

University of Mississippi

eGrove

AICPA Committees

American Institute of Certified Public Accountants (AICPA) Historical Collection

1949

College accounting testing program bulletin no. 8; Results of the fall, 1949, college accounting testing program in ninety-six colleges

American Institute of Accountants. Committee on Selection of Personnel

Follow this and additional works at: https://egrove.olemiss.edu/aicpa_comm



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

American Institute of Accountants. Committee on Selection of Personnel, "College accounting testing program bulletin no. 8; Results of the fall, 1949, college accounting testing program in ninety-six colleges" (1949). *AICPA Committees*. 246.

https://egrove.olemiss.edu/aicpa_comm/246

This Book is brought to you for free and open access by the American Institute of Certified Public Accountants (AICPA) Historical Collection at eGrove. It has been accepted for inclusion in AICPA Committees by an authorized administrator of eGrove. For more information, please contact egrove@olemiss.edu.

THE AMERICAN INSTITUTE OF ACCOUNTANTS
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 8

RESULTS OF
THE FALL, 1949, COLLEGE ACCOUNTING TESTING PROGRAM
IN NINETY-SIX COLLEGES

Prepared by
Committee on Selection of Personnel
21 Audubon Avenue
New York 32, N. Y.
January, 1950

THE AMERICAN INSTITUTE OF ACCOUNTANTS
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 8

RESULTS OF
THE FALL, 1949, COLLEGE ACCOUNTING TESTING PROGRAM
IN NINETY-SIX COLLEGES

Prepared by
Committee on Selection of Personnel
21 Audubon Avenue
New York 32, N. Y.

January 1950

CONTENTS

	Page
I. INTRODUCTION.	1
II. SUMMARY OF TEST RESULTS	3
III. DISTRIBUTIONS OF TEST SCORES IN INDIVIDUAL COLLEGES	8
IV. PLACEMENT FUNCTION OF THE COLLEGE ACCOUNTING TESTING PROGRAM	18

Committee on Selection of Personnel

Harold R. Caffyn, Chairman
Raymond G. Ankers
Samuel J. Duboff
William B. Franke

S. Wesley Marcus
Leo A. Schmidt
James W. Strudwick
John L. Carey, Executive Director

Project Staff

Ben D. Wood, Director
Arthur E. Traxler, Assistant Director
Robert Jacobs, Administrative Assistant
Jean D. Judson, Program Supervisor

Cooperating Colleges and Universities

University of Akron
University of Alabama
Albany Business College
University of Arizona
Arizona State College

Ashland College
Atlanta University
Becker Junior College
Bentley School
Bowling Green Business College

Bowling Green State University
Brigham Young University
Brooklyn College
University of Buffalo
California College of Commerce

Catawba College
City College of New York
Chaffey College
University of Chattanooga
Clarkson College

Columbia Institute
Dearborn Junior College
University of Denver
De Paul University
University of Detroit

Drake University
Duke University
Emory University
University of Georgia
Gibson College

Hartford Institute of Accountancy
Hillyer College
Hofstra College
Howard University
Southern Illinois University

Iona College
Kent State University
Kings College
Lafayette College
Lehigh University

Loyola College
Madison College
Marquette University
Memphis State College
Miami University

University of Michigan
University of Minnesota
Minnesota School of Business
University of Mississippi
Mississippi State College

Cooperating Colleges and Universities (continued)

Monmouth College
Montana State College
New Haven YMCA Junior College
New York State Agricultural and
Technical Institute
Oberlin College

Pennsylvania State College
University of Pennsylvania
Phillips University
Pierce School of Business Administration
Portland Junior College

Providence College
Queens College
Regis College
Rider College
Rhode Island State College

Rutgers University (College of
Business Administration)
Rutgers University (University
College)
St. Edward's College
St. Joseph's College
St. Louis University

Salmon P. Chase College
University of San Francisco
Sawyer Schools of Business
Seton Hall College
Southern Methodist University

Strayer College
Suffolk University
Susquehanna University
Syracuse University
Temple University

University of Tennessee
University of Texas
Texas Christian University
Texas Technological Institute
South Texas Colleges

Triple Cities College
Union Junior College
University of Virginia
Virginia Polytechnic Institute
Washington and Lee University

Wayne University
Western Reserve University
Wheaton College
Wilkes College
William and Mary College

University of Wyoming

INTRODUCTION

The fourth fall College Accounting Testing Program was carried on during the fall semester of 1949. The previous fall testing programs were summarized in Bulletins Nos. 1, 4, and 6, published by the Committee on Selection of Personnel.

As in the preceding fall programs, the Orientation Test was stressed, although the Achievement Tests were made available to colleges desiring to use them, and the Strong blank was recommended for use at any time during the year. Since the Orientation Test is designed to measure general aptitude for the field of accounting, it is particularly useful at the beginning of the year, especially with students just starting the study of accounting.

The charges for the tests were the same as those for the fall of 1948 and spring of 1949. For the Orientation Test and each of the Achievement Tests, the cost to the colleges was 15 cents a student for the use of the test material and 10 cents for the scoring and reporting services. In the case of the Strong blank, the cost was 10 cents for the test booklet and \$1.70 for the scoring and reporting service, with a reduction in charge for scoring on quantities of twenty-five or more blanks. Local scoring was allowed on all tests except the Achievement Test, Level II. The accuracy of all local scoring was checked in the project office before the test results were used in the norms. Every effort was made to keep the costs to the colleges as low as possible and still provide sufficient funds to operate the project. It is hoped that as the volume of use of the tests in the colleges increases the project will become self-supporting even at these nominal rates.

The names of the colleges participating in this testing program are listed at the beginning of the bulletin. The list includes ninety-six colleges as compared with twenty-nine colleges in the fall of 1946, fifty in 1947, and sixty-three in 1948. There has been a steady increase in the number of participating institutions, although the number of tests used has not grown appreciably. However, an increase in the use of the tests probably could not be expected, for, in the beginning phases of the project, the test materials were supplied free, whereas a charge has been made for them during the last two years. The total number of tests administered in connection with this project in the fall of 1949 was 14,545. This number was nearly the same as the number used in 1948 and was slightly less than the number of tests given in the fall of 1947.

The proportion of tests scored in the project office this fall was a little larger than the proportion in the fall of 1948 and considerably larger than that in 1947. Sixty-seven per cent, or approximately two-thirds, of the tests were scored by the project office and about one-third were scored locally. The project office was able to give rapid service on the tests sent in for scoring. The average time required for scoring and preparing a typewritten report of the results was less than a week, and where colleges indicated an urgent need for their results some reports were made within one or two days after the tests arrived in New York.

The experience of various colleges that have been participating in the accounting testing program since the beginning of this project indicates the desirability of regular, systematic use of these tests in each fall and spring program. Different forms of the Orientation Test may be given to a student each year as he progresses through his accounting course. The Level I Achievement Test may be used near the end of the first full year of the study of accounting and another form may be given after two years of study. The Achievement Test, Level II, should be given during the student's senior year. The Strong blank may be administered at the time he enters the study of accounting to obtain information regarding his occupational interests, and it may be administered again shortly before graduation to discover changes in interests. Thus, through the use of this battery of tests, it is possible to obtain a large amount of information that can serve as an objective basis for the guidance and finally for the vocational placement of the individual student.

II

SUMMARY OF TEST RESULTS

The summary distributions of the verbal, quantitative and total scores on the Orientation Test, form C made by first-year and by second- and third-year students of accounting combined are shown in Table I. Form C of the Orientation Test was used extensively this fall with first-year students of accounting. It was administered to more than 8000 first-year students, but was given to relatively few second- and third-year students. Several colleges continued using forms A and B with their students and the results of these administrations are shown in Table II.

The broken lines across the distributions in Table I represent the medians for the spring, 1949 use of this test. This test was not released until the spring program of 1949; hence comparable medians for a fall administration are not available. As expected, the spring medians fall somewhat higher than the fall medians. There is one noticeable exception, however, and that is with the quantitative scores for the combined second- and third-year students. A reversal from the expected pattern is found. Possibly the smaller number of cases at this level of study makes the results less reliable. It should be borne in mind that Table I shows the distributions for a combined group in the case of the second- and third-year students, while the medians from the spring program represent second-year students only. The two groups were combined this fall because they were so similar statistically that separate distributions were not warranted.

The broken lines across the distributions in Table II represent fall medians from the 1948 program. These medians from the two programs are much closer together than are the medians in Table I. Again, an exception is found with the quantitative results in the case of form B. The 1948 fall median is noticeably higher than the 1949 fall median. Results from previous administrations of these two forms has shown that form B of the Orientation Test is a little easier than form A. Again, this finding is borne out in the results of the use of these two forms this fall.

