0	0	0	2	14.3	0	0	2	11.1	0	0	1	14.3
Junior staff	1	3.33	0	0	0	0	2	14.3	0	0	2	11.1	0	0	1	14.3
Senior staff	1	3.33	1	5.9	0	0	0	0	0	0	1	5.6	0	0	0	0
Other: Students	1	3.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Clients	0	0	0	0	0	0	1	7.1	0	0	0	0	0	0	0	0
Sub-professionals	1	3.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
College Educated <u>Accounting Personnel</u>																
Prospective employees	21	70.0	13	76.5	10	83.3	9	64.3	14	87.5	16	88.9	13	76.5	4	57.1
Newly hired persons	7	23.3	1	5.9	2	16.7	2	14.3	2	12.5	2	11.1	6	35.3	1	14.3
Junior staff	2	6.7	1	5.9	0	0	1	7.1	2	12.5	2	11.1	4	23.5	2	28.6
Senior staff	2	6.7	0	0	0	0	0	0	1	6.3	0	0	2	11.7	1	14.3
Other: Students	1	3.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
College juniors	1	3.3	0	0	0	0	0	0	1	6.3	0	0	0	0	0	0
Other																
Prospective employees for positions with clients	3	10.0	0	0	1	8.3	0	0	3	18.8	1	5.6	1	5.9	0	0

one-third use the Orientation Test, one-fourth use the Achievement I Test, and approximately 42% use either the short or long form of the Achievement II Test on prospective employees. Many of the current users use either a combination of the tests on each employee or use different tests depending upon the position for which they are recruiting.

2. There is no other significant use reported by current users of any of the tests for non-college trained personnel. One user reported giving virtually all employees the Orientation Test. No current user reported giving either of the Achievement Tests to any non-college trained personnel other than prospective employees.

College Educated Accounting Personnel. Table 56 indicates that college educated accounting personnel are tested through the AICPA testing program as follows:

1. Current users reported extensive use of the Orientation Test for college educated prospective employees. The Orientation Test is used by 70% of the current users, the Achievement I Test by 83.3%, short form Achievement II by 87.5%, and Achievement II long form by 76.5%.
2. All three tests are used significantly for newly hired college educated persons. Of the current users, 23.3% use the Orientation Test, 16.7% use the Achievement I Test, 12.5% the Achievement II short form, and 35.3% the Achievement II long form.
3. There is no significant reported use by current users of any of the three tests for the other categories of college educated accounting personnel.

Usefulness of Tests

Tables 57-62 summarize the degree to which each user category perceives the usefulness of each of the three levels of tests for each of several possible uses. As with the College Testing Program, respondents were asked to rate each possible use of each test on a scale of 1-5 (5 = excellent, 4 = good, 3 = adequate, 2 = less than adequate, and 1 = poor). Respondents were further instructed to circle the letter "N" if the respondent had no basis to judge the usefulness of a test for the purpose indicated. Respondents were permitted to list additional perceived uses.

Orientation Test. Table 57 summarizes the mean ratings perceived of usefulness of the Orientation Test for each user category.

1. Current users rated the Orientation Test between "Adequate" and "Good" for evaluating personnel for placement within the organization, and slightly above "Adequate" for measuring the academic achievement of applicants.
2. Past users gave slightly different average ratings but they generally agree with current users that evaluation of personnel for placement and measuring academic achievement were the two uses for which the test was at least "Adequate."
3. Non-users, however, found the test better than "Adequate" only for evaluating the level of accounting knowledge of applicants.
4. Generally, non-users had significantly different perceptions of the usefulness of the Orientation Test than did either current users or past users.

Table 58 summarizes the percentage of each user group who rated the test either 4 or 5 for a particular use and also the percentage of the total

TABLE 57
 Professional Testing Program
 USEFULNESS OF TESTS--ORIENTATION TEST
 (Mean Ratings)

Uses	Users	Past Users	Non-Users
Measuring academic achievement of applicants	3.19	3.65	2.90
Evaluating level of accounting knowledge of applicants	2.83	2.81	3.61
Evaluating applicants' prior work experience	2.50	2.69	2.12
Evaluating personnel for placement within the organization	3.84	3.33	2.86
Evaluating personnel for advancement/promotion	2.71	2.80	2.35
Identifying employee counseling needs	3.27	2.43	2.25
Evaluating effectiveness of staff training programs	2.00	1.80	1.46

TABLE 58

Professional Testing Program
USEFULNESS OF TESTS --ORIENTATION TEST

Uses	Users		Past Users		Non-Users	
	% 4 & 5	% N	% 4 & 5	% N	% 4 & 5	% N
Measuring academic achievement of applicants	46.2	3.7	64.7	5.6	30.0	35.5
Evaluating level of accounting knowledge of applicants	33.3	7.7	37.5	0	27.8	40.0
Evaluating applicants' prior work experience	25.0	23.1	23.1	13.3	5.9	45.2
Evaluating personnel for placement within the organization	68.0	10.7	50.0	14.3	33.3	34.4
Evaluating personnel for advancement/promotion	28.6	75.0	20.0	61.5	23.5	46.9
Identifying employee counseling needs	45.5	60.7	14.3	46.2	25.0	50.0
Evaluating effectiveness of staff training programs	16.7	78.6	0	61.5	0	65.6

The percentage of 4+5 responses was computed on a different basis than the percentage of N's. The percentage of 4's and 5's is stated relative to the number who provided 1-5 ratings. The percentage of N's was computed based on the total number responding, including those unable to judge, to the specific use.

respondents of each user group who had no basis for rating the test. As with the corresponding tables for the College Testing Program, the percentage of 4's and 5's were computed on a different base than the percentage of N's. The percentage of 4's and 5's represent the percentage of those users who provided a numerical rating for a particular use while the percentage of N's were calculated based on all who responded whether or not they were able to identify a numerical rating for a particular use.

