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THE AMERICAN INSTITUTE OF ACCOUNTANTS
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 11

RESULTS OF
THE MIDYEAR COLLEGE ACCOUNTING TESTING PROGRAM
IN FIFTY COLLEGES

January-February, 1951

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

March, 1951

THE AMERICAN INSTITUTE OF ACCOUNTANTS
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 11

RESULTS OF THE MIDYEAR COLLEGE ACCOUNTING TESTING PROGRAM IN FIFTY COLLEGES
JANUARY-FEBRUARY, 1951

Committee on Selection of Personnel

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Explanatory Statement

In order to provide objective information that might be used in early employment interview of college seniors majoring in accounting, the Achievement Test, Level II, Form C (Short Form) and the Orientation Test, Form C, were made available to colleges for the testing of seniors during the period January 8 to February 3, 1951. Fifty colleges took part in the program. The list of participating institutions is given at the end of this bulletin.

The total number of tests administered in this program was 1,312. This number included 849 Achievement Tests and 463 Orientation Tests. Of the seniors taking the Achievement Test, 187 were being graduated in February, while 662 were finishing in June. Of those taking the Orientation Test, 112 were February graduates and 351 were June graduates. Separate norms were prepared for these two groups of graduates.

In addition, 871 tests were taken at midyear by students not included in the program or in the norms. The majority of these tests were Orientation Tests taken by first- and second-year accounting students.

Of the fifty colleges, thirty-four returned cards indicating whether the testing was on a required or a voluntary basis. Nineteen colleges stated that their seniors took the tests voluntarily, but most of them thought that those tested were a representative sample of all their accounting seniors.

The distributions of total scores of the February and June graduates on the Achievement and Orientation Tests are shown separately in Table I. It will be observed that, although the distributions for the two groups overlap throughout the greater part of their length, the seniors graduating in June are, on the average, somewhat higher than the February graduates on both tests. This is, of course, contrary to what one would normally expect. Apparently the seniors finishing at midyear were in general a less able group than those scheduled for graduation at the end of the year. The number of February graduates tested was probably too small to be representative of this group on a wide scale.

Distributions of the total scores of the seniors in individual colleges are shown in Tables II through V. The colleges are indicated by code number, and each participating college has been apprised of its own number. Colleges testing groups of less than five seniors have been omitted from these comparative charts.

TABLE I

SUMMARY DISTRIBUTIONS OF TOTAL SCORES ON ACHIEVEMENT TEST, LEVEL II, FORM C,
AND ON ORIENTATION TEST, FORM C, MADE BY FEBRUARY AND JUNE GRADUATES,
IN MIDYEAR PROGRAM, JANUARY-FEBRUARY, 1951

ACHIEVEMENT TEST, LEVEL II			ORIENTATION TEST		
Score	February Graduates	June Graduates	Score	February Graduates	June Graduates
52		1	104		
50		1	100		1
48			96		2
46		4	92		3
44		1	88	1	7
42	2	13	84	1	4
40	5	11	80	2	11
38	2	13	76	1	12
36	3	24	72	2	22
34	3	16	68	6	24
32	7	31	64	10	44
30	10	32	60	11	38
28	11	43	56	15	47
26	18	56	52	10	43
24	9	46	48	15	29
22	13	50	44	12	31
20	12	52	40	11	15
18	12	44	36	8	9
16	24	46	32	4	5
14	8	37	28	2	2
12	15	38	24	1	1
10	9	31	20		
8	6	11	16		1
6	9	30	12		
4	2	16	8		
2	4	9	4		
0-1	3	6	0-3		
Total	187	662	Total	112	351
Q3	27.6	29.1	Q3	62.2	67.8
Md	20.3	22.4	Md	53.2	59.4
Q1	13.8	15.3	Q1	44.7	51.3
Range	0-43	0-52	Range	25-90	17-101
10 %ile	8.2	8.9	10 %ile	38.1	44.3
90 %ile	32.9	36.2	90 %ile	69.2	77.6

TABLE II

DISTRIBUTIONS OF SCORES ON ACHIEVEMENT TEST, LEVEL II, FORM C, MADE BY SENIORS GRADUATING IN FEBRUARY, IN THIRTEEN COLLEGES, IN MIDYEAR PROGRAM, JANUARY-FEBRUARY, 1951

