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THE AMERICAN INSTITUTE OF ACCOUNTANTS
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 6

RESULTS OF
THE FALL, 1948, COLLEGE ACCOUNTING TESTING PROGRAM
IN SIXTY-THREE COLLEGES

Prepared by
Committee on Selection of Personnel
~~437 West 59th Street~~
New York 19, N. Y.
January, 1949

21 Audubon Ave

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INTRODUCTION

This report summarizes the results of the third fall accounting testing program carried on in colleges and universities. The tests in this program were administered during the fall, 1948, semester. The results of the fall programs in 1946 and 1947 were summarized in Bulletins Nos. 1 and 4 published by the committee. The results of the spring programs in 1947 and 1948 were given in Bulletins Nos. 3 and 5, which are also available from the committee's offices.

The Orientation Test served as the principal basis of this fall's program, just as it did in the two preceding years. This test is designed to measure vocabulary, ability to read materials in the field of business, and ability to solve problems involving quantitative relations. It yields a verbal score based on the first two parts, a quantitative score based on the third part, and a total score on the test as a whole. It required fifty minutes of working time. It is designed as a wide-range test suitable for use with beginning, intermediate, and advanced classes, and percentile norms are available for the different years of the study of accounting. Form A was used by most of the participating institutions, although Form B was available for use and was given in situations where Form A had been administered previously.

Achievement Test, Level I, was also made available for use in colleges desiring to obtain early in the college year a measurement of the achievement of students who had had one or more years of accounting.

Some weeks before the beginning of this fall program, a change in policy with regard to charges for the use of the tests was announced to the colleges. During the earlier experimental stages of the project, the tests had been distributed and scored without charge to the cooperating institutions. After the service program was developed, charges were made for project office scoring, but the committee continued to furnish the test materials without cost to the colleges. However, because of the need for funds to continue the project on a partially self-supporting basis, it was necessary to add a charge for the use of the materials, although this charge was small in comparison with the amount that it was necessary to charge for the professional use of the tests by firms and persons outside the colleges. A charge of fifteen cents a student was made to cover the cost of distributing test supplies to participating institutions. Colleges that desired to score the tests locally at their own expense were permitted to do so, but all colleges were requested to return the answer sheets to the project office for use in research and in the preparation of improved norms. The project office continued to offer scoring services at a charge of ten cents a test.

Notwithstanding the added costs, more colleges participated in the fall, 1948, program than in either of the preceding fall programs. The number of colleges using the tests this fall was sixty-three, as compared with fifty in the fall of 1947 and twenty-nine in the fall of 1946. There was, however, a relatively small decrease in the number of tests used. The total number of Orientation and Achievement Tests administered this fall was 13,515, which was 2,168 less than the number during the corresponding period of 1947.

Of the 13,515 tests administered in this program, 8,785 tests or approximately 65 per cent were scored in the project office. The tests from all colleges that used local scoring were sample checked for accuracy of scoring before the results were included in the norms. In the case of colleges whose scoring fell below an acceptable standard of accuracy, all tests were rescored. Typewritten reports, including an analysis and interpretation of the results, were sent from the project office to twenty-nine colleges.

Some colleges are beginning to use the Orientation Test as an entrance test with all students admitted to the school of business. Since this test is intended to be broadly indicative of aptitude for the study of business courses rather than narrowly directed toward aptitude for accounting alone, it is believed that this kind of use of the Orientation Test is practicable and desirable.

II

SUMMARY OF TEST RESULTS

The summary distributions of the verbal, quantitative, and total scores on the Orientation Test are shown in Tables I, II, and III. Table I presents the distributions of the scores of first-year accounting students on Forms A and B. It will be observed that Form A was taken by approximately ten thousand first-year students, whereas only 1,156 students took Form B.

The fall, 1947, medians are shown by the broken lines across the distribution columns. The 1947 median for Form A is based on the scores of 9,049 students and the one for Form B is derived from the scores of 7,271 students. It will be observed that the 1947 and 1948 medians on Form A are very close together. The first and third quartiles of the 1947 distributions, not shown in Table I, are also in close agreement with these points in the 1948 results. The fact that such close agreement was obtained for the results of Form A in the two testing programs suggests that the scores on this form provide a representative sampling of the aptitude of accounting students near the beginning of the first year of study. The percentile norms which will be prepared from the combined distributions for the two years will be based on more than nineteen thousand cases, and it is believed that they will form a reliable basis for the appraisal of the accounting aptitude of individuals and class groups.