1. Generally, professional respondents of all user categories were more willing to give a numerical rating to each possible use of the Orientation Test than were respondents for the college program.
2. Current users and past users had similar percentages of inability to rate.
3. Non-users were generally more reluctant to rate each use than were current users.

This is not a surprising pattern except for the fact that it represents an opposite situation than that noted for Orientation Test users in the college program.

Achievement I Test. Table 59 summarizes the mean ratings for the Achievement I Test.

1. Current users and past users perceive the Achievement I Test to be better than "Adequate" for measuring academic achievement of applicants and for evaluating the level of accounting knowledge of applicants.
2. Current users also perceive the Achievement I Test to be better than "Adequate" in evaluating personnel for placement within the organization and for identifying employee counseling needs.

TABLE 59
 Professional Testing Program
 USEFULNESS OF TESTS--ACHIEVEMENT I
 (Mean Ratings)

Uses	Users	Past Users	Non-Users
Measuring academic achievement of applicants	3.60	3.50	2.95
Evaluating level of accounting knowledge of applicants	3.90	3.69	3.30
Evaluating applicants' prior work experience	2.33	2.50	2.41
Evaluating personnel for placement within the organization	3.63	2.75	2.75
Evaluating personnel for advancement/promotion	--	2.00	2.13
Identifying employee counseling needs	3.00	1.80	2.31
Evaluating effectiveness of staff training programs	--	2.20	2.13

TABLE 60
Professional Testing Program
USEFULNESS OF TESTS--ACHIEVEMENT I

Uses	Users		Past Users		Non-Users	
	% 4 & 5	% N	% 4 & 5	% N	% 4 & 5	% N
Measuring academic achievement of applicants	60.0	37.5	50.0	33.3	38.1	27.6
Evaluating level of accounting knowledge of applicants	70.0	37.5	53.9	27.8	45.0	31.0
Evaluating applicants' prior work experience	0	81.3	22.2	43.8	23.5	41.4
Evaluating personnel for placement within the organization	50.0	50.0	62.5	38.5	20.0	31.0
Evaluating personnel for advancement/promotion	0	100.0	0	61.5	18.8	44.8
Identifying employee counseling needs	0	92.9	0	61.5	12.5	42.9
Evaluating effectiveness of staff training programs	0	100.0	0	61.5	6.3	42.9

The percentage of 4+5 responses was computed on a different basis than the percentage of N's. The percentage of 4's and 5's is stated relative to the number who provided 1-5 ratings. The percentage of N's was computed based on the total number responding, including those unable to judge, to the specific use.

3. Past users did not share these latter perceptions.
4. Non-users view the Achievement I Test as better than "Adequate" only for evaluating the level of accounting knowledge of applicants.

The strength of these ratings is particularly evident in Table 41 which summarizes the percentage of 4 and 5 ratings and the percentage of not able to rate for the Achievement I Test.

1. Current users gave no 4 or 5 ratings for the Achievement I Test to any uses except measuring academic achievement, evaluating the level of accounting knowledge and evaluating personnel for internal placement.
2. Current users had an almost unanimous unwillingness to provide any rating on the other possible uses. A similar but less dramatic pattern can be seen for past users and non-users in Table 60.

Achievement II. Table 61 summarizes the mean ratings for each possible perceived use of the Achievement II Tests for each user category.

1. Current users view the Achievement II Test as better than "Good" for evaluating the level of accounting knowledge of applicants, and better than "Adequate" for measuring academic achievement of applicants, evaluating personnel for internal placement, and for identifying employee counseling needs.
2. Current users generally find the Achievement II Test to be useful for roughly the same purposes as the Achievement I Test. However, the Achievement II Test rates correspondingly better for such purposes than does the Achievement I Test.
3. Past users and non-users perceive the Achievement II Test to be better than "Adequate" for evaluating the level of accounting knowledge of applicants, for measuring the academic achievement

TABLE 61
 Professional Testing Program
 USEFULNESS OF TESTS--ACHIEVEMENT II
 (Mean Ratings)

Uses	Users	Past Users	Non-Users
Measuring academic achievement of applicants	3.81	3.88	3.38
Evaluating level of accounting knowledge of applicants	4.21	3.89	4.00
Evaluating applicants' prior work experience	2.65	3.07	2.82
Evaluating personnel for placement within the organization	3.55	3.56	3.26
Evaluating personnel for advancement/promotion	2.88	2.75	2.70
Identifying employee counseling needs	3.15	2.62	2.71
Evaluating effectiveness of staff training programs	1.18	2.50	2.78

TABLE 62
 Professional Testing Program
 USEFULNESS OF TESTS--ACHIEVEMENT II

Uses	Users		Past-Users		Non-Users	
	% 4 & 5	% N	% 4 & 5	% N	% 4 & 5	% N
Measuring academic achievement of applicants	74.1	22.9	76.5	19.1	50.0	27.3
Evaluating level of accounting knowledge of applicants	92.9	20.0	72.2	14.3	79.2	25.0
Evaluating applicants' prior work experience	29.4	51.4	35.7	30.0	45.5	31.3
Evaluating personnel for placement within the organization	59.1	35.3	62.5	15.8	43.5	28.1
Evaluating personnel for advancement/promotion	55.6	73.5	25.0	55.6	30.0	37.5
Identifying employee counseling needs	38.5	61.8	25.0	55.6	23.8	34.4
Evaluating effectiveness of staff training programs	20.0	85.3	16.7	66.7	16.7	41.9

The percentage of 4+5 responses was computed on a different basis than the percentage of N's. The percentage of 4's and 5's is stated relative to the number who provided 1-5 ratings. The percentage of N's was computed based on the total number responding, including those unable to judge, to the specific use.

of applicants, and for evaluating personnel for internal placement.

4. Past users perceive the Achievement II Test to be at least "Adequate" in evaluating an applicant's prior work experience.