Score	29	6*	30	31	32	33	18	34	35	20	36	17	37	Score
56														56
54														54
52														52
50														50
48														48
46		1												46
44														44
42								1	1					42
40			1	1	1			1						40
38	1	2												38
36		3	1					1					1	36
34		2						1						34
32		3	2					1	1		1	1		32
30	1	3	1	1			1	1	1	1				30
28	1	6	2	2			1	4	1	1				28
26	1	5	3	3	1	1	2	3		1	1	1		26
24	1	4	1	1			1	2		1				24
22		3	1	1	1	2	3	3				1		22
20		5	2	2	1	1	2	2	1					20
18				2				5	1	1		1		18
16		1		1			1	6	1	5	4		2	16
14		1					1	3	1		1	1		14
12		1					1	2	3	2		3	2	12
10		1	2					3		1	1		2	10
8			1		1	2		1			1			8
6				1				2		1			4	6
4														4
2							1				1	1		2
0-1							2						1	0-1
Total	5	41	17	15	5	10	15	42	11	13	10	9	12	Total
Q3		32.5	31.5	28.3			23.5	27.7						Q3
Md	29.0	27.8	27.0	25.0	23.0	22.0	20.5	19.6	19.0	17.0	16.5	15.0	11.0	Md
Q1		22.8	21.3	19.8			13.5	15.7						Q1
Range 24-38	11-47	9-40	6-40	9-40	8-30	0-26	6-43	13-43	6-31	2-32	3-32	0-37		Range

*Believed to be unrepresentative group
Not included in norms

TABLE III

DISTRIBUTIONS OF SCORES ON ACHIEVEMENT TEST, LEVEL II, FORM C, MADE BY SENIORS EXPECTING TO GRADUATE IN JUNE, IN TWENTY-EIGHT COLLEGES, IN MIDYEAR PROGRAM, JANUARY-FEBRUARY, 1951

Score	1	2	3	4	5	6*	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24 [#]	25	26	27	28	Score	
56																													56	
54																													54	
52			1																										52	
50				1																									50	
48																													48	
46			1	2															1										46	
44				1																									44	
42	2	2	3	2			1																1						42	
40	2	1	3		1	1				1		1															1		40	
38	1	1	2	2	1					2		1																1	38	
36	1	1	3	3	1					3		3																1	36	
34	1	1	1	3			2			4		1									1							1	34	
32	1	2	2	3	1		1	1		3		4	1		1	1	1			1	2							1	32	
30		1	4	7	1	1	2	1		2		3	1		1	1	1			1								1	30	
28	2	2	3	8	1	1	2	1		5		3	5		1	1	2			2	2					1		1	28	
26	2	3	1	4	3	1	2	2		7		2	5		1	1	2		2	2	5	1			1	1		1	26	
24	1		2	4	1	1	3	2		4		4	4		1	1	1				4				1			1	24	
22	1		5	4	1		1	1		3		4	5		1	1	2			2	8					1		1	22	
20				4	2	1	1	1		6		5	6		1	3	2			1	6					1		1	20	
18	1		1	1			2	2		5		3	3		1	1	2			1	9				1	2		1	18	
16	2			2				2		6		4	5		1	4	3			1	5				2	2	1	1	16	
14				2						5		2	1		1	3	1			2	2				1	2	1	4	14	
12		1	2							2		1	2		1	1	1			2	7				1	2	1	3	12	
10				4			3	1		4		4	1		1	4	1				4				1	2	1	2	10	
8										1		1	1								1							1	8	
6				2			1			1		1	3				1				6							6	6	
4				1				1		2			1							1	1						1	1	4	
2										1		1	1							1	1						1	1	2	2
0-1										1		1									1					1	1	1	1	0-1
Total	20	14	34	60	13	5	18	12	61	48	9	51	36	8	8	6	14	20	11	10	66	15	64	8	7	11	11	20	Total	
Q3	38.0		39.5	33.3			31.5		29.1	30.7		26.9	27.3					27.0			23.4	26.5	25.3					14.0	Q3	
Md	34.0	32.0	31.5	28.5	27.7	27.0	25.3	25.0	23.0	23.0	23.0	22.9	22.8	22.0	21.3	21.0	20.0	19.3	19.0	19.0	18.9	18.5	18.0	17.0	16.5	15.5	13.0	9.0	Md	
Q1	26.0		24.5	21.5			18.5		17.1	17.0		17.9	14.0					14.0			12.4	14.8	10.3					6.3	Q1	
Range	16-43	13-43	13-52	4-50	20-41	21-41	6-42	4-32	0-41	1-40	4-43	10-43	2-36	10-31	12-33	14-33	7-37	0-47	4-27	4-34	1-40	7-43	2-36	0-26	3-21	5-29	0-41	1-22	Range	

*Believed to be unrepresentative group
Not included in norms

#Fewer than usual number of semester hours
Not included in norms

TABLE IV

DISTRIBUTION OF SCORES ON ORIENTATION TEST, FORM C, MADE BY SENIORS GRADUATING IN FEBRUARY, IN SEVEN COLLEGES, IN MIDYEAR PROGRAM, JANUARY-FEBRUARY, 1951