The range of scores for these two tests is slightly smaller this fall than was the case in the 1948 fall program. The Orientation Test, however, continues to show extremely wide variability in aptitude among college students beginning the study of accounting.

Tables III and IV present the results of the fairly limited use of the Achievement Tests. The broken lines across the distributions represent medians from the spring, 1949 program. In all cases the medians this fall are a good deal higher than the medians found during the spring. Except for the Achievement Test, Level I, form A, the number of cases involved is fairly small.

TABLE I

SUMMARY DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORM C BY FIRST-YEAR,
AND SECOND- AND THIRD-YEAR STUDENTS OF ACCOUNTING, FALL, 1949

Score	Verbal		Score	Quantitative		Score	Total	
	1st. yr.	2nd-3rd yrs.		1st yr.	2nd-3rd yrs.		1st yr.	2nd-3rd yrs.
99-100						128-130		
96						124		
93						120		
90			30	1		116		
87			29	2		112		
84			28	6	1	108		
81			27	9		104		
78			26	21	2	100		
75			25	31	7	96	1	
72	1		24	52	11	92	1	
69	1		23	79	12	88	4	
66	4		22	90	7	84	7	
63	3	1	21	134	19	80	11	4
60	12	2	20	190	34	76	17	11
57	17	5	19	254	42	72	50	13
54	35	11	18	301	39	68	94	18
51	51	17	17	280	52	64	146	24
48	98	14	16	415	45	60	247	30
45	180	28	15	458	51	56	358	59
42	309	32	14	528	59	52	529	69
39	416	62	13	597	54	48	687	70
36	602	58	12	607	44	44	860	98
33	754	70	11	574	25	40	917	67
30	956	95	10	622	20	36	989	59
27	1005	80	9	571	24	32	913	46
24	952	55	8	567	20	28	837	18
21	889	34	7	502	11	24	704	17
18	770	26	6	427	6	20	500	5
15	588	12	5	331	14	16	304	
12	426	5	4	269	4	12	194	1
9	217	2	3	235	3	8	74	
6	136		2	144	2	4	18	
3	35		1	87	1	0-3	7	
0-2	12		0	85				
Total	8469	609		8469	609		8469	609
Q3	34.5	40.0		15.4	18.6		48.2	56.5
Md	27.6	32.9		11.7	15.3		38.8	47.7
Q1	20.7	27.7		8.1	12.5		29.5	40.4
Range	0-74	10-65		0-30	1-28		0-98	12-82
10%ile	15.1	22.4		5.1	9.0		22.0	33.7
90%ile	41.0	46.8		19.1	20.9		57.0	65.5

--- Median, spring, 1949.

TABLE II

SUMMARY DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORMS A AND B,
BY FIRST YEAR STUDENTS OF ACCOUNTING, FALL, 1949

Score	Verbal		Score	Quantitative		Score	Total	
	Form A	Form B		Form A	Form B		Form A	Form B
99-100						128-130		
96						124		
93						120		
90		1	30		1	116		
87	3	2	29		10	112	1	4
84	2	6	28		5	108		4
81		10	27	2	5	104	2	7
78	2	10	26		17	100	2	10
75	5	15	25	4	20	96	4	17
72	6	22	24	7	30	92	4	31
69	5	26	23	8	31	88	10	21
66	8	37	22	10	32	84	7	38
63	12	40	21	15	52	80	12	67
60	9	58	20	19	55	76	9	54
57	16	68	19	18	68	72	22	79
54	25	72	18	25	63	68	24	83
51	15	68	17	29	67	64	29	83
48	28	92	16	24	81	60	37	88
45	28	97	15	31	72	56	36	116
42	34	89	14	43	91	52	39	99
39	34	87	13	36	80	48	44	108
36	40	94	12	38	81	44	49	93
33	34	82	11	31	82	40	41	81
30	49	79	10	34	75	36	39	61
27	36	63	9	37	74	32	33	47
24	37	49	8	32	62	28	28	44
21	30	47	7	15	38	24	23	29
18	33	32	6	20	40	20	17	21
15	18	20	5	12	28	16	18	10
12	13	15	4	15	23	12	4	10
9	13	14	3	13	12	8	6	7
6	7	13	2	8	6	4	5	2
3	1	4	1	8	9			
0-2	2	2	0	11	4	0-3		
Total	545	1314		545	1314		545	1314
Q3	48.0	55.6		17.0	19.0		62.9	72.2
Md	36.0	43.9		13.0	14.5		48.9	57.6
Q1	25.6	32.6		9.1	10.4		36.2	44.6
Range	2-89	0-90		0-27	0-30		4-113	5-115
10%ile	18.0	23.0		5.0	7.2		24.8	32.7
90%ile	59.5	65.8		20.6	22.6		75.4	84.1

--- Median, fall, 1948.

TABLE III

DISTRIBUTIONS OF TOTAL SCORES MADE BY FIRST YEAR STUDENTS OF ACCOUNTING ON ACHIEVEMENT TEST, LEVEL I, FORMS A AND B

Score	Form A	Score	Form B
		177-178	
		176	
		172	
		168	1
		164	
		160	
120		156	1
117		152	1
114		148	1
111	1	144	
108	1	140	1
105		136	3
102	3	132	5
99	6	128	5
96	4	124	7
93	9	120	10
90	11	116	7
87	16	112	7
84	20	108	21
81	21	104	7
78	17	100	20
75	38	96	12
72	37	92	12
69	32	88	11
66	35	84	24
63	41	80	7
60	52	76	8
57	31	72	9
54	36	68	11
51	37	64	13
48	25	60	6
45	37	56	3
42	17	52	5
39	15	48	3
36	14	44	2
33	18	40	1
30	10	36	2
27	10	32	2
24	10	28	
21	8	24	
18	7	20	
15	5	16	
12		12	
9	3	8	
6		4	
3	1	0-3	
0-2	1		
Total	629	Total	228
Q3	74.2	Q3	110.5
Md	61.7	Md	94.3
Q1	48.2	Q1	76.0
Range	2-113	Range	32-168
10%ile	34.3	10%ile	63.2
90%ile	85.2	90%ile	125.3

TABLE IV

DISTRIBUTIONS OF TOTAL SCORES MADE BY SENIORS IN ACCOUNTING
ON ACHIEVEMENT TEST, LEVEL II, FORMS B AND C

Score	Form B	Score	Form C
150			
147			
144			
141			
138			
135			
132			
129			
126			
123	1		
120	2		
117	1		
114	4		
111	6		
108	7		
105	9		
102	12		
99	8		
96	5		
93	4		
90	15		
87	8		
84	10	56	
81	10	54	
78	7	52	
75	4	50	1
72	6	48	
69	9	46	
66	8	44	1
63	5	42	2
60	11	40	1
57	2	38	5
54	5	36	6
51	7	34	9
48	2	32	11
45	2	30	14
42	2	28	10
39	3	26	16
36	1	24	11
33		22	10
30	2	20	18
27		18	11
24		16	15
21		14	15
18		12	6
15		10	4
12		8	5
9		6	5
6		4	3
3		2	2
0-2		0-1	2
Total	178	Total	183
Q3	101.1	Q3	31.2
Md	84.9	Md	23.1
Q1	66.9	Q1	16.5
Range	31-124	Range	0-50
10%ile	53.5	10%ile	10.7
90%ile	109.4	90%ile	35.5

----- Median, spring, 1949.

III

DISTRIBUTIONS OF TEST SCORES IN INDIVIDUAL COLLEGES

Distributions of total scores of first-year and second-year students in accounting on form C of the Orientation Test, arranged according to colleges, are shown in Tables V and VI. Distributions for the smaller number of colleges using forms A and B of the Orientation Test with their first-year students are shown in Tables VII and VIII. Tables IX and X give the distributions for colleges using the Achievement Tests, Level I, forms A and B and Tables XI and XII show the distributions for colleges giving the Achievement Tests, Level II, forms B and C to their graduating senior students.

The numbers across the top of the charts are code numbers identifying the individual colleges. Each college has been advised of its code number.

As in preceding reports of this kind, the medians and the first and third quartiles for the total distributions 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 noticed that while there is a wide difference between the medians for the first colleges and the last colleges, there is, at the same time, a great deal of overlapping of distributions. For instance, in each of the colleges number 50 and 54 the top student has obtained a score of 72, which is a point or two higher than was obtained by any student in colleges number 4, 5 or 6. Although there are wide differences in medians for these schools, there are individual students in each who show great promise and who should be given the best training that can be provided.