Table 62 identifies the percentage of respondents who rated a particular use of a test 4 or 5 and the percentage of respondents who believed they did not have an appropriate basis for providing a rating. It is worthwhile to note that current users agreed almost unanimously that evaluating the level of accounting knowledge of applicants was either "Good" or "Excellent" and nearly three-fourths of those current users had a similar perception of the Achievement II Test for measuring the academic achievement of applicants.

Evaluation of Administrative Services and Testing Program of the AICPA

Table 63 summarizes the ratings of current and past users with regard to the quality of the AICPA administrative services. Both the average ratings and the distribution of responses suggest that the professional users consider the administrative services to be "Good." However, only 29.5% of the current professional users perceive the AICPA administrative services to be "Excellent" compared with 51.3% of the current college users. Similarly, only 16.7% of the past users consider the AICPA administrative services to be "Excellent" compared with 53.3% of the college program respondents.

Professional testing program respondents who are current users and past users were asked to rate the test content for each of the three levels of tests. Their responses are summarized in Table 64.

1. Current users tend to rate the test content slightly better than did past users. Current users provided nearly identical average

TABLE 63

Professional Testing Program
EVALUATION OF AICPA ADMINISTRATIVE SERVICES

Response	Users %	Past Users %
Excellent	29.5	16.7
Good	52.3	54.2
Adequate	18.2	25.0
Less Than Adequate	0	4.1
Poor	--	--
	<hr/> 100.0	<hr/> 100.0
Average Rating	4.11	3.83

TABLE 64

Professional Testing Program
EVALUATION OF TEST CONTENT

Response	Users			Past Users		
	%	%	%	%	%	%
	Orient.	Ach. I	Ach. II	Orient.	Ach. I	Ach. II
Excellent	25.8	25.0	35.5	23.5	28.6	23.8
Good	67.7	50.0	51.6	47.1	28.6	57.2
Adequate	6.5	25.0	12.9	29.4	28.6	9.5
Less Than Adequate	0	0	0	0	14.2	9.5
Poor	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
	100.0	100.0	100.0	100.0	100.0	100.0
Average Rating	4.19	4.00	4.23	3.94	3.71	3.95

- ratings for the test content of each of the three levels of tests.
2. Past users gave each test level a nearly identical average rating. Past users, however, gave the Achievement I Test a significantly smaller share of the "Good" ratings than they gave the other two exams.
 3. Past users also tend to perceive the Achievement I Test as significantly less effective than do current users.
 4. Overall, current users in the Professional Program tend to view the contents of the tests slightly better than do current users in the College Program.
 5. Past users of the Professional Testing Program gave the Achievement I Test a slightly worse overall average rating than did past users of the College Testing Program.

Current users were asked to provide recommendations for specific changes in the test content. Their responses to the open-ended questions are listed in Table 65. Past users and non-users were not asked for similar comments.

Use of the AICPA Scoring Service

Tables 66 and 67 summarize the degree to which the Professional Testing Program respondents make use of the AICPA scoring service. The question was included because it was suspected that many professional users do not order answer sheets from the AICPA because they do their own scoring. It appears, in fact, that 50% of the current users do not use the AICPA scoring service and that 54.5% of the past users similarly did not use the scoring service during the time that they participate. Just because the respondents do not use the scoring service does not necessarily mean that they do not pay the

TABLE 65
Professional Testing Program
RECOMMENDED TEST CONTENT CHANGES
(Users)

Change

Some questions are misleading in Achievement I and give rise to dual interpretation.

Change questions - to update.

I cannot be specific but I think perhaps the test (or a form of it) would have wider use if it measured more of the things accounting personnel in business/industry do rather than in public accounting firms. Base is too narrow.

For use in industry I would recommend reducing the number of tax questions (particularly individual taxes) and increasing the number of management accounting questions.

Update at least every two years.

Include some non-business vocabulary words on the Orientation Test.

Include a few essay type questions. Provide a different type of test altogether which tests thought process and not accounting knowledge per se.

Update to reflect current changes in accounting.

Level II - less cost, more taxation.

Achievement II short form test content should be periodically updated so as to include questions related to more current official pronouncements.

TABLE 66
 Professional Testing Program
 USE OF SCORING SERVICE

Response	Users		Past Users	
	No.	%	No.	%
Yes	24	50.0	15	45.5
No	<u>24</u>	<u>50.0</u>	<u>18</u>	<u>54.5</u>
Total Respondents	48	100.0	33	100.0

TABLE 67
 Professional Testing Program
 REASONS FOR NOT USING SCORING SERVICE

Reason	Users		Past Users	
	No.	%	No.	%
Delay in receiving results	20	87.0	13	68.4
Cost	1	4.3	3	15.8
Other	<u>2</u>	<u>8.7</u>	<u>3</u>	<u>15.8</u>
Total Responses	23	100.0	19	100.0

appropriate fee to AICPA for the use of the answer sheets. Nonetheless, it is a possibility that firms in fact do reproduce their own answer sheets. It is also possible that firms who do their own scoring may not provide the scores to the testing program.

Table 67 summarizes the reasons why the scoring service is not used. The overwhelming response was that the AICPA scoring takes too long. This is particularly significant since the heaviest use of all tests is with prospective employees. The firms indicated that they could not wait as long as is necessary to receive the results back from AICPA in order to make their hiring decisions.

Problems of the Testing Program

Table 68 summarizes the degree to which users and past users have experienced problems with the testing program. Most of the respondents in each category have not experienced problems. Of the users, 79.6% and of the past users, 72% reported that they had experienced no problems. Those who did report problems with the testing program indicated that the tests had not been revised with sufficient frequency, that there was inadequate research on test validity, and that they did not receive the results soon enough. The sample size for the past users who experienced problems was not sufficient to extrapolate.

Additionally, current and past users were asked to make open-ended comments regarding specific problems which they had encountered with the testing program. The comments of current users are listed in Table 69. Past users did not identify any substantial problems or complaints.

