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John Ashworth

Martin Rosenberg

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RECRUITING ACCOUNTANTS -- THE INSTITUTE'S ROLE

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

RECRUITING ACCOUNTANTS -- THE INSTITUTE'S ROLE

By

John Ashworth

Martin Rosenberg

American Institute of Certified Public Accountants

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PREFACE

The writing of this aide memoire -- and indeed, the existence of the committee for which it is written -- presupposes certain assumptions:

- (1) Well-qualified university-trained accountants are going to be in short supply and in high demand for the foreseeable future.
- (2) The accounting profession must, therefore, make accounting careers attractive.
 - a. Firms must make staff positions attractive.
 - b. College accounting departments must make the accounting major attractive.
 - c. The whole profession must make its image attractive, in terms of what high school and college students find attractive, so that qualified and desirable students start the proper educational sequence that leads to becoming a CPA.
- (3) It follows from #2 that the profession must be deeply concerned with what students think and feel, as distinct from what professional accountants think and feel.

The profession must find and keep in mind valid answers to certain questions: what are the students' attitudes that determine career choices? how deeply do they hold these attitudes? what causes or changes these attitudes?

- (4) The profession cannot afford to ignore the problem, expecting it to just go away. The seriousness of the problem, in itself, indicates that past policies have not been adequate.

Recurring evaluations are in order, regarding, it is suggested: work schedules of new staff assistants; content of accounting education; method of accounting education; choice of media in attracting students to major in accounting; quality of media; and distribution of media.

In the following pages, the Institute's recruiting efforts are central. To the writers, familiar with the daily administration of the Institute's recruiting efforts, this seems realistic. The Institute sponsors the only recruiting program that touches upon the programs of all other significant institutions -- firms, industries, universities, other professional societies, government agencies, media, vocational guidance organizations, secondary schools -- that contribute in some fashion to the recruiting of accountants.

However, we have made a special effort to see the Institute's efforts as part of the broader scene. Young people become accounting majors, and graduate to become staff assistants, essentially through personal association with teachers, practitioners, and their own peers. Although some Institute staff men are forceful in such associations, they obviously make up only a minuscule percentage of the national total. Mainly, the Institute is a helper in recruiting work, providing support through a variety of media for a process that must be worked out and brought to a conclusion in classrooms, offices of placement directors, and firms. In short, the Institute's program aims at influencing student attitudes, or predisposing students to have a positive attitude toward accounting careers prior to direct personal association with a professor or practitioner.

At least, this is as things have been.

John Carey notes, in The CPA Plans for the Future, that it is difficult to assay the results of such recruiting efforts. But if it weren't difficult, why should there be a committee?

January, 1970

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PART I

SURVEYS -- SOME QUESTIONS ANSWERED AND ASKED

Chapter I

Accounting Recruits

Some of the information that would be useful, as a basis for sound conclusions regarding a recruiting program, has been made available through surveys. More information that we would like to have is not available. Generally speaking, this is probably as it must be. For example, a given sum available for analyzing the effect of a pamphlet could also pay for printing and distributing more copies; thus the pamphlet's effectiveness would be undeniably increased, although the precise quality of its effectiveness remains undefined.

Practically speaking, every survey limits the amount of work that more directly affects recruiting. At the same time, the improvement of recruiting policies attributable to surveys is not measurable.

The results of some useful surveys made by other institutions are available.¹ The 1967 study by Wagner Thielens, of the Bureau of Applied Social Studies at Columbia University, filled in some gaps in these studies -- gaps resulting from the fact that the Institute's objectives in such a study are naturally different from those of a research organization oriented toward general sociology. The cost of the Thielens study to the Institute was \$20,000. Data from the Thielens study and other information were pooled by John Ashworth, in two articles for The Journal of Accountancy (November 1968 and February 1969), in an attempt to put in one study, currently available objective information that has a direct bearing on questions of recruiting policy.

¹ See Appendix, Item 1

This information is briefly summarized below, focused on what seems to us most significant.

Quantity of Accounting Recruits

About 4.8% of high school seniors and 4.6% of college seniors aim at careers in accounting. (See Exhibit A. Since this is a working memorandum and not a scholarly paper, footnotes on sources etc., are herein omitted. These data are available in The Journal articles and other sources listed in Bibliography.)

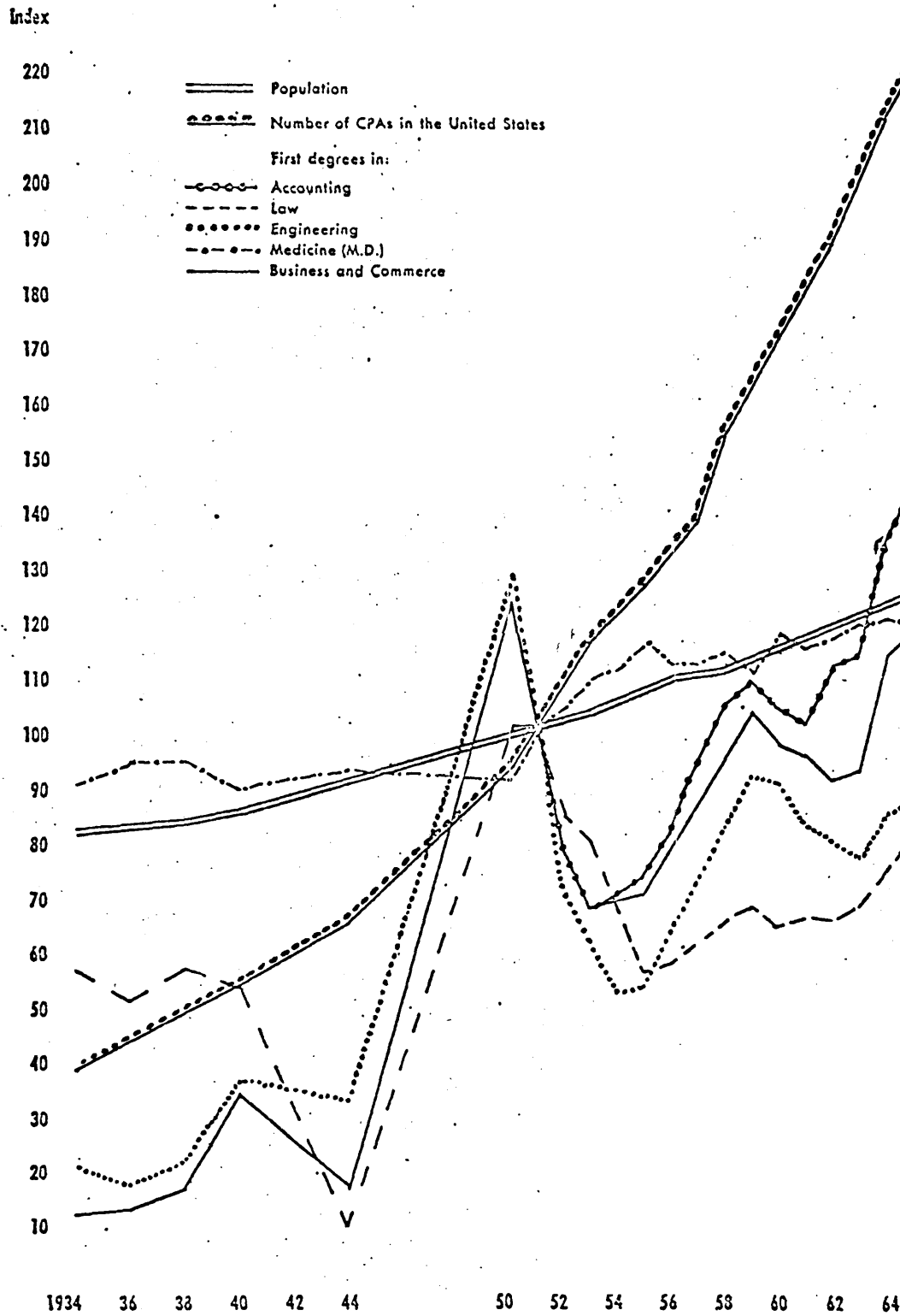
EXHIBIT A

<u>State of Education</u>	<u>Percentage of Males Planning a Career in Accounting</u>	<u>Source of Data and Date Obtained</u>
High School (all male students)		Project Talent, 1960
End freshman year	2.9%	" " "
End sophomore year	2.8%	" " "
End junior year	3.5%	" " "
End senior year	4.8%	" " "
College		
At entrance (seniors' recall)	4.5%	NORC, 1961
End of first year	4.4%	Project Talent, 1961
End of first year	4.4%	ACT, 1964
End of senior year	4.6%	NORC, 1961
After College		
One year after graduation	4.7%	NORC, 1962
Three years after graduation	3.9%	NORC, 1964

Probably a lot of the high school seniors had bookkeeping in mind when they told Project Talent they were interested in "accounting." Still, the percentages are impressive. As a broad technical and professional field for men, the Department of Labor has ranked accounting second in size, after engineering.

Also -- even though there is a need for many more accountants (Assumption #1 in Preface), accounting is growing faster, in terms of new college graduates, than the other major technical and professional fields. (See Exhibit B, Page 3)

EXHIBIT B Trends in Professional and Business Education and Number of CPAs



The graph compares trends in the numbers of people who graduate each year with first degrees in five professional and/or business fields, the total number of certified public accountants in the United States and population. 1951 = 100. (1951 was the first year statistics on degrees in accounting became available. Before 1951, business and commerce includes accounting. In 1951 and after, business and commerce includes all majors in business and commercial subjects except accounting. Between 1951 and 1954, it happens that the index numbers of accounting and of business and commerce are almost identical; therefore the lines for these two fields during these years do not show separately on the graph.)

Thus, accounting is competing successfully for more new graduates, even though the number recruited through this successful competition is still too small.

Quality of Accounting Recruits

An appraisal of the quality of accounting recruits must be made in the light of what CPAs expect of their profession in the future.

There is objective data suggesting that the profession has high expectations, higher than the current crops of new staff assistants may be capable of realizing. For example, practitioners like to recruit new staff assistants who have shown scholarly aptitude, as measured by tests or grades. A California study showed an overwhelming desire for "A" and "B" students.

But the National Merit Scholarship Test Scores show that accounting recruits, taken as a whole, are distinctly mediocre. (Exhibit C.)

EXHIBIT C

Mean National Merit Scholarship Test Score of Respondent's College, 1959 Freshmen (Form NORC)

	<u>Loyals¹</u>		<u>Defectors²</u>		<u>Joiners³</u>		<u>Nonaccountants</u>	
	<u>No.</u>	<u>%</u>	<u>No.</u>	<u>%</u>	<u>No.</u>	<u>%</u>	<u>No.</u>	<u>%</u>
3.50 or higher	27	3.6	32	5.1	45	6.6	314	19.0
3.00 - 3.49	110	14.6	104	16.4	124	18.1	304	19.3
2.50 - 2.99	340	45.0	267	42.2	249	36.3	453	27.3
2.49 or below	<u>278</u>	36.8	<u>230</u>	36.3	<u>268</u>	39.0	<u>586</u>	35.4
	755		633		686		1,657	

¹ Those who at the time they entered college intended to become accountants, and had the same intention when they graduated.

² Those who at the time they entered college intended to become accountants, but then switched to another career intention.

³ Those who at the time they entered college were committed to some other field or to no field, but intended to become accountants when they graduated.

The independent profession compensates for the effects of this situation with the Uniform CPA Examination. Exhibit D shows that the average scholastic aptitude scores of those who pass the CPA Examination, on the first attempt, are not astronomically high. However, they are as high as might be expected for entrance to a college that is somewhat selective.

EXHIBIT D

Scholastic Aptitude Mean Scores as Entering College Freshmen
(all freshmen, regardless of major field)

	<u>Verbal</u>	<u>Mathematics</u>
First Sitters in five CPA examinations:		
Those who received no credit	431	525
Those who passed all parts	545	617
Students from the following colleges that in recent years have been among the top dozen in conferring the largest number of accounting degrees:		
City College of the City University of New York	585	610
New York University	600	603
Seton Hall University	513	541
University of Detroit	541	533
Boston College	615	640
Students from the following which have a reputation for scholarship but offer no undergraduate program in accounting:		
Carnegie Tech.	600	701
Dartmouth	654	705
Princeton	611	701
Yale	668	718

While grades are probably the most measurable indication of quality in accounting recruits, they are not necessarily the most important -- as many CPA campus recruiters have pointed out. What grades show in terms of attitude is doubtful, beyond a certain dedication to work.

Exhibit E summarizes the attitudes of college students toward careers by field of study. Again, we find a quality in accounting students that professional accountants are not likely to enjoy, and a quality that does not square with the long-range goals for the profession inherent in Council's support for the recommendations of the Beamer Committee.

EXHIBIT E

Percentages of College Seniors, by Fields,
Who Circled the Following as
"Very Important" in "Picking a Job or Career"

	<u>Accounting</u>	<u>Business</u>	<u>Engineering</u>	<u>Physical and Biological Sciences</u>	<u>Social Sciences and Humanities</u>	<u>Law</u>	<u>All College Seniors</u>
Making a lot of money	41	48	33	28	17	52	24
Opportunities to be original and creative	24	40	68	74	75	43	51
Opportunities to be helpful to others or useful to society	41	43	42	50	73	66	65
Avoiding a high pressure job which takes too much out of you	16	17	19	24	20	8	16
Living and working in the world of ideas	14	27	44	58	73	41	39
Freedom from supervision in my work	21	22	17	30	33	33	18
Opportunities for moderate but steady progress rather than the extreme success or failure	47	37	40	31	26	15	33
A chance to exercise leadership	47	62	49	30	40	60	41
Opportunities to work with people rather than things	38	54	16	12	51	59	56

To the authors of this memorandum, the mere 14% of accounting students who find it very important to work in a world of ideas is especially disconcerting. Since accounting consists of ideas and their application, one might hope that almost all accounting students would find this factor important in career choice.

In short, the expectations of accounting students do not square with the demands that are being placed on accounting as a profession and as a discipline. . . Many accounting students are wearing their green eyeshades long after the profession itself has discarded them.

In sum, there are data indicating that the profession has a problem of recruiting adequate quality, as well as adequate quantity.

Questions: Does the profession really want to recruit higher quality students? If so, how should quality be described?

PART I

CHAPTER II

The Potential Recruits

Since the accounting profession needs more recruits, we must attract many students of the kind who now go elsewhere. Since the accounting profession needs higher quality students, we must identify and communicate with the students who have the desirable qualities.

Where can we find them?

During the college years, accounting loses some students and gains others, notably erstwhile engineering students. (Shown by the Thielens study.) The shift results in a gain, but not a very decisive one, qualitywise. (Again, see Exhibit C.) There is no significant change, quantitywise.

If the accounting profession wishes to make a substantial improvement in the quality of students who major in accounting, it must therefore tap new sources; Exhibit F shows why, in terms of who majors in what, as far as academic ability is concerned.

EXHIBIT F

Correlation: Freshman Career Choices
and Academic Performance

<u>Fields</u>	<u>Academic Performance</u>
Physical Sciences	+.257
Biological Sciences	+.062
Social Sciences	+.278
Humanities	+.234
Medicine	+.245
Law	+.180
Engineering	-.106
Education	-.051
Business	-.233

Exhibit F suggests that accounting's traditional source of recruits, among collegiate business majors, is not adequate -- if the profession is to fulfill aspirations of being a learned profession second to none in prestige and service.

Exhibit F suggests that the profession can find quality, academically, among the majors in the physical and social sciences, and in the humanities.

What are these students like, and what, therefore, must the accounting profession consider, if we are to communicate with them?

Because of the current crises on campuses, there is an unusual amount of objective data bearing on these questions.

Student Attitudes Toward Business

Encouragingly, many of these students are not hostile toward business, as such. Exhibit G, based on an unpublished survey available to the Institute staff, seems to establish this point.

EXHIBIT G

COLLEGE SENIORS' EVALUATION IN EARLY 1969 OF AMERICAN INSTITUTIONS BY PERCENTAGES (Roper Survey)

	<u>Political</u>	<u>Justice</u>	<u>Business and Industry</u>	<u>Higher Education</u>
Basically sound and essentially good	10	20	39	19
Basically sound but needs <u>some</u> improvement	72	54	48	56
Not too sound, needs <u>many</u> improvements	15	21	7	19
Basically <u>un</u> sound, needs fundamental overhauling	2	3	3	4
Don't know	*	3	4	2

* Less than .5 percent

The 87% (39 plus 48) of the seniors who believe that business and industry are basically sound is obviously so large that it must constitute a significant percentage in almost every major field. The rating given to business is better than that given to three other institutional complexes -- politics, justice, and education.

The finding suggests that those who assume that young people avoid business for ideological reasons are generally wrong. Abstract discussions of the virtues of the economic system will, therefore, bore them, since they are already convinced.

This finding is substantiated by the new 1969 survey of the National Opinion Research Center at Chicago. For example, 61% of college students agreed with this statement: "The free-enterprise system is the single economic system compatible with the requirements of personal freedom and constitutional government." NORC surveyors had found, in a nationwide survey of Protestant ministers and laymen, that this question splits liberals from fundamentalists. Liberals reject; fundamentalists agree. But the college students supported the statement with an even greater percentage than conservative Lutherans.

Exhibit H contains other data indicating the widespread ideological pro-business attitudes of college students.

EXHIBIT H

COLLEGE STUDENTS' ATTITUDES TOWARD BUSINESS
(NORC)

	<u>Percent Agreeing</u>
Those who knock free-enterprise misunderstand what made this a great nation.	67
The advantage of intellectual work for a corporation is that you get to test your theories in action.	62
Business provides little opportunity today for anyone who cares about what happens in the world.	25
The decisions I might make inside a corporation would influence the society more than my votes.	47

The Nature of Student Dissent

There are data that show that the evident discontent of many students is chiefly political and social and has little, if anything, to do with ideological economic dissent. This seems to be indicated in the fairly well-known survey done by Yankelovich, Inc., a private research organization, and published in Fortune Magazine last January.

For recruiters, perhaps the most significant finding in this survey was the clear relation between educational aims and social or political discontent. When college students were asked to choose one of two statements that most nearly represented their own views, they chose as indicated in Exhibit I.

EXHIBIT I

EDUCATIONAL AIMS OF COLLEGE STUDENTS

58% of the students, the "practical-minded" ones, preferred this statement:

For me, college is mainly a practical matter. With a college education I can earn more money, have a more interesting career, and enjoy a better position in society.

42% of the students, the "forerunners," preferred this statement:

I'm not really concerned with the practical benefits of college. I suppose I take them for granted. College for me means something more intangible, perhaps the opportunity to change things rather than make our well within the existing system.

Yankelovich and Fortune used the word "forerunners" because they believe that the attitudes of these students will become more prevalent in the years ahead. About 80% of the forerunners were majoring in arts or humanities, where many students have a combination of high academic aptitude and vague vocational plans.

These are the students who in greatest numbers are now challenging the authority of social and political establishments. Exhibit J presents just a few of the outstanding findings from the Yankelovich-Fortune survey.

EXHIBIT J

ATTITUDES OF THREE GROUPS OF STUDENTS BY PERCENTAGES

	No College	Practical College	Forerunner College
Do you feel that draft resistance is justified under any circumstances?			
Yes	17	36	67 ...
No	79	61	31 ...

Which of the following phrases describe your personal feelings about the war*?

Sympathy for our boys	78	75	76 ...
Patriotism	46	37	22 ...
Strong support for the U.S. position ...	46	26	14 ...
Feeling of helplessness	31	31	54 ...
Disgust with our government	30	40	54 ...
Anger at our government	20	24	31 ...
Anger at opponents of the war	19	11	6 ...
Sympathy for the Vietcong	11	8	21 ...

Do you feel this country is doing too much, enough, or too little for black people?

Too much	20	15	7 ...
Enough	45	47	22 ...
Too Little	35	38	71 ...

* Vietnam War

The Yankelovich-Fortune Survey shows the existence and scope of the new challenge by "forerunner" youth. A NORC Survey made in early 1969 probes the attitudes of all college students in a somewhat different direction. In one word, the NORC investigators described the quality they found as "privatism."

Recruiters may well be concerned about this because students often fear violations by employers of employees' private domain of conscience and sensibility.

Exhibit K shows some of the attitudes that add up to this syndrome of "privatism." The opinions most relevant to business and accounting are included.

EXHIBIT K

THE "PRIVATISM" OF COLLEGE STUDENTS

I'm bugged by the prospect of working for an organization where I'll have to carry out policies I think are wrong.	65
I would like to work for an organization where the boss wouldn't be upset if I were involved in unpopular causes.	72
Universities should not try to control student life outside the classroom.	79
The most important thing about college is that it provides the student some time to discover himself and think about what he wants to do with his life.	78
Whether I work for government or business, I would like a job where I will more or less be my own boss.	85
My private life will not be sacrificed even if it means making less money.	82
Students should have an option between serving in the Peace Corps and the military.	71

Summary and Personal Conclusions

When we communicate with potential recruits, especially those who are good academically and idea-oriented, what should we keep in mind?

The following, we submit:

1. Those we are talking to are idealistic and socially aware.
2. Their antagonism toward existing institutions does not extend

in any significant degree to business or private enterprise.