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 or to advise the project office where selection took place so that unrepresentative groups could be excluded from the norms and the comparative charts. Of the forty-five replies received to this question (out of seventy-two requested) 69 per cent administered the tests on a required basis; in 9 per cent of the cases the testings were on a voluntary basis but more than 90 per cent in each classification were tested; 15 per cent of the testings were on a voluntary basis with less than 90 per cent of each classification reached, but the examiners indicated that the testings were representative; 3 per cent of the testings were voluntary and no indication was made as to whether the groups tested were representative or not. It is felt that, on the basis of the trends indicated above, a satisfactory sampling of the various groups has been made.

TABLE VI

DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORM C
BY SECOND-YEAR STUDENTS OF ACCOUNTING IN SIX COLLEGES

	2	16	26	20	46	24	
128-130							128-130
124							124
120							120
116							116
112							112
108							108
104							104
100							100
96							96
92							92
88							88
84							84
80	1			1			80
76	2	2	1				76
72		2	2		1		72
68	2	2	2		1		68
64	2	1	1		1		64
60	2		1		1	1	60
56	3	1	3	1		1	56
52	2	7	3	1	1	2	52
48	3	2	8			2	48
44	4	4	6	2	2		44
40	2	1	5	1	2	4	40
36		2	3	3	3	2	36
32	1		1		1		32
28		1	1		1		28
24							24
20						1	20
16							16
12							12
8							8
4							4
0-3							0-3
Total	24	25	37	9	14	13	Total
Q3	66.0	67.0	57.0				Q3
Md	56.0	53.4	49.3	45.0	44.0	43.5	Md
Q1	47.0	46.3	43.4				Q1
Range	35-80	31-79	29-78	37-81	30-72	23-60	Range

Distributions of less than five cases were excluded.

TABLE VII

DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORM A
BY FIRST-YEAR STUDENTS OF ACCOUNTING IN FOUR COLLEGES

	57	58	59	60	
128-130					128-130
124					124
120					120
116					116
112	1				112
108					108
104	2				104
100	2				100
96	3	1			96
92	4				92
88	9	1			88
84	7				84
80	9	2		1	80
76	6	2		1	76
72	21		1		72
68	21	3			68
64	26	1	1	1	64
60	31	2	1	3	60
56	29	4	1	2	56
52	26	3	2	8	52
48	35	4	1	4	48
44	38	7	1	3	44
40	33	4	1	3	40
36	29	3	2	5	36
32	19	3	1	10	32
28	16	5	2	5	28
24	18	1	1	3	24
20	9	3	2	3	20
16	11	2		5	16
12	4				12
8	5		1		8
4	5				4
0-3					0-3
Total	419	51	18	57	Total
Q3	65.0	59.3	55.0	52.9	Q3
Md	50.6	46.6	40.0	38.0	Md
Q1	38.4	34.3	29.0	30.6	Q1
Range	4-113	16-99	9-74	16-83	Range

TABLE VIII

DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORM B
BY FIRST-YEAR STUDENTS OF ACCOUNTING IN SEVEN COLLEGES

	61	62	63	64	65	66	60	
128-130								128-130
124								124
120								120
116								116
112	4							112
108	3		1					108
104	6		1					104
100	9		1					100
96	14	3						96
92	23	2	1	1	1		3	92
88	17	1	1		2			88
84	31	4	2		1			84
80	56	9	2					80
76	42	7	2		2		1	76
72	59	8	6	2	2		2	72
68	64 ⁸	12	3		2		2	68
64	58 ⁷	17	1	4	2		1	64
60	66 ⁶	14	1	2	2	2	1	60
56	71 ⁵	31	4	1	5	1	3	56
52	61 ⁴	18	4	4	5		4	52
48	56 ³	29	4	5	6	3	5	48
44	43 ²	26	6	2	12	1	3	44
40	45 ¹	20	7	2	6	2	1	40
36	22	18	7		8	2	4	36
32	12	15	3	2	6	3	6	32
28	8	13	6	4	5	2	6	28
24	3	5	8	4	5	1	3	24
20	4	3		4	5	1	4	20
16	1	1	1	2	5			16
12	3		3	1	2		1	12
8	1			1	3		2	8
4		1					1	4
0-3								0-3
Total	783	257	75	41	87	18	53	Total
Q3	76.9	63.6	69.7	55.8	53.8	50.0	55.8	Q3
Md	63.7	51.7	45.7	45.0	43.0	40.0	39.5	Md
Q1	52.0	41.7	33.0	26.3	29.4	32.7	29.5	Q1
Range	8-115	5-99	12-109	8-93	8-95	22-62	6-95	Range

TABLE IX

DISTRIBUTIONS OF SCORES MADE ON ACHIEVEMENT TEST, LEVEL I, FORM A
BY FIRST-YEAR STUDENTS OF ACCOUNTING IN NINE COLLEGES

	67	6	58	61	24	8	68	59	57	
120										120
117										117
114										114
111	1									111
108						1				108
105										105
102	2			1						102
99	2		1	2		1				99
96		1		3						96
93		3		3		2			1	93
90	3		1	5		1			1	90
87	2	2	2	6		2	2			87
84	4	1		10		3	1		1	84
81	2		1	11		2	2		1	81
78	1	1		8		4	3			78
75	7	6	2	16	1	1	2			75
72	4	3	2	17	1	5		1		72
69	2	1	2	18	1	3	1		4	69
66	1			21	1	10		1	1	66
63	3	1	2	16	1	8	4	1	3	63
60	1	5	2	29	1	7	2	1	2	60
57	1	1		11		9	2		3	57
54	1		1	14	2	9	4			54
51		1		17		7	2	1	2	51
48				7	1	3	1		5	48
45	1	1	1	7		9	5		2	45
42	2			2		2	2	1	3	42
39			1	2		3	2		2	39
36				2		3	2		3	36
33		1		3	1	2	1	1	3	33
30	1			2		4		1		30
27				1		5	1			27
24				1	2	3	2		1	24
21				2		1			1	21
18				2				1		18
15							1		1	15
12										12
9						1				9
6										6
3							1			3
0-2				1						0-2
Total	41	28	18	240	12	111	43	9	40	Total
Q3	86.8	82.5	82.5	75.9		68.2	69.8		65.0	Q3
Md	76.5	75.0	72.0	66.1	58.5	58.2	55.1	52.5	50.4	Md
Q1	66.8	61.8	62.3	56.4		46.3	43.1		40.5	Q1
Range	31-113	33-97	40-99	2-103	24-75	10-110	4-87	20-73	16-93	Range

TABLE X

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

	22	12	21	16	
177-178					177-178
176					176
172					172
168					168
164					164
160					160
156					156
152			1		152
148	1				148
144					144
140	1				140
136	1	1	1		136
132	2	1	2		132
128		3	1		128
124	3	3	1		124
120	4	1	5		120
116	5	1	1		116
112	3	2	2		112
108	9		11	1	108
104	3	1	2	1	104
100	8	2	8	1	100
96	4	1	7		96
92	2	2	7		92
88	5	2	4		88
84	9	3	9	3	84
80	3		3	1	80
76	2	1	4		76
72	3		6		72
68	2	2	6	1	68
64	4	2	7		64
60	1	1	2	1	60
56	1	1	1		56
52	2	1	2		52
48		1	1		48
44	1	1			44
40				1	40
36	1		1		36
32			2		32
28					28
24					24
20					20
16					16
12					12
8					8
4					4
0-3					0-3
Total	80	33	97	10	Total
Q3	112.0	123.0	108.3		Q3
Md	100.0	95.0	92.3	85.3	Md
Q1	84.0	70.5	73.5		Q1
Range	37-149	47-136	32-152	40-109	Range

TABLE XI

DISTRIBUTIONS OF SCORES MADE ON ACHIEVEMENT TEST, LEVEL II, FORM B
BY SENIORS IN ACCOUNTING IN FIVE COLLEGES

	3	70	69	32	71	
150						150
147						147
144						144
141						141
138						138
135						135
132						132
129						129
126						126
123		1				123
120	1					120
117						117
114	1	1			1	114
111	2		1			111
108	1		2	1	1	108
105	3	2				105
102	4		1	1		102
99			1	1		99
96					1	96
93	1	1	2			93
90	2	1	4		3	90
87	1	2	1			87
84		2	3		3	84
81		2	2	1		81
78			3		2	78
75	1	1	1			75
72	1	1	1	1	2	72
69		2		1	4	69
66		1	4	1	2	66
63		1	2	1		63
60		2	2	1	4	60
57	1	1				57
54		1			4	54
51			3		3	51
48				1	1	48
45					2	45
42				1	1	42
39			1	1	1	39
36					1	36
33						33
30			1		1	30
27						27
24						24
21						21
18						18
15						15
12						12
9						9
6						6
3						3
0-2						0-2
Total	19	21	35	12	37	Total
Q3	108.8	92.3	91.7		80.6	Q3
Md	103.9	81.8	80.5	69.0	66.8	Md
Q1	91.1	66.8	65.6		53.3	Q1
Range	57-122	56-124	31-113	41-110	31-116	Range