Table 70 lists the responses given by the three user groups as to the testing objectives which are not currently met by the AICPA Testing Program.

TABLE 68
Professional Testing Program
USER PROBLEMS WITH TESTING PROGRAM

Response	Users		Past Users	
	No.	%	No.	%
No Problems Experienced	39	79.6	18	72.0
Problems Experienced	10	20.4	7	28.0
Infrequent test revision	6		0	
Inadequate research on test validity	3		2	
Timeliness of receiving results	2		0	
Availability of norming categories	0		2	
Obtaining information on tests	0		2	
Other problems	3		7	
Total Responses	49	100.0	25	100.0

*Problems identified do not equal subtotal of "Yes" response due to identification of multiple problems by some users.

TABLE 69
Professional Testing Program
COMMENTS ON SPECIFIC PROBLEMS/COMPLAINTS

Comments

Users

Your norms are not very useful outside the realm of public accounting. Broaden them, use accounting people from private business firms. This lack is your greatest shortcoming.

No real complaints--we cannot validate so we use other criteria.

We have had some very good students take the test and do poorly. Since we recently began using the test, I am not sure whether this is a problem with the test or the students. However, we were told that percentiles were last determined in 1977 and that the population on which the percentiles were based was fairly small.

How to tell a person with good grades that he did very poorly on the test. I find this a lot in the smaller colleges with small accounting departments.

Some faculty members at colleges and universities where we recruit do not believe tests have merit and pass this attitude on to students.

Another firm in the area gives the orientation test and they will not share the results with us so we are forced to give them the test a second time. I'm not sure about the validity of these results.

Past Users

Applicants perceive test as extremely difficult and often have adverse reactions when asked to take test; difficulty increases in extremely competitive job market area (Houston).

Test results did not truly indicate ability or potential.

Would like to see tests designed to disclose applicants general reasons and problem solving skills rather than the extensiveness of recalled knowledge.

TABLE 70

Professional Testing Program

TESTING OBJECTIVES NOT MET BY AICPA TESTING PROGRAM

 Objectives

Users

Evaluation of prior experience.

Ability to manage others and set personal priorities concerning work habits.

Psychological evaluation.

Lack local norms against which to evaluate graduates of local schools.

Setting out the person that can make a good grade but cannot reason out a problem on the job.

Measuring full responsibilities and experience in prior jobs.

Measuring academic achievement and evaluating accounting knowledge.

Evaluation of prospective employees.

Only tests technical proficiency--not other indicators of success.

Sometimes a student excelling in college (good college) does poorly on test. Therefore, we use college grades, recommendations, etc., instead of test scores for rejection purposes.

Interest in public accounting, ability to withstand pressures of public accounting.

Measuring management ability, measuring personality traits.

Objective of reviewing job applicants for management accounting ability vs. ability in a CPA type environment.

Logical thought process, common sense approach to problems and solutions, ability to express oneself in writing.

TABLE 70

TESTING OBJECTIVES NOT MET BY AICPA TESTING PROGRAM--cont.

Objectives

Past Users

Work attitude and drive.

Correlation between profiles and motivation for success.

Non-Users

Counseling.

On-the-job performance.

Morality.

The comments were sufficiently diverse that no attempt to categorize or summarize the responses has been made.

Reasons for Participation

*Current users and past users were asked to identify the criteria used in determining whether they would participate in the program. Their responses are summarized in Table 71. Current users put heavy emphasis upon reliability, validity and usefulness of results. Past users placed their emphasis on reliability, validity and the currency of the norms.

Reasons for Non-Participation

Table 72 summarizes the past users' reasons for not participating in the testing program and Table 73 summarizes the non-users' reasons for non-participation.

1. Of the past users, 28.6% indicated that they were past users primarily by default. Namely, they have had so little turnover that they have not had to use the tests. These firms, however, all indicated that they would use the tests in the future to the extent that they were doing sufficient hiring to warrant administering the tests.
2. Problems with the testing program and inappropriateness of the test content were also given by several past users as reasons for non-participation.
3. Some past users believe that they can ascertain sufficient hiring information through the interview process and by examining the overall grade point average of the applicant.

TABLE 71

Professional Testing Program
 CRITERIA USED IN TESTING PROGRAM
 PARTICIPATION DECISIONS

	<u>Users</u>		<u>Past Users</u>	
	<u>No.</u>	<u>%</u>	<u>No.</u>	<u>%</u>
Reliability	12	29.3	6	25.0
Validity	8	19.5	5	20.8
Usefulness of results	7	17.0	2	8.3
Past results	4	9.8	2	8.3
Currently normed	3	7.3	5	20.8
Comparability	3	7.3	0	0
Miscellaneous	<u>4</u>	<u>9.8</u>	<u>4</u>	<u>16.8</u>
Total Responses	41	100.0	24	100.0

TABLE 72

Professional Testing Program
PAST USERS' REASONS FOR NON-PARTICIPATION

Reason	No.	%
No need--lack of turnover	6	28.6
Testing program problems	4	19.0
Test content not appropriate	3	14.3
Interview and/or GPA adequate	3	14.3
Other	<u>5</u>	<u>23.8</u>
Total Responses	21	100.0

TABLE 73

Professional Testing Program
NON-USERS' REASONS FOR NON-PARTICIPATION

Reason	No.	%
Not aware of program	21	47.7
Higher validity with other performance indicators	7	15.9
Received inadequate information to decide	5	11.4
Does not support program objectives	5	11.4
Other	<u>6</u>	<u>13.6</u>
Total Responses	44	100.0

4. Non-users indicated that lack of awareness of the program was responsible for the tests not being used by nearly one-half (47.7%) of the respondents. Another 11.4% indicated they did not have adequate information to make a decision. Thus, 59.5% of all non-users attributed their lack of use to information problems regarding the test's availability and objectives.
5. A few non-users indicated that other performance indicators had higher validity and that the tests did not support their own objectives.