Score	6*	29	36	17	20	34	37	Score
128-130								128-130
124								124
120								120
116								116
112								112
108								108
104								104
100								100
96								96
92								92
88						1		88
84	1							84
80	3		1			1		80
76	2					1		76
72	7			1				72
68	6		3			1		68
64	8	3	1	1		2		64
60	5	1		1	1	4	1	60
56	1	1	3		3	4	2	56
52	4			2	3	3		52
48	4		1	2	2	8		48
44			1	1	3	1	3	44
40	1					9	1	40
36	1			1		5	2	36
32					1	1	2	32
28						1	1	28
24						1		24
20								20
16								16
12								12
8								8
4								4
0-3								0-3
Total	43	5	10	9	13	43	12	Total
Q3	73.3					59.3		Q3
Md	66.8	64.7	62.0	53.0	52.7	49.8	44.0	Md
Q1	59.0					41.2		Q1
Range	37-86	56-65	44-80	38-73	33-61	25-90	29-60	Range

*Believed to be unrepresentative group
Not included in norms

TABLE V
 DISTRIBUTIONS OF SCORES ON ORIENTATION TEST, FORM C, MADE BY SENIORS EXPECTING TO GRADUATE IN JUNE,
 IN EIGHTEEN COLLEGES, IN MIDYEAR PROGRAM, JANUARY-FEBRUARY, 1951

Score	6*	3	4	38	10	26	17	5	13	23	9	39	8	22	20	16	28	24#	Score
112																			112
108																			108
104																			104
100				1								1							100
96			1																96
92				1						1									92
88		1	1		1					2			1	1					88
84	2	1						1		1									84
80	1	2		4					1	3				1					80
76		3				1		1	2	2		1	1				1		76
72	1	6	3	4	2			1	2	2					1		1		72
68		4	1	2	2	1			4	3				1	1		1		68
64		7	2	6	4	2	3		5	6		2	3	1	1		1		64
60		2	1	3	3	2	5	2	3	7		3	1	2	1	2	2		60
56		1	2	4	3	2	2	7	4	8		5	1	1	2	1	2		56
52		3	1	6	3	1	1	1	4	9		4	1	2	2	2	2	2	52
48	1	1		3	3	1	1	1	5	7		2	2	2	3	1	2	2	48
44			2	2	1	1	1	1	6	7		2	2	2	2	3	3	2	44
40			1	1						3		1	2	2	3	2	2	1	40
36			1	2			1			1		1		1					36
32				1						1									32
28																1	1	2	28
24														1					24
20																			20
16												1							16
12																			12
8																			8
4																			4
0-3																			0-3
Total	5	31	17	36	22	11	14	13	36	5	62	23	12	15	10	6	20	8	Total
Q3		75.5	74.3	72.0	67.5				68.0		66.3	61.7		65.0			60.0		Q3
Md	82.0	69.5	65.0	62.7	61.3	61.0	60.8	59.1	59.0	58.0	57.5	56.4	56.0	55.0	54.0	52.0	49.3	46.0	Md
Q1		64.4	53.0	54.0	54.0				50.4		50.0	49.5		43.5			42.7		Q1
Range	50-85	50-90	37-101	33-94	45-89	44-78	40-67	54-87	44-82	51-92	34-89	17-96	42-88	27-89	44-73	30-62	33-77	32-53	Range

*Believed to be unrepresentative group
 Not included in norms

#Fewer than usual number of semester hours
 Not included in norms

Cooperating Colleges and Universities

Babson Institute of Business
Administration
Baldwin-Wallace College
Baylor University
Beloit College
Boston College

Bowling Green State University
University of Bridgeport
Bryant College
University of California, Los Angeles
Chico State College

City College of New York
Columbia Institute
University of Connecticut
University of Dayton
Drake University

University of Florida
George Washington University
Hanover College
Haverford College
College of the Holy Cross

Marquette University
University of Maryland
University of Miami
University of Michigan
University of Minnesota

University of Missouri
Montana State College
New Haven YMCA Junior College
New York State Agricultural and
Technical Institute (Alfred)
Northeastern University

Ohio Wesleyan University
University of Omaha
University of Oregon
University of Pennsylvania
Providence College

Regis College
University of Rochester
Roosevelt College of Chicago
St. Edward's University
St. Francis College

St. Louis University
Salmon P. Chase College
University of San Francisco
Siena College
Spencerian College

Temple University
Virginia Polytechnic Institute
West Virginia University
Western Reserve University
College of William and Mary