TABLE XII

DISTRIBUTIONS OF SCORES MADE ON ACHIEVEMENT TEST, LEVEL II, FORM C
BY SENIORS IN ACCOUNTING IN SEVEN COLLEGES

	20	4	28	72	60	68	24	
56								56
54								54
52								52
50				1				50
48								48
46								46
44	1							44
42		1				1		42
40	1							40
38	2	1	1					38
36	2	1	2		1			36
34		2	4	1	1		1	34
32	5	1	2		2		1	32
30	3		2	3	3		2	30
28	2	4	2	1				28
26	1	3	4	3	3	1		26
24	4			3	2	1	1	24
22		2	1	1	2	1		22
20	1		2	4	4		2	20
18	2	2	1	2	1	1	1	18
16	2		1		3	1	3	16
14	3		1	4	3		2	14
12			1	1	1		1	12
10					2		2	10
8	1				1	1	2	8
6					1			6
4			1		1		1	4
2				1			1	2
0-1							1	0-1
Total	30	17	25	25	32	6	21	Total
Q3	33.4	34.8	34.4	27.8	29.0		21.8	Q3
Md	29.0	28.8	28.5	23.0	21.5	21.0	16.3	Md
Q1	19.5	26.2	21.3	18.3	15.3		10.3	Q1
Range	9-44	18-43	5-38	2-50	4-42	8-26	0-35	Range

PLACEMENT FUNCTION OF THE COLLEGE ACCOUNTING TESTING PROGRAM

The counseling and guidance benefits of the College Accounting Testing Program have been stressed in reports and reviews distributed to participating schools and colleges. This testing plan was designed to improve the general calibre of accounting personnel by attracting at an early time in professional training those individuals who by aptitude and interests are especially qualified for accounting work. Thus, the emphasis on the counseling aspects of the project has been natural. When the Orientation Test and the Strong Vocational Interest Blank are administered fairly early in the college period and the data provided by these tests are supplemented with an achievement test score obtained after completion of a general course in accounting, the decision concerning advisability of continuing accounting study can be made with some objectivity.

The advanced achievement test, administered near the end of the last year of study, provides a final evaluation of technical proficiency and indicates the extent to which accounting principles and procedures have been mastered. This evaluation is important to the school in that it reflects the effectiveness of the program of instruction. It is important to the student and to the employer alike in that it yields an indication of his knowledge of accounting which can be compared with that of graduating students in schools and colleges throughout the country. The achievement test score, then, together with aptitude and interest measures obtained earlier in training, will serve an important function in the professional placement of graduating students.

A list of accounting firms now giving attention to test scores in considering applicants for employment is shown on pages 19 to 22. It will be seen that more than one thousand accounting employers are listed. Many of these firms expect to see test records when interviewing graduating seniors during recruitment visits to college campuses. Those employers who do not carry on this sort of personnel recruitment expect to see evidence of participation in the testing program when applications for employment are received.

In order to provide the student with a brief, concise transcript of his test scores, the project office has designed an IBM card upon which results are punched showing the percentile standing of the student on the tests he has taken with respect to other individuals at corresponding levels of preparation. These transcripts are ordered by the individual student directly from the project office. A nominal charge is made in order to cover costs of this reporting service.

When the report of results for each group of seniors is made, the college examiner is provided with a supply of order blanks to be distributed to seniors interested in ordering the IBM report cards. The order forms can be collected by the examiner and sent to the project office in a single mailing, or the orders can be sent by the individual students.

The report cards have proved to be particularly useful to outstanding young men in smaller schools not included in the usual itinerary of visiting personnel officers. A good test record can be brought to the attention of larger firms simply by mailing the card to the firm personnel office. This has in several instances resulted in invitations to come to the firm for an interview.

The evidence of participating in this testing provided by the IBM report card becomes of increasing importance as more and more accounting employers become familiar with the evaluations provided by this project.

American Institute of Accountants

INCORPORATED UNDER THE LAWS OF THE DISTRICT OF COLUMBIA

COMMITTEE ON
SELECTION OF PERSONNEL

THE NATIONAL ORGANIZATION OF CERTIFIED PUBLIC ACCOUNTANTS

270 MADISON AVENUE, NEW YORK 16, N. Y.

Professional Accounting Testing Program

The undersigned accounting firms, partners of which are members of the American Institute of Accountants, are endorsing the College Accounting Testing Program and the Professional Accounting Testing Program, both of which have been developed under the sponsorship of the Committee on Selection of Personnel of the American Institute of Accountants.

In common with many other professional groups, they realize the importance of using the most improved methods in selecting their personnel. They also realize that those who may apply for positions as staff accountants will be benefited by obtaining an indication of the likelihood of their success in this field.

It is the intention of these firms to give considerable weight to the scores received by applicants for employment with them in the Orientation Test, the Accounting Achievement Tests, Levels I and II, and the Strong professional interest test. These tests are included in the aforesaid programs. Other qualifications not covered by the aforesaid tests will also be considered.

Anyone planning to enter the field of professional accounting who wishes to be able to furnish prospective employers with his record in these tests should apply to the Committee on Selection of Personnel, American Institute of Accountants, 21 Audubon Avenue, New York 32, New York, for further information.

Aaron & Meyer
Roland Abel
Henry Abramson
Joseph Aere
Elliott D. Adams
James C. Addison & Co.
Alexander Aderer and Co.
A. David Adler
Leslie G. Agasim & Co.
Agren, Lehmann & Co.
Morris E. Albert
Alberts, Kahn & Levens
Aldrich & Campbell
Aldridge, Borden and Jones
Fred F. Alford & Co.
Alger and Blackway
A. T. Allen & Co.
Allen and Company
Fred W. Allen, Jr.
Allen & Gilliam
R. M. Allen
Alson & Brown
Alterman and Margolis
Harry L. Altman
Morris Altman
L. Altschul
Altschuler, Melvoin and Glasser
A. L. Amacher
Amen, Surdam & Co.
Charles J. Andersen & Co.
Anderson & Company
M. F. Anderson
F. B. Andrews & Company
J. H. Andrews
T. Coleman Andrews & Company
Warren S. Anthony
Antin, Mayer & Co.
Gonzalo Aponte
Areson & Harmon
Arnold, Hawk & Cuthbertson
Max Aronson & Co.
Aronson & Oresman
Ashman, Reedy & Co.
William E. Asimow
Atkins & Pennell
Ernst F. Augustine & Co.
Richard H. Austin
S. C. Avellone
Murray M. Axelrod
Charles F. Axtmann
Bacas, Gates & Potter
Alfred R. Bachrach & Co.

Bachrach, Sanderbeck & Company
Back & Gould
Backer & Fourcher
H. E. Bacon & Company
Bacon and Wright
Robert H. Baer
S. J. Baer
George Bagley and Company
Bagley & Hodges
Merlin M. Bailey
Stuart M. Bailey
Josef A. Baird
A. B. Baker
Baker, Brydon, Rennolds & Whitt
Baker, Feder Company
Herbert F. Baker
John Balch
Baldwin & Baldwin
A. Warner Balen
Ballin, Milstein & Feinstein
MacAlbert Bank & Co.
Banks, Thoburn and Company
Bardin & Moore
Barlow, Davis & Wood
Barnes & Company
George Barnes
Barr and Hobart
James Barr & Company
David G. Bartram
Noah Bass & Co.
Samuel D. Bass
Battelle & Battelle
Baumann, Finney & Co.
Jay S. Baumann
Bay, Herzberg & Bay
Bayer & Clauson
John A. Beard & Company
Ralph H. Bearden, Jr.
Samuel S. Becker and Company
S. Bederson & Co.
Beesley Wood & Co.
Emil J. Bejsovec
C. I. Belfint & Company
Ernest W. Bell and Company
Geo. D. Bell & Co.
Howard S. Bell & Son
S. Alexander Bell & Co.
C. Robert Belt
Bemis, Ream, Campbell & Harrigan
Bennet & Dwyer
Howard R. Bennett
C. K. Benson