Supplementary and Substitute Tests

Each user category was asked whether they used other tests as a supplement or substitute for the AICPA Testing Program. Their responses are summarized in Table 74. Of the current users, 80% indicated they did not use a supplementary test, 94.1% of the past users and 89.5% of the non-users indicated that they did not have a substitute test. For those few organizations who are using a supplementary or substitute test, such tests are generally all prepared by an organization other than the responding firm.

Past users and non-users were given an opportunity to list their testing objectives currently being met by substitute tests. No responses were received from past users. Responses for non-users are reported in Table 75.

Future Participation

Tables 76 and 77 summarize the anticipated future use of the testing program for all three user groups.

1. Of the users, 79.6% indicated that they would participate in the program in the future and an additional 12.2% of the users indicated that they may participate in the future.

TABLE 74

Professional Testing Program
USE OF SUPPLEMENTARY/ SUBSTITUTE TESTS

	<u>Users</u>		<u>Past Users</u>		<u>Non-Users</u>	
	<u>No.</u>	<u>%</u>	<u>No.</u>	<u>%</u>	<u>No.</u>	<u>%</u>
Type of exam:						
Other exam used	7	20.0	2	5.9	4	10.5
Produced by outside organization	6		1		4	
Developed within organization	1		1		0	
Other	0		0		1	
No other exam used	<u>28</u>	<u>80.0</u>	<u>32</u>	<u>94.1</u>	<u>34</u>	<u>89.5</u>
Total Responses	35	100.0	34	100.0	38	100.0

TABLE 75

Professional Testing Program
OBJECTIVES MET BY SUBSTITUTE TESTS
(Non-Users)

Objectives

Entrance, promotion.

Personality profile--related to job needs and personal satisfaction.

We want to hire a person suited to the job.

TABLE 76
 Professional Testing Program
 ANTICIPATED FUTURE TESTING PROGRAM PARTICIPATION

Response	Users		Past Users		Non-Users		Total	
	No.	%	No.	%	No.	%	No.	%
Yes	39	79.6	5	17.2	14	38.9	58	51.8
No	4	8.2	10	34.5	10	27.8	24	21.1
Possibly	<u>6</u>	<u>12.2</u>	<u>14</u>	<u>48.3</u>	<u>12</u>	<u>33.3</u>	<u>32</u>	<u>28.1</u>
Total Respondents	49	100.0	29	100.0	36	100.0	114	100.0

TABLE 77
 Professional Testing Program
 ANTICIPATED FUTURE USE OF TESTS

Test	Users		Past Users	
	No.	%	No.	%
Orientation	30	69.8	9	69.2
Achievement I	9	20.9	5	38.5
Achievement II				
Short Form	16	37.2	8	61.5
Long Form	20	46.5	3	23.1
Total Respondents	43		13	

2. Of the past users, only 34.5% indicated that they would not participate but nearly one-half of the past users were undecided regarding future participation.
3. Of the non-users, 27.8% suggested that they would not participate in the future but 38.9% said they definitely plan to participate in future years.
4. There appears to be considerable opportunity for converting many of the responding non-users to the program in future years.

Table 77 summarizes the tests users and potential users might adopt. Those current users and past users who did not plan to use the tests in the future were asked to indicate their reasons for future non-participation. These open-ended responses are reproduced in Table 78. Non-users were asked to provide open-ended comments on the future use of the tests. These comments are listed in Table 79.

F-A-C-T Analysis

Tables 80-82 summarize the awareness, use, expected uses and possible uses of the F-A-C-T program for users and past users. Table 80 suggests that the majority of the users are aware of the program but most users do not participate in the F-A-C-T Analysis. However, more than one-half of the users plan to use the F-A-C-T Analysis in the future. Table 81 suggests that most of the past users were not aware of the F-A-C-T Analysis, that none of the past users had used the F-A-C-T Analysis, but that one-half of those who might participate in the program in the future plan to use the F-A-C-T Analysis. The possible uses of F-A-C-T are summarized in Table 82. No significant distinction of the professional development, identifying needs

TABLE 78

Professional Testing Program
REASONS FOR FUTURE NON-PARTICIPATION

Reasons

Users

Not recruiting.

Possibly defunded.

Feel the long form is too long to tie up interview process.

Past Users

Would like to see tests designed to disclose applicants general reasoning and problem solving skills rather than the extensiveness of recalled knowledge.

Governmental regulations have severely restricted testing.

Recruits left office with bad attitude about test.

The time involved may cause loss of a good applicant.

Existing measurement criteria are sufficient.

TABLE 79

Professional Testing Program
NON-USERS' COMMENTS ON FUTURE USE OF TESTS

Comments

High probability--heavy attrition period during early 1980's.

Do not feel that tests are a reliable method in the recruiting area
(personal opinion).

Pre-employment pro-staff testing is firm policy.

We probably will not participate because we are not considering a change
in our procedure.

Not large enough at this time.

I would carefully consider these tests, had I a copy to examine.

Use Myers-Briggs and SCAT tests for all management employees, including
accounting employees.

TABLE 30

Professional Testing Program
 AWARENESS, USE AND EXPECTED USE
 OF F-A-C-T ANALYSIS

Response	Aware		USERS Use		Expected Use	
	No.	%	No.	%	No.	%
Yes	10	62.5	3	21.4	7	53.8
No	6	37.5	11	78.6	3	23.1
Possibly	--	--	--	--	3	23.1
Total Respondents	16	100.0	14	100.0	13	100.0

TABLE 31

Professional Testing Program
 AWARENESS, USE AND EXPECTED USE
 OF F-A-C-T ANALYSIS

Response	Aware		PAST USERS Use		Expected Use	
	No.	%	No.	%	No.	%
Yes	3	30.0	0	0	3	50.0
No	7	70.0	9	100.0	0	0
Possibly	--	--	--	--	3	50.0
Total Respondents	10	100.0	9	100.0	6	100.0

TABLE 32
 Professional Testing Program
 POSSIBLE USES OF F-A-C-T ANALYSIS

	Users		Past Users	
	No.	%	No.	%
Professional development	7	33.3	3	25.0
Identifying needs for further study	7	33.3	4	33.3
Self-assessment	6	28.6	3	25.0
Other	<u>1</u>	<u>4.8</u>	<u>2</u>	<u>16.7</u>
Total Responses	21	100.0	12	100.0

for further study, and self-assessment possible uses can be discerned from the responses. Each use appears to be equally important to the respondents.