The fall, 1947, results indicated that Form B of the Orientation Test was a little easier than Form A. The Form B medians obtained in the fall of 1948 are considerably above those found in 1947 and definitely above the Form A medians. However, it seems probable that a somewhat more able group of students was tested with Form B this fall and that the 1947 scores are more nearly representative of general norms for first-year students on Form B.

As in preceding testing programs, the range of verbal, quantitative, and total scores is extremely wide on both forms. The entire possible range is covered in the quantitative part of the test. The verbal scores go down to zero, while at the other end of the distribution the highest raw score, 96, is four points short of a perfect score.

The distributions of Orientation Test scores of the second- and third-year students, shown in Table II, and those for the senior accounting students, given in Table III, are based on much smaller numbers of cases than those for the first-year students. The range of the scores of the second-year students is similar to that for the first year. At the third-year level and among the seniors, the range is somewhat smaller, although even in these groups the scores are still widely distributed.

As one would expect, there are significant increases in medians between year levels. The differences are larger between the first and second years of study than between the upper years.

Although there is a noticeable increase in medians, the distributions of the scores of the individual students overlap to a large extent. The highest fourth of the first-year students have Orientation Test scores above the lowest fourth of the seniors.

The distributions shown in Table IV for the relatively small groups of first-, second-, and third-year students on Achievement Test, Level I, Form B, are similar to those on the Orientation Test in that they show large gains in median score from one year level to the next with great overlapping in the distributions. The highest and lowest scores were made by first-year students. The total range is from a raw score of 5 to one of 170 out of a total of 178 possible points.

TABLE I

SUMMARY DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORMS A AND B,
BY FIRST YEAR ACCOUNTING STUDENTS, FALL, 1948

Score	Verbal		Score	Quantitative		Score	Total	
	Form A	Form B		Form A	Form B		Form A	Form B
99-100						128-130		
96	1					124		
93						120	1	
90	6	1	30	8	2	116	3	1
87	7		29	21	9	112	7	
84	24	2	28	43	7	108	16	5
81	38	8	27	31	16	104	40	2
78	56	9	26	58	27	100	47	11
75	78	17	25	98	33	96	84	29
72	114	15	24	120	43	92	108	24
69	167	35	23	163	49	88	139	28
66	144	32	22	179	40	84	192	53
63	200	45	21	238	52	80	256	57
60	265	46	20	277	60	76	277	60
57	323	62	19	367	70	72	382	72
54	366	53	18	421	58	68	481	80
51	459	76	17	499	60	64	575	74
48	487	57	16	574	68	60	637	66
45	572	73	15	638	74	56	720	79
42	689	80	14	720	65	52	788	64
39	696	67	13	733	54	48	818	78
36	706	79	12	756	75	44	843	72
33	767	61	11	647	46	40	716	67
30	749	59	10	636	46	36	776	50
27	697	57	9	551	29	32	624	50
24	681	47	8	502	48	28	534	32
21	581	37	7	453	44	24	411	35
18	449	46	6	358	24	20	291	32
15	348	34	5	286	14	16	186	17
12	255	19	4	274	17	12	137	10
9	130	21	3	173	9	8	60	4
6	72	9	2	122	7	4	19	3
3	37	3	1	103	4	0-3	7	1
0-2	11	6	0	126	6			
Total	10175	1156		10175	1156		10175	1156
Q3	49.2	56.0		17.0	20.8		64.4	74.9
Md	37.3	43.2		13.1	16.2		50.4	59.2
Q1	26.9	30.5		9.3	11.9		37.4	43.3
Range	0-96	0-90		0-30	0-30		1-122	0-116

TABLE II

SUMMARY DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORM A, BY SECOND AND THIRD YEAR ACCOUNTING STUDENTS, FALL, 1948