Benson & Neff
Nathan D. Bergman
Rudolph Bergman and Son
Berman, Payne, Weisbard & Hirsch
Bernstein & Bernstein
Berry-Patmor & Day
Albert M. Bershad & Co.
Besser & Company
W. T. Bingham
Bird, Fisher & Foss
Birnbaum & Birnbaum
Lawrence H. Birrell Co.
Bixler & Robinson
Carl H. Bjorkman & Co.
Blackman & Blackman
Arthur Blegen
Gordon P. Blicht
Irving H. Bloch
Joseph A. Block
Karl E. Blomquist
Bloomberg, Klein & Co.
L. M. Bloomberg and Company
Louis D. Blum & Co.
Blumin & Roberts
Raymond S. Blunt & Company
Russell S. Bogue
H. A. Bolinger
Theodore Bolt & Co.
Boney and Porter
Boncamp & Koelling
Samuel M. Borisoff
Bossana & Hoffman
H. W. Borttorf, Jr.
Boulay, Anderson, Waldo & Co.
Hannis T. Bourgeois
Bourgeois, Russell, Troups & Company
E. A. Bowden
Louis E. Bowen
Willard S. Bowen
Bowers, Davis and Hoffman
Worth B. Bowman
E. R. Boyd & Co.
Boyd, Franz & Nooney
Boyd, Olofson & Co.
Edwin T. Boyle
J. W. Boyle & Company
Brach, Gosswein & Lane
Bradford, Bradford, Stark and Wright
Clarence E. Bradford
W. L. Bradley & Co.
John F. Brady
Lee W. Branch

Braunfeld Platto and Wolman
H. Braverman & Co.
Tilford M. Bredine
Mark Breimo
Brelsford, Gifford & Hardesty
David D. Brenner
Malcolm A. Brenner, Jr.
Brethauer & Fischer
Brinning & Co.
Winston Brooke
Brooks, O'Connor & Brooks
Philip B. Brooks & Company
Benjamin Brown and Company
Brown, Holdridge & Company
Brown & Imhof
Raymond C. Brown & Company
W. Latimer Brown
Warren M. Brown
Glen E. Browning
Brubaker, Helfrich & Taylor
James H. Bruce
Bruneau and Lillard
F. G. Bruninga & Co.
J. Buchmann, Jr.
Frank P. Buck & Company
Clifford D. Buffon and Associates
Harry Bundy
Bunting & Comer
Burer, Mohle & Company
Burgeson & Packer
Dent K. Burk Associates
Burke, Landsberg & Gerber
T. G. Burke & Company
James B. Burleson & Company
Burlingame & Company
Douglas J. Burnett
Burns, Isaacson & Stolper
Roy Burns
C. R. Bush
Max Bussel
T. M. Byxbee Company
Caballero and Roger
Wm. Andrew Caddick
Cades and Company
N. R. Caine & Company
Calechman & Calechman
Callahan & Fries
Callahan & Stuzin
Calmenson, Abramson & Co.
Morris Campbell
Campbell, Rose & Company
William E. Campbell

Cardwell & Koerner
Tom F. Carey
Carimi & Donahue
Carneiro, Chummev & Company
Carney-Lynch Co.
C. E. Carpenter
Rowland Carr
Franklyn H. Carrington
John Carruthers & Company
Carson & Harms
Carstensen & Farra
Arthur L. Carter
Carter, Kirlin, Walker and Merrill
M. O. Carter & Company
W. Dawson Carter
John Cascone Company
M. S. Cassen & Co.
Chamberlain, Care & Boyce
Chandler, Murray & Chilton
Chapin & McNamara
Arthur R. Chapman
Millard T. Charlton
Price Cheaney, Jr.
Paul N. Cheatham
Checkers, Simon & Company
Herbert H. Cheek
Chestnut, Murphy and Poole
Chirnside, Roberts & Langston
Christen & Brown
Wm. J. Christian
Christiansen and Company
Clark & Heisel
Virgil T. Clark
A. C. Clarkson & Co.
George B. Clegg
Oliver P. Cobb & Co.
Norman Cogliati
Ernest M. Cohen
J. L. Cohen and Philip Becker
Murray G. Cohen
Sidney L. Cohen
Sidney S. Cohen
Colberg & Wallin
Colbert & Pasquier
R. W. E. Cole & Co.
Will I. Cole
Coleman & Co.
Eugene P. Collins
Coltrane and Cunningham
William H. Compton & Co.
Condray and Pratas
Congdon, OHara & Becker
John G. Conley & Co.
Eugene A. Conniff Company
Gerald R. Conboy
Orin Contryman
Conway, Moe & Co.
Cooley & Marvin
C. B. Coolidge
Alford W. Cooper
George M. Cootes
Cordle, Alenius and Gaymon
Cordle and Bowen
Cordle, Raab & Roush
James W. Corrigan
Donald E. Cote
Cotton & Eskew
Edw. A. Coughlan & Co.
C. E. Coulston
James A. Councilor & Co.
Robert E. Counihan
Kenneth Cox
Frederick S. Craig
Cramer & Cramer
Crane and Heider
G. S. Crispin
J. D. M. Crockett
Charles F. Cronin
Vernon E. Crossell
Crouch & Crouch
Rusco H. Crowell
W. E. Crown, Jr.
Crummey, Kohtala & Co.
Marshall Crutcher
Culler & Evans
Cummings & Lundberg
W. F. Cunneen, Jr.
J. M. Cunningham Company
Curran and Company
Harry C. Curtis
Cushing, Pilalas and Toth
Cuthbert, Johnson & Tisor
Dahms & Yarian
Dale & Eikner
Guy E. Dance
George W. Dandelake
Daniel, Daniel & Ennis
Isidor Daniels
Danis and Kornberg
Davidoff & Beck
Davidson, Grover and Co.
Milton L. Davidson
Davidson, Ross & Co.
Davies & Davies
Ben M. Davis & Co.
Davis & Plummer
Clarence Day
Dean and Paris
Angel De Angel, Jr.
Hiram E. Decker Co.
Deloitte, Plender, Griffiths & Company
Albert P. DeLyden
Thomas R. Dempsey & Co.

H. Marvin Dennis
Depue, Herier & Eversman
Derrick & Finch
George N. Descoteaux
Ralph F. De Swarte & Co.
E. A. Dettman & Company
Frank W. Dibble & Co.
G. M. Dickinson
Norman T. Dill
Dill and Rowland
William Dillon & Co.
Wilbur F. Divine
L. C. Dodge
William Dolge & Company
George R. Donnell & Associates
Frank J. Dooley
Geo. J. Dorfman and Co.
Dorosin and Zemel
Dostrot & White
Robert Douglas & Company
Douglas, Walker & Company
Arthur J. Dowling
Clarence I. Drayton
I. J. Drucker & Co.
Russell E. Drummond
Frederic Dunn-Rankin & Company
Dupuis & Ryden
Armand D. Du Rocher
Dusenbury and Hogenauer
Dyson and Dyson
William H. Eager
Harold J. Easley
Eastern Audit Company
Eaton & Huddle
John Eck
Eckes & Dean
J. Marvin Eckles
Thomas W. Edwards, III
Ralph B. Eglin
J. J. Ehrlich & Company
Eisner & Lubin
Elden & Company
Tracy K. Elder
John H. Eldridge
Elkins, Durham & Kemp
Jacob B. Elkins
Mitchell I. Elin
A. R. Ellman & Co.
Glenn W. Elsfielder
F. B. Emerson & Co.
O. D. Emerson, Jr.
G. Harris Emig
Frank H. Ephraim
H. A. Eppston
Epstein, Aftergut and Co.
Benno B. Epstein
Ernst & Ernst
Escott, Grogan & Co.
Will C. Essman & Co.
Seymour M. Etelson
Evans & Bennett
Everts and Esenoff
Dixon Fagerberg, Jr.
Joseph L. Fahey
Rupert G. Fain & Co.
Lynn C. Farber
Farquhar & Heimbucher
James G. Fay
Fred Feasel
Feddle & Company
Joseph Fein
Felton & Johnson
John E. O. Feller & Son
Forrest E. Ferguson & Co.
Ferman & Green
Filbey & Filbey
John Ramsey Fincher
Finkel and Finkel
Finkelstein and Goldstein
Finlay, Renman & Misfeldt
N. L. Fish & Company
Harry C. Fischer
John F. Fitzgerald
Flershem, Reilly and Main
Flesher, Flesher & Flesher
Fletcher, Van Tiffin & Lyons
Julius E. Flink & Co.
George K. Folsom
Fontaine, McCurdy & Company
John F. Forbes & Company
Forward & Love
Chester M. Foss & Company
Chandler H. Foster & Company
Fox and Ely
Fox and Goodman
Fox & Juran
Edward E. Franck
Frank & Wegmann
Franke, Hannon & Withey
Frankel Jackson & Eisen
Fratkin, Ross & Co.
Frazee, Fox & Dodge
Frazer & Torbet
J. A. Freeman
Freeman, Shapard and Story
David Freidenreich
Herbert F. French & Co.
Milton H. Friedberg & Co.
Nathan A. Friedman
Ira N. Frisbee & Co.
Edwin Hugh Fritz
Froehlich & Froehlich

