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American Institute of Accountants. Committee on Development of Accounting Personnel, "College accounting testing program bulletin no. 16; Results of the fall, 1952, college accounting testing program, December, 1952" (1952). *AICPA Committees*. 253.

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THE AMERICAN INSTITUTE OF ACCOUNTANTS
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 16

RESULTS OF
THE FALL, 1952, COLLEGE ACCOUNTING TESTING PROGRAM

Prepared by
Committee on Development of Accounting Personnel
21 Audubon Avenue
New York 32, N. Y.
December, 1952

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Committee on Development of Accounting Personnel

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Project Office Staff

Ben D. Wood, *Director*
Arthur E. Traxler, *Assistant Director*

Geraldine Spaulding, *Test Program Supervisor*
Thomas Mahorney, *Assistant Supervisor*

I

INTRODUCTION

The sixty-seven colleges listed in the front of this bulletin took part in the seventh annual fall accounting testing program. Of these colleges, fifty-eight had participated in earlier programs, and nine were new participants. The number of participating colleges was larger than the number in 1946, 1947, and 1948, but smaller than in 1949, 1950, and 1951. Last fall, seventy-four colleges took part in the program.

The total number of tests administered in this fall's program was 7,511 as compared with 8,406 in the fall, 1951, program. The number of tests used in both these programs was substantially smaller than the number in immediately preceding years. However, less extensive use of the tests in 1951 and 1952 was to be expected, partly because enrollments in colleges were smaller than they were previously and partly because these were the first years in which project office scoring was required and in which the service charge was advanced to thirty-five cents a test.

The Orientation Test, which is primarily a test for fall use, accounted for approximately 85 per cent of the tests administered. The number of the different tests used was as follows: Orientation Test, 6,415; Achievement Test, Level I, 399; Achievement Test, Level II, 127; Strong Vocational Interest Blank, 570.

Of the Orientation Tests used this fall, about 94 per cent were taken by students who were in their first year of the study of accounting. The fact that so many beginning accounting students were tested indicates that colleges participating in the program recognize the usefulness of the Orientation Test for purposes of admission, placement, and guidance.

A statistical summary of the results of the Orientation Test and the Achievement Test, Level I, is given in Section II. The summary tables include scores on the forms of the tests recommended for this fall's program. Some colleges used other forms, but these tests could not be included in the statistical tables since the raw scores on different forms are not directly comparable.

Special note. - Colleges participating in testing programs before those held during the academic year 1951-52 became accustomed to finding in the summary bulletins comparative charts showing under code numbers the distributions of scores for individual colleges. Because it was felt that certain non-comparable factors might cause the charts to be misleading, they were dropped from the bulletins beginning with the one summarizing the fall, 1951, program. In lieu of the comparative charts, median scores of the different college classes are shown in the summary tables in Section II. Any participating college may obtain on request a specially marked copy of the bulletin showing where the median scores of its classes fall within these distributions.

SUMMARY OF TEST RESULTS

The scores made by college students on the forms of the tests recommended for the fall, 1952, testing program are summarized in Tables I through IV. In forty of the forty-seven colleges using the Orientation Test, Form B, either the test was required of all the students in the first year of accounting or at least 90 per cent of the first-year students took the test on a voluntary basis. The scores of the individual students and the median scores of these forty colleges are summarized in Table I. It will be observed that the results for 4,683 students are included in this table.

The medians of the distributions of the verbal, quantitative, and total scores are indicated by the short horizontal lines adjacent to the distributions, and the range of the middle 50 per cent of the scores is shown by a vertical line parallel to each distribution. For comparative purposes, the medians of the scores made in the fall of 1950 by 8,217 first-year students are shown by the lines running across the distribution columns. The 1950 medians were based on results from all colleges, regardless of whether participation was required or voluntary.

There are 100 possible points in the verbal part of the Orientation Test. The median for the individual students, 30.4, is somewhat less than one-third the highest possible score. The range of scores is wide. At the bottom of the group forty-four students have raw scores of 2 or less. The distribution ranges upward to a score of 87.

The entire possible range from 0 to 60 is covered by the distribution of scores on the quantitative part of the Orientation Test. The median, 24.8, is somewhat less than half the highest possible score.

It will be noted that the verbal, quantitative, and total-score medians obtained by the first-year accounting students this fall are a little below the medians found in the fall of 1950. It should be kept in mind, however, that this fall's medians, as shown in Table I, are based on required participation or voluntary participation of 90 per cent or more of the class, and that this year's medians may be lower on that account.

The results in the seven colleges where less than 90 per cent of the first-year students took the Orientation Test, Form B, on a voluntary basis are shown in Table II. This group has median verbal, quantitative, and total scores somewhat above the fall, 1950, medians. On the average, the results in these colleges are probably higher than they would have been if all the first-year students had participated.

Seven colleges used Form A of the Orientation Test instead of Form B. Since it was not possible to combine the raw scores on these two forms, the distributions on Form A are shown in Table III. The medians obtained on the same form of the test in the fall of 1948 are also shown. This fall's medians are considerably below the earlier ones, but, in view of the small number of colleges involved, generalizations concerning trends would not be advisable.

Achievement Test, Level I, Form C, was administered this fall on a required basis in six colleges. Distributions of the scores are shown in Table IV. The median obtained on this form of the test in the spring of 1951 is also given. It is interesting to see that all six colleges have medians above the "national" median established in the 1951 spring testing program. The median for the 313 students is considerably above the spring median. The highest raw score in the group is 108 as compared with a possible total score of 135. This fact suggests that this form of the Level I test is rather difficult, an indication which is supported by other data.

DISTRIBUTIONS OF SCORES OF INDIVIDUAL STUDENTS AND MEDIAN SCORES OF INDIVIDUAL COLLEGES ON ORIENTATION TEST, FORM B, IN CLASSES WHERE THE TEST WAS REQUIRED OR WHERE 90 PER CENT OF THE STUDENTS, OR MORE, TOOK IT ON A VOLUNTARY BASIS
FALL, 1952

F I R S T Y E A R								
VERBAL			QUANTITATIVE			TOTAL		
SCORE	SCORES OF INDIVIDUAL STUDENTS	MEDIANS OF INDIVIDUAL COLLEGES	SCORE	SCORES OF INDIVIDUAL STUDENTS	MEDIANS OF INDIVIDUAL