General Comments Regarding the Testing Program

Table 83 lists the rather extensive responses to the open-ended request for comments regarding the Professional Testing Program.

TABLE 83
Professional Testing Program
COMMENTS ON TESTING PROGRAM

Comments

USERS

Test Content

Please review questions for special language barriers and multiple interpretations.

Use of Results

We only use the long-form level II Achievement Test as a part of our evaluation of prospective employees.

We find the use of the test to be a very valuable tool in evaluating job applicants.

Difficulty evaluating grades of local college and university graduates in light of scores received on AICPA tests.

Norms

We would love to see more norms developed! Not just from accounting firms; they are generally useless to us. We are in the process of developing our own norms. We would gladly participate in almost any norm study.

TABLE 83

COMMENTS ON TESTING PROGRAM--cont.

Comments

USERS--cont.General Comments

We retain all scores and have followed applicants scoring high to successful careers.

Just one minor point - the orientation (D) answer sheets should have a place to tabulate the two scores.

As a small firm we are pleased that such tests exist.

I personally did not know of this program. We do not expect to be around by October 1, 1981, under present trends in government. I personally am interested to see if I could do work of an accountant - CPA. Would Orientation and Strongs be the test to take? Please recommend some tests which would show if I would be capable of doing this type of work - especially at prices described in your pamphlet.

Excellent program--should receive wider publicity.

The individual previously correlating this testing program is no longer with our organization - however, I was somewhat familiar with the testing and have completed this form as completely as possible.

I have not answered most of the questions because we have not used the testing program for many years, but should the need arise, I'm sure we would use the program again.

PAST USERSUse of Results

It's been sometime since we used the tests - only gave them when other data not readily available - or we were undecided about certain individuals.

We use the test to ascertain whether the individual is worthy of making a job offer to.

We are not too helpful in completing your survey because we are not currently using the test. We would be interested in reviewing any devices used to assess the EDP auditing skills of potential candidates.

TABLE 83

COMMENTS ON TESTING PROGRAM--cont.

Comments

PAST USERS--cont.Use of Results -- cont.

We have found that only the quantitative section of the Orientation Test provides a basis for evaluating accounting applicants.

General Comments

It has been so long since we have used the testing program we cannot give answers to the above questions.

We have used the test for many years - well satisfied.

Send me new information on the tests.

Don't send questionnaires during tax season to public accounting firms.

We really should use it more than we do.

For the past few years we have been involved in using the intern program from local colleges. We have done most of our hiring from these interns.

NON-USERSUse of Results

It's very hard to get applicants to take the time to take the 50 min. Orientation Test, much less any other. We use their GPA from a "good" college, plus the Orientation Test results to make our decision but it would be extremely helpful to be able to give the Interest Test in some cases. The combination referred to above has helped us to eliminate many costly hiring mistakes. I question the value of the Achievement Tests when an applicant has a high GPA (3.5+) from an academically recognized college. We need a test that runs 1½ hours maximum - that would measure raw intelligence (weighted heavily on the quantitative side) and also interest in areas that CPA's in Public Acctg. only are interested in.

TABLE 83

COMMENTS ON TESTING PROGRAM--cont.

Comments

NON-USERS--cont.Use of Results -- cont.

The testing program allows for an additional input into the decision making process not a substitute for it. It has been useful. Experience with extremely high performers indicates a problem area as well as with low performers.

We have little need for testing accounting personnel in our firm. If we would need such an evaluation procedure, we would definitely use material furnished by AICPA.

Since our personnel are employed immediately upon their graduation, we have relied on certain data provided by the universities. We do not employ anyone other than graduating seniors.

Turn Around Time/Service

Cost for score sheets is high.

General Comments

Based upon the brochure, the testing program seems to be very good. We will definitely consider it for future use.

I would suggest that your requests to complete questionnaires be made at a time other than at height of tax season. I believe you might get more thoughtful replies.

Information in brochure is inadequate to evaluate effectiveness of test. Also, should have samples of test.

Summary of Observations

The data presented and summarized in the preceding sections are the basis for the following summary observations.

College Testing Program

1. Awareness of the College Testing Program is not a significant problem as only 3.7% of the non-users were unaware of the program.
2. The primary perceived use of the Orientation Test is to encourage or discourage students majoring in accounting.
3. The primary perceived use of the Achievement I Test is to compare achievement of students among institutions.
4. The primary perceived use of the Achievement II Test also is to compare achievement of students among institutions.
5. Reliability and validity were the most frequently mentioned factors by college program users which influence their participation decision. Past users most frequently consider the currency of norms, validity, reliability, cost and usefulness of results in their decisions regarding program participation.
6. Users and past users of all levels of tests gave a mean rating for the respective tests of "Good."
7. Administrative services of AICPA were rated "Good" to "Excellent" by 88.5% of the users and 83.3% of the past users. Both users and past users gave the AICPA Testing Service a higher average rating than they gave the content of the tests.
8. Past users and non-users separately and collectively do not currently use the tests primarily because class time is not available and because the tests are too expensive.

9. Most past users (89.5%) and most non-users (93%) do not use a substitute test.
10. Only 4.9% of the current users, 6.3% of the past users, and 26.7% of the non-users definitely do not plan to use the tests in the future. There are a substantial number of past users (78.1%) and non-users (40%), however, who are undecided about future use.
11. Most current users (80.5%) and most past users (64.5%) finance the tests from other operating university funds. Only 4.8% of current users and 19.4% of past users charge the student a direct fee.
12. Most current users do not use the F-A-C-T Analysis but most would be willing to use or plan to use the F-A-C-T Analysis in the future.
13. Seventy-five percent of the current users and 82.1% of past users indicated they had experienced no problems with the testing program.