Fry, Hoch & Kamis
Fuller, Eadie and Payne
Gabrielson, O'Sullivan, Poulson
O. R. Gallihier, Jr.
Galusha, Higgins & Galusha
William A. Gamber
Fred G. Gamber
Louis Gancher
Cano and Cherrington
Clinton F. Gardiner
Garlock & Howland
Robt. E. Garnett & Co.
Garrison & Gresser
Benjamin Gary & Co.
R. F. Gates & Co.
Gauger & Diehl
Charles Gehler
Maurice V. Genz
Genter & Blaznek
George, Thrift & Cockrell
Joseph Getz & Company
Marguerite Gibb
Edward Gibbe, Jr., & Co.
Early Lyman Gilbert
Harold H. Gilbert & Company
J. H. Gilby & Company
John M. Gilchrist Co.
C. D. Giles & Company
Gilfoil & McNeal
Donald E. Gill
J. G. Gillingham
Givens & Shafer
Meyer S. Glasberg
Donald Landon Glass
John S. Glenn and Associates
Glickman & Glickman
Frank C. Gnazzo & Co.
The Goddard-Abbey Co.
Rew A. Godow
Arthur J. Goldberg
Barney Z. Goldberg
Goldberg, Krieger & Co.
Louis S. Goldberg
Pascha M. Goldberg
Goldenberg, Rosenthal Company
Lawrence R. Goldfarb & Co.
Jack Goldner
James K. Goldsmith
Goldsmith & Voorhees
Goldsmith's Accountants
Edward Gore & Company
Leo Gottlieb
James S. Gove
A. I. Grade & Co.
Granet and Granet
Alexander Grant & Company
Wilbur S. Grant
Gray and Williams
Benjamin Greenberg
Joseph S. Greenberg
Isadore Greenblatt
Chester L. Greene
Howard F. Greene
U. S. Greene
J. Arthur Greenfield & Co.
Grimes, Moss & Co.
E. H. Griswold & Company
Louis C. Grossberg
Grundy, Schroeder & Co.
Myron E. Guill
Frank R. Guinan & Co.
Hacker & Jarvis
Hadfield, Rothwell, Soule & Coates
P. Willett Hagan
Hails & Moreton
Hall & Fisher
Hall & Sisco
J. F. Halliday
Carl E. Hallin
Hamburger and Weinrebe
Harry G. L. Hankin
Hanlon and Rodier
J. R. Hanna
Hansen, Brodie & Company
Hanson, Raun & Hanson
J. H. Hardy
Joseph R. Harkness
The Harmon Audit Company
Charles K. Harris
Harrison & Bland
William A. Harrison
Kermit T. Hart
Geo. O. Hartman & Co.
Joseph Hartman
Haskins & Sells,
James J. Hastings & Co.
Alfred G. Hatch
R. H. Hatfield
C. E. Hathaway
Hatter & Macnab
Herbert J. Hausser
Haviland, Mickalsen & Company
Hawkins, Hopkins, & Stanfield
Hawkins & Toye
Hawthorn, Waymouth & Payne
Haxton and Edwards
L. C. Hayden
William D. Hayes
Roy D. Hazlett and Associates
Jack D. Healy
Hearne & Co.
Charles Hecht & Co.

Heinsimer, Berger & Co.
W. A. Helm & Co.
Helvern & Webster
Herrick, Touchton & Co.
Hencke & Fahrenholz
F. C. Hendee
Hennegin, Croft & Cotham
Robert Lee Henry & Co.
Wm. T. Hensel
Henslee, Hopson & Green
Hensley and Kirkman
Joseph S. Herbert & Company
Robert T. Herkner
Cyril H. Hermele
Lester Herrick and Herrick
Irving Hersh
Hertz & Herson,
John W. High
E. J. Piker
Hill & Hill
Carl N. Hiller & Company
Hilton, Sheffield & Hilton
H. Norman Hinden
Hinderer-Baylor Associates
Hines & Wilkerson
Irving A. Hirschman
Hixson and Associates
Peter Hochschild
Harold T. Hoertkorn
George W. Hogshead
Raymond Holdsworth & Company
Holliman, Childree & Ramsey
Cal P. Hollis
Homes & Davis
Hood & Strong
J. Wm. Hope & Company
Hopkins & Company
Milton M. Horne
Rodney B. Horton
Fillmore Horwich & Co.
Scott F. Hosier, Jr.
Leonard Houghton
Houlihan, Detmer & Co.
Harry A. Houston & Associates
Benjamin T. Howard
Howard, Kuperman & Glass
Wilfred N. Howard
Benton Howell
Howell and Paterno
Howell & Pedersen
Howland & Ogier
Walter L. Hudlow
Clyde C. Hudson
Raymond W. Hudson
B. H. Hughes & Company
Charles L. Hughes
Herbert L. Hughes
Walter E. Hugins
Woodrow W. Hulme
Humphrey Robinson & Co.
Wm. E. Humphreys
Hardman and Cranstoun
Hutchinson & Bloodgood
Hutchison, Jolma & Co.
Hyland & Gregory
Hyre, Flesher & Adams
Icerman, Johnson & Hoffman
Joseph Henry Ide & Co.
Glenn Ingram & Company
Irving & McKewen
Edward Isaacs & Company
Bernard B. Isaacson
Isenberg, Purdy & Donovan
Ellis R. Jackson
Jackson & Zaenglein
David B. Jacobs & Company
Earle E. Jacobs, Jr.
Herman Jaffe
James & Harris
Janis & Bruell
Janney, Hawkes & Co.
Richard John Janover
Janz & Iverson
Jardine & Scott
Jarvis & Moore
Jasper, Herington & Muldowney
Harry M. Jay and Associates
J. R. Jenkins
Jerome and Harris
M. Joffe & Co.
Arnold C. Johns
Hansell C. Johnson
Johnson, Atwater & Company
Hilmer E. Johnson
Johnson and Lever
Orville E. Johnson & Associates
Philip G. Johnson
Johnson, Wood & Co.
George A. Johnston & Co.
Jones and Freeze
Gordon Jones
Homer K. Jones & Co.
Lloyd Jones Company
Robert P. Jones
Theodore A. Jones & Co.
William B. Jones & Co.
J. Gwyn Jordan
Wesley W. Jung
Kabot, Groothuis & Co.
Louis Kadison
Charles W. Kaercher
George O. Kahkonen

I. Kahlowsky
Benjamin Kantzler
George J. Kasch
Katz, Wagner & Company
Chester M. Kearney
John A. Kelly
Lincoln G. Kelly & Company
Robert E. Kelly
Kennedy and Coe
A. R. Kennett & Co.
Kent, Rector & Gehring
Kerber, Eck & Braeckel
David Kestenbaum & Co.
Guy S. Kidwell
Oscar Kimelman & Co.
Caddie H. Kinard
King and Company
King, Easley & Company
George D. King & Co.
George H. Kingsley & Company
L. H. Klaeveman
Wm. C. Klaila, Jr.
Joseph P. Klatzkin and Co.
Samuel Klein & Company
Glenn R. Kleinau
Bernard H. Kline
Irving Klubok and Co.
P. H. Kneeland & Co.
G. D. Kneip
Knobbe & Gallagher
Earle W. Knopf
Knopf and Raeman
Koch and Jennik
Koenig, McBride & Company
Konopak & Dalton
Watson M. Koontz
Morris Korman and Co.
Raymond L. Korobkin
Korotkin & Scheer
Martin Kortjohn & Company
Koshkin and Livingston
Gordon F. Koudele
Joseph A. Kovac
Kraditor & Haber
Nathaniel Kramer & Co.
Frederick Kravitz
Philip B. Kravitz
W. E. Krieger
W. G. Kriegshauser
Krohn & Krohn
Carl W. Kudell
Alexander X. Kuhn & Co.
Louis Kurzman
A. O. La Berteaux
LaFrance, MacDaniels & Co.
F. W. Lafrentz & Company
John K. Laird & Company
Geo. C. Lakin
Lambert & Houser
Lambie & Moen
Horace J. Landry
Warren C. Lane
Raymond E. Lang
John J. Lang
W. E. Langdon & Sons
Felix G. Langer
John C. Larkin and Company
LaRue, Wood & Company
I. R. Lashins & Company
Wm. Lasley
Rowland Lassen & Co.
J. K. Lasser & Co.
Robert B. Lauder
Edward P. Lauten
Sanford Lavenberg
Laventhol, Krekstein & Company
Harry J. Lawrence & Co.
E. L. Lawson
Howard J. Lawson
Robert M. Lawson
Basil M. Lee
Lee, White & Company
Leach, Calkins & Scott
Freeman A. Leas
Lees, Baer & Hanover
Lefkowitz & Berke
R. A. Lehn
S. D. Leidesdorf & Company
Leidner & Edwards
John J. Leonard
Leslie, Banks & Company
Henry M. Lethert
Charles A. Levesque
Albert J. Levin & Co.
Levin, Miller & Co.
Adlai Richard Lewis
Frank H. Lichtenstein
Edwin W. Lightfoot
Lindquist, von Husen and Joyce
Harlan B. Livengood
John S. Lloyd
Lockhart & Carlin
Logan and Logan
Loomis, McCallum & Company
Lopez, Edwards & Co.
Eugene H. Lorenz
P. A. Love and Company
C. S. Lowrimore & Company
Robert Lubets & Co.
Herman Lubin
Ernest L. Luff & Co.
G. C. Lundin
Lunsford, Barnes & Company