Score	Verbal		Score	Quantitative		Score	Total	
	2nd year	3rd year		2nd year	3rd year		2nd year	3rd year
99-100						128-130		
96						124		
93	1					120		
90	1		30	1	2	116	2	2
87	2	8	29	3	3	112	1	6
84	6	9	28	12	9	108	7	5
81	6	5	27	11	5	104	10	10
78	26	12	26	17	13	100	17	14
75	12	12	25	17	12	96	12	7
72	22	13	24	26	20	92	19	14
69	16	17	23	21	28	88	34	19
66	33	17	22	36	18	84	44	28
63	48	24	21	55	24	80	48	33
60	34	36	20	55	40	76	42	34
57	33	35	19	54	20	72	48	45
54	48	33	18	60	30	68	62	33
51	68	31	17	57	27	64	77	43
48	62	34	16	89	31	60	82	41
45	78	35	15	69	34	56	93	37
42	71	36	14	50	29	52	80	26
39	70	32	13	51	30	48	80	30
36	63	28	12	58	24	44	45	14
33	69	15	11	47	14	40	47	8
30	55	16	10	35	16	36	21	4
27	29	3	9	27	10	32	24	5
24	33	3	8	21	4	28	16	
21	21	1	7	18	7	24	8	
18	9	3	6	14	1	20	5	
15	7		5	8	4	16	1	
12	2		4	9	1	12	1	
9			3	2		8	1	
6			2	2	2	4		
3	2		1	1		0-3	1	
0-2	1		0	2				
Total	928	458		928	458		928	458
Q3	57.7	63.3		20.4	21.8		76.4	82.8
Md	46.2	53.2		16.6	17.8		62.0	70.5
Q1	36.2	43.1		12.8	14.1		51.1	59.0
Range	0-95	20-89		0-30	2-30		3-118	32-118

TABLE III

SUMMARY DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORM A, BY
SENIOR ACCOUNTING STUDENTS, FALL, 1948

Score	Verbal	Score	Quantitative	Score	Total
99-100				128-130	
96				124	
93				120	
90	5	30	3	116	2
87	3	29	3	112	6
84	9	28	9	108	8
81	9	27	8	104	12
78	21	26	11	100	14
75	14	25	8	96	25
72	23	24	22	92	20
69	25	23	27	88	27
66	27	22	26	84	31
63	31	21	27	80	38
60	29	20	30	76	26
57	25	19	31	72	39
54	39	18	32	68	39
51	26	17	39	64	34
48	32	16	24	60	29
45	30	15	22	56	29
42	29	14	22	52	21
39	17	13	27	48	14
36	9	12	16	44	6
33	12	11	12	40	3
30	9	10	13	36	7
27	3	9	5	32	
24	2	8	3	28	
21	2	7	1	24	1
18		6	6	20	
15		5	1	16	
12		4	2	12	
9		3		8	
6		2		4	
3		1	1	0-3	
0-2		0			
Total	431		431		431
Q3	69.2		22.4		88.9
Md	57.7		18.7		75.3
Q1	47.5		14.9		63.7
Range	21-92		1-30		27-119

TABLE IV

SUMMARY DISTRIBUTIONS OF SCORES ON ACHIEVEMENT TEST, LEVEL I, FORM B MADE BY FIRST, SECOND AND THIRD YEAR STUDENTS OF ACCOUNTING, FALL, 1948

Score	1st year	2nd year	3rd year
177-178			
176			
172			
168	1		
164		1	
160			1
156		1	3
152	1	1	2
148		2	2
144	2	4	6
140	4	5	4
136	2	7	4
132	7	3	5
128	6	4	5
124	8	10	7
120	4	12	9
116	5	8	8
112	19	9	7
108	21	14	6
104	23	11	3
100	23	20	9
96	34	15	5
92	27	14	4
88	27	12	3
84	33	15	5
80	26	12	1
76	22	7	1
72	23	9	2
68	33	10	1
64	21	5	1
60	21	3	1
56	15	4	1
52	18	2	1
48	15	2	
44	19	2	
40	17	1	
36	19	2	
32	16		
28	16	1	
24	8	1	
20	2		
16	5	2	
12	2		
8	2		
4	1		
0-3			
Total	548	231	107
Q3	98.7	116.1	132.2
Md	79.8	99.1	117.3
Q1	55.3	82.3	100.3
Range	5-170	17-166	54-163

III

DISTRIBUTIONS OF TEST SCORES IN INDIVIDUAL COLLEGES

Distributions of total scores of first-year, second-year, third-year, and senior students in accounting on Form A of the Orientation Test arranged according to colleges are shown in Tables V through VIII. Distributions for the small number of colleges using Form B at the first-year level are given in Table IX. Table X presents the distributions of scores in the different colleges in which the Achievement Test, Level I, was administered to the first-year students.

The numbers across the top of the chart are code numbers identifying the individual colleges. Each college has been apprised of its own code number.