Professional Testing Program

1. Most professional users responding represented public accounting firms.
2. A substantial share of the non-users (43.1%) had no previous awareness of the program. In addition, 11.4% said they had previously received insufficient information to make a decision regarding participation in the program. Thus, a total of 58.4% had received no or inadequate information about the program.
3. The primary perceived uses of the Orientation Test are to measure academic achievement, to evaluate personnel for placement within the organization, and to identify employee counseling needs.

4. The primary perceived uses of both the Achievement I and Achievement II Tests are to measure the academic achievement of applicants, to evaluate the level of accounting knowledge, and to evaluate personnel for placement. In general, the mean ratings for the Achievement II Test exceeded those for the Achievement I.
5. The Orientation Test is used by professional users primarily for college educated prospective employees although approximately one-third of the users use it for non-college educated prospective employees. The Orientation Test is seldom used for any other employee groups.
6. The Achievement I Test is used by 64.3% of the professional users for college educated prospective employees and by 28.5% of the professional users for non-college trained prospective employees. A few responding firms use the test for new hires regardless of the college background and for non-college trained junior staff.
7. The Achievement II Test is used widely by professional users for college educated prospective employees and to a limited extent for college educated new hires and junior staff personnel. It is occasionally used for non-college educated prospective employees.
8. Professional users consider reliability, validity, and usefulness of results as the most important factors in deciding whether to participate in the Testing Program. Past users considered reliability, validity and currency of norms as the most important factors in the participation decision.
9. The users and past users of all levels of tests rated the respective tests as "Good." Administrative services from AICPA were rated

- "Good" to "Excellent" by 81.8% of the users and by 70.9% of the past users.
10. One-half of the current users and slightly more than one-half of the past users do not or have not used the AICPA scoring of the tests. Of those who do not use AICPA scoring, 87% of the current users and 68.4% of the past users say that the service is not used because of the turn around time for test results.
 11. Of the current users, 79.6% and of the past users, 72% indicated no problems with the testing program.
 12. Eighty percent of the current users, 96.6% of the past users, and 89.5% of the non-users do not use supplementary or substitute tests.
 13. Past users indicated that the primary reason for non-participation was a lack of turnover within the organization of sufficient magnitude to make the Testing Program necessary. The overwhelming reason given for non-participation by non-users was a lack of awareness of the program.
 14. Eight percent of the current users, 34.5% of the past users, and 27.8% of the non-users indicated that they did not plan to use the tests in the future. However, a substantial number of respondents (12% of the current users, 48.3% of the past users, and 33.3% of the non-users) are uncertain as to whether they will use the tests in the future.
 15. Most of the current and past users do not or have not used the F-A-C-T Analysis but most would be willing to or plan to use it in the future.

APPENDIX A

COLLEGE TESTING PROGRAM RESPONDENTS

Users

Alexandria Area Technical Institute
Arkansas State University
Atlanta University
Auburn University
Blue Mountain Community College

Bowling Green State University
C. W. Post College
California State College, Bakersfield
Cameron University
Central College

University of Cincinnati
Clarkson College
Colorado State University
Dallas County Community College District
Daytona Beach Community College

University of Delaware
Delta State University
Dyersburg State Community College
Eastern Illinois University
Elizabethtown College

Fayetteville Technical Institute
Goshen College
Grove City College
Hampton Institute
Highline Community College

University of Houston Central Campus
Howard University
Illinois State University
Kirkwood Community College
Lake Sumter Community College
Lansing Community College

Lima Technical College
Loma Linda University
Loyola College
Macomb County Community College
Macon Junior College

McKendree College
Mesa College
Millikin University
Millsaps College
Mitchell Area Voc-Tech Institute

COLLEGE TESTING PROGRAM RESPONDENTS - Cont.

Users - Cont.

Moraine Park Technical Institute
Motlow State Community College
Mount Marty College
Mt. San Antonio College
New Mexico State University

University of North Carolina at Greensboro
Northeast Missouri State University
Northeast Technical Community College
Norwich University
Ohio Northern University

Pacific Union College
Portland State University
Randolph-Macomb College
Ricks College
St. Francis College

St. Mary's College
Sam Houston State University
University of Santa Clara
University of South Carolina
University of the South

South Plains College
Southern Arkansas University
Southern Missionary College
Spartanburg Technical College
Susquehanna University

Tarrant County Junior College
Taylor University
Tennessee Technical University
University of Tennessee at Chattanooga
University of Tennessee at Martin

Thiel College
Thomas Nelson Community College
Tompkins Cortland Community College
Upsala College
Wake Forest University

Walsh College
Wayne State College
College of William & Mary
Willmar Area Voc-Tech Institute
Winston-Salem State University

Wittenberg University
San Diego State University

COLLEGE TESTING PROGRAM RESPONDENTS - Cont.

Past Users

Aiken Technical Education Center
University of Alabama
Anderson College
Armstrong College
Alma College

Ashland College
Bronx Community College
Burlington County College
California State University, Sacramento
University of Central Arkansas

Chaffey College
University of Evansville
Florida Southern College
Gainesville Junior College
Greenville College

Humboldt State University
Kentucky State University
Lakawanna Junior College
MacCormac College
Mary Hardin-Baylor College

Miami-Jacobs Junior College
Missouri Baptist College
Mohegan Community College
Northwest Nazarene College
Ocean County College

Paris Junior College
Roger Williams College
St. Edward's University
St. John's College
St. Martin's College

St. Mary's Dominican College
Simpson College
SUNY College at Plattsburgh
Tomlinson College
Trenton State College
West Liberty State College

University of Wisconsin--Eau Claire
University of Wisconsin--Rock
Florida A&M University

COLLEGE TESTING PROGRAM RESPONDENTS - Cont.