Alfred M. Lust & Company
Lybrand, Ross Bros. & Montgomery
A. J. Lynn & Co.
J. Edward MacDermott & Co.
MacNeal, Keetz & Allen
David A. Magdol & Co.
Maihofer, Moore & DeLong
Main and Company
Alexander F. Makay & Co.
Maloney and Hoffman
Vernon J. Mapes
Harry Margolis & Co.
William Margulies & Company
A. L. Markham
William B. Markovits & Staff
Victor Markwalter
Saul Marshall
Martin & Cole
Martin, Johnson & Bolton
F. G. Masquelette & Company
Massie and Miller
Mathieson, Aitken & Company
Mattersdorf & Allen
Ronald Mattox and Associates
T. B. Maxfield
Ralph B. Mayo & Company
McCammon, Morris, Pickens & Mayhew
J. R. McCartan & Company
McCarthy and Burke
McClain & Bolger
McClure, Nolte & Co.
William D. McCluskey
McCoy, Holland and Goodsell
Clinton S. McCracken
McDivitt & Warrington
L. R. McGee & Company
Milton W. McGee
Cornelius V. McGinity
McGladrey, Hansen, Dunn & Co.
Z. Turner McGuire
George P. McIntosh
McIntyre & Associates
McLaren, Goode & Co.
McMurry, Smith & Gesteland
McNeil and Wiltshire
Meals & Co.
Ralph E. Melone
Sam A. Merrill
Wm. H. Mers & Co.
Metlis, Kales & Goldberg
Adolph C. Meyer
Henry F. Meyer and Company
Harvey A. Michaelis
George B. Middleton
Miller and Co.
David Miller
Miller, Donaldson and Company
Miller, Franklin, McLeod & Co.
I. R. Miller
James D. Miller & Co.
James P. Miller
John R. Miller
Miller and Miller
Miller, Morgan Company
Rollin Miller
S. D. Miller
Max. A. Millett
Milligan, Muller & Company
Harry B. Mills
E. J. Miner & Co.
Ellwyn A. Mitchell
Mitchell & Smith
Walter A. Mitchell
T. L. Moise Associates
M. A. Montenegro
David L. Moonie
R. T. Moore & Company
Edward F. Moran
Fred F. Morgan
Morgan & McKeever
Morgan & Morgan
Morgan & Stallings
Moroney & Donelan
Morrell, Prinzing & Company
A. William Morris & Co.
Morris & Company
John D. Morrison & Company
Arthur F. Morton & Co.
Morton and Morton
Herman Moskowitz
Moss, Adams & Co.
Thomas H. Moss
Mothershead & Simpson
R. C. Mounsey & Co.
Mount & Carter
Elwood S. Mounteer
Muchow and Company
Louis J. Muehle & Co.
Mueller & Eckles
E. W. Muller
Marion F. Munro
Carl Mur
Paul W. Murdock
Muren & Company
Murphey and Nash and Jones
Chas. B. Murphy
Myer, Greene & Degge
Raymond P. Myer & Co.
John L. Nabholz
Harold K. Nafziger
Naramore, Niles & Co.

Monroe Nash
Samuel J. Needleman & Co.
Neider & Buckley
Nelson & Ternquist
Milton J. Nenny
Neville, Brown & Regan
Newland & Blinn
Maurice N. Newman
F. W. Nichols
Edward C. Nicholson
J. Lee Nicholson & Company
George M. Nicholson
Russell S. Nida
Herman A. Norman
Norwood, Charles, Frank & Hartman
Harry L. Nourse Audit Co.
Bernard M. Novack
R. E. Novak
Novaro & Company
Nugent & Haeussler
William H. Nussbaum
Kenneth E. Oakley
O'Brien, FitzGerald & Co.
John L. O'Brien
T. J. O'Brien & Co.
Robert A. O'Connell
Willis & O'Connell
J. Henry Oehmann & Co.
Melvin R. Oksner
Geo. S. Olive & Co.
Felipe B. Ollada & Associates
Thomas M. O'Neill & Co.
Osborn and Page
Osborne, Ellis & Co.
Osborn, Ellis & Co.
Henry S. Owens & Co.
James W. Palmer
Edwin Andrew Paradoski
Clarence C. Parfet
Herbert Pargot
Park, Potter & Co.
Parker & Elsholz
Saul Parker
Parrish & Hamaker
E. E. Parsons and Company
Frederick S. Parsons
Parson, Ash, Greenwald & Co.
Pasley & Conroy
R. C. Patrick
Patterson & Ridgway
Charles F. Pattison
Pattullo & Wilson
The R. W. Paulsen Co.
C. L. Paxson
Pearce & Granata
Pearson & Dwyer
Edwin L. Pearson
Hugh J. Peat
Peat Marwick Mitchell & Co.
D. E. Pedigo & Company
Peisch, Angell & Co.
Herman C. J. Peisch
Robert Penn & Company
L. H. Penney & Company
Penny and Howorth
Ross L. Perkins
Theodore A. Perlmutter & Company
Wm. Pésman
J. Roland Peterson
Paul Pettengill & Co.
Fred E. Pflughaupt
Frederick M. Phelps
J. A. Phillips, Sheffield & Co.
Pierce, Faris & Company
Roy J. Pile & Co.
Pingree & Jones
Wm. B. Pinson
Alexander Pinter, Jr.
Piquet, Lee & Co.
Elorion Plante
Irving Platto
John E. Pledger
Arthur L. Podolak & Co.
Pogson, Peloubet & Co.
Pol, Toro, Gil & Montoya
Hyman Pollack
J. Bland Pope
McNamara M. Pope
Popper, Katzman & Scheckman
Potter & Gard
Potter, Loucks & Bower
Pribble, Wells, Fly & Horan
John O. Price
Price, Waterhouse & Co.
Prior & McClellan
Prosnitz, Anderson & Co.
Edwin G. Prouty
Puder & Puder
A. M. Pullen & Co.
Purvis, Evans, Gray and Powers
Purvis, Gray and Powers
Dick D. Quin & Co.
Jim Quinn
Herbert R. Rabin
Randall & Emery
Geo. S. Rapier
Morris Rauch
Richard C. Rea & Associates
Wm. Whitney Reader
Ready & Peck
Raymond Rebsamen
Joseph Recht & Co.

Redeker, Stanley & Ahlberg
S. D. Redfield
Malcolm Reed
Reeves & Laubscher
William L. Reeves
Benjamin F. Regardie
Reilly, Penner & Benton
Richard V. Reineking
Albert Rendell
Rennick & Lavin
Requa, Burkhardt & Scheel
Respass & Respass
Rettig & Mullally
Leonard D. Riccio
John E. Rich & Company
L. J. Richard & Co.
Richards & Ganly
John Y. Richardson & Co.
Nelson O. Richardson
Richwine & Newton
Raymond E. Rickbeil
Rieders & Fink
Louis A. Rifkin
Ring, Mahony & Arner
George Rish
Charles F. Rittenhouse & Company
F. T. Ritter
Hurley C. Roberson
H. V. Robertson & Company
David L. Robbins
Robins & Creed
C. G. Robinson and Co.
Reuben R. Robinson & Company
Charles S. Rockey & Company
F. G. Rodgers & Company
Rollin Rodolph & Co.
Fred Rogers & Company
Ronis & Liebowitz
Root and Company
Roper and Atkins
Rosen, Morris & Herlands
Rosen & Rosen
B. L. Rosenberg & Co.
Joseph Rosenthal
L. H. Rosoff and Company
George Rossetter & Company
Nathan Rottorf & Co.
Jonas Roth & Co.
Richard M. Rothschild
Rouse, Favret and Co.
Hoyt L. Roush
Rowland-Thomas & Co.
Rubel and Fields
Rue & Snell
Rutten, Welling & Company
Ryniker, Woolley & Bates
George J. Sabel and Co.
Burdette Sadler
B. M. Saffren & J. H. Felzer
Lewis Sagal & Co.
Albert Samick & Co.
I. J. Samuels Co.
D. A. Sargent & Co.
Oran Sarrels
Herbert A. Satter
Saur and Barnett
August J. Saxer
Scarborough-Thomas & Company
M. S. Scheiber & Company
Robert P. Schermerhorn
J. Edward Schierloh
Arthur J. Schilling
Norman E. Schley
Leo Schloss
C. J. Schlosser & Co.
S. S. Schouweiler
Gerald C. Schroeder
Schutte & Williams
Frederick A. Schwarz
Schwartz & Mayer
Bernard Schweitzer
Scott and Rabe
Scovell, Wellington & Co.
Lawrence Scudder & Co.
E. H. Scull & Company
Vincent C. A. Scully
W. H. Seale
Joseph J. Seaman and Company
Seely and Evans
Paul D. Seghers & Company
Jack Seidle
Henry L. Seidman & Co.
Seidman & Seidman
Semenza & Kottinger
D. H. Shapiro Company
M. M. Shapiro
Maurice H. Shapiro & Co.
Shaw & Olsen
Sydney H. Shaw
Quinlan J. Shea
J. Paul Sheetz
Sheldon-Jones-Curry & Masterson
Shelton, Memhardt & Co.
Peter Sherwood
M. Eugene Shields
Maxwell Shmerler & Co.
Herman L. Shrager
T. Leland Shreeve
Arthur Sieferman & Associates
Robert Siegel & Co.
Leo J. Sieve
Albert J. Sievers & Company