3. They are fearful of invasions of privacy, or violations of what they regard as free expressions of conscience -- whether such invasions or violations originate in business or elsewhere.

4. Their privatism is both moral and self-centered. While they look inward at their own consciences, most of them don't seem to understand the implications of their idealism in terms of social or political action -- to say nothing of business action.

In our opinion, these four points summarize aspects of the youth sub-culture that have a particular bearing on recruiting for business or accounting. Of course, these are aspects revealed by surveys seeking to describe changes in today's youth. The findings are not necessarily inconsistent with the persistence of older values.

A demonstration that accounting can help to solve America's urgent problems would no doubt attract many intelligent and vital students, upgrading the scholarship and idea-orientation of the profession's recruits.

PART II

AICPA Recruiting Activities and Materials

Introduction

The Institute's recruiting activities consist of a variety of communication techniques.

Since each of the activities requires a different allocation of labor, cost and development, Part II will be divided into two chapters. The first, AICPA Recruiting Activities, will outline the activity and its scope; the second chapter, Materials, will discuss in detail the production and distribution of these materials.

PART II

AICPA RECRUITING ACTIVITIES AND MATERIALS

Chapter I

Recruiting Activities

I. Participation in the Accounting Careers Council

The Institute, along with four other professional accounting organizations (American Accounting Association, Woman's Society of Certified Public Accountants, Federal Government Accountants Association, and the National Association of Accountants) sponsors and finances the Accounting Careers Council.

Present membership policy is such that additional accounting-oriented associations may join the Council only at the discretion of the Summit Group (composed of a representative from each presently sponsoring organization).

A. Activities and Methods of Operation

The Council concentrates its recruiting efforts at the high school level, though consideration is given to explore the recruiting activities at the college level as well. The Council undertakes the following activities:

1. Operates the National Distribution Center for the distribution of accounting careers literature. The Center is housed within the Institute's offices in New York City. Responsibility for processing the appropriate orders for literature and answering Council correspondence is presently part of the duties of an Institute staff member within the division of Education and Examinations.
2. Sends career mailings to mathematics teachers, students demonstrating scholastic excellence, and other appropriate groups. (The Council's mailing to mathematics teachers in November 1969 reached approximately 38,000 teachers)

3. Prepares career brochures; including writing, editing and selection of photographs. The Council's new "single brochure" What's It Like To Be An Accountant was made available for distribution in October 1969. Almost 10,000 copies have been distributed to students, educators and firms as of December 1969.
4. Prints and distributes copies of Accounting is Business Leadership; the Council's pamphlet intended for mass distribution.
5. Contributes financially to setting up career booths at national meetings of appropriate educational and professional associations. (e.g. The National Council of Teachers of Mathematics, also guidance counselors.)

Efforts by the Council's National Committee to organize coordinated recruiting activities at the community level have been discontinued. Where conditions exist conducive to their formation, community councils are formed by those involved locally in recruiting activities. When a community council is so formed, the National Committee cooperates with it.

B. Finances

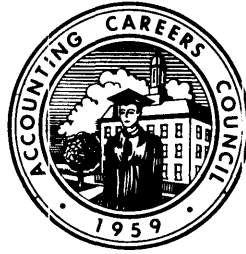
When the budget for the coming year is determined*, the Institute bills the participating organizations quarterly for Distribution Center and other Council expenses. The final billing of the year is adjusted to the year's actual expenses.

* see following page

• American Institute of Certified Public Accountants

• Financial Executives Institute

• Institute of Internal Auditors



• National Association of Accountants

Accounting Careers Council

ACCOUNTING CAREERS COUNCIL
 PROPOSED BUDGET
July 1, 1969 Through June 30, 1970

	<u>Budget for 1968-1969</u>	<u>Proposed Budget for 1969-1970</u>
Mathematics Mailing	\$ 2,750	\$ 3,750
Beta Mailing	300	300
Purchased Literature	2,050	7,000*
Distribution Center	15,900	13,450
National Booths	1,000	500
Contingencies	500	500
Single Brochure Design	<u>2,000</u>	<u> </u>
	<u>\$24,500</u>	<u>\$25,500</u>

*Includes \$5,500 for 30M of Single Brochure and \$1,500 for 100M Accounting is Business Leadership.

PUDGET ALLOCATION
Approximation based on adjusted 1968-1969 allocation

	<u>1969-1970</u>	<u>1968-1969</u>	<u>1969-1970</u>	<u>1968-1969</u>
AICPA	65.10%	54.61%	\$16,600.50	\$13,379.45
NAA	29.41	24.73	7,499.55	6,058.85
AAA	3.50	2.95	892.50	722.75
FGAA	1.83	1.54	466.65	377.30
AWSCPA	<u>.30</u>	<u>.25</u>	<u>76.50</u>	<u>61.25</u>
	<u>100.14%</u>	<u>84.08%</u>	<u>\$25,535.70</u>	<u>\$20,599.60</u>

II. Institute Development and Distribution of Recruiting Literature

The major recruiting publications now distributed by the Institute are: A Career as a CPA, The Making of a CPA, Accounting is Business Leadership (ACC brochure), and What's it Like to be an Accountant? (ACC brochure). These publications are distributed through individual requests and in bulk quantities to students, educators, practitioners, firms and organizations that request them.

The Institute also distributes the following recruiting literature:

a. Mapping Your Future

Why Not Choose Accounting?

To be or Not to be an Accountant?

The above three booklets are produced by the American Woman's Society of Certified Public Accountants.

b. "Wanted"-- A Career in Accounting is Waiting Poster

c. Descriptive fliers for the film Men of Account and the film Inc.

d. Accounting: Reprinted from Business Careers after College 1969, a publication of Princeton University.

e. Publications primarily for other purposes, yet having recruiting value:

Inc. -- A study guide accompanying the film

Information for CPA Candidates

Academic Preparation for Professional Accounting Careers

Report of the Committee on Education and Experience Requirements for CPAs

III. Production and Distribution of Films

The Institute films Inc. and Men of Account are distributed by Association Films, Inc., to high schools, colleges, television stations, firms and interested organizations.

A theatrical version of Inc. is currently being distributed to commercial movie theatres in the Chicago area.

The film strip A Question of Fact was recently made available to serve as an introductory aid for a CPA making a personal appearance.

IV. Pattern Speeches

The Institute has prepared speeches to assist CPAs giving a talk. The majority of pattern speeches are intended for a college-level audience.

V. Sponsoring of Related Research

In 1966, Professor Ray M. Powell of the University of Notre Dame conducted a study of career choices of Beta Alpha Psi members. This study was a research project for the Accounting Careers Council.

Dr. Wagner Thielens, Jr. of the Columbia Bureau of Applied Social Research conducted an AICPA-sponsored study concerning the career selection process of the accounting recruits from the college class of 1961. Dr. Thielens' study, which was completed in 1966, is titled Recruits for Accounting.

Institute Staff do research to determine the effectiveness of recruiting activities and distribution techniques.

There is also continuing review of pertinent outside studies to help evaluate Institute concepts and practices in recruiting.

VI. Operation of a Speakers' Bureau

The State Society Relations Department of the Institute, in cooperation with the individual state societies, supplies speakers for recruiting functions. In the majority of cases, organizations request speakers from their state society. Perhaps a total of 10-15 speakers have been arranged directly through the Institute to speak to high school or college students this year.

VII . Advising Members Involved in Recruiting Functions

Member requests for advice and information concerning recruiting functions are answered by the Examinations Division. The State Society Relations Department counsels and advises state societies in the planning of recruiting programs and other recruiting activities.

VIII. State Society Relations

In addition to advising state societies on career day programs and general recruiting activities, the Institute's State Society Relations Department takes an active role in advancing specific recruiting programs.

A. The "one-for-one" program was initially created by the New York State Society's Committee on Education and Personnel.² It was intended to make the CPA the medium to inform high school faculty and students about the profession, putting the communication on a person-to-person basis. Each local chapter receives a list of the high schools located within the geographical boundaries of the chapter. The name of the senior guidance counselor is also shown on the list. To the extent possible, a chapter member is assigned as a liaison individual to each of the high schools in the area. His duties would at a minimum include the following:

1. Establish contact with school guidance counselor, broadening the counselor's knowledge of the profession of accounting and advising him of the availability of literature and program aids.
2. Seek the scheduling of career day programs at the school and arrange for any necessary speakers.

² See Appendix, Item #2

At the present time this program is endorsed and publicized through the Institute's State Society Newsletter and in general correspondence.

It is estimated that 15-20 such programs are in various stages of operation through the state societies. Information as to the degree of involvement and the actual performance of the "one-for-one" program is relatively unknown by the Institute.

B. The Institute, in cooperation with the Boy Scouts of America Explorer Program, has endorsed and is encouraging members and state societies to support or help sponsor "CPA -- business," special interest posts.³ Perhaps the most essential element in this program lies in the Boy Scouts High School Career Interest Survey conducted right in the schools, on a national basis. These surveys give an initial indicator of exactly how many students within a particular school have an interest in a career in accounting.⁴ Such data are invaluable in considering whether a CPA business post could sustain itself and be worth developing within a particular area. It is unusual that a formal career interest program has at its disposal, information as to who the actual students are that might want to participate in the career program.

Responses as of December, 1969, number approximately 15, with the first organized CPA -- business post now developing in New Jersey. It is anticipated that with the advent of a successful pilot post, the Institute will be able to advise respondents as to suggested activities and solutions to problems encountered in organizing a post of their own.

³ See Appendix, Item #3

⁴ See Appendix, Item #4

Many State Societies create recruiting activities on their own and operate them independently of the Institute. These are publicized when possible, but not actively supported. These include:

Summer Workshops	Scholarships and Prizes
Junior Achievement Programs	Essay Contests
Tours of CPA offices for guidance counselors	
Chapter dinner meetings with students and counselors	

IX. Correspondence

Approximately 500-1,000 letters per year from students require a written answer. In these cases students ask questions that are either very specific or very subjective. Both create a situation in which our recruiting literature alone cannot provide the answer.

The Institute also assists students preparing papers or research projects on the accounting profession. This assistance is usually in the form of some suggested bibliographic references and reprints of Journal articles.

X. Mailings to Students and Educators

The philosophy behind a direct mailing to specific individuals implies that we are attempting to contact the specific "target groups" of students and educators who can best provide the quality traits the accounting profession is seeking to attract. Mailings to mathematics teachers, Merit Scholarship semi-finalists, Beta clubs and guidance counselors are examples of groups currently being utilized in this approach.

XI. Placement of Accounting Articles in Business Education and College

Publications

Examples of the publications in which accounting career-oriented articles have appeared include the following:

Changing Times	Published by Kiplinger
Business Horizons	Indiana University
Occupational Outlook	United States Department of Labor
Encyclopedia of Education	MacMillan Co.
Business Careers After College	Princeton University
Accounting Forum	The Bernard M. Baruch College

XII. Recruiting the Disadvantaged

The Institute's program for recruiting the disadvantaged began as primarily a social program -- to integrate the accounting profession in fact as well as in ideal, as a Council resolution put it. However, the program obviously has broad practical recruiting implications, since 11 percent of the population of the United States which has hitherto provided negligible recruits for the profession is expected in a few years to provide its share.

The Institute's committee for Recruitment From Disadvantaged Groups has an educational as well as a recruiting program.⁵ The recruiting program consists essentially of three activities:

1. Seminars for students in the traditionally Negro colleges.
2. Undergraduate scholarships.
3. Recruiting activities in predominantly white colleges, in cooperation with Beta Alpha Psi and accounting clubs.

One educational program, the summer internships for ethnic-minority college juniors with at least twelve hours of accounting credits, has positive recruiting effects. Students who have been through these programs return for their senior years with good experiences in public accounting firms, which they tell about.

XIII. Public Relations Ad Program

The Institute's Public Relations Department has been conducting an institutional ad program directed towards high school students, college students and the disadvantaged. Students responding to these advertisements are sent copies of A Career as a CPA and The Making of a CPA.

⁵ See Appendix, Item #5

Institutional ads serve as a direct profession-to-student recruiting technique and secondarily provide a more sophisticated, professional approach to expose accounting to all undergraduates than for example, a similar ad in The New York Times.

The original advertising program (1968) expenditures amounted to \$40,000, with the program serving as a pilot study to evaluate future utilization of this medium. Approximately one thousand requests for literature have been received with the appropriate publications sent in return.⁶

In 1969 the following was developed under a supporting budget of \$20,000. It included continuation of the prior ad program plus the development of four new ads. These ads include:

College Ads⁷ -- Two new college ads have been developed and were run during the months of October and November 1969 in forty college papers. In addition, one ad was run in Time Magazine, student edition.

Ad for Black Minorities⁸ -- Thirteen selected publications were used for placing this new ad. These publications covered all the colleges involved in the program of the Institute's Committee on Recruitment From the Disadvantaged.

High School Ad⁹ -- A newly developed ad was run three times in The New York Times Student Weekly.

The total responses received as of December 1969 are as follows:

College Responses	664
Black College Responses	14
High School Responses	65

⁶ See Appendix, Item #6
⁷ See Appendix, Item #7
⁸ See Appendix, Item #8
⁹ See Appendix, Item #9

In general, the figures do not clearly represent the numbers of students who utilized their own sources to obtain further information about accounting.

The budgeted expenditure for 1969-70 is \$10,000. Two factors responsible for the decrease in funds for use on the advertising program include:

1. The state societies are to assume more responsibility for the placement costs of the ads. They will be provided with all necessary proofs and copy.
2. Institute budgetary considerations.

XIV. Outside Talks by Institute Staff

Various Institute staff accept and occasionally initiate a specific speaking engagement before an audience of either students, counselors, organizations or accounting clubs.

A speaker describing and answering questions about accounting careers often makes use of the Institute's films and/or distributes the latest recruiting publications at the same program.

These speeches may only by implication be a hard-sell recruiting talk. The subject of the talks may range from computer usage to ecology, with the underlying idea that accountants have been, or will be, actively involved with many of society's greatest problem areas.

PART II

Chapter II

Recruiting Materials

Films

The social and occupational milieu of the professional accountant can be demonstrated more dramatically in the film media than in any other form of presentation short of being with an accountant in a real-life situation.

Obviously a film can be believable and enlightening or unrealistic and uninformative. Since we are contacting substantial numbers of potential accountants, our films should have a positive, career motivating effect.

An erroneous impression can be manifested not only in the way the individual student feels, but can take on broader ramifications when his comments are made to fellow students during informal discussions about their occupational futures.

Perhaps the development of recruiting and educational films requires the following constituent elements:

1. High degree of human involvement
2. A realistic and believable format
3. Close relationship to the contemporary value structure of the audience
4. Clear definition of the stature and components of the profession being illustrated
5. Consideration of how a film can be distributed even before a film is conceived or designed.

The complex makeup of both the audiences involved and the producers of a film are such that great expenditures of cost, preparation, research, planning and coordination are inherent factors associated with any production in the media of films.

A. CPA -- A 16mm black and white film, dramatizing a day in the life of a certified public accountant. CPA was produced in 1959 and distributed for almost ten years.

CPA was made to portray the personal qualities and training needed to prepare for a career as a certified public accountant. Through human interactions and dramatizations the film demonstrated both the financial as well as the personal rewards of such a career, while performing a vital service for American enterprise.

The film was recommended for career days and vocational guidance classes but would be of greatest interest to high school students taking college preparatory courses and to college students studying business and economics.

CPA was distributed by Association Films, Inc. and reached an estimated 19,000,000 people through television and approximately 1,700,000 people in high school, college and organizational showings.

Prints of CPA were sold at cost for \$45 including a film container. In addition to widening the films distribution, this approach would cut down on the number of bookings an organization would make through Association Films and save \$3.10 live and \$15 television booking fees.

Unfortunately it also kept us from collecting statistics, since there was no way of keeping track of those who saw showings of the prints that had been sold.

Ninety-four prints of CPA were sold. The breakdown on sales is as follows:

10	Educational Institutions
11	Foreign Countries (Accounting Associates)
2	ICA for showing abroad
54	CPA societies and chapters
17	Information lacking

The Institute owned five 16mm and one 35mm prints for special loan situations where Association Films could not function.

Total investment for CPA was as follows:

Production

Treatment and script	\$ 4,000	
Casting, rehearsal, shooting to finished print	<u>50,000</u>	\$54,000
<u>Initial Promotions, Previews, etc.</u>		3,000
<u>Distribution by Association Films, Inc.</u>		
Live showings	\$26,500	
T.V. showings	<u>5,550</u>	<u>32,050</u>
Total		<u>\$89,050</u>

Not including staff time, committee expenses, etc. An estimate of cost for these activities is \$20,000. This is a difficult figure to be accurate about since this kind of work tends to become inextricably mixed with such generally defined activities (in our cost accounting) as personnel recruiting and assistance to members.

In summary it would undoubtedly be correct to say that CPA cost the Institute over \$100,000.

CPA was gradually withdrawn from distribution during 1968 because of the following combination of reasons:

1. Movie prints were wearing out and major costs would be involved in replacing them.
2. The film was out of date in terms of prevailing fashion styles, etc.

3. Although a hard-sell recruiting film, the audience report cards sent to us by the film's distributor revealed that CPA was being shown mostly to high school bookkeeping classes and not to college-bound students.
4. The Canadian film Men of Account became available.

B. Inc.

In 1964 work was begun on a new Institute film based on a different philosophy from the film CPA.

CPA had been distributed to high schools for ten years and, from available indicators, was not reaching a substantial portion of the college-bound student audience.

It does little good to stir the interest of vast numbers of students who by virtue of their present or planned educational training will not have sufficient background to become CPAs.

When considering the format for Inc. one factor seemed to hover over planning decisions. We knew that most of the college preparatory students in the high schools had never seen CPA because the teachers of college preparatory subjects had no reason, set forth in their approved curriculum, for showing a film about certified public accountants. It seemed inevitable that any film labeled as being about CPAs is bound to be shown mainly in "business" classes of terminal students.

Because of these factors, the new film was planned not as a career guidance presentation. Instead, Inc. was made as a study aid because social studies is part of the legally required curriculum of all students, college-bound and otherwise, in all school systems. This film can be incorporated into classes in social studies, economics, and American History¹⁰.

¹⁰ See Appendix, Item #10

Inc. also was a soft-sell approach to demonstrate that a career in business is worthwhile, and on a parallel vein, that accountants play a major role in business. Inc. was designed not to compete with CPA and do the same job, but instead fill the gap left by the distribution and exposure problem described above.

The film meets the requirements for a visual aid for social studies classes and is proving (according to Association Films distribution reports, and also our own survey) effective in reaching great numbers of college-bound students.

Inc. is accompanied by a study guide for students and teachers. The guide follows the same organization as the film. This technique gives the audience the kind of information it will find most useful in their studies.

Initially, the film and guide contribute to the student's education, and they channel his attention toward the CPA.

Within the study guide, reference is made that the Institute will provide additional information about accounting careers on request.

Inc. should help teachers look sharp and knowledgeable before their classes when it is incorporated with the guide into a planned unit of study. The film is left uncluttered and free of detailed explanation, all of which can be introduced afterwards, through a structured class discussion.

The costs for the development and production of Inc. were approximately \$60,000. This does not take into consideration a year of full-time involvement an Institute staff member had to render during production. Nor does this figure include the annual distribution costs of the film since its release. Additional prints cost the Institute \$50 each and can, subsequently, be purchased from the Institute by state societies, firms and organizations for \$150.

The reason for the production of Inc. can be summed up in two statements:

1. The recruiting needs of the profession are such that only through contact with the college-bound students will the necessary quality recruits be obtained.
2. The high schools need specific kinds of films which are defined by the high school teachers and administrators, not by the Institute.

C. Men of Account

The film was produced in 1967 by the Canadian Institute of Chartered Accountants. Under special agreement the film was "Americanized" to eliminate references to chartered accountants and other matters alien to the accounting profession in the United States. The American version was completed in May 1968.

Using professional actors, Men of Account traces the work experiences of a young certified public accountant through three separate clients. The CPA is depicted as a young executive type, not bogged down in figures and books, but heavily involved in personal contact and human relations with his clients.

The film's opening, a dramatic chase scene using modern directorial effects familiar to young people in today's film and television, is a strong attention-getter. It brings the audience into the film on a very realistic level. A glimpse of home life, through a party scene and contemporary dancing, also provides a humanizing intimacy heretofore lacking in recruiting films.

Banished are the green eye shades and high stool image, as Men of Account portrays "a career with a challenge."

This film is the Institute's hard-sell recruiting movie.¹¹ It should be shown before as large a liberal arts student audience as possible.

¹¹ See Appendix, Item #11

These are students to whom a sense of social involvement and intellectual creativity are closely held values and who are most likely to go on to college. Actually Men of Account is not an unreasonably idealistic film or one focusing closely on social phenomena. It speaks strongly of business enterprise but shows the audience that accounting as a career can involve a person in doing something which will develop him as a human being, exposing him to a myriad of complex experiences and the status of being treated as an individual (not the usual cog-in-the-wheel image of a business employee):

A print of Men of Account can be purchased from the American Institute for \$250. The terms of our financial arrangements with the Canadian Institute of Chartered Accountants provides that the Canadian Institute owns full rights, including showings on United States television and before non-commercial movie audiences. They have given the Institute permission, however, to use its version in the United States without charge.

The conversion cost (Americanized version) to the Institute was \$2,400. This included all necessary changes concerning references about the accounting profession not consistent with its practice in the United States. For this fee the Institute obtained a brand new color film at a minimum of cost. The low price was made possible through a contract agreement to guarantee the subsequent purchase of at least 50 prints of the new version.¹²

There are 170 prints of Men of Account now being distributed for general bookings. Also, 35 prints are reserved for television showings. Prints for television must be in excellent condition, free from scratches and other defects. Therefore, prints distributed to schools cannot be switched to television bookings because they would be unacceptable. Association Films reports that all television prints are being fully used.

¹² See Appendix, Item #12

The only avenue of distribution not being covered with Men of Account is theatrical showings. Since professional actors made the film and the American Institute does not own rights to it, the actors would receive payments for showings of the film. It is estimated that the cost of theatrical prints and showings in the first year would approximate \$25,000 including payments to the actors.

As an adjunct to the film merely being shown without a planned program, state society executive secretaries receive advance notices of bookings of Men of Account for follow-up and possible appearance of a CPA as a guest speaker.

D. Theatrical Distribution of the Institute Film Inc.

At the present time there are five theatrical prints of Inc. in circulation. These prints have been shown regularly in theatres in the New York, New Jersey area since the film became available.

Using footage from the full-length version of Inc., a shorter, less educationally oriented film was produced. It presents a more general look at the corporation's role in American enterprise and demonstrates how the certified public accountant fits into the corporation's functioning.

The philosophy behind this theatrical version of Inc., centered on our attempt to exhibit an interesting and pleasant kind of involvement of a profession with the kind of people who usually go to art theaters. The preparation of Inc. for theatrical distribution involved major consideration of the following factors:

1. Number of quality of the audience involved
2. Timeliness of topic
3. Demand by theatres for short subjects
4. Desire to reach college students and adults who are not already studying or working in the accounting profession.

Recently, at the suggestion of Association Films, the prints were transferred to the Chicago area. Association Films reports that these five prints are being fully utilized.

Inc. Theatrical Distribution Report as of December, 1969

With five 35mm prints being distributed the audience totals to date are close to 500,000.

The cost to the Institute for each theatrical booking is \$15. A booking (playdate) runs for about a week and plays before an average of 2,500 people.

E. Film Strip -- A Question of Fact

The Institute has just completed a filmstrip and record to be used in conjunction with the personal appearance of a CPA at a high school career day. It is intended for juniors and seniors in high school who are college-bound students.

Since the film lacks specific details of the accounting profession it must be presented with a qualified speaker to follow it up. The points made in the film are designed to arouse interest in those students who know little about public accounting.

A Question of Fact runs ten minutes and is synchronized with its accompanying record. This color film is shown on a Dukane filmstrip projector.

The package of filmstrip, record, showing instructions, discussion guide and a question and answer sheet can be purchased from the Institute for \$40.

The production costs for one film print and the record were \$8,000. An additional 300 prints cost the Institute \$2,000. The per-print cost is \$18.15.

SOURCES OF INFORMATION FOR EVALUATING¹³
INSTITUTE FILM DISTRIBUTION

1. Association Films, Inc. -- Each film user who receives an Institute film booked through Association Films is asked to fill out an audience report card. The Institute receives a monthly statistical report detailing the number of bookings made, audience totals and a breakdown of what type of school class saw the film. If the film user neglects to answer the space asking for "department" or if it is answered "audio visual department" we do not know exactly what students saw the film. However, since the bookings run into the hundreds each month, the Institute is probably receiving an adequate sample of responses for evaluation.

The most ambiguous situation occurs when Association Films takes each user's report card and assigns it an educational area code symbol. We must rely on the symbols in use for our evaluations. For example, a category such as Career Guidance could be assigned to a film user who left blank the report card space marked "department." In another instance a card merely "business" is assigned the category of Social Studies.

It appears, therefore, that only within certain limitations are the present categories of Association Films Reports valid enough for interpretation.

¹³ See Appendix, Item #13 -- Distribution Costs

The following sample cards represent responses from the users of the films Men of Account and Inc. They are not necessarily typical but do indicate the amount of information possible when the card is entirely filled in.

* PINK JR. COLLEGE ATTN: MRS. PENLICK WINTER HAVEN, FLA. 33888					AUDIENCE REPORT CARD PLEASE FILL IN THIS CARD PROMPTLY. REPORT <u>ALL</u> SHOWINGS				
09 GA- 9532203					<input type="checkbox"/> NUMBER OF TIMES SHOWN				
SHIPPING DATE	SHIP VIA	SHOWING DATE	RETURN DATE	YOUR ORDER NO.	NUMBER OF PERSONS IN ATTENDANCE				
8/23/69	LP	9/1/69	9/2/69		47				
SERIAL NO.	TITLE		EVALUATION:		<input type="checkbox"/> EXCELLENT <input type="checkbox"/> VERY GOOD <input type="checkbox"/> GOOD <input type="checkbox"/> FAIR				
373	MEN OF ACCOUNT/CO		<input checked="" type="checkbox"/> EXCELLENT <input type="checkbox"/> VERY GOOD <input type="checkbox"/> GOOD <input type="checkbox"/> FAIR		4 MEN 4 WOMEN 5 TOTAL AUDIENCE				
SPECIFIC COMMENTS: 7/22/69 Presentation done excellently esp. human relations									
SIGNED: A. N. Penlick DEPT: Bus Ed									

DENOTES SPONSOR REQUEST BOOKING

RONCALLI HIGH SCHOOL BROTHER ANDREW SCHAIN F.S.C. 2000 MIRRO DRIVE ROUTE 2 MANITOWOC, WIS. 54220					AUDIENCE REPORT CARD PLEASE FILL IN THIS CARD PROMPTLY. REPORT <u>ALL</u> SHOWINGS.				
* 48									

SHIP VIA		ISSUE DATE	YOUR ORDER NO.	DATA CONTROL DATE
C 2710741		D8-7		10-10-69
SERIAL NO. AND TITLE			EVALUATION:	
379-INC.			<input checked="" type="checkbox"/> EXCELLENT <input type="checkbox"/> VERY GOOD <input type="checkbox"/> GOOD <input type="checkbox"/> FAIR	
SPECIFIC COMMENTS: Excellent film good for high schools			<input checked="" type="checkbox"/> NUMBER OF TIMES SHOWN NUMBER OF PERSONS IN ATTENDANCE	
SIGNED: Brother Andrew Schain DEPT: Economics			1 1 MEN 0 WOMEN 30 BOYS 10 GIRLS 41 TOTAL AUDIENCE	

2. Letters and Comments -- Correspondence and conversations with Institute members and educators shed some light on whether the films are being used for their intended purpose. Many comments indicate that there was not a clear understanding of how the film should be used and to whom it should be shown. This single factor, namely the educating of the film user, accounts for most of the comments or criticism of the Institute films. Inc. provides the best illustration of this problem. This film was used as a recruiting film though the Institute has repeatedly stressed its use as a study aid in social studies classes. It is easy to understand a CPA's displeasure when he is making a career presentation and incorrectly shows his audience Inc. rather than the recruiting film Men of Account.

State societies often review the Institute films in their newsletters or direct a particular comment to the Institute. We can only judge their endorsement of a film when a subsequent order to purchase the film is sent in.

Our files indicate sales of Men of Account (released 1968) to the following societies or firms:

May	1968	Michigan
June	1968	Alabama Kentucky Pennsylvania
October	1968	Ohio
November	1968	Louisiana Mississippi Washington
March	1969	Puerto Rico
September/November	1969	Price Waterhouse, Florida Connecticut Washington Alabama Ohio

3. Reviews in Periodicals, the Newsletters, etc.

The following articles have appeared in the State Society Newsletter on Institute recruiting films:

1. "Students View Films," May/June 1969.
2. "'Men of Account' Gets Market Test," July/August 1968.
3. "Men of Account," June 1968.
4. "Commercial Theaters Show CPA Film," January 1968.
5. "Inc.," September/October 1966.

4. John Ashworth's Survey

This survey was intended to evaluate and compare audience grade levels and responses between the films CPA and Inc.¹⁴

¹⁴ See Appendix, Item #14

Film Distribution Survey Table I

BREAKDOWN OF BOOKING TOTALS ACCORDING
TO EDUCATIONAL AND ORGANIZATIONAL AREAS

Sample Months used

Oct./68 Nov./68
Feb./69 Mar./69
 May/69

	SS	CG	CU	IC	CS	NS	PR	GO	HS	HE	CR	VE	SF	TOTAL
* MEN OF ACCOUNT BOOKINGS	421	252	77	45	45	37	12	5	1	5	3		1	904
INC. BOOKINGS	936	427	69	13	40	71	9	3	1	7	4	1	3	1,584

* Men of Account first released Sept./68.

Code

SS Social Studies
CG Career Guidance
CU College & University
IC Industry & Commerce
CS Community Service
NS Not Shown

Code

PR Preview
GO Governmental
HS Health & Safety
HE Home Economics
CR Church & Religious
VE Veterans
SF Social & Fraternal

Note: Data for this table were compiled from the monthly film distribution reports of Association Films, Inc.

Code area breakdown information derived from "Report Cards" sent with each film for completion by film user.

Film Distribution Survey

Analysis of Table 1: Breakdown of bookings totals according to educational and organizational areas.

Men of Account

Percentage of total bookings going to specific educational areas:

1. 46% to social studies classes
2. 27% to career guidance classes
3. 8% to college and university classes

Inc.

Percentage of total bookings going to specific educational areas:

1. 59% to social studies classes
2. 26% to career guidance classes
3. 4% to college and university classes

FILM DISTRIBUTION CUMULATIVE REPORT (as of October 31, 1969)

	TV Telecasts	Estimated Audience	General bookings	Number Showings	Total Audience
MEN OF ¹ ACCOUNT (released 9/68)	127	4.5 Million	1,883	3,314	134,486
INC. ² (released 10/66)	169	5.5 Million	7,626	13,908	593,290

¹ Men of Account has 35 prints in TV distribution and 170 prints in general distribution.

² Inc. has 25 prints in TV distribution and 100 prints in general distribution.

2. RECRUITING LITERATURE

A. A Career as a CPA -- This publication is the major recruiting brochure distributed by the Institute. Comprising 32 pages of information and illustrations, the brochure discusses the necessary education, training, rewards and opportunities of the CPA profession.

Limited quantities of A Career as a CPA are distributed without charge to speakers appearing before college-bound classes of students and locally sponsored accounting career programs for select students. All individual requests for this brochure are sent a single copy without charge.

The annual distribution of A Career as a CPA since 1964 has been as follows:

<u>YEAR (September - August)</u>	<u>ANNUAL DISTRIBUTION</u>
1964-1965	76,421
1965-1966	76,010
1966-1967	54,067
1967-1968	49,064
1968-1969	49,096

A portion of the annual distribution of A Career as a CPA is directed towards mass mailings and/or sent in response to a mailing where a reply card requesting career information is returned to the Institute. The Institute distributed approximately 15,000 copies in its annual Merit Scholarship mailing. Also each Institute kit, for high school guidance counselors and college counselors, has a copy of A Career as a CPA in it.

Until this past year, a copy was also part of the Accounting Careers Council "Educator Kit." Over 20,000 of these kits had been distributed annually. With the introduction of the Council's new

"single brochure," What's it Like to be an Accountant?, the cumbersome educator kits have been removed from distribution.

The production costs for A Career as a CPA exclusive of distribution costs (postage, envelopes, etc.) include:

Based on 50,000

Paper	--	\$3,111.92
Cover Paper	--	792.06
Printing	--	<u>3,750.00</u>
		<u>\$7,653.98</u>

Unit .153

- B. What's it Like to be an Accountant? -- Distribution was begun in October 1968. The brochure is presently distributed without charge by the Accounting Careers Council of which the Institute is an active member.

A significant feature of this new "single brochure" is that it has made possible the replacement of the kits of literature previously distributed by the Council. This departure in approach has not reduced the quantity or quality of information given but has streamlined the same subject areas covered before into a single, visually exciting and well-illustrated brochure.

Through a brief look into various organizations and individuals employed in the accounting profession, the brochure depicts careers in private, public and governmental accounting; accounting education and opportunities for women.

The distribution policy is the same as used in past years for the kits -- individual requests or limited quantities for programs involving college-bound students and educators. It is not intended for booth distribution at career programs or other forms of mass

distribution. This distribution policy is the result of considering both the high production costs involved as well as an analysis of the kind of quality student that we want to attract toward the accounting profession.

Based on an order of 59,000 copies, What's it Like to be an Accountant? costs the Accounting Careers Council the following:

Paper	--	\$3,254.38
Cover Paper	--	1,211.33
Printing	--	<u>3,755.47</u>
		<u>\$8,221.18</u>

Unit .139

C. Accounting is Business Leadership -- This pamphlet is distributed by the Accounting Careers Council.

Although a brief booklet, the concept that "accounting is the language of business" receives substantial support within its pages.

Available for mass distribution, Accounting is Business Leadership is recommended for programs requiring large quantities of occupational literature, such as career days.

The annual distribution for past years has been as follows:

<u>YEAR (SEPTEMBER - AUGUST)</u>	<u>ANNUAL DISTRIBUTION</u>
1965-1966	47,315
1966-1967	99,619
1967-1968	253,128
1968-1969	201,048

In addition to the individual requests, the pamphlet is included in an annual mailing to mathematics teachers (38,000) and in the Institute's kits for high school and college counselors.

The production costs for Accounting is Business Leadership is based on an eight-page leaflet, with two-color printing. Quantity prices are as follows:

100,000 @ 14.40 per M.
125,000 @ 14.15 per M.
150,000 @ 13.75 per M.

D. The Making of a CPA

This 14-page brochure is a pictorial essay focusing on the activities of one particular CPA. It does not contain the specific education and occupation information the Institute's other major brochures have. Therefore, this brochure is generally sent with another brochure when answering a request for career information.

The original purpose of The Making of a CPA was to provide a certified public accountant with an illustrative brochure he could offer the members of an audience to whom he was giving a presentation.

The Institute's Public Relations Department undertook the development and distribution of The Making of a CPA.

E. Men of Account and Inc. Film Fliers

Association Films, Inc. provides the Institute with 10,000 copies of the Men of Account flier, per year, with no charge. These are inserted in Institute career kits and sent to educators, counselors, firms and organizations when career information is requested. The flier is also distributed through general correspondence with educators and when providing program information for a school's career day.

The Inc. film flier is also provided by the Institute's film distributor. Since this film is not a hard-sell recruiting film, but rather a study aid, the flier would not be sent in response to a request for a recruiting or vocational guidance film.

When the Institute receives a request for information about its films, a form letter¹⁵ is sent in reply, along with both film fliers.

F. "Wanted" Poster

Distributed in quantities sufficient to cover a school's bulletin board space, "Wanted" serves as one of the Institute's attention-getting recruiting medias.¹⁶

Developed a few years ago, it still proves popular in Junior and Senior High Schools.

Since its release the Institute has distributed approximately 75,000 copies, without charge, to schools, state societies, firms and organizations.

G. Kits of Accounting Career Information

1. High School Counselor Kit -- This kit contains the following items:

Accounting is Business Leadership, A Career as a CPA, "Wanted" poster, Men of Account film advertisement and order blank, a bulletin describing AICPA high school testing program, Mapping Your Future?, "Dear Correspondent" letter and A Description of the Professional Practice of CPAs.

2. College Counselor Kit -- The college counselor kit is similar to the high school counselor kit, with the exception that a bulletin describing the AICPA college testing program is added, and the high school testing bulletin and the "Wanted" poster are deleted.

¹⁵ See Appendix, Item #15

¹⁶ See Appendix, Item #16

3. Film Kit -- the film kit contains a copy of A Career as a CPA and a cover letter. It is sent to each individual, school, or organization that books the film Men of Account.

H. Pattern Speeches

To assist certified public accountants in their talks to students, counselors and educators, the Institute has prepared a series of pattern speeches for distribution.

The majority of pattern speeches are intended for a college-level audience or a college-bound audience of high school seniors.

Providing assistance to a qualified representative of the accounting profession significantly extends the recruiting influence the Institute can produce. When the speaker incorporates ideas and facts from these pattern speeches into his own, he is dispensing precisely the kind of information the Institute and the profession can benefit from.

Personal appearances comprise a recruiting activity the Institute does not have sufficient staff to adequately cover. However, through the Institute's preparation and distribution of career information and specific pattern speeches (also a recruiting film and a film strip) the CPA is encouraged to get involved with making personal appearances. With the great demands made on a CPA's time, these aids make it easier to say yes, when a local school asks him to speak before a group of students or educators.

The appropriate pattern speeches are sent without charge when a request for assistance in preparing a talk is directed to the Institute.

The speeches currently being distributed include:

Should you Become an Accountant?
Introduction to a Public Accounting Career
Accounting -- A Tool for Business Success
Data Processing Machines and You
How our Code of Ethics Works
What is Income?
When Your Tax Return is Questioned
Accounting -- A Social Force
A CPA's Role in a Small Business

I. Table Top Exhibit

The programs known as career days are continuing to be regular items on high school activity agendas. An exciting and provocative exhibit can certainly draw students toward a particular career table.

An exhibit should be of such a nature that it can be easily shipped, moderate in cost and of a visual and topical style that students would feel encouraged to ask questions of the professional taking care of the table.

The exhibit presently available has received only limited attention and sales in the past few years. Factors of purchase price, weight and visual appeal may account for its limited distribution.¹⁷

With a substantial demand for career day materials, the Institute should be able to distribute a more effective and contemporary career exhibit kit.

Perhaps the development of a photo-art poster display unit, produced with high quality photographic techniques, could encourage more state society involvement in career day ventures.

These displays might be distributed without charge and could receive greater circulation among chapters who ordinarily would not be

¹⁷ See Appendix, Item #17

able to pay \$100 for a display. Even if a charge was necessary, it would be substantially less than that of the present exhibit.

Art posters are recognizably popular with students today and represent a media they relate to and appreciate.

Survey of Effectiveness of Career Pamphlets
Among High School Students

By

John Ashworth

Just before the Accounting Careers Council met to make decisions about printing a single brochure, I made a very simple survey of the effectiveness, among high school students, of some pamphlets which were then in circulation. Since the survey was limited and very simple, I reported the results informally, and as simply as I could. These results follow:

How the survey was made:

I wrote to four high school teachers who have corresponded with the Institute on other matters. All agreed to participate in the survey, and all did mail back the responses of their students.

The teachers distributed questionnaires (copy attached) along with six career pamphlets. (These are also attached, since you won't be able to appraise the results of the survey unless you have them handy.)

The sample:

I have 198 valid responses, as follows:

From South Senior High School, Great Neck, Long Island	--	52
From Bishop Ford High School, Brooklyn	--	34
From Monona Grove High School, Madison, Wisconsin	--	20
From Franklin High School, Somerset, New Jersey	--	92

65 of the respondents were girls, 58 of these from Somerset High School. Except for an understandably greater degree of interest in Mapping Your Future, the girls did not respond in a significantly special way. Their subjective

comments suggest that the ACC brochure might do well to point out that an accounting career can go hand in hand with marriage and home, for a woman.

139 said they were going to college.

112 said they were taking the college curriculum.

83 said they were taking the commercial curriculum.

A few students said they were taking both, and a few checked neither.

A check of the preferences of college-prep students as against the others revealed no significant degree of differences.

21 students said they expected to become accountants. 13 of these came from Bishop Ford High School and may be Catholic "loyals" described in the Thielens study. There were no other significant patterns of career choice, except perhaps for a large number of girls from Somerset headed for secretarial work. Only one girl was headed for accounting, and all those who chose accounting apparently understood that they must go to college, and checked that they were going.

In sum, it seems reasonable to assume that there is here a meaningful although small sample of high school students, a majority of them headed for college, with a higher than usual incidence of interest in accounting. What they say about our pamphlets should be taken seriously.

The results:

It should be noted that the questionnaire is so phrased as to encourage respondents not to respond at all unless they can do so out of conviction. One respondent, who intends to become an architect, carried this so far that his questionnaire is a blank after the questions having to do with his own identification. Under these circumstances, the figures for each question do not add up to 100 percent of the sample. However, the fact that they nearly do so for all questions seems a valid indication that almost all the students looked at the

batch of pamphlets with interest. Cooperation in filling out the questionnaires was excellent.

The most important question is last (and indeed, the questionnaire is designed so that respondents will have given considerable attention to the pamphlets as prerequisite to answering the last question.) Results -- "Overall -- most effective brochure":

<u>A Career as a Certified Public Accountant</u>	--	97
<u>Mapping Your Future</u>	--	29
<u>"Wanted"</u>	--	20
<u>Accounting is Business Leadership</u>	--	17
<u>Careers in Financial Management and Controllershship</u>	--	7
<u>Management Accounting Opportunities</u>	--	3

The general picture can be conveyed by listing the two leaders under the number 1 questions in the rest of the survey:

"Most interesting brochure -- number one":

<u>A Career as a Certified Public Accountant</u>	--	98
<u>Mapping Your Future</u>	--	38

"Least interesting brochure -- number one":

<u>"Wanted"</u>	--	45
<u>Management Accounting Opportunities</u>	--	43

"Clearest brochure -- number one":

<u>A Career as a Certified Public Accountant</u>	--	68
<u>"Wanted"</u>	--	50

"Least clear brochure -- number one":

<u>"Wanted"</u>	--	40
<u>Careers in Financial Management and Controllershship</u>	--	37

One of the most interesting results of the survey is the sharp disagreement among students about "Wanted." A substantial group likes it for simplicity and clarity. But a substantial group also dislikes it, I think because

of the humor. A few who disliked it and called it least clear also criticized it for not being "complete." And indeed, not being "complete" is an evil we should apparently avoid, although we should at the same time be "brief."

I played with an arithmetic weighting of responses in order to reflect the second and third choices. However, the results of these computations don't alter the picture substantially; so I won't burden you with them.

* Subjective responses:

I should comment that many of the students' subjective responses were written in illiterate fashion, to say the least; but, as many have observed, secondary education is in a state of crisis, and there is no reason for assuming that our sample is either worse or better than most other high school students.

There seems to be a consensus that students look especially, in career pamphlets, for clarity, simplicity, completeness, and the quality of being "interesting." Naturally, this is not defined -- except through the overwhelming vote for A Career as a Certified Public Accountant. I think that the assumption of George De Mare and me that pictures are important for the "single brochure" is valid; certainly, pictures are "interesting."

Some students remarked that accountants have an "image problem", and a few pointed with disapproval to the lack of awareness of social problems in our brochures.

One of the most striking things to me about the tone of the subjective responses is their earnestness. Students take career selection very seriously, even at the high school level. A career pamphlet should have an almost Biblical authority.

I am putting all the responses together in a convenient package, so that you may thumb through the subjective responses if you wish. I think they help to give us a "feel" for our readership.

SURVEY OF STUDENT REACTIONS TO ACCOUNTING CAREERS BROCHURES

by the Accounting Careers Council

To Students:

The Accounting Careers Council is a national organization with representatives from six professional societies of accountants. Its purpose is to provide students with reliable information about careers in accounting.

Also, we hope that the information is set forth in an interesting and clear manner. While we can assure that our publications are reliable, you are the best judge as to how interesting and clear they are.

You can help us by giving us your judgments regarding the publications that accompany this letter. Your judgments, and those of a sample of other students, will help us to make our brochures more useful throughout the United States.

We thank you for your cooperation.

The Accounting Careers Council

I. Tell us a little about yourself by checking the following:

Male _____	Senior _____	Taking commercial curriculum _____
Female _____	Junior _____	Taking college prep curriculum _____
	Sophomore _____	
Will go to college _____	Will become accountant _____	
Will not go to college _____	Have chosen other career _____	
	(Specify: _____)	
	Have not yet chosen career _____	

II. As a basis for your answers to the following questions, look over the brochures and read them if they interest you. If they don't interest you, please don't bother. We are interested in your candid reactions, including your inclination to read or not read.

List the three most interesting brochures, with the most interesting brochure number 1 and so on:

- 1.
- 2.
- 3.

Briefly explain your choice:

List the three least interesting brochures:

- 1.
- 2.
- 3.

Briefly explain your choice:

List the three clearest brochures:

- 1.
- 2.
- 3.

Briefly explain your choice:

List the three least clear brochures:

- 1.
- 2.
- 3.

Briefly explain your choice:

Overall, which in your opinion is the most effective brochure for interesting high school students in accounting careers?

Describe the qualities an effective careers brochure should have. Write on the other side of this sheet of paper if you wish.

PART III

PROBLEM AREAS FOR EXPLORATION: SOME QUESTIONS

- I. Most of the Institute's recruiting activities consist of communicating with students and others (who in turn communicate with students) through a variety of media. Should the Institute's role be broadened, to encompass activities designed to make the college study of accounting more attractive, particularly to the high-quality students the profession needs? Should the Institute play a role in making the first year of work in public accounting more attractive?

(The following five questions assume that the answers above are at least a qualified yes, if only to explore the possibilities.)

- A. Studies show that the profession is losing the competition for high-quality students, because high-quality students are not, in large enough numbers, attracted to accounting study. Accordingly, should the Institute sponsor -- perhaps through the combined efforts of accounting educators and other specialties -- a redesign of Accounting I, so that it would be a useful and attractive course for majors in fields beyond the usual business curricula? and perhaps acceptable to university administrations as a liberal arts requirement?
- B. If so, should there be a financially supported design of a course, with overall guidance from high-level educators with backgrounds from a number of disciplines?
- C. Are there other approaches that could effectively bring more high-level college students to accounting study?
- D. Should the Institute promote discussions, in Chapters, of the first year of accounting work, so that through shared experiences the

profession might change the first year -- making it more attractive to neophytes, and perhaps more educational? (This question subsumes the concept that public relations is fundamentally a matter of relationships, and not merely what one chooses to say about a relationship. Is it feasible for firms to change the relationships of new staff assistants with partners and staff in higher positions? Should firms re-evaluate the contributions new staff assistants might make? Graduates leave college with enthusiasm for becoming actively involved in social and economic dilemmas of society. Do firms encourage this involvement, widely enough? If not, what can an Institute committee do to encourage it? For example, do firms encourage staff assistants to serve on local committees that deal with social issues? Is the "image problem" a reflection of the actual relationships of staff assistants in public accounting firms? Can the pace of a staff assistant's acceptance as a professional man, by both his own firm and by the community, be speeded up?

E. Are there other ways of making the first year of work more attractive and thus doing two things: upgrading the profession's image for beginners, and retaining more staff men?

II. Can the Institute develop an effective coordinated recruiting program with the state societies of CPAs? How can the societies be encouraged to expand their recruiting activities? (At the present time, though some societies are active, the majority give no indication of just what they are actually doing in recruiting. What their activities consist of, whom they are speaking to, what they are saying, how they are utilizing Institute recruiting materials -- these are a few of the imponderables.)

III. In what ways can accounting firms bring forth a unified image of the accountant today? An image that corresponds to the individualistic and creatively-orientated values of the quality recruits the profession seeks to attract.

Highly structured formalism, rigid conformity, and extreme conservatism, are prevalent images students have to confront themselves with when choosing an accounting career.

IV. Should the Institute liberalize its distribution of recruiting literature? Would more encompassing distribution result in the greater attraction of quality accountants or just more accounting recruits? Should the firms keep more abreast of new Institute recruiting materials and actively distribute them? How can they be brought to participate in this area?

(The Institute's intention is to have a separate brochure for high school and college students. A Career As A CPA is too technical for high school students. The Accounting Careers Council's new "single brochure," What's It Like To Be An Accountant?, is for high school students. A career pamphlet at the college level is already planned and in the works.)

V. To what extent should the Institute produce (in cooperation with appropriate educators) specific curriculum aids such as mathematics games and films? Will these aids indirectly channel quality students towards careers in accounting?

VI. Are there any groups of students, not already being approached, that should be considered for direct mailings of career literature?

VII. To what extent should the Institute undertake new research on the effectiveness of its recruiting techniques? Would such research give clearer indication of whether to retain present activities, expand them or diminish certain areas?

- VIII. What is the nature of the audience the profession seeks to reach? How do we balance the relationship between quality and quantity in the light of projected needs the profession faces in the next 5-10 years? Can the "quantity" aspect be considered valuable insofar as this represents a source of para-professionals as well as potential CPAs?
- IX. Should the Institute's film program be expanded? What avenues are open for enlargement or development?
- A. To what extent should the Institute produce films that focus on educational and technical study, career information, recreation, etc.? What are the various needs our audiences have of films?
- B. How can the Institute expand and keep its films up to date yet not incur tremendous additional costs with each new production? Could the Institute get more "film mileage" if it hired a full-time film editor? Would the quality of the Institute's films be improved?
- C. In what ways can the Institute determine the effectiveness of its films?
- D. To what extent should a film have primary or multiple usage? Is a film produced for both college students and movie theaters less valuable than a specific film directed towards just one of these groups?
- E. What is the present status within educational institutions and other film users on their interest in showing films? How much college distribution is feasible? Can Association Films' new On Campus Film Service be an effective approach to college students?
- F. How can the Institute stimulate additional sales of its films?
- G. What techniques could be utilized to obtain wider publicity of both the kinds of films the Institute has available, as well as increase the number of CPAs present for the showing of recruiting films?

- H. How far should the Institute expand its overall investments in film media to keep pace with larger numbers of students and a continuing shortage of numbers of qualified CPA recruits?
- I. Would a film made specifically for theatrical distribution be most effective in reaching some of our key target groups? For example: non-accounting college students.
- J. In the event a new film is to be made, how can the Institute avoid the following situation?: There are countless numbers of institutional films that please the sponsors but cannot reach the audiences that the sponsors have in mind.
- K. Booking requests indicate (Association Films Reports) that additional prints of the Institute's films could be fully utilized. Should the Institute add to the number of prints in general and theatrical distribution?

(Requests for booking are usually from schools and universities, the number of requests from members is a negligible percentage of the total bookings.)
- X. Should Junior College educators be approached and encouraged to counsel their better students to attend senior colleges and study accounting? Can the trend towards increased numbers of Junior Colleges and improved courses of study imply a potential source of recruits?
- XI. What should the role of the Institute's Speakers Bureau be? Should the Institute be initiating speaking engagements rather than only responding to outside requests? Has the Institute been active enough in seeing that speeches the profession makes relate to social issues the general public views as important?

XII. What are the personal traits required for a successful career in accounting?
Would it be worthwhile for the Institute to sponsor a research study to
determine the psychological make-up of a sample of successful CPAs? Could
such a study shed light on the kinds of students most likely to possess
these traits and also give clues as to the most efficient approaches the
profession should use to attract these students?

With studies indicating that business students are below average in academic ability, how can the profession improve its appeal to the intellectually qualified liberal arts student?

XIII. Should the Institute encourage greater use of spot advertisements on
college radio stations, newspaper ads, television spots and ads in popular
student magazines? If the Institute prepared such materials should state
societies and firms be encouraged to bear the costs of placing the ads?

XIV. Would a new Institute poster generate greater attention from students?
If a poster was created using the popular "Art-Nouveau" style would it be
more appealing to students? (Perhaps the development of a new bulletin
board poster could be connected to developing a new career day poster
exhibit?)

The American Council on Education annually surveys the objectives and opinions of entering college freshmen. This year's report is based on data from 169,190 students at 270 institutions. The results have just been published. It does not seem to us that they change materially our conclusions regarding the young people we wish to reach. The results of this survey do give further substantial support to our conviction that young people are deeply committed to attainment of certain positive social goals. A summary of these results, as it appeared in The Chronicle of Higher Education for January 5, 1970, follows:

THEIR OBJECTIVES AND OPINIONS

	2-yr. Colleges		Tech- nical Insts.	4-yr. Colleges			Universities		
	Public	Priv.		Public	Nonsect.	Prot.	Cath.	Public	Priv.
Objectives considered essential or very important:									
To achieve in a performing art	9.5%	10.2%	6.4%	11.8%	16.5%	13.3%	11.7%	11.9%	12.6%
To be an authority in my field	55.6%	58.7%	65.1%	57.5%	60.5%	61.1%	62.9%	61.6%	63.1%
To obtain recognition from peers	39.1%	43.3%	50.4%	38.9%	40.3%	40.5%	42.8%	42.2%	44.5%
To influence the political structure	12.7%	14.0%	17.8%	15.4%	21.3%	18.8%	19.6%	18.3%	23.3%
To influence social values	29.2%	35.2%	27.0%	35.1%	40.7%	38.3%	42.1%	35.2%	39.5%
To raise a family	69.6%	76.0%	70.3%	72.2%	73.0%	72.6%	74.8%	70.0%	70.6%
To have an active social life	59.6%	62.1%	58.2%	59.8%	53.9%	57.2%	60.0%	58.6%	58.3%
To have friends with different backgrounds	62.6%	64.9%	62.5%	68.5%	67.9%	67.8%	72.5%	68.2%	69.6%
To be an expert in finance	19.5%	18.4%	18.3%	14.9%	13.7%	16.2%	14.7%	15.1%	16.2%
To have administrative responsibility	26.6%	25.9%	39.4%	21.5%	19.5%	21.9%	23.2%	22.3%	24.2%
To be very well-off financially	48.9%	48.1%	48.7%	42.0%	36.6%	38.0%	37.7%	44.3%	44.9%
To help others in difficulty	60.4%	68.6%	54.3%	68.6%	72.1%	72.9%	74.0%	63.3%	69.3%
To become a community leader	13.2%	18.5%	24.3%	17.3%	20.8%	22.4%	20.7%	18.3%	22.1%
To contribute to scientific theory	9.1%	8.8%	24.0%	8.0%	9.8%	9.0%	9.1%	12.6%	13.6%
To write original works	10.5%	10.3%	7.9%	14.9%	20.0%	14.4%	14.7%	15.5%	16.7%
To not be obligated to people	26.2%	25.9%	24.8%	23.7%	23.9%	23.5%	19.7%	23.4%	25.4%
To create works of art	15.3%	14.2%	7.4%	16.4%	20.1%	14.5%	15.0%	16.1%	15.2%
To keep up with political affairs	41.6%	46.3%	58.2%	52.6%	56.8%	55.6%	59.0%	56.7%	62.0%
To succeed in my own business	51.4%	51.5%	38.1%	41.0%	38.7%	45.0%	42.9%	44.6%	45.4%
To develop a philosophy of life	74.7%	80.0%	81.6%	84.1%	86.1%	86.8%	89.0%	83.8%	87.3%
Federal government should be more involved in:									
Control of cigarette advertising	38.1%	34.9%	49.4%	42.4%	46.8%	45.4%	40.9%	42.7%	43.4%
Eliminating violence from television	21.6%	22.3%	17.7%	23.5%	28.5%	26.6%	30.4%	22.0%	23.7%
Control of environmental pollution	84.3%	86.9%	96.3%	90.8%	92.0%	91.1%	93.1%	93.5%	94.8%
Using tax incentives to control birth rate	30.7%	29.7%	33.1%	31.1%	35.0%	32.2%	23.8%	32.9%	35.5%
Protecting consumers from faulty goods	70.1%	73.2%	70.9%	72.5%	72.3%	69.9%	73.4%	71.4%	74.6%
Compensatory education for disadvantaged	68.5%	71.9%	58.2%	70.5%	74.2%	71.7%	73.8%	68.2%	73.7%
Special benefits for veterans	41.9%	42.4%	36.3%	34.4%	31.1%	31.3%	33.4%	30.6%	30.3%
Control of firearms	43.8%	46.5%	40.1%	51.2%	55.7%	48.6%	59.2%	49.3%	57.2%
Elimination of poverty	76.2%	76.2%	71.6%	78.9%	81.5%	77.6%	85.4%	77.4%	81.8%
Crime prevention	84.8%	88.4%	92.2%	89.2%	88.9%	89.6%	91.8%	89.6%	90.2%
School desegregation	52.7%	45.5%	45.3%	54.1%	60.8%	55.1%	60.3%	53.7%	59.3%
Compensatory financial aid for disadvantaged	51.9%	53.4%	37.2%	52.1%	56.6%	52.0%	56.1%	48.3%	55.1%
Control of student activists	47.4%	53.0%	61.3%	48.6%	41.2%	48.4%	47.8%	46.3%	37.9%
Agree strongly or somewhat that:									
Students should have major role in designing curriculum	90.1%	88.4%	76.6%	91.5%	89.8%	88.9%	90.0%	89.0%	89.5%
All science findings should be published	56.8%	54.4%	51.8%	54.6%	57.1%	53.2%	51.8%	54.5%	57.6%
Individual cannot change society	39.1%	34.5%	35.6%	34.9%	34.0%	32.5%	32.2%	36.4%	36.1%
College has right to regulate off-campus behavior	20.5%	27.1%	21.9%	17.3%	21.5%	25.8%	20.9%	16.5%	17.2%
Chief benefit of college is monetary	65.9%	62.0%	50.0%	50.5%	40.1%	47.0%	42.2%	48.3%	43.1%
Students should help decide faculty promotions	65.4%	65.2%	65.0%	68.9%	67.3%	66.3%	67.0%	69.7%	71.7%
My beliefs are similar to most students'	68.5%	72.7%	71.6%	70.8%	65.1%	70.8%	73.4%	69.7%	64.9%
College officials should clear student publications	58.7%	62.9%	55.3%	51.3%	42.7%	56.0%	52.0%	44.9%	39.1%
Marijuana should be legalized	26.1%	19.9%	19.3%	23.6%	33.8%	19.9%	20.0%	27.3%	35.0%
College has right to ban speakers	36.1%	39.7%	38.0%	30.1%	26.8%	31.9%	31.8%	28.7%	25.3%
Only volunteers should serve in armed forces	51.2%	47.4%	49.3%	52.5%	58.3%	51.9%	48.8%	54.3%	59.1%
Disadvantaged students should get admission preference	46.3%	46.7%	24.6%	39.8%	42.4%	43.7%	38.7%	37.3%	38.2%
Colleges have been too lax on student protests	61.3%	66.0%	76.2%	59.7%	52.7%	61.7%	59.3%	59.1%	52.3%
Divorce laws should be liberalized	44.7%	39.5%	36.6%	40.5%	46.2%	34.7%	30.8%	40.6%	48.8%
Some abortions should be legalized	72.5%	68.8%	82.5%	76.7%	79.8%	75.8%	60.5%	81.9%	83.0%
Courts are too concerned for rights of criminals	54.9%	55.9%	68.0%	52.6%	46.1%	55.1%	51.4%	56.3%	48.9%
Capital punishment should be abolished	48.6%	51.8%	44.8%	56.1%	61.8%	55.1%	61.3%	55.3%	60.0%

A PROFILE OF THIS YEAR'S FRESHMEN

Age as of Dec. 31, 1969:

16 or younger	0.1%
17	3.8%
18	74.0%
19	14.3%
20	2.1%
21	1.0%
Older than 21	4.7%

Average grade in high school:

(A) or (A+)	4.3%
(A-)	8.2%
(B+)	15.6%
(B)	23.7%
(B-)	15.6%
(C+)	16.9%
(C)	14.7%
(D)	0.9%

Secondary school achievements:

Elected president of student organization	19.7%
High rating in state music contest	9.9%
State/regional speech contest	5.5%
Major part in a play	16.0%
Varsity letter (sports)	31.2%
Award in art competition	5.4%
Edited school paper	11.0%
Had original writing published	15.8%
NSF summer program	0.8%
State/regional science contest	2.4%
Scholastic honor society	24.3%
National Merit recognition	7.2%

Type of secondary school:

Public	83.6%
Private denominational	12.5%
Private nondenominational	3.2%
Other	0.7%

Rank in school class:

Top 1 per cent	4.6%
Top 10 per cent	20.0%
Top quarter	26.1%
Second quarter	26.6%
Third quarter	18.2%
Fourth quarter	4.7%

Highest academic degree planned:

None	2.0%
Associate (or equivalent)	8.7%
Bachelor's (B.A. or B.S.)	38.2%
Master's (M.A. or M.S.)	32.9%
Ph.D. or Ed.D.	10.3%
M.D., D.D.S., or D.V.M.	4.1%
LL.B. or J.D.	1.4%
B.D.	0.4%
Other	2.0%

Probable major field of study:

Agriculture (including forestry)	2.1%
Biological sciences	3.3%
Business	16.2%
Education	11.1%
Engineering	10.2%
English	3.6%
Health professions (non-M.D.)	5.5%
History, political science	6.2%
Humanities (other)	3.7%
Fine arts	8.7%
Mathematics or statistics	3.5%
Physical sciences	2.5%
Pre-professional	6.3%
Psychology, sociology, anthropology	8.7%
Other fields (technical)	3.6%
Other fields (nontechnical)	2.3%
Undecided	2.3%

Probable career occupation:

Artist (including performer)	5.7%
Businessman	11.1%
Clergyman	0.9%
College teacher	1.1%
Doctor (M.D. or D.D.S.)	3.4%
Educator (secondary)	13.1%
Elementary teacher	9.0%
Engineer	8.3%
Farmer or forester	1.8%
Health professional (non-M.D.)	4.2%
Lawyer	3.5%
Nurse	2.7%
Research scientist	2.5%
Other choice	21.5%
Undecided	11.3%

Number of applications to other colleges:

None	51.3%
One	20.0%
Two	13.8%
Three	7.9%
Four	3.8%
Five	1.8%
Six or more	1.4%

Miles from home to college:

10 or less	26.5%
11-50	24.4%
51-100	13.3%
101-500	26.3%
501-1,000	5.3%
More than 1,000	4.3%

While growing up, I lived:

On a farm	9.7%
In a small town	21.4%
In a moderate size town or city	34.7%
In a suburb of a large city	20.9%
In a large city	13.3%

Father's education:

Grammar school or less	10.0%
Some high school	16.7%
High school graduate	30.2%
Some college	17.6%
College degree	16.8%
Postgraduate degree	8.8%

Mother's education:

Grammar school or less	6.4%
Some high school	14.4%
High school graduate	43.7%
Some college	18.7%
College degree	14.0%
Postgraduate degree	2.8%

Racial background:

Caucasian	90.9%
Negro	6.0%
American Indian	0.3%
Oriental	1.7%
Other	1.1%

Religious background:

Baptist	13.2%
Congregational, U.C.C.	4.1%
Episcopal	4.1%
Jewish	4.2%
Latter Day Saints	0.7%
Lutheran	7.4%
Methodist	13.1%
Muslim	0.1%
Presbyterian	7.3%
Quaker	0.2%
Roman Catholic	33.0%
Seventh Day Adventist	0.3%
Unitarian	0.4%
Other Protestant	5.4%
Other religions	2.7%
None	2.9%

Present religious preference:

Baptist	11.5%
Congregational, U.C.C.	3.3%
Episcopal	3.6%
Jewish	3.5%
Latter Day Saints	0.7%
Lutheran	6.7%
Methodist	11.0%
Muslim	0.1%
Presbyterian	6.4%
Quaker	0.3%
Roman Catholic	29.5%
Seventh Day Adventist	0.3%
Unitarian	0.7%
Other Protestant	4.9%
Other religions	3.3%
None	13.2%

Agree that parents are:

Interested in intellectual pursuits	86.3%
Interested in cultural pursuits	78.7%
Deeply religious	64.9%
Interested in politics	80.1%
Deeply concerned about children	96.5%
Financially comfortable	78.7%
Have high aspirations for me	94.9%

Father's occupation:

Artist (including performer)	0.3%
Businessman	29.5%
Clergyman	1.0%
College teacher	0.7%
Doctor (M.D. or D.D.S.)	2.0%
Educator (secondary)	2.0%
Elementary teacher	0.3%
Engineer	7.1%
Farmer or forester	5.9%
Health professional (non-M.D.)	1.3%
Lawyer	1.2%
Military career	1.6%
Research scientist	0.5%
Skilled worker	13.5%
Semiskilled worker	8.3%
Unskilled worker	4.2%
Unemployed	1.2%
Other	18.7%

Estimated parental income last year (all sources, before taxes):

Less than \$4,000	5.5%
\$4,000-\$5,999	9.0%
\$6,000-\$7,999	13.4%
\$8,000-\$9,999	16.6%
\$10,000-\$14,999	28.7%
\$15,000-\$19,999	12.5%
\$20,000-\$24,999	6.2%
\$25,000-\$29,999	2.8%
\$30,000 or more	5.2%

Major sources of financial support during freshman year:

Personal savings or employment	29.3%
Parental or family aid	49.2%
Repayable loan	12.7%
Scholarship, grant, or other gift	18.2%

Students estimate chances are very good that they will:

Get married while in college	8.2%
Marry within a year after college	20.8%
Obtain average grade of (A-) or higher	3.5%
Change major field	16.3%
Change career choice	17.1%
Fail one or more courses	2.4%
Graduate with honors	4.1%
Be elected to a student office	1.9%
Join social fraternity or sorority	22.6%
Author a published article	4.7%
Be drafted while in college	1.3%
Be elected to an honor society	2.3%
Protest U.S. military policy	6.5%
Protest college administrative policy	2.0%
Protest racial or ethnic policies	6.4%
Drop out temporarily	1.1%
Enlist in Armed Services before graduating	1.1%
Be more successful after college than most	10.9%
Drop out permanently	0.5%
Transfer to another college	12.7%

Citizenship:

Native-born U.S. citizen	96.1%
Naturalized citizen	1.9%
Not a citizen	2.0%

Current political preference:

Left	3.1%
Liberal	29.5%
Middle of the road	44.4%
Moderately conservative	20.5%
Strongly conservative	2.4%

Expected political preference in 4 years:

Left	3.6%
Liberal	35.4%
Middle of the road	29.5%
Moderately conservative	26.6%
Strongly conservative	4.9%

Percentage of students reporting that during the past year they:

Voted often in student elections	67.3%
Came late to class	58.3%
Played a musical instrument	39.9%
Studied frequently in the library	36.1%
Checked out library books frequently	47.5%
Arranged date for another student	50.7%
Overslept and missed a class	23.9%
Typed homework assignments frequently	23.6%
Discussed future with parents frequently	39.4%
Were late with homework assignment	72.7%
Argued with teacher in class	53.9%
Attended religious service	89.2%
Protested racial policy	11.5%
Protested U.S. military policy	6.5%
Protested against high school administration	23.2%
Did extra reading for class frequently	13.5%
Took sleeping pills	6.5%
Tutored another student	43.5%
Played chess	40.8%
Read poetry not required in course	57.9%
Took a tranquilizing pill	9.5%
Discussed religion frequently	28.1%
Took vitamins	61.3%
Visited art gallery or museum	71.4%
Took part in high school political campaign	44.5%
Worked in other political campaign	16.4%
Missed school frequently because of illness	3.6%
Smoked cigarettes frequently	15.5%
Discussed politics frequently	25.9%
Drank beer	56.4%
Discussed sports frequently	42.9%
Asked teacher for advice frequently	24.2%
Had vocational counseling	57.7%
Stayed up all night	63.8%

THE NEW YORK STATE SOCIETY ONE-FOR-ONE PLANThe Origin of the Plan

In 1963 the New York State Society's Committee on Education and Personnel undertook a study of the activities, programs and problems regarding recruiting. The Committee found that, while much effort had been devoted by Society members to interest students in an accounting career, there was a lack of effective communication.

The Committee resolved to establish the one-for-one plan. Simply stated, the purpose of the plan was to make the CPA - rather than published materials - the medium to inform high school faculty and students about the profession, putting the communication on a person-to-person basis in order to make certain that the CPA's message was understood by educators.

The Plan

The plan as originally set forth in 1963 consisted of the following:

1. The Society's Public Relations Department will forward to the president of each chapter a list showing each high school located within the geographical boundaries of the chapter. The name of the senior guidance counselor of each of the high schools will also be shown on the list.
2. To the extent possible, a chapter member is to be assigned as a liaison individual to each of the schools located in the chapter area. The assignment of liaison personnel contemplates that individuals chosen for this activity will serve a period of two to three years in this capacity.
3. Duties of the liaison individuals will consist primarily of establishing personal contact in the early part of each school year with the guidance counselor of the high school which he has been assigned. The purpose of

such personal contact would be to establish a friendly relationship with the guidance counselor and thus provide an opportunity for conversations which will broaden the knowledge of the guidance counselor concerning the profession of accounting and the availability of literature and programs of our Society in the area of career counseling.

4. It is not anticipated that the liaison member will necessarily be responsible for conducting career day programs at the school to which he is assigned. He will, however, be responsible for seeking to schedule such programs and, through the appropriate chapter committees, arranging for the assignment of speakers and other personnel as required.
5. Each chapter is to furnish the Society's Public Relations Department with a list of liaison members appointed for the respective schools. In addition, each liaison member is to furnish the Society's office and the chapter committee chairman with a short report with respect to the results of his meeting with the guidance counselor. Both the Society office and the chapter committee will in turn keep the liaison member informed of any mailings of literature and other activities planned with respect to the school to which he is assigned. It is hoped that in the second year of this program literature kits for each school will be delivered personally by the liaison member.
6. It is anticipated that the time devoted by a liaison member to this program would not exceed more than several days a year. Further, confining the duties of the liaison member to that of personal contact with the guidance counselors and not requiring that these individuals deliver talks at meetings, etc., the committee feels that it will not be overly difficult for the chapters to

- 3 -

obtain volunteers for this activity.

The Implementation of the Plan

The difficulty of any plan or program is not its formulation but its implementation. During the four years in operation, the one-for-one plan has proven to be an effective means to establish rapport with high school counselors, teachers and students. Through personal communication, individual CPAs have learned which teachers or counselors give career guidance to students, what information - if any - counselors had about CPAs, what activities about business careers are carried on at schools, etc. This information has enabled CPAs to meet with students interested in a career in business and, in effect, to offer direct career guidance to them. In some instances, CPAs have established such close rapport that guidance counselors have referred students seeking career advice to the liaison CPA.

Modifications of the Plan

Although the plan as originally set forth in 1963 is still the guideline for the Society, Gilbert Desvernine, PR director, indicates that a few modifications have been made for more effective implementation of the plan. Some of Mr. Desvernine's suggestions are:

- 1) Schools should not be assigned to a CPA; rather, they should be chosen by the individuals wishing to serve in a particular school. In some cases where CPAs have been assigned, CPAs had little interest in educational activities or were located too far from the school and, as a result, the activities of CPAs were limited. The task of visiting a school personally is a difficult one, but inconveniences can be mitigated if the CPA is able to choose the school he will serve.

- 2) Only one school should be selected by a CPA. Although the liaison CPA is not responsible for conducting all activities at his school, the task of supervising all CPA programs is important and should not be diluted with responsibilities at other schools.
- 3) Chapters should not try to reach all schools in their areas. (Similarly, societies should not expect to reach all schools in their states.) In some chapters of the Society there are more schools than members, thus it is impossible to reach all schools. If the plan is to work effectively, it is important to reach only a limited number of schools, preferably those with a high percentage of college-bound students. The New York State Society indicates that about 300 schools are being reached regularly by liaison CPAs.
- 4) Finally, and most significantly, the effectiveness of the one-for-one plan depends on the individual CPA -- his meetings with teachers and counselors, his activities with students, etc. Because the activities of high school counselors vary from school to school, it is incumbent that liaison CPAs find out which counselors and teachers are influential in career counseling. High school counselors, as many liaison CPAs have found, are often too busy to offer career guidance and this task is left to teachers.

A vital aid to the liaison CPA is the school questionnaire (copy attached) which he is given by his chapter when he volunteers to work with a school. The questionnaire serves two functions. First, it is a guide for the liaison man in his relations with the school, and secondly, it provides valuable information for his successor, the chapter and the Society. If the CPA is able to answer all questions on the questionnaire, it can be assumed that the CPA has the necessary information to perform his duties as a representative of the profession at his school.

NAME OF SCHOOL _____

ADDRESS _____ TELEPHONE NO. _____

General Information

1. Name of principal _____
2. Name of guidance counselor (s) _____
 - a. Is the guidance counseling function rotated? _____
 - b. Is a guidance counselor employed full time in this function or is it divided among teachers? _____
 - c. Is guidance counseling primarily involved with future education and career interests? _____
3. Is PTA interested or active in career counseling or career day activities? _____
 - a. Are there any CPAs active in PTA activities or school board? _____
Name(s) _____
4. School Statistics
 - a. Number of students in high school _____
 - b. Average number of graduating seniors _____
 - c. Percent of seniors who go on to college _____
 - d. Number going to college who pursue a business curriculum _____

Guidance Program

1. Is the guidance counselor aware of:
 - a. The educational requirements for a career in accounting? _____
 - b. What a CPA does? _____
 - c. His position in the business community? _____
2. Is career information about the accounting profession available in the schools? _____
 - a. Has the school been receiving mailings from the State Society or Institute? _____

- b. Person to whose attention this material should be sent _____
3. Is the guidance counselor aware that the AICPA has a film? _____
- a. Has the previous one been shown? _____
- b. If so, when was it last shown? _____
- c. To what student group was it shown? _____
- d. Was a speaker present at the showing of the film? _____
- e. Through whom was the film obtained? AICPA _____ NYSS _____
 Association Films _____
4. Is the guidance counselor aware that the New York State Society of CPAs has a Speakers Bureau to furnish speakers on various aspects of accounting at no charge? _____
- Is the PTA aware of this? _____
5. Does the school have a Career Day or Conference? _____
- a. Who sponsors this activity? _____
- b. Have CPAs been represented at the career conference? _____
6. Is the guidance counselor aware of the Annual Essay Contest sponsored by the Society? _____
- a. Were the poster and entry forms received by the appropriate person in a timely manner? _____
- b. Where were they displayed? _____
- c. If the material was not displayed, why not? _____

General Conclusions

1. How can we more effectively present our profession to parents, students and guidance counselors in the coming year? _____
2. Through whom at the school can this effort be most effectively accomplished?

3. Comments _____

CPA Representative _____ Chapter _____ Date _____

AICPA Endorses Explorer Program

The American Institute's Executive Committee has endorsed the Boy Scouts of America Explorer program by encouraging Institute members and state societies to support or help sponsor CPA-business special interest posts. The American Medical Association and the American Bar Association have also endorsed the program in order to encourage sponsorship of special posts for their professions.

An explorer CPA-business post is a special post sponsored by a society, firm or group of CPAs to give young high school boys and girls interested in business an opportunity to learn more about the business world, including accounting.

Sponsorship of explorer posts is not a new recruiting device. It has been used effectively by a few societies, and it is expected that BSA and AICPA cooperative assistance at the national level will both improve and expand the program. The Explorer program itself has also undergone some changes.

It is not accurate to think of Exploring as "Boy Scouting" for an older age group. While both the Boy Scout and Explorer programs have similar objectives, their methods for reaching these objectives are quite different. The Explorer program is geared to give young men and women the opportunity to obtain first hand knowledge about careers of their choice. Many college-bound high school juniors and seniors are being attracted to the program.

Last year the BSA developed a High School Career Interest Survey in order to identify young people in a given geographical area who have similar career interests and to establish, with the cooperation of sponsors, explorer posts that relate to these interests. The survey, which was used this year for the first time, will enable the BSA to identify the boys and girls who are interested in joining the CPA-business posts.

To get an explorer post started, a sponsor, in consultation with the local Explorer representative, must apply to the Boy Scouts of America for a Charter. The sponsor or spon-

State Society Newsletter
October/November 1969

soring group is then supplied with a list of students interested in becoming members of the CPA-business specialty post.

The sponsor is responsible for supplying at least five volunteers who will help him coordinate the post's program and for providing a meeting place and supervising the post's finances. In general, post meetings are held biweekly.

The Explorer Program and post sponsorship was explained in greater detail in an October mailing to state societies. Any questions you may have can be directed to the Institute's State Society Relations Department.

The Scout Executive Newsletter
November, 1969

**3. CPA--
EXPLORING
COOPERATION**

A program of cooperation has been recently effected between the American Institute of Certified Public Accountants and the Exploring program. The strong endorsement by the institute's top leadership is expected to open doors to sponsorship on behalf of many local CPA chapters in the areas of accounting, business management, data processing, and other fields related to the many facets of American business. The Exploring Division suggests that a contact be made with local CPA chapters to study the feasibility of sponsorship and/or support of Exploring. Upon request, the American Institute of Certified Public Accountants, 666 Fifth Ave., New York, N.Y. 10019 will supply you with the name and address of the state Certified Public Accountants chapter executive in your area.

STATE SOCIETY SPONSORSHIP OF EXPLORER POSTS

I. Why Explorer Post Sponsorship is an Effective Personnel Recruiting Device

1. The Explorer program is now attempting to attract college bound high school students.
2. The participants in the program will have already expressed a career interest in accounting or business administration.
3. The Boy Scouts of America have "a foot in the door" of high schools across the U. S., and they have the methods for identifying the students who would be interested in the type of program a state society would sponsor.
4. Articles and photographs of Explorer activities are popular with local newspaper editors; sponsorship could create opportunities for good publicity.

II. The Image of Exploring

Most people think of Exploring as "Boy Scouting" for a slightly older age group, complete with pup tents, pots, and preparedness. This image does not, however, accurately reflect today's Explorer program.

It is true that the Explorer, Boy Scout, and Cub Scout programs have the same basic objectives -- character development, citizenship training, and mental and physical fitness -- but their methods of reaching these objectives are quite different. Exploring is a mature well-rounded program to aid young people in their growth from adolescence to adulthood.

Aspects of the contemporary Explorer program that reflect this maturity include participation by young women and the framework for giving young people the opportunity to obtain firsthand knowledge about the careers of their choice. This is possible through special interest exploring.

III. Special Interest Exploring Posts

All Explorer programs relate Exploring's six experience areas -- vocational, citizenship, service, outdoor, personal fitness, and social -- to adultlike activities. However, a special interest post relates most of its program time to the product, service, and function of the sponsoring organization. Because of its emphasis on career decision, it naturally attracts a high percentage of high school juniors and seniors.

IV. Responsibilities of Sponsorship

The post's program is created (with professional Explorer assistance) and sustained by the sponsoring organization. Student participants are selected from the local high school, with the aid of the "High School Career Interest Survey" (with local Explorer assistance). A carefully selected initial post membership of about 24 students and continued utilization of the career interest survey will provide a nucleus for continuation and growth.

- 2 -

A sponsor is responsible for supplying at least five volunteers to start the program (chapter committees on education could perhaps be a starting point) and for supervising the post's finances. He must provide a meeting place (perhaps a living room or an office) and see that the post's program is carried out, through biweekly meetings and activities.

Post sponsorship is primarily an expenditure of time, since financial aid is negligible (participants pay dues). A post advisor generally devotes more time to the program than any of the other volunteers, and this would probably be for about nine months a year. Interested members with less time to spare could serve as post consultants. Of course the individual responsibilities are fewer with more volunteers.

V. Program

A post program is created cooperatively by the sponsor and the local Exploring representative. It is based primarily on the vocational and avocational capabilities of the sponsor's volunteers who will be responsible for its implementation.

An Explorer program is primarily one of group participation in and observation of activities. To be well-rounded, it should be a combination of discussions and field trips.

CPA volunteers will be trained by the local Explorer professionals in working with high school age youth. The sponsor has the knowledge of his career area; the Exploring representatives know how to package a program, utilizing the sponsor's knowledge, that is interesting to high school students.

The broader the interest area of a post, the more students there are available for the program. Local Exploring executives choose sponsors who can meet the interests of the local students. These student interests are determined by the "High School Career Interest Survey," administered annually by the Explorers. A program concerning the broad area of business and public administration will probably be more interesting to the young people than a program limited to accounting. CPA-Business post programs would, of course, cover accounting as a major area. The CPA working closely with the post's Explorers and arranging visits to the industrial plants and businesses of the area presents a favorable image to the young people and the community. Who in the business community is in a better position to assume this role? The CPA's many business contacts make him a natural for this type of activity.

CPA-Business post programs will, of course, vary from post to post, since they are based on the volunteers' capabilities. Out of necessity they must also conform to community facilities and available manpower.

In many communities a typical CPA-Business post program could include a visit to an industrial firm, a brokerage house, an insurance company, a public accounting firm, an advertising agency, a computer center, a hospital, a university, and an agency of the Federal, state, or local government. Discussion programs could include information regarding the organizational structure of many types of

- 3 -

businesses and non-profit organizations; the role of business in the American economy and society, and the role of the CPA in business; and the accountant in public, private, and governmental accounting.

VI. Your Next Step

Assuming you would like to obtain more information about the sponsorship of business-accounting Explorer posts, your next step would be to contact the state society relations department of the Institute. We will arrange for a professional Explorer executive to contact you. We urge you to take this next step so that you are in a better position to determine if Explorer post sponsorship might be an effective recruiting and public service activity for your state.



AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

666 FIFTH AVENUE

NEW YORK, N. Y. 10019

October 8, 1969

Dear State Society Executive Directors:

Although the efforts at the national and state levels to attract qualified young people to the study of accounting and eventual accounting careers have been effective, recruiting is still generally termed the profession's "top" problem. In an effort to alleviate this problem, we are constantly searching for effective recruiting ideas that can be passed on to state societies for implementation at the state and chapter levels. The purpose of this letter and attachment is to bring to your attention a recruiting activity that seems to us most worthwhile: namely, sponsorship of Explorer posts.

The Institute's Executive Committee has endorsed the career exploration program of the Boy Scouts of America by encouraging Institute members and state societies of CPAs to support the Exploring program by sponsorship of Explorer posts. The posts which the profession would sponsor would study the occupational area of accounting and business administration. Similar posts have been established by Bar associations, medical associations and banks.

Sponsorship of Exploring posts per se is not new -- it has been done effectively by a few state societies -- but cooperative national assistance from both the Boy Scouts of America and the American Institute is a new wrinkle that should increase effectiveness. As the attachment indicates, the Exploring program has been undergoing changes to make it more appealing and useful to the kind of high school students we want to reach.

The Exploring program offers an opportunity for CPAs and older high school students who have already expressed a career interest in accounting or business to work closely together to their mutual advantage. The CPA profession needs the manpower and the students can benefit by their exposure to the world of business.

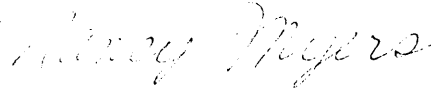
The attachment explains the program. If you have any questions please write. If your society or any of its chapters are interested in sponsoring a post, please let me know. We in turn will make arrangements for a professional Exploring executive in your area to meet with you to explain the program in greater detail. Or, if you prefer and know who he is, call him directly.

State Society Executive
Directors - Page 2

October 8, 1969

Sponsorship of an Explorer post can be, if properly implemented, an effective recruiting tool. The Institute encourages state societies to participate in the program.

Sincerely yours,



Nancy Myers, Manager
State Society Relations

NM:dd
Enclosure

cc: State Society Presidents

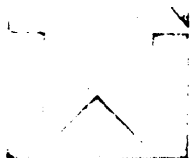
ROBERT TREAT COUNCIL, INC.
BOY SCOUTS OF AMERICA

1969 HIGH SCHOOL CAREER
INTEREST SURVEY

The following facts are on the results of a survey conducted in all the high schools .. public and private .. in the Cities of Newark and Belleville. Over 7,000 Sophomores and Juniors responded by indicating their first and second career-interest choices:

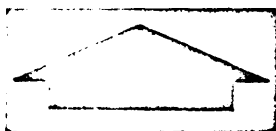
	<u>First</u>	<u>Second</u>		<u>First</u>	<u>Second</u>
Accounting	289	181	Law	271	213
Advertising and Public Relations	86	73	Law Enforcement	80	107
Agriculture	16	8	Machine (tool and die)	16	48
Architecture	128	98	Mathematics	108	183
Art	369	218	Manufacturing	6	24
Auto Mechanics	223	137	Mechanical drawing (drafting)	61	91
Aviation	157	102	Medicine	465	278
Banking and finance	137	169	Meteorology	4	9
Broadcasting and Television	86	98	Military	70	130
Camping, hiking	30	34	Mortician	9	23
Chemistry	97	77	Music	242	325
City Management	18	8	Natural Sciences (anthropology, astronomy, biology, geology, archaeology, biochemistry, oceanography, botany, zoology)	150	213
Clergy/religion	34	15	Optometry		7
Conservation	9	12	Petroleum		1
Construction(tectonics)	52	46	Plumbing	9	15
Dentistry	73	46	Pharmacy	41	66
Dramatics	83	108	Printing	25	27
Data processing	443	340	Psychology	113	156
Electronics	230	168	Purchasing, marketing, and sales	32	49
Engineering	380	270	Refrigeration and Air-conditioning	9	7
Field sports	261	214	Seamanship	19	32
Fire service and Rescue	10	19	Social service	114	179
Food Management	41	97	Space/physics	46	86
Forestry	10	36	Sports and recreation	218	260
Government	64	120	Teaching/school administration	662	356
Graphic arts	23	38			
Interior decorating	91	180			
Insurance and Real Estate	29	84			
Journalism-newspapers	40	98			

	<u>First</u>	<u>Second</u>
Telephone/communications	78	177
Transportation	27	50
Veterinary medicine	28	35
Woodworking	25	40
Miscellaneous (specialties not included in above description	773	287



Creating Opportunities

(for Members of Minority Groups)



By Edwin R. Lang, CPA



Have you ever asked any of your associates how many black CPAs there are in the United States? I have on a number of occasions. The replies are generally in a range from one thousand to three thousand with a few guessing as high as five thousand. Of more than 100,000 CPAs in this country, only 150 are black! This number and proportion of blacks in the CPA profession is far below what it is for the other leading professions.

On assuming the presidency of the AICPA in October 1968, Ralph E. Kent indicated that recruitment from minority groups was one of the accounting profession's compelling needs. In December, 1968 an Institute committee was formed and its major objective was to facilitate the entry of minority groups into our profession. I was privileged to be selected as its Chairman. Ten other Institute members serve on the Committee with me and they represent public accounting, industry, government, and the academic community. Five of the eleven CPAs on the Committee are black and one is a Mexican-American.

The Committee's objective is to assure and to demonstrate that equality of opportunity in the accounting profession is a fact as well as an ideal. To accomplish this objective a massive effort will be required for a number of years, in recruiting, education, and placement.

Most young black people have never seen a black CPA, nor even heard of one. This is similar to the problem we have all encountered in recruiting young people to the profession, even from the mainstream white population that very few of them know CPAs or have any understanding of what we do. This problem is compounded when we deal with young people whose parents do not ordinarily work in business management or in professions associated with business, and who inherit a profound conviction that business management and the business-oriented professions don't want them.

Since the number of these minority youngsters who have aspired to become CPAs has been infinitesimal, there has been little call for developing adequate educational preparation in the predominantly black colleges or in other institutions within the reach of most ethnic minority young people. Thus, even in the rare circumstance in which a young man or woman has conceived the ambition to become an accountant, or a CPA, adequate educational preparation has often been unattainable.

It seems, then, that we have two basic routes to follow in recruiting black and other minority group youngsters to the accounting profession. First, we must communicate

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with these young people at the high school and early college levels. We must communicate the fact that there are opportunities for them in the profession. This is not an easy task. By communication I mean sitting with students at predominantly black high schools and colleges and "telling it like it is." The main difficulty here is that the black student cannot identify with the profession—we cannot currently show him many black CPAs. Whenever possible a young black staff accountant should be invited along to participate in such informal discussions. As more and more young black people enter the profession the problem of the students identifying with us should become less acute. The lines of communication should also be directed to the black students at predominantly white institutions since it appears that an increasing number of young blacks are enrolling at these schools.

The second route to follow is to assure that a sound educational opportunity is presented to the potential accounting majors from minority groups once they have decided on pursuing accounting as a career. Scholarship funds are one significant need. The other is assistance to the predominantly black colleges and universities in developing their accounting faculty and curriculum.

Many firms have established scholarships for needy youngsters who aspire to accounting careers, but much more financial aid will be needed.

I have, along with others on my Committee, visited a number of the predominantly black universities in the South to discuss means by which the profession can assist the accounting faculties in improving their accounting education facilities. I generally received a warm reception from faculty members. However, I must say, a few are bitter with the past because they were not given an opportunity by the profession when they were young accounting graduates. All of the faculties I talked to, nevertheless, were encouraged and enthusiastic with what the profession hopes to accomplish and have offered their full cooperation.

In the paragraphs that follow I would like to discuss two areas in which individual CPAs and firms can, through their own efforts, or in cooperation with their state professional society, help to maximize the profession's efforts in bringing real opportunities now to those who have so long been denied. Of course the most important and basic thing is for the firms to offer equal opportunity for employment and advancement regardless of ethnic background.

Communication With Students—The AICPA committee has undertaken the task of communicating opportunities in the accounting profession to beginning college students at the predominantly black colleges and universities. It suggests that the communication of these opportunities to high school students and blacks enrolled at predominantly white colleges and universities be un-

dertaken by state CPA societies through their local chapters with general guidance, as required, by the AICPA.

A pilot program of summer internships was started by the AICPA committee in the Spring of 1969 for black students majoring in accounting who had completed their junior years. This will be expanded significantly in the summer of 1970. The purpose of this program is to provide a meaningful experience for the students and help convince them that the accounting profession does in fact offer them a real opportunity. I would strongly urge the cooperation of Pennsylvania firms in the summer internship program for 1970. The Committee plans on contacting firms this Fall to give them details of the program.

Education—As I mentioned earlier, the need for scholarship aid is quite critical. Many firms have already sponsored scholarships at both black and white colleges and universities for students aspiring to the profession, but much more is needed. Information relating to where the most critical needs lie can be obtained from the AICPA.

A program for assisting the predominantly black colleges and universities in strengthening their accounting faculties and curriculum is now being developed by the AICPA committee with the cooperation of a special American Accounting Association Task Force. This program will require substantial funds from the profession and, hopefully major foundations will support it. One phase of the program calls for faculty associateships for black accounting faculty with accounting firms for periods ranging from a few months to a year. I hope that a number of Pennsylvania firms will cooperate with the AICPA committee when the details of the program are announced.

Very broadly, these are the AICPA programs and suggestions as to how members of our profession can assist in implementing them. At the May, 1969 meeting of the governing Council of the AICPA, a resolution was passed formally declaring the determination to integrate the accounting profession in fact as well as in ideal. A very large part of the business community is deeply committed to the solution of this problem, and our profession will be expected to play a leading role.

I do not want to leave the reader with the impression that the problem and its potential solutions are simple. On the contrary, the problem is a complex one and is one of the most serious facing our profession and society as a whole. The solutions are not easy and will take many years to implement successfully. I think it is quite obvious that the profession will not be judged by a resolution that was passed but rather by what we do—not what we say we will do. As I stated to Council last May when presenting the resolution for their consideration—it won't be long before the business community and society as a whole will be judging us in this area.

The Leadership Professions: there's one you may not have thought of.



The CPA has become a key man in financial and business affairs. Decision-makers lean on him because his advice can often determine whether an enterprise goes or blows.

That's why the demand for CPAs is growing so fast.

In fact, there is a shortage of CPAs. That's why we're sponsoring this ad.

What type of man makes a good CPA? He should be able to work constructively with all kinds of people. He should be able to analyze situations and come up with original solutions — and stick his neck out when he thinks he's right. And, very important, he should be the type of man whom people can trust and put their confidence in.

You can take courses that could help you get a CPA certificate soon after graduation. Or you can do graduate work. Ask your faculty advisor about it.

A special booklet has been prepared with the whole CPA story. Just drop a card or note to us: Dept. A10, AICPA, 666 Fifth Avenue, New York, N.Y. 10019 and we'll send it on to you.

**American Institute of
Certified Public Accountants**

The CPA is a wanted man.

SUCCESSFUL
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WRITE BOX AT7

ACCOUNTANT junior or semi senior for fast growing CPA. Chance of life-time opportunity for eventual partnership. State age, experience and salary desired. Box NR4.

CORPORATE CONTROLLER

CPA preferred. Must have experience in cost control, reporting systems & financial management. Excellent officer oppty w/major co. \$20-25,000 Write Box 604.

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PRESTIGE CORP HDQTR

Position offering important future on treasurers staff FAMOUS WORLD-WIDE GIANT, NYC

BLAINE AGENCY
505 Fifth Avenue

ACCTCY FEE PAID to \$15,000

Mutual fund or brokerage exp key to assistant controller slot at famous Corp. CPA necessary. Extras + bonuses. LORD AGENCY 15 East Main St.

ACCOUNTANTS—EXPD.

Prominent large midtown CPA firm offers career position to top caliber personnel. Will pay top salaries. Forward detailed resume including salary requirements to Box XT4.

CONTROLLER, ASST; CPA with public and/or internal exper in brokerage or investment banking;

downtownTo \$16,000 Please Write Box RT4

ACCOUNTANCY \$10-13,000 Fee Paid

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MAJOR CORP SEEKS GRAD TO TRAVEL TO SOUTH AMERICA. THE SUCCESSFUL

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Never have so many positions been open that offer the CPA an exciting and meaningful future.

He can join an independent accounting firm that serves a varied list of clients; there he'll have the prospect of becoming a partner. Or in time he can start his own practice.

Or he can eventually become a key man on the management team of practically any type of enterprise: television, steel, oil, hospitals, aerospace, philanthropic foundations, advertising. You name it.

Each year society becomes more specialized and complex, requiring new concepts of fact-gathering, problem-solving, and communication of economic information.

The CPA's special skills and knowledge are needed to shape these new concepts.

If you can think creatively, and can analyze complex situations and come up with imaginative solutions, you might make a good CPA.

You can select college courses that could lead you to your CPA certificate soon after you graduate. Or, you can go on to graduate school. Ask your faculty advisor about it.

We'll be glad to send you a booklet with the whole CPA story.

Just drop a card or note to: Dept. A10, AICPA, 666 Fifth Avenue, New York, New York 10019

American Institute of Certified Public Accountants

Tiger or lamb: who makes the best CPA?



Men who move in flocks don't make the best CPAs.

The CPA often hunts for answers in wild new country. He's constantly trying to solve problems that have no pat solutions. He needs conceptual imagination and conviction — and guts. He may have to *defend* his answers (like a tiger) when he thinks he's right.

The demand for CPAs is growing fast. Whether they are in independent practice or part of the top management team of a company, they are taking on increasing responsibility in financial and business affairs.

You can select the college courses that can help you earn a CPA certificate soon after graduation. Or you can take them in graduate school. Ask your faculty advisor about them.

If you'll drop a card or note to us, we'll be glad to send you a booklet with the whole CPA story.

Write: Dept. A10, AICPA, 666 Fifth Avenue, New York, N.Y. 10019.

Read it before you decide whether your answer to our question is "G-r-r-r" or "B-a-a-a."

**American Institute of
Certified Public Accountants**

The CPA, a quiet revolutionary.



In the last few years business has changed as much as skirt lengths. So has the work of the CPA.

Today the CPA helps solve a host of problems rising from new technology (including the computer) and the changing social scene.

He must be able to develop and interpret a wide range of economic data as a basis for decision-making and corporate planning.

If you are a creative thinker, with a strong analytical ability, accountancy may be the profession for you.

You might join an independent accounting firm, serving a varied list of clients, perhaps becoming a partner eventually. Or you might start your own practice.

Or you might become a key man on the management team of a business, or join a non-profit enterprise, or work in education or government.

What other profession offers so many choices?

You can select college courses that can lead to your CPA certificate soon after you graduate. Or you can go on to graduate school. Ask your faculty advisor about it.

If you'd like to learn more about the work of a CPA, we'll send you a booklet with the whole CPA story.

Just drop a card or note to: Dept. A10, AICPA, 666 Fifth Avenue, New York, New York 10019

**American Institute of
Certified Public Accountants**

World's shortest CPA aptitude test.

- Problems stimulate me.**
- Problems upset me.**

If you want to earn a living in a field that constantly offers new and exciting perspectives—new problems to solve—consider the work of the CPA.

A CPA has to grasp the essentials of many different fields, and have the independence to form objective opinions about them.

He's more in demand than ever before, by corporations, non-profit agencies, government bodies at all levels.

Why? Because the increasing complexity of business requires new concepts of fact-gathering, problem-solving, and communication of economic information.

The CPA, for example, is one of the leaders in planning new ways to use computer systems.

He might also be called upon to weigh the relative merits of social programs in terms of available resources, helping to shape an urban renewal program.

So if problems intrigue you, and if you have aptitude for concentrated, meticulous, creative thinking, you might make a good CPA—in a public accounting firm, in industry, education or government. At some point, you might even decide to form a firm of your own.

Talk with your faculty advisor. He can tell you about the courses that could lead toward a CPA certificate soon after graduation. Or you can do graduate work.

You can also learn about the work of a CPA in a booklet we'll be glad to send you. Drop a note or card to: Dept. A10, AICPA, 666 Fifth Avenue, New York, New York 10019

American Institute of Certified Public Accountants

Two kinds of men make good CPAs.

1. Guys who like to have a boss.
2. Guys who like to be the boss.



If he wants to, a CPA can join almost any kind of business. Or a large accounting firm. Then he'll have a boss.

Or he can start his own practice and work for himself. Then he'll *be* the boss.

Or he can form a partnership with other CPAs. That way he'll be *one* of the bosses.

You can select courses that will help you earn your CPA certification soon after college graduation. Or you can do graduate work. Ask your faculty advisor about it.

You may wonder if you have the right temperament. Being able to work with all kinds of people helps. So does an ability to analyze and solve diverse problems. (A CPA's work these days is seldom routine.) And you should be the kind of person in whom people can put their trust and confidence.

A booklet with the whole CPA story can be obtained by dropping a card or note, to: Dept. A10, AICPA, 666 Fifth Ave., New York, N.Y. 10019.

**American Institute of
Certified Public Accountants**

COLLEGE NEWSPAPERS

The following list will run six 600-line advertisements -- four, March through May; two, September and October:

<u>STATE</u>	<u>COLLEGE</u>	<u>PAPER</u>	<u>CIRC (000)</u>
Alabama	U. of Alabama	Crimson White	9.0
California	U. of California	Dly Californian	31.0
	U. of California	UCLA Dly Bruin <i>LOS ANGELES</i>	20.0
	U. of So. Calif	Dly Trojan	14.0
Colorado	U. of Colorado	Colorado Daily	11.5
Florida	Florida State U.	Florida Flambeau	10.0
	U. of Florida <i>Gainesville</i>	Florida Alligator	18.0
	U. of Miami	Miami Hurricane	9.0
Georgia	U. of Georgia	Red & Black	9.9
	Georgia State Col	Georgia State Signal	6.0
Illinois	U. of Illinois	Daily Illini	6.5
Indiana	Indiana U.	Ind. Dly Student	8.2
	U. of Notre Dame <i>SOUTH BEND IND</i>	The Scholastic	9.6
Iowa	U. of Iowa	Daily Iowan	13.5
Kentucky	U. of Kentucky	Kentucky Kernel	10.0
Louisiana	La. St. U. & A&M Col.	Daily Reveille	14.0
Maryland	U. of Maryland <i>COLLEGE PARK</i>	Diamondback	17.0
Massachusetts	Boston Univ.	B.U. News	12.0
Michigan	Mich. State Univ.	Mich. State News <i>EAST LANSING</i>	38.5
	U. of Mich.	Michigan Dly <i>ANN ARBOR</i>	10.5
Minnesota	Univ. of Minnesota	Minnesota Dly.	28.0
Missouri	Univ. of Missouri	Columbia Miss.	7.4
Nebraska	Univ. of Nebraska	Dly Nebraskan	12.0
New York	Fordham Univ.	Fordham Ram	7.5
	N.Y.U. Wash Sq. Col.	Square Journal	15.0
No. Carolina	Duke Univ. <i>DURHAM</i>	Duke Chronicle	5.5
	U. of No. Carolina <i>Raleigh</i>	Daily Tar Heel	13.0
Ohio	Ohio State Univ.	Ohio State Lantern <i>COLUMBUS</i>	35.0
	Univ of Cincinnati	News Record	17.0

<u>STATE</u>	<u>COLLEGE</u>	<u>PAPER</u>	<u>CIRC (000)</u>
Okla	Okla State Univ.	Dly O'Collegian	15.5
	U. of Okla <i>STILLWATER</i>	Okla Daily	18.0
Oregon	U. of Oregon	Dly Emerald	9.0
	Oregon State U.	Dly Barometer	7.5
Penn	<i>STATE COLLEGE</i> Penn. State U. <i>UNIVERSITY PARK</i>	Daily Collegian	9.5
Tenn	U. of Tenn. <i>KNOXVILLE</i>	Daily Beacon	13.0
Texas	U. of Houston	The Dly Cougar	11.5
	U. of Texas	Daily Texan	22.5
Wash	U. of Wash. <i>SEATTLE</i>	Univ of Wash. Dly	23.0
Wisc	Marquette U.	Marquette Trib	5.9
	U. of Wisc.	Dly Cardinal	6.2

The following list will run four 600-line advertisements -- April, May, September and October:

California	Stanford Univ.	Stanford Div.	19.4
Conn	U. of Conn	Conn. Dly Campus	10.0
Georgia	Ga. Inst. of Tech.	The Technique	7.0
Kansas	Univ. of Kansas	Daily Kansan	15.0
Michigan	U. of Detroit	Varsity News	10.0
	Wayne State Univ.	Daily Collegian	15.0
Missouri	St. Louis Univ.	University News	7.0
	Washington Univ.	Student Life	7.7
Ohio	Ohio Univ.	Ohio Univ. Post	15.0
	Miami Univ.	Miami Student	17.0
Tenn	Memphis State Univ.	Tiger Rag	9.5
Texas	Baylor Univ.	Baylor Lariat	5.5
	Texas Christ. U.	The Skiff	5.3
Virginia	Univ. of Virginia	Cavalier Dly	8.3
Washington	Wash. State Univ.	Daily Evergreen	14.5

Show biz? Ad biz? Aerospace? A CPA can be in all of them.



You don't have to play Hamlet to be in show business. Or write hot copy to be in the ad business. Or design moon rockets to be in aerospace.

The CPA has become a key man in virtually every type of enterprise.

Why? Because financial and business affairs require keen minds to come up with new concepts in fact-gathering, problem-solving and communicating economic information.

So if problems intrigue you, and if you have an aptitude for imaginative, concentrated thinking, you might make a good CPA.

You might work in a public accounting firm, in industry, education or government. Or you may even decide to open a firm of your own.

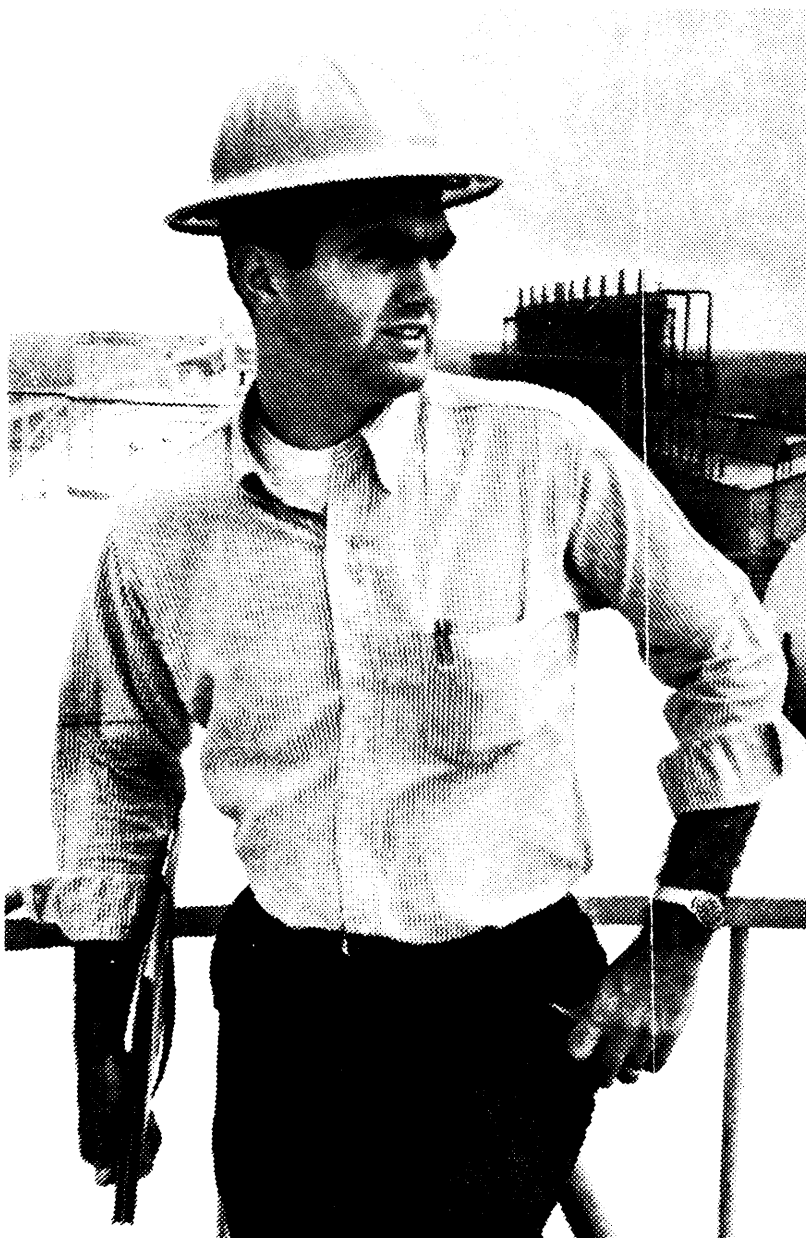
What other profession offers so many diverse opportunities?

Talk with your faculty adviser. He can tell you about the courses you can take to earn your CPA certificate soon after graduation. Or you might want to do graduate work.

We've prepared a special booklet that tells the whole CPA story. We'll be glad to send it to you. Drop a card or note (mentioning the name of your college) to: Dept. 15, AICPA, 666 Fifth Avenue, New York, N.Y. 10019.

American Institute of Certified Public Accountants

The CPA: he's where it's at.



When there's a tough business decision to be made, the Certified Public Accountant is a man everybody wants to have around.

His advice often makes the difference between success or failure.

He's a key man in developing and interpreting economic data.

And in every type of enterprise. You name it: television, steel, oil, government, hospitals, aerospace.

What qualities should a CPA have? He should be able to think creatively, analyze problems, and come up with imaginative solutions. And he should be the kind of man that people can put their confidence in.

A CPA might join an accounting firm and eventually become a partner. Or he might open a practice for himself and go it alone. Or he can work in almost any type of business he chooses. What other profession offers so many choices?

You can select courses now that could earn you your CPA certificate soon after graduation. Or you might want to go on to graduate work. Ask your faculty adviser about it.

We've prepared a booklet with the whole CPA story. Just drop a card or note (mentioning the name of your college) to: Dept. 15, AICPA, 666 Fifth Avenue, New York, N.Y. 10019.

American Institute of Certified Public Accountants

Where are the black CPAs?

There are 100,000 Certified Public Accountants in the U.S.
Few of them are black.

How come? Why is it that a profession offering important, highly respected work and paying good money has failed to attract ethnic minorities?

One reason is that black students have tended to identify the accounting profession with the white power structure. They didn't believe they'd be welcome in the field, so they didn't prepare for it.

This is a bad scene. It deprives able black youths of good career opportunities. It deprives the profession of good men. Everyone loses when real talent is frustrated like this.

The American Institute of CPAs wants to correct this situation. Recently they passed the following resolution:

“The Council of the American Institute of Certified Public Accountants urges:

(1) that a special campaign be undertaken to encourage young men and women from minority ethnic groups to attend college and major in accounting.

(2) that special efforts be made to provide educational opportunities for young men and women from minority ethnic groups, so that they may enter the accounting profession without educational disadvantage.

(3) that such men and women be hired by individuals and firms in order to integrate the accounting profession, in fact as well as in ideal.”

Today the accounting profession is making a determined effort to remove the barriers of prejudice. Many firms have set up internship programs and are actively recruiting in black colleges. There are thousands more jobs open than there are qualified men to fill them.

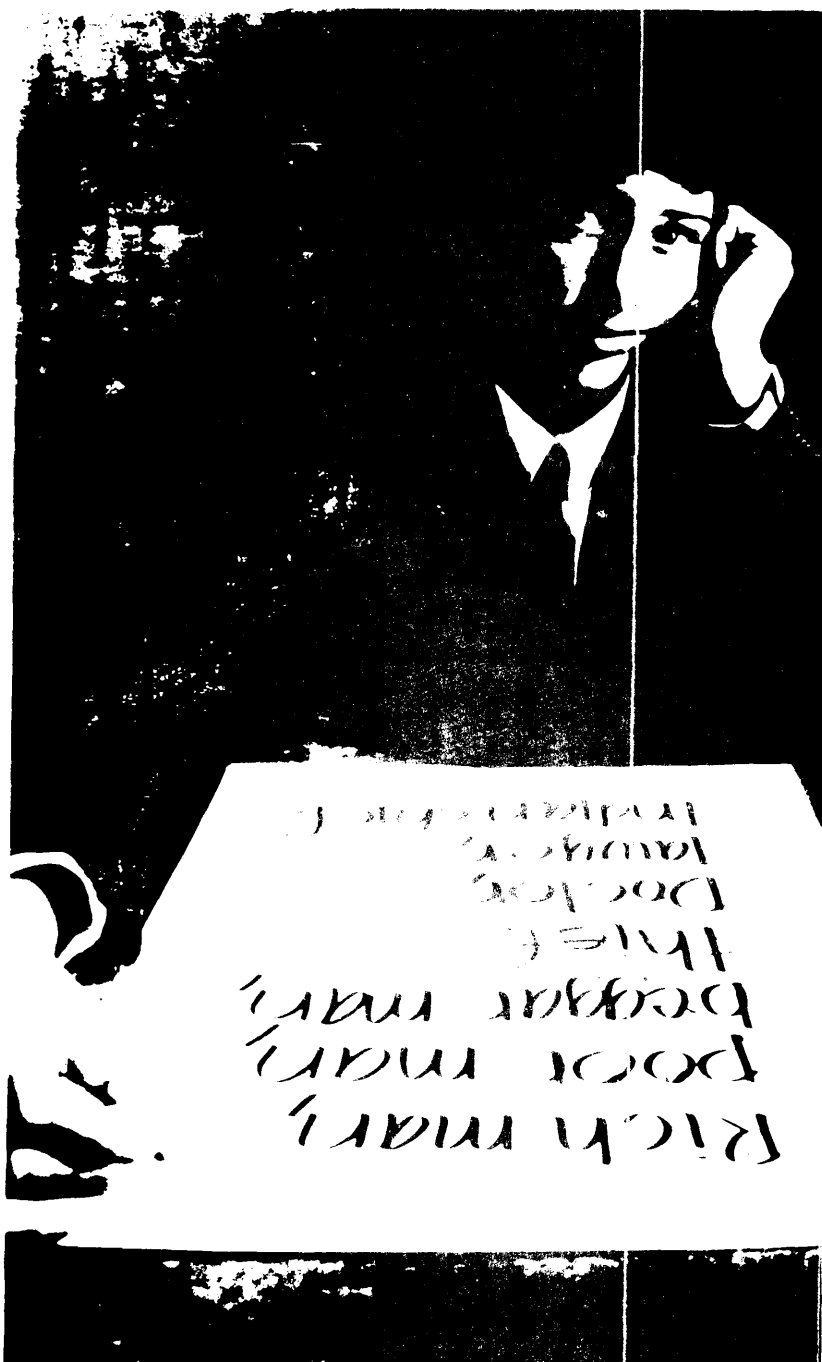
So if you think you have the ability and interest to make a good CPA, you can expect to find a welcome in public accounting firms and private industry—or you might start your own accounting practice.

The important thing is to prepare yourself. Talk to your placement director, your accounting professor or the head of the school of business in your college.

He can tell you what courses to take and how to get started. And write for our free booklet. It describes what a CPA does, what abilities he should have, and how to prepare for the field. It might lead to a career that can bring you satisfaction, security, and pride in your life's work. Drop a card or note (mentioning the name of your college) to: Dept. 16, AICPA, 666 Fifth Avenue, N.Y., N.Y. 10019.

American Institute of Certified Public Accountants

Hung up about your future?



Here's a good career to plan for — provided you've got what it takes.

You have to like working on interesting problems. And when you make up your mind about something, you've got to stick by it. You must have independence — be an individualist.

If this kind of life appeals to you, read on.

We're talking about being a certified public accountant.

The CPA is close to the main switch . . . in business . . . in government . . . in all sorts of groups planning for a better society.

CPA's in public practice work with companies of all kinds -- television, aerospace, cryogenics, steel, real estate. You name it. They are at the financial center of an organization, advising on its economic affairs, digging out facts, analyzing the reasons why an outfit runs or stumbles.

What other work offers so many choices for a man to find exciting variety in the things he does.

Your guidance counselor can tell you more about this fastest growing of all professions. And about the colleges that give the required courses.

Or, we'll be glad to send you a booklet with the whole CPA story.

It's good reading for a young man — or a girl — with an eye to the future.

Drop a card or note (mentioning your school) to: Dept. 14, AICPA, 666 Fifth Avenue, New York, N.Y. 10019.

American Institute of Certified Public Accountants

16 Free Films

Grouse Hunting with Ted WilliamsS-249—20 mins. Color. Free. TV

This hunting adventure goes into the tall grass country of western Nebraska where there's nothing for miles but rolling hills, shifting swells and the wily grouse. Beautifully camouflaged, it takes an experienced hunter like Ted Williams to stalk him, flush him out and bring him down. Ted uses a 20-gauge automatic shotgun, lots of legpower and a super-accurate shot to bag these fast-winged beauties. **NOTE:** This film is appropriate for adult groups and sports clubs. Sears, Roebuck and Co.

Henry Plans Ahead

S-106—14½ mins. Color. Free.

"Chris" Award, Columbus Film Festival

The importance of adult dental check-ups is stressed in this informative film in which Henry Wigham learns how neglect can result in serious and unnecessary problems. With the aid of old photographs, a brief history of dentistry is given tracing the growth of modern techniques from the use of silver, X-ray, and local anesthetic on through the modern high-speed equipment of today. The film stresses that the dentist's principal function is to save teeth, and that this can be done only with constant and careful attention to dental problems. **NOTE:** Available to adult groups and colleges. User pays return postage only. American Dental Association.

Heritage of Flavor (Revised Version)S-141—25 mins. Color. Free. TV

When the colonists first gathered to give thanks for a bountiful harvest, cranberries graced the festive table. Thus began an American tradition that has grown through the years. "Heritage of Flavor" tells the story of the cranberry, from the days when the colonists cooked the tart berries over hearth fires to the present, and how they are grown, harvested and processed for millions of American homes. **NOTE:** Available to junior and senior high schools and colleges only. User pays return postage only. Ocean Spray Cranberries, Inc.

Heritage of Splendor

S-336—18 mins. Color. Free.

A beautifully photographed plea to "Keep America Beautiful" and halt the littering of the country's scenic areas. The film emphasizes the importance of preserving America's great natural resources from the consequences of littering and presents guidelines for litter prevention activities as they relate to outdoor recreation. Narrated by Ronald Reagan. **NOTE:** Available to groups of junior high school age level and above. User pays return postage only. Owens-Illinois Inc.

High in the HimalayasS-250—27 mins. Color. Free. TV

Winner "Golden Eagle" Award, C.I.N.E. and Toronto Film Festival Honors 1966

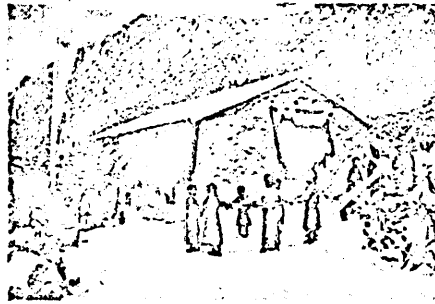
A mountain climbing expedition which terminated high atop Mount Tawecche, 21,000 feet above sea level, is highlighted in this exciting motion picture. The expedition, led by Sir Edmund Hillary, conqueror of Mount Everest, inched its way into the breath-taking beauty of the Himalayan range on a dual mission of bringing running water to a native village. **NOTE:** Available to groups of junior high school age level and above. User pays return postage only. Sears, Roebuck and Co.

The History of the America's CupS-590—27 mins. Color. Free. TV

This is a story of the sea, of some racing yachts and of the men who sailed them. And it's also the story of one man in particular, probably the best-known, best-liked sportsman of them all: Sir Thomas Lipton. While this beautiful film tells of the exciting, colorful America's Cup Races (that started in 1851), it is, more important, a film about good sportsmanship, as exemplified by Sir Thomas. **NOTE:** Available to groups of junior high school age level and above. User pays return postage only. Thomas J. Lipton, Inc.

The Hitachi Symphony OrchestraS-727—28 mins. Color. Free. TV

This entertaining film tells the story of the Hitachi Symphony Orchestra, an amateur orchestra composed of employees of Hitachi Ltd., a large Japanese



High in the Himalayas

industrial concern. Founded in 1952 by two amateur musicians, the orchestra has become one of the best known symphonic amateur groups in the world today. The film relates many amusing incidents from the orchestra's history and closes with a rousing finale: Dvorak's New World Symphony, played by the Hitachi orchestra in their own ultra-modern concert hall. **NOTE:** Available to groups of high school age level and above. User pays return postage only. Hitachi Ltd.

Holiday in Greece

NS-114—25 mins. Color. Free.

A visit to Athens with its splendid legacy of Greek culture and the surrounding pastel countryside. Includes a cruise through eastern Mediterranean to Rhodes and the Aegean Islands. A royal state ceremonial concludes the film. **NOTE:** Available from Ridgefield and Dallas Libraries to groups with travel interest college-age level and above. User pays return postage only. Swissair.

Home Sweet Healthier HomeS-482—12½ mins. Color. Free. TV

This animated color film is an engaging blend of fact and whimsy, showing how science makes our homes sweeter, cleaner and healthier. Set to a light and bright musical score the film explains how today's disinfectant sprays deodorize, clean the air and kill germs on surfaces. Liquid disinfectants are shown to be hardworking germ-killers that kill bacteria in kitchen, laundry, nursery, and prevent mold and mildew. Amusing sequences show laundering during the time of the caveman, housecleaning in Queen Victoria's day and the efforts of Mrs. Archimedes to keep the bathroom clean and dry while her husband tried to prove the theory of water displacement. Film is accompanied by a detailed lesson guide compiled by a member of the New York City Board of Education, and informative, colorful booklets for students. **NOTE:** Available to groups of junior high school age level and above. User pays return postage only. Lysol Home Health Information Bureau.

HorizonS-653—27 mins. Color. Free. TV

Joel McCrea narrates this fascinating report on California's number one industry—agriculture. He explodes some old-fashioned myths about farming and tells how agriculture in the Golden Bear State is closely linked to labor, science, banking, transportation and marketing. The color camera sweeps across California's scenic farmland, vividly showing how new methods of growing and harvesting have changed the face of agriculture and how this booming industry provides new career opportunities for youth. **NOTE:** Available only in California to groups of high school age level and above. User pays return postage only. Council of California Growers.

How to Ski Like MeNS-130—18 mins. Color. Free. TV

A humorous and beautiful film on the fascination that mountains and snow exercise on travelers and sports enthusiasts alike. Many interesting facts about winter vacationing in Switzerland are presented, plus a complete ski lesson from sawplover turn to parallel skiing. **NOTE:** Available from Littleton, Ridgefield, Oakmont and LaGrange libraries to groups with travel interest college-age level and above. User pays return postage only. Swissair.

Iberian HolidayNS-122—28 mins. Color. Free. TV

Beginning in Lisbon an American couple drives through colorful Portugal to the fishing town of Nazare, visit a sprawling ranch and watch bull-

fighting by matadors on horseback. They drive on to Gibraltar and then through Spain—to Granada for a look at the Alhambra, to Madrid and Barcelona. They enjoy spring festivals, a gypsy party, mile-long beaches and, of course, more bullfights. Included are trips to Andalusia, Costa del Sol and Costa Brava.

NOTE: Available from Ridgefield Library to groups with travel interest college-age level and above. User pays return postage only. Swissair.

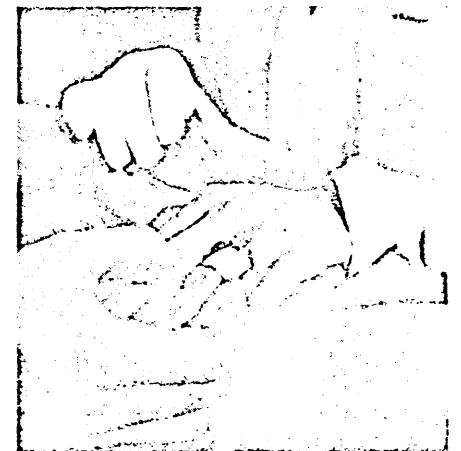
If These Were Your Children

MLS-603—Part I 28 mins.; Part II 22 mins. Free.

A film in two parts for guidance counselors, school administrators, psychologists, and others professionally interested in the emotional welfare of young children. Part I depicts the activities and behavior of a group of second grade children with their teachers during an ordinary school day. Part II is a panel discussion by child care experts who talk about the children's behavior with flashbacks of significant scenes from Part I. Planned to stimulate discussions on the importance of recognizing early signs of emotional difficulties. **NOTE:** All requests must be sent to: Health and Welfare Division, Metropolitan Life Insurance Company, One Madison Avenue, New York, New York 10010.

In a Diamond's GlowS-975—28 mins. Color. Free. TV

Forged in the white-hot fires of prehistoric time, the diamond has become an eloquent symbol of love and remembrance. As this fascinating film shows, the odds in the treasure hunt for diamonds are about 20 million to one. Filmed in South Africa's rugged diamond country, "In a Diamond's Glow" goes into mines, fields and terraces where man and machines wrest the precious stone from the grip of time. An appealing love story adds counterpoint to the documentary sequences and underlines the lasting significance of the diamond. **NOTE:** Available to groups of junior high school age level and above. User pays return postage only. De Beers Consolidated Mines Limited.



In a Diamond's Glow

Inc.S-379—22 mins. Color. Free. TV

Sponsored by the American Institute of Certified Public Accountants, this documentary film is designed as a visual aid in American history, social studies, or economics. It visually presents functions of the corporation that are necessarily more abstract in textbooks and is best used as part of a unit of study concerning American business or micro-economics. The film studies the activities of four corporations and one firm of certified public accountants. The people are real and they are shown doing their jobs. The locations are where the events actually took place. A teacher's guide is available with the film. Information regarding purchase is also available. **NOTE:** Designed for 11th and 12th grade economics and other social studies classes and for college elementary economics and business administration courses. Teacher's guides available. User pays return postage only. Sale: \$150. American Institute of Certified Public Accountants.

20 Free Films



Men of Account

Men of AccountS-373—27½ mins. Color. Free. TV

This film about a young certified public accountant is designed as vocational guidance for college preparatory students. (Only people with at least one degree in accounting are likely to pass the CPA Examination.) It shows a young CPA's involvement in the affairs of three clients: a small construction company, a manufacturer of electronic equipment, and a national distributor of wholesale building products. The film touches on such technical matters as job costing, inventory obsolescence, audit report qualifications, lease or buy decisions, and computer installation. However, the purpose is not technical; the film shows only enough about these matters to indicate that accounting is a challenge to good brains and that it is essential to many kinds of successful business operations. Even more important—the young CPA, as an independent professional man, must deal constructively with business people at many levels, from bookkeeper to company president.

NOTE: This film is especially recommended for presentation to students taking college preparatory courses; to students with superior grades in English and mathematics; to classes in business and commerce in colleges. User pays return postage only. American Institute of Certified Public Accountants.

The Metallurgy of Copper

S-790—20 mins. Color. Free.

A vivid presentation of the world's largest underground copper mine—from its origin in the heart of a volcano to the present day. The story of Kennecott Copper Corporation's Chilean subsidiary, Braden Copper Company. Live photography and drawings. *NOTE: Available from Ridgfield Library to high schools, colleges and adult organizations. User pays return postage only. Kennecott Copper Corporation.*

Miracle on the Vine—**The Story of Grape Juice**S-391—28 mins. Color. Free. TV

This story is rooted in the great American tradition of inventiveness, experimentation and accomplishment. It tells of the development of the Concord grape after 22,000 tries, and how Dr. Thomas Welch applied the principles of Louis Pasteur's discoveries to perfect a non-alcoholic wine, grape juice. In humorous, yet fascinating historical retrospect, this film shows dramatically how the creation of a marvelous new industry, the fruit juice industry, was interwoven with activities of statesmen of the era. Interesting sequences show the growing and harvesting of the Concord grape, and the making of grape juice and other foods in modern U.S. plants. Narrated by Burgess Meredith.

NOTE: Available to junior and senior high schools only. User pays return postage only. Welch Grape Juice Company, Inc.

More than 5,000
schools and organizations
are receiving a
MOVIE-A-WEEK
See Order Form
for details

Miracles of Modern Steel IS-108—5 mins. Free. TV

Dr. Jonathan Karas, noted scientist, lecturer and TV personality demonstrates unusual properties of steel in three dramatic experiments. First Dr. Karas shows how steel, in the form of a kite, resists fire and is light enough to fly. In a second experiment, a car dramatically crashes into a guard rail and bounces off, although the barrier is only a fraction of an inch thick. Finally, an automobile weighing over two tons is hoisted into the air by a thin eight ounce thread of steel—with Dr. Karas at the wheel!

NOTE: Available to junior high and above. User pays return postage only. American Iron and Steel Institute.

Miracles of Modern Steel IIS-147—5 mins. Color. Free. TV

In this episode, Dr. Karas proves he likes to "tease" by shaping and forming a lady's fine-wire steel wig, using a pair of magnets no less. Next to show how light and strong today's steel is, he makes the Empire State Building "grow" an extra 13 stories without adding any weight to its steel skeleton! He closes out the episode by taking a breathtaking ride aloft in a tubular steel cage. He does make his points the hard way!

NOTE: Available to groups of junior high school age level and above. User pays return postage only. American Iron and Steel Institute.

Miracles of Modern Steel IIIS-148—5 mins. Color. Free. TV

Dr. Karas starts things off by pouring fuming nitric acid on his forearm. As it eats through his lab coat, the good doctor calmly points out that he was protected all along by a stainless steel sleeve underneath. Next, he shows how a self-cleaning oven works, by literally burning grease off its porcelain-on-steel walls. As a climax, Dr. Karas dons a wet-suit and dunks a new sportscar in Massachusetts Bay. His point: that galvanized steel resists water and salt.

NOTE: Available to groups of junior high school age level and above. User pays return postage only. American Iron and Steel Institute.

The Miraculous PoolS-090—28 mins. Color. Free. TV

The title of this film refers to a biblical quotation about a pool of healing in the Holy Land. This is the story of a modern pool in Bethesda, Md., home of the National Institutes of Health, where thousands of scientists, doctors, nurses, technicians and volunteers probe the major medical challenges that face America today. You will see the latest development in the study of viruses and the diseases they cause, the drama of an operating room, and you will hear scientists talk about their work, their hopes and their progress.

NOTE: Available to groups of junior high school age level and above. National Institutes of Health.

Mission: U.S.A.

S-600—27 mins. Color. Free.

A young exchange student from Costa Rica learns from his American hosts—and his travels throughout the United States—how our competitive enterprise system works. With home movie camera and tape recorder he captures his impressions of our country and the American economy in action. Along with our visiting student we learn how insurance dollars serve double duty by protecting policy holders and providing the wherewithal to help our country grow. He sees first hand how this pool of capital is used in urban renewal projects, business enterprises in the academic community—and why investment dollars are a foundation stone of our economy.

NOTE: Available after December 1, 1968 to groups of junior high school age level and above. User pays return postage only. The Equitable Life Assurance Society of the United States.

Monument to the DreamS-105—28 mins. Color. Free. TV

Winner, Six National Awards for Excellence, including an Academy Award Nomination.

The story of one of man's most amazing construction feats; the building of the St. Louis Gateway Arch. This stunning achievement, dedicated to the pioneer men and women who "pushed West" in pursuit of a dream, has become one of America's most beautiful and inspiring tourist attractions. Over a three year period camera crews worked with

construction crews to record the step-by-step erection of the stainless steel arch, a graceful, vaulting monument for all time. The film itself is a superb documentary and a splendid tribute to the designers, engineers, and crews that made possible this unique architectural accomplishment.

NOTE: Available to groups of junior high school age level and above. User pays return postage only. American Iron and Steel Institute.

A Morning for JimmyS-102—28 mins. Free. TV

The story of a young Negro boy who encounters racial discrimination while seeking employment, but who learns a lesson for the future. Jimmy becomes aware that with proper education and training he can obtain employment in a field of his choice and can attain a place in society. This film has a vital message for people of all ages.

Sale: \$90. National Urban League.

Free-Loan Films are available
only in the U.S.A.

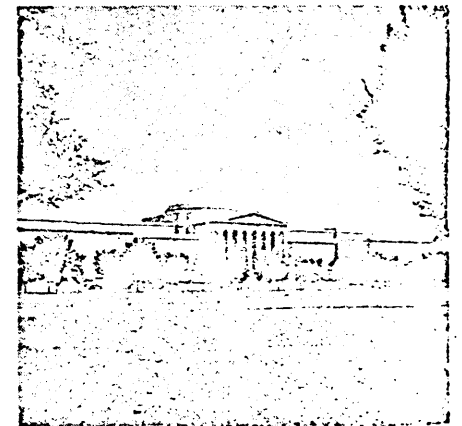
The Mountains Are SmokingS-935—26 mins. Color. Free. TV

In this travel film, folk music and beautiful photography combine to make a unique and stimulating experience. This visit shows the magnificent natural beauty—forests, streams, mountain peaks and gaps—of Great Smoky Mountain National Park. Also highlighted is the Cherokee Indian Reservation with its village, handicrafts, age-old customs and scenes from the world-famous pageant "Unto These Hills."

NOTE: Available to groups of senior high school age level and above. User pays return postage only. Gulf Oil Corporation.

My CityS-083—13½ mins. Color. Free. TV

A short history of New York City, "narrated" by the Empire State Building, the 102-story edifice that watches over it all. It takes you over and under the streets of New York, touching on the historic points of interest, all the way from the Cloisters, a medieval monastery, to the Statue of Liberty. *Empire State Building Corporation.*



The National Gallery

The National Gallery of Art

S-312—60 mins. Color. Free.

The National Gallery of Art in Washington, D.C., is the subject of this beautiful color film, originally produced by NBC-News as part of the series, "American Profile." It combines a tour of one of the world's great museums with a capsule history of art from the oldest painting in its collection by the great painters of the 20th century. Also featured in the film is a visit with the Museum's resident restorer, during which hidden secrets of some of the paintings are revealed through X-ray examinations. John Walker, the Gallery's Director, conducts a tour of "Ladies I Have Loved," an amusing and informative sequence of some great paintings of famous women.

NOTE: Available to groups of senior high school age level and above. User pays return postage only. New York Life Insurance Company.

Listings continued on page 22

FILM PRINT COSTS: MEN OF ACCOUNT

<u>Number of Prints</u>	<u>Price Per Print</u>
1	\$250.
2-10	235.
11-25	225.
26-50	217.50
Over 50	210.
100	160.
150	131.

All Prints are permanized and supplied on reels. No
cans provided.

FILM DISTRIBUTION COSTS

The following cost breakdown is taken from Association Films, Inc.

Invoice for October 1-31, 1969

Men of Account and Inc.

Telecasts	@ \$15.00
CATV Cablecast	@ 7.50
Bookings	@ 3.00
Parcel Post Shipments	@ .50

Association Films handles all arrangements for booking and shipping of the Institute's film and provides the Institute with a monthly distribution report.

The Institute does initiate "sponsor" requests from Association Films when emergency situations make it necessary to provide a film or short notice.

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

MEMORANDUM

*Movie "Inc"*From Mr. AshworthTo Mr. CareySubject Survey of Teachers Who Use Inc.Date January 26, 1967

This is a final report on the survey of teachers who use Inc. It follows my memoranda of November 4 and December 7 and includes another month's responses.

Probably because of the vagaries inherent in rather small samples, the results of the second month's survey differed from the results of the first month in three obvious ways:

1. There were no respondents during the second month who objected to Inc. because it contained "propaganda" for CPAs; there were three objections on this count during the first month.
2. We had a better proportion of responses to our solicitations during the second month.
3. The proportion of favorable responses over unfavorable responses also rose.

However, this final report will be cumulative: that is, results of the whole survey will be tabulated.

Conclusions:

Inc. should be promoted for 11th- and 12th-grade economics and other social studies. Many business teachers will use the film too. We will reach a high proportion of college-preparatory students with Inc. The more successful we are, through our promotion, in directing the distribution of Inc. to social studies rather than business teachers, the greater the proportion of college-preparatory students who will see Inc.

The quality of response to Inc. is now about the same as the quality of response to CPA. It is a safe prediction that in the long run the quality of response to Inc. will be better. (Beginning with the second year's distribution, many users who find the film inappropriate for their purpose stop using it; and more for whom the film is appropriate find out about it.)

We should also mention in film catalogues and other promotions that Inc. is useful in college elementary economics or in such courses as those titled "introduction to business administration."

A detailed description of the findings follows.

* * * *

Survey of Teachers Who
Use Inc. -- Page 2

January 26, 1967

309 letters of solicitation with enclosed response cards were sent, including only a few to non-academic users who naturally ignored the solicitation.

160 responses were received. Of these:

1 came from a TV station.

5 others were not significant to the purpose of either the film or survey, and indeed gave rather ambiguous or no evaluations.

8 responses came from colleges.

148 responses came from high schools (one teacher used the film both in high school and in college).

High School Responses

Of the 148 responses from high schools:

82 were from teachers of economics or other social studies subjects (including problems of democracy, American history, etc.).

Of the 82 teachers of economics or other social studies:

2 gave no evaluation.

Of the 80 social studies teachers who did evaluate:

68 were enthusiastic enough so that they will probably use the film again. What they liked is not revealed in any depth or detail by answers on the cards. Most of the positive reactions were indicated either by a good grade or by such remarks as "excellent... very good...thank you...the students liked it very much..." Some comments that gave at least a hint why, more specifically, the teachers liked the film were: "Excellent -- for portraying actual scenes by actual business men.... Creates awareness of the complexities of modern business.... Excellent -- very informative and motivating... 'A' -- very accurate representation of the corporation in action...." The study guide that accompanies the film elicited favorable reactions, such as, "Quite useful and thought provoking... Helped discussion...."

Survey of Teachers Who
Use Inc. -- Page 3

January 26, 1967

12 of the 80 economics and social studies teachers who evaluated probably won't use the film again. Of these 12:

2 found the film too advanced for their classes -- 8th grade and a "slow-learning" 9th grade.

3 objected to "propaganda" about CPAs.

1 objected there was not enough about CPAs.

4 apparently wanted a film which merely identified what a corporation is.

1 graded "C" but gave no explanation.

1 found the film "useful" but graded it "C."

An important finding of this little survey (which we are unable to obtain from Association Films' monthly report) is the indication of the degree to which Inc. will be shown to college-preparatory as well as terminal students.

Of the 80 social studies teachers who evaluated Inc.:

8 failed to register on the response card where their students are headed.

Of the 72 social studies teachers who did reply to this question:

52 showed it to college-preparatory students.

20 showed it to terminal students.

The value of producing a film like Inc., which is designed as a visual aid for a class of college-preparatory students, is highlighted by the close relationship between liking the film and using it in a college-preparatory class.

Of the 52 teachers who showed it before college-preparatory social studies classes:

48 liked it well enough so that they will probably use the film again.

4 probably won't. Of these:

2 objected to CPA "propaganda."

Survey of Teachers Who
Use Inc. -- Page 4

January 26, 1967

Of the 148 high school teacher respondents:

77 taught business subjects. Of these:

19 also taught economics or other social studies subjects, and their evaluations are therefore covered above in this report.

1 also taught in college and his evaluation will be covered below in the section of this report on college responses.

Of the 57 teachers of only high school business subjects:

3 failed to evaluate Inc.

Of the 54 business teachers who evaluated Inc.:

40 liked it well enough so they will probably use it again. As with the social studies teachers, most positive reactions were general. Among the more nearly specific reasons for liking the film were the following: "Film was well produced... All students were quite informed... Film served as a refresher and also fixed more firmly some important facts about corporations... Excellent -- held the interest of students and gave them insight into the work of accountants... It did a good job showing what the corporation is and how it functions... 'A' -- 406 students viewed Inc. It's a great tie-in with what we are teaching... Very good -- deep in some areas, but well organized... Better for college or older students... Gives good insight into business decisions... Very good! Average student today is 'anti' corporation. Good film to fight this feeling of distrust of big business."

Of these 40 business teachers who liked Inc.:

3 didn't answer the question about college for their students.

Survey of Teachers Who
Use Inc. -- Page 5

January 26, 1967

Of the 37 business teachers who liked Inc.,
and answered the question about college:

1 taught college-prep students (a teacher from Morris High in the Bronx who happened to have seen Inc. at our preview in the Johnny Victor Theatre; thus, he is unusual among respondents).

22 taught terminal students.

14 taught mixed college-prep and terminal students.

14 of the 54 business teachers who evaluated Inc. probably won't use Inc. again. Of these:

10 taught terminal students

4 taught mixed college-prep and terminal students.

Of the 148 responses from high school teachers:

9 came from a mixed bag of more-or-less chance showings, and in either social studies or business, in which there is neither adequate sample or any suggestions of need for further survey.

College Responses

Since few college instructors use visual aids extensively, if at all, it is not likely we will ever have much distribution of Inc. or any other film in colleges. (To reach college students via film, we would have to produce with the commercial and art theatres in mind.)

However, I think our survey shows we can represent our product honestly, and further our purpose, by advertising that Inc. has been found useful in college elementary economics or in introductory courses in business administration.

Of the 8 college responses:

6 were generally favorable. Comments suggesting specific purpose of using the film and its effect were: "Very fine for introductory economics course... Excellent for showing inter-relationships among production, marketing, research -- and supply and demand principle (for course entitled "introduction to business")... Excellent, but feel the

Survey of Teachers Who
Use Inc. -- Page 6

January 26, 1967

comics are not necessary to introduce this serious topic, although I love this type of comics." (This teacher defined his purpose: "To have students understand corporate organization and how decisions are made, as well as place of accounting in this" -- for first year accounting.)

Association Films Monthly Report

Our survey and the continuing monthly reports by Association Films support each other -- that is, they show essentially the same picture. I think that our own survey has been valuable mainly in pointing out the specific grade levels at which Inc. is most valuable (not covered on the Association Films audience response card), and in making it possible for us to estimate the proportion of college-prep students who will see Inc.

On the other hand, the Association Films' monthly reports make it possible for us to compare audience responses to Inc. and to CPA. A comparison of ratings given to Inc. and to CPA during November, by the rating scale used on all Association Films loans, is shown in the following table:

	Bookings of <u>Inc.</u> in social studies classes:	Bookings of <u>CPA</u> for career guidance purposes:
Excellent	35%	31%
Very good	31%	47%
Good	21%	19%
Fair	7%	3%

Obviously, the shape of responses to Inc. is better even now. After a year's distribution prunes away users who don't like Inc. and users for whom it was not designed, it is a near certainty that Inc. will do much better than CPA.

JOHN ASHWORTH

JA:ls

cc: Film Committee: Ralph Lewis, CPA
David Linowes, CPA
Colin Park, CPA
Mr. Lawler

Mr. Bruschi
Mr. Trump
Miss Myers
Mr. Custer



AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

666 FIFTH AVENUE
NEW YORK, N. Y. 10019

Thank you for your recent letter of concerning the Institute's films.

At the present time we have two different films available on a free loan basis. These are obtainable through the regional distribution offices of Association Films, Inc.

To facilitate handling and booking arrangements, you should directly contact the distribution center for your area. Their address is Association Films, Inc.,

Booking arrangements should be made 4-6 weeks in advance of your planned showing date. If this time allowance can not be kept, then you may wish to phone the Association Film office. Their number is

Enclosed are two fliers describing the content of these films.

Please let us know whenever we may be of further assistance to you.

Sincerely yours,

Martin H. Rosenberg
Staff Assistant
Examinations Division

MHR:mjs
encs.

PLEASE POST

WANTED

FOR INDECISION ABOUT FUTURE OCCUPATION



High School senior ... Last seen solving a problem in trig ... "A" student ... Analytical mind ... Able to speak and write clearly ... Has imagination—will go go go ...

High school senior ... Last seen writing for school paper. Has talent with words ... "B+" student ... Treasurer of class ... (People trust her.)

High school senior ... Last seen working out with basketball squad ... "B" average ... Involved in Junior Achievement ... Is enthusiastic about business and finance. A winner ...

A CAREER IN ACCOUNTING IS WAITING

A business, or government agency, or firm of certified public accountants will pay from three hundred and fifty thousand dollars (\$350,000) to two million dollars (\$2,000,000) for the services of each of the above individuals as an accountant. The amount paid will represent lifetime earnings beginning at about \$7,500 a year and rapidly rising to a wide range of annual incomes in five figures (occasionally in six).

NOTES:

TIPS ON VOCATIONAL GUIDANCE:
Accountants don't care so much about "figure work" -- adding etc. -- as about what the figures mean. Looking at figures, an accountant sees people doing things -- buying, selling, producing, distributing...



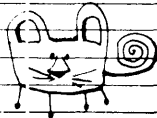
Accountants work wherever people handle sizable amounts of money, in

MANAGEMENT OR PRIVATE ACCOUNTING

Variety of opportunities. Often rise to be controllers, treasurers, financial vp's. Many become presidents as at Chrysler, Crucible Steel, Ford, General Motors, Prudential Insurance, Sun Oil, TWA, Western Union. Acctg. = "foot in the door" to business success.

PUBLIC ACCOUNTING

Independent acctg. practitioners are like doctors, lawyers. Leaders are certified public accts. (CIAs) Do acctg., tax, special advisory services to management. Have many clients, mostly businesses. CPA must pass exam, get State CPA license to practice.



GOVERNMENT ACCOUNTING

Many jobs in govt. are like private or public acctg. Federal govt. openings in Atomic Energy Commission, FBI, General Acctg. Office, Internal Revenue Service, etc.



TEACHING ACCOUNTING

Prof's needed. Many also do consulting for business, CPA firms, govt.

TODAY'S IDEA:

Acctg. even more important in future than now. Reason: both businesses and govt. get bigger -- more complicated. Need more COLLEGE educated experts to handle more money. (End confusion; Accts. to rescue!)

TODAY'S APPOINTMENTS:

See Jerry -- hi-fi. Call Joan or she'll be bugged. See guidance counselor or write for free publications to -- Accounting Careers Council National Distribution Center, Dept. C, P.O. Box 650, Radio City Station, New York, New York 10019. Your zip code is required.

Also, send 25¢ for -- Preparing for your Career in Business National Research Bureau 415 N. Dearborn St., Chicago, Illinois 60610

TODAY'S POETRY

In the days of Miss Muffet Women sat on a tuffet, Content to eat curds and whey. With ambition mounting They now study accounting-- Miss Muffet's a C P A.

INFORMATION SHEET

PHOTOGRAPHY PANEL

Size: 48" wide by 36" high (actually two panels - each 24"x36". The enclosed picture is a prototype exhibit.)

Material: Photograph mounted on masonite panels which are backed with wooden frames. "CPA" in upper left hand corner is bright red.

Depicts: CPA (identified by a large head shot) in a number of business situations in which a CPA might be involved. The model is shown explaining a worksheet to a group of businessmen at a conference table; discussing an audit report with a client in his office; alighting from an airplane on a business trip; discussing the print-out of a computer with a technician; talking with clients at a refinery, a dairy farm, a television studio.

COPY PANEL

Size: 24" wide by 36" high.

Material: White lettering on blueprint paper mounted on masonite panel which is backed with wooden frame. Two white sections are supermounted on the blueprint paper.

Copy reads:

CONSIDER A CAREER AS A CPA

BELONG TO THE NATION'S
FASTEST GROWING PROFESSION

New CPAs! 20,000 NEEDED each year in public accounting, business, and government....and for teaching future members of an exploding profession. Accountants EARN at start \$7,000 or more....with four to six years' experience \$12,500 and up.... \$15,000 to \$100,000 awaits the future corporate executive or partner in a CPA firm.

CERTIFIED PUBLIC ACCOUNTANTS

COUNSEL BUSINESS MANAGEMENT on
profit - products - personnel
Plan corporate budgets - sales forecasts - cost controls
Design ELECTRONIC DATA PROCESSING systems

ANALYZE economic data
INTERPRET financial reports
ATTEST to the VALIDITY of
CORPORATE FINANCIAL STATEMENTS

Develop corporate TAX SAVINGS POLICIES
ADVISE on tax aspects of estate planning
REPRESENT CLIENTS before Treasury Department

For further information:
State Society of Certified Public Accountants
Address

The name of the appropriate state society will be lettered in the lower white section.

ASSEMBLING UNIT

1. The two photography panels are fastened together with wing-bolts.
2. The copy panel is hinged to the photography panel.
3. Bolts and hinge-pins are supplied with the exhibit.

CARRYING and SHIPPING CASE

A black fiber case suitable for carrying or shipping is supplied with the exhibit.

WEIGHT

The entire exhibit with carrying case weighs about 35 pounds.

COST

\$110 per unit. Includes exhibit, hardware and case.