As in preceding reports of this kind, the medians and the first and third quartiles for the total distribution are indicated by the broken lines running horizontally across each chart. The median total score for each college is shown by the short horizontal line to the right of the distribution, and the range of the middle 50 per cent of the scores is indicated by the vertical line parallel to the distribution.

It will be observed that in the charts for the Orientation Test, Form A, at the first-, second-, and third-year levels, the median score of the highest college is above the seventy-fifth percentile, whereas the median for the lowest college is below the twenty-fifth percentile. In other words, there is a wide difference among the colleges of the country in the degree of selection of the students enrolled in courses of accounting.

There are, however, a large number of cases where colleges whose medians are comparatively low on the national norms have individual students whose aptitude for the study of accounting as measured by this test is outstanding. For example, in the college which ranks forty-seven among the fifty-three colleges giving the Orientation Test to first-year students, there is a student whose total score is at the highest percentile for this year of study. It is clearly very important that such unusually able students be identified, encouraged to continue with the study of accounting, and given the best training in the field that the college can provide.

So far as the project office can determine, the distributions for the individual colleges represent complete class groups, or practically complete groups, in nearly all cases. All colleges were urged either to test all students at a given level of study or to inform the project office where selection took place so that unrepresentative groups could be excluded from the norms and the comparative charts.

TABLE VI

DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORM A
BY SECOND YEAR STUDENTS OF ACCOUNTING

	54	9	21	25	19	17	22	41	34	50	14	
128-130												128-130
124												124
120												120
116		1			1							116
112		1										112
108	2	2		2	1							108
104	1	6			2	1						104
100	1	12		2	2							100
96	1	6	1		3							96
92	3	8	1		7							92
88	2	16	1	5	10							88
84	5	18		2	15	2	1	1				84
80	2	19	1	2	17	2	1		1			80
76	2	14	3	5	16	1						76
72	2	15	4	4	22	1						72
68		18	1	10	25	4	4					68
64	3	20	2	7	40	3	1	1				64
60	1	22	2	5	44	5	1		1	1		60
56	4	22	1	7	41	9	6				1	56
52		14	4	5	45	6	3	2				52
48	2	16	3	7	44	4	2	1	1			48
44		6		7	28	1	2			1		44
40	2	7		5	29	2	1				1	40
36	1			4	13		1	1	1			36
32		2	1	1	15	2				1		32
28		1		4	7	1	1		1		1	28
24				1	5			1		1		24
20				1	1				1	1	1	20
16											1	16
12										1		12
8					1							8
4												4
0-3					1							0-3
Total	34	246	25	86	435	44	24	7	6	6	5	Total
Q3	91.0	85.9	77.0	72.5	70.0	68.0	68.0					Q3
Md	80.0	70.9	67.0	60.8	58.8	58.7	57.3	53.0	44.0	30.0	30.0	Md
Q1	59.5	58.8	54.3	47.1	48.8	52.8	50.0					Q1
Range	37-111	37-117	35-96	20-110	3-118	30-104	29-87	25-85	22-81	12-63	18-57	Range

Distributions of less than five cases are not reported.

TABLE VII
 DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORM A
 BY THIRD YEAR STUDENTS OF ACCOUNTING

	54	21	9	14	19	42	34	17	
128-130									128-130
124									124
120									120
116			1		1				116
112			4		2				112
108			2		3				108
104		1	5		4				104
100		2	3	1	7	1			100
96		1	2		4				96
92	2		7		5				92
88			6		11		1	1	88
84	1	2	11		13		1		84
80	1	2	9	1	18		1	1	80
76	1	1	10		22				76
72		3	8		30	2		2	72
68		1	10	1	19			2	68
64	1		7		33	1	1		64
60			5		29	1	1	4	60
56		3	8		20	1	1	3	56
52		1	3		17			3	52
48			6		18		1	5	48
44			1		10	1		2	44
40			2	2	4				40
36			3		1				36
32					2			3	32
28									28
24									24
20									20
16									16
12									12
8									8
4									4
0-3									0-3
Total	6	17	113	5	273	7	7	26	Total
Q3		87.5	89.2		80.0			63.5	Q3
Md	84.0	78.0	77.4	70.0	68.5	66.0	66.0	56.0	Md
Q1		69.0	64.1		59.3			49.2	Q1
Range	64-95	54-105	36-118	41-100	32-117	45-102	50-88	33-90	Range

Distributions of less than five cases are not reported.