Myer O. Sigal
 Silberman & Dodis
 Silver, Gault & Co.
 Harry Silver
 Silver, Millman & Seskind
 Saul Silverstein
 Edwin E. Simmons
 Irving L. Simon & Co.
 Simon & Kullback
 George W. Sims
 Sinclair, Tobias & Co.
 Sinderson, Little & LaShell
 John J. Sinnott
 J. Kelly Sisk & Company
 D. G. Sisteron & Company
 Skinner & Hammond
 Sklar, Carmosin & Co.
 Slavik & Slavik
 Robert T. Smelker
 Burton M. Smith & Co.
 Smith, Davis & Willis
 Edmund H. Smith
 Estil W. Smith
 F. Hopkinson Smith & Co.
 George A. Smith & Co.
 Smith and Gorsky
 Harry A. Smith
 James A. Smith
 J. Carl Smith
 Joseph Y. Smith
 S. Graham Smith
 Smith & Skutt
 W. A. Smoot & Co.
 Frank R. Somers & Company
 Somerville Audit Company
 John W. Sorensen
 Morris Spar
 Spark, Mann & Company
 Edmund A. Spencer & Associates
 Joseph A. Sperry
 Ralph E. Sperry
 Spicer & Rees
 Herman A. Spiegel
 Darwin M. Sprouls
 Fred W. Spurrell & Co.
 Squires & Company
 Arthur Squyres & Co.
 Julius Stackel & Co.
 Stagg, Mather & Hough
 Frederick Staples & Co.
 Lee E. Staples
 John T. Stapleton
 Theodore Stark
 Norman S. Starkey
 Robert E. Staunton and Company
 John T. Steed
 S. Chas. Steele
 Stein and Hurd
 Eugene J. Steiner
 Stephens & Company
 G. A. Stephenson and Company
 Henry L. Stern
 Stern, Porter, Kingston & Coleman

Sternrich & Siegel
 Charles E. Stevens
 Elmer O. Stevens
 Stich & Vigo
 Stickney & Preszler
 Stone & Dickman
 Stone & Fisher
 Marvin L. Stone
 Karl S. Storey and Co.
 W. H. Stout
 C. B. Stovall & Co.
 Strachan, Acree & Baber
 Lyman M. Straine
 Strand & Roe
 Strand, Skees & Jones
 Albin D. Strandberg & Co.
 Strickland, McDaniel & Senna
 Stromberg & Associates
 James J. Sullivan
 Sullivan & Mullally
 James O. Sully
 Lorenzo B. Summerhays
 John L. Surber & Company
 Surosky, Marcus & Co.
 Robert Sutro
 Swanson, Ogilvie & McKenzie
 Wesley S. Swanson
 Morton F. Swift
 Edward B. Tait
 Tait, Weller & Baker
 Tanner & Tanner
 D. H. Tarlow and Company
 Milton Tauber
 O. F. Taylor & Co.
 Orley R. Taylor & Co.
 Philip A. Taylor
 Taylor, Powell, Wilson & Hartford
 William W. Taylor
 E. F. Tedder
 M. Earl Tedtmann
 Tennent & Greaney
 Tenney and Harper
 Tetelbaum, Cobb & Co.
 S. S. Teunon & Co.
 Thomas & Moore
 Edward P. Thompson
 Kenneth L. Thompson
 Thomson and Cooper
 Thorn & Collins
 Thulin, Johnson and Fraser
 Tiger, Fireside & Co.
 Timpson & Olsen
 Touche, Niven, Bailey & Smart
 M. L. Tracy & Company
 J. M. Treveiler and Co.
 T. B. Trotter
 Leonard Troub & Co.
 Leland W. Troxel
 Tupper, Moore & Co.
 Turner, Crook & Zebly
 Uebel & Monroce
 James J. Uhle

Sidney Urbach
 James F. Valdes
 Frank Vallei
 John D. Van Epps, Jr.
 J. M. Van Hoy
 Fred M. Vaughan
 Charles A. Velte
 E. Paul Venneman
 W. L. Vernon
 Virchow & Krause
 Athan D. Vlahos
 C. M. Vollbrecht Associates
 Von Tobel and Carr
 Wade, Barton & Marsh
 Wagar, Lunt & Oehring
 Philip Wain & Company
 C. Howard Walden
 Carbis Walker & Associates
 Raymond H. Walker
 Braxton C. Wallace
 John B. Waller
 Waller and Woodhouse
 Harry W. Wallis & Company
 Thomas Walsh
 Walthall and Drake
 Ward & Rea
 John L. Warren
 David L. Wasser
 Irvin L. Wasserman
 Sidney Wasserman
 Wasserman and Taten
 George K. Watson & Company
 Walter A. Watts
 Weber & Smith
 Weber, Thompson & Lefcourt
 Webster, Blanchard & Willard
 Webster, Horne & Elsdon
 Wechsler and Levine
 Franklyn S. Weinberg
 Theodore C. Weinberg and Company
 Felix J. Weiner & Co.
 Philip Weiner and Company
 Sam M. Weiner & Co.
 Weinstein & Timm
 Eugene J. Weiss
 Paul J. Weiss
 Weitz & Stuckgold
 F. E. Welch & Company
 Leo B. Welch
 Welenken, Master & Erskine
 Carl B. Wellborn
 A. L. Wellen & Co.
 Wells, Baxter & Miller
 Wells & DeLap
 W. J. Wells
 Wenzell and Schmelz
 West, Flint & Co.
 A. Edward Westling
 Whitcomb, Buell, Stratford & Co.
 White, Bower & Prevot
 Lee Heyer White
 R. J. Whiting & Co.

C. C. Whitlock
 R. V. Whittaker and Company
 Whittle & Whittle
 Jack Wideman
 Wideman, Madden, Dolan & Company
 Robert A. Wiener
 Frank L. Wilcox
 Charles M. Wilkins
 Willett & Wharton
 Curtis H. Willey
 C. A. Williams
 D. P. Williams & Co.
 Gilbert M. Williams
 Williams and Gaskill
 Glenn O. Williams & Co.
 Williams Romack Co.
 T. Dwight Williams & Co.
 Williams & Wall
 Williford & Williford
 Willis, Moody & Company
 Willison Audit & System Company
 Kenneth M. Wilson
 Willson, Maddison & Co.
 Wilson, Shults & Co.
 Wind & Wind
 William R. Winn
 Winn and Winn
 David H. Winnick
 Wipfli, Ullrich & Co.
 John Wiseman
 Robert E. Witschey
 Lester Witte & Company
 Wivo & Moore
 Wolf and Company
 I. D. Wood & Co.
 Wood & Nye
 Wood, Pyle & Co.
 Wooden & Benson
 John T. Wooten
 F. L. Worcester & Company
 C. W. Wray
 Charles A. Wright
 Fred A. Wright & Co.
 Wright and Frost
 Wright, Long & Co.
 Harry Wunsch
 Wyatt, Cullum & Co.
 Wilfred Wyler & Co.
 Yeager & Ford
 William N. Yelverton
 Arthur Young & Company
 Leo F. Young
 Ralph W. Young
 Joseph R. Zazueta
 Lawrence Zelkin & Co.
 Zick, Campbell & Rose
 Zimmermann & Company
 Paul Ziskin
 William A. Zoeller
 Bernard J. Zucker
 Clyde A. Zukswert
 Thos. P. ZumBrunnen
 Irving R. Zwick