Non-Users

Adelphi University
University of Akron
University of Arkansas
Augustana College
Babson College

Bowie State College
Brigham Young University
Bryant College
University of Central Florida
University of Colorado

University of Connecticut
Dartmouth College
University of Denver
Elmhurst College
Emory University

Furman University
University of Georgia
University of Hartford
Houston Baptist University
University of Illinois

Kansas State University
Kearney State College
Langston University
Long Island University
University of Minnesota

University of Missouri
Moorhead State University
University of North Florida
Oklahoma State University
Rider College

University of Rochester
St. Mary's College (Minnesota)
Southeastern Oklahoma State University
University of Southern California
State University of New York

University of Toledo
University of Tulsa
Valparaiso University
Vanderbilt University
McIntire School of Commerce (University of Virginia)

University of Washington
Washburn University of Topeka
Western Illinois University
Wichita State University
Westchester Community College

COLLEGE TESTING PROGRAM RESPONDENTS - Cont.

Non-Users - Cont.

Halifax Community College
 Holy Cross Junior College
 McHenry County College
 University of Utah

PROFESSIONAL TESTING PROGRAM RESPONDENTS

Users

State of Alaska, Department of Administration
 Bell-Whitney Community Service Agency
 Blue Cross/Blue Shield, South Carolina
 Branch, Orcutt, Kirkpatrick
 Brink & Sadler

Brubaker, Helfrich & Taylor
 Bunn, Coberly & Gane
 Burkhalter & Nicholson
 Wesley A. Cilley
 Comprehensive Benefits Service

Coopers & Lybrand
 Derrick, Stubbs & Stith
 Doshier, Pickens & Francis
 Elliott, Davis & Co.
 Kenneth Foster & Co.

Fox & Company
 Frerman & Smiley
 Glass Straach & Co.
 Hagaman, Roper, Haddox & Reid
 Household Finance Corp.

Laine, Appold & Co.
 Karl Leppien & Co.
 Linkenheimer, Hebrew & Co.
 McKesson Wine & Spirits Co.
 Metzger, Wood & Sokolski

Minnesota Natural Gas Co.
 Monroe Shine & Co.
 National Life & Accident Insurance Co.
 Nykiel, Carlin & Co., Ltd.
 Payne, Moore & Herrington

R. L. Persinger & Co.
 Personnel Sciences Center
 Presnell & Gage
 A. M. Pullen & Co.
 Richard C. Rea & Associates

PROFESSIONAL TESTING PROGRAM RESPONDENTS - Cont.

Users - Cont.

Roberts, Platte, Lemmen
Ross, Eubank, Betts & Co.
Santoni & Santoni
Savannah Foods & Industries
Skulley, Edward W.

Smither, Bell, Talley & Co.
Sorkin, Thayer & Co.
Selden, Fox & Associates
Stoy, Malone & Co.
Thomas, Knight, Trent, King

Unrau & Regier
Philip Vogel & Co.
Arthur Young & Co.
Arizona State Board of Accountancy

Past Users

Anderson & Johnson
Armstrong, Backus & Baker
Frederick W. Arnold
Carney, Alexander, Marold & Co.
Casey, Marker & Co.

Cole, Pickelny & Co.
Crowe, Chizek & Co.
DeLaHunt, Voto & Co.
Diamond, Kelley & Co.
Faletti & Roberts

Frank, Frank & Cohen
Melvin L. Hagbert, CPA
Harper & Van Scoik, CPAs
Hedrick & Weiland, Ltd.
Hunt & Steele, CPAs

Jordahl, Sliter & Bragg
Kafoury, Armstrong & Co.
McGladrey, Hendrickson & Co.
James R. Meany & Associates
DeMiller, Denny & Word

Peat, Marwick, Mitchell & Co.
R. L. Persinger & Co.
Price Waterhouse & Co.
Psych Testing Center
Leonard Rabe, CPA

PROFESSIONAL TESTING PROGRAM RESPONDENTS - Cont.

Past Users - Cont.

R. M. Robbins & Assoc.
 Saar Personnel Service
 Sax, Macy, Fromm & Co.
 Schmidt & Co.
 Henry Warner & Co.

John R. Waters & Co.
 Wexner Brothers, Inc.
 White, Petrov & McHone
 Yeo & Yeo, CPAs

Non-Users

Alder, Genser & Hasson
 Baillies, Denson, Erickson
 Bella, Hermida, Oliver
 Bergeron, Broussard & Co.
 Boeckermann, Fiebiger, Swanson

Brout & Co.
 Chadwick, Steinkirchner
 Cole, Evans & Peterson
 Cummings, Keegan & Co.
 Joseph Decosimo & Co.

Kenneth T. Dufon
 Freeman, Payne, Coffey & Co.
 Galinsky & Co.
 Gasper & Co.
 Martin Gottesdiener & Co.

Graves & Graves
 Harris, Huffsmith & Assoc.
 Hirsch, Babush, Neiman
 Marvin E. Jewell & Co.
 Mann, Judd, Landau

McMahan, Sipp & Olsen
 Milinovich & Co.
 Mahrwold & Astorga
 Perry, Gentry & Thomas
 Henry Scholten & Co.

N. R. Smith & Associates, Inc.
 Stanley, Wade, Durio & Broome
 Steres, Alpert & Carne
 Steyer, Huber & Associates
 Sullivan, Bille & Co.

PROFESSIONAL TESTING PROGRAM RESPONDENTS - Cont.

Non-Users - Cont.

Vickers & Thomas
Whitaker, Lipp & Healea
Lester Witte & Co.
Suburban Homes Corp.
Continental Copper & Steel

General Films, Inc.
A.I.T. Industries
Mountain States Financial Corp.
Hawaiian Telephone Co.

APPENDIX B