TABLE VIII

DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORM A
BY SENIORS IN ACCOUNTING

	9	19	55	
128-130				128-130
124				124
120				120
116	1	1		116
112	2	4		112
108	4	4		108
104	6	4	2	104
100	8	5	1	100
96	9	16		96
92	8	12		92
88	4	23		88
84	8	20	3	84
80	10	27	1	80
76	6	18	2	76
72	13	25	1	72
68	6	31	2	68
64	5	26	3	64
60	5	23	1	60
56	6	21	2	56
52	4	15	2	52
48	2	11	1	48
44		5	1	44
40	1	2		40
36	1	6		36
32				32
28				28
24		1		24
20				20
16				16
12				12
8				8
4				4
0-3				0-3
Total	109	300	22	Total
Q3	97.2	86.8	84.7	Q3
Md	82.2	73.4	70.0	Md
Q1	70.2	62.4	59.0	Q1
Range	36-117	27-119	47-107	Range

TABLE IX

DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORM B
BY FIRST YEAR STUDENTS OF ACCOUNTING

	56	4	57	58	35	
128-130						128-130
124						124
120						120
116	1					116
112						112
108	4	1				108
104	2					104
100	11					100
96	25	3		1		96
92	20	2		2		92
88	26	1			1	88
84	42	6	1	3	1	84
80	49	4	1	1	2	80
76	52	5		2	1	76
72	53	7	1	3	8	72
68	55	13	2	3	7	68
64	56	8	2	2	6	64
60	46	8	1	1	10	60
56	51	8	3	5	12	56
52	40	7	3	2	12	52
48	39	12	6	6	15	48
44	28	10	3	8	23	44
40	29	5	1	8	24	40
36	14	4	2	6	24	36
32	8	1	2	6	33	32
28	5	1	2	4	20	28
24	6	1	1	6	21	24
20	3			5	24	20
16				2	15	16
12	1			1	8	12
8				1	3	8
4			1		2	4
0-3					1	0-3
Total	666	107	32	78	273	Total
Q3	81.1	73.3	60.0	58.8	49.8	Q3
Md	68.5	62.3	50.7	44.0	37.6	Md
Q1	55.4	49.6	40.0	32.3	26.9	Q1
Range	13-116	27-110	7-87	11-96	0-89	Range

TABLE X

DISTRIBUTIONS OF SCORES MADE ON ACHIEVEMENT TEST, LEVEL I, FORM B, BY FIRST YEAR STUDENTS OF ACCOUNTING

	2	23	9	59	18	114	42	34	27	53	41	
177-178												177-178
176												176
172												172
168			1									168
164												164
160												160
156												156
152				1								152
148												148
144			1	1								144
140			4									140
136	1			1								136
132	3		3	1								132
128		1	2	1	2							128
124	1		3	2		1	1					124
120				3					1			120
116	1	1	2				1					116
112		1	10	3	1	1	1		2			112
108	4	1	8	5	1		1		1			108
104	4	1	3	9		1	1		4			104
100	5	2	5	3	2	1	3		2			100
96	3	6	11	8	1	2	1		2			96
92	3	1	7	8		3	3	1	1			92
88	1	1	6	11	1	1	2		4			88
84	2	2	7	9	6	2	2		3			84
80	2	1	9	8		1	2		3			80
76		1	5	6		1	1		8			76
72	1	2	3	6		2	4		5			72
68	1	1	4	10	2	1	2	2	10			68
64		1	4	3		1			12			64
60		1	4	4			3	1	8			60
56			1	2		1	1	1	9	2		56
52			3	1			1	1	12	1		52
48				2		1	2	2	7	1	1	48
44			2	2		1	1		13	1		44
40			3					1	12		1	40
36					1		5		12		1	36
32									14	3	2	32
28			2	2			3	1	8			28
24							1		7	1		24
20									2			20
16			1				1	1	2			16
12									2			12
8									1		1	8
4										1	1	4
0-3												0-3
Total	32	24	114	112	17	21	43	11	167	10	7	Total
Q3	110.0	102.0	110.8	102.7	103.5	97.5	93.7		69.7			Q3
Md	102.4	96.7	93.7	88.4	87.7	87.0	73.5	54.0	53.2	40.0	35.0	Md
Q1	93.3	80.0	77.2	73.3	84.8	72.5	47.0		37.9			Q1
Range	69-137	62-130	19-170	30-153	36-130	45-125	18-124	17-95	11-121	7-58	5-48	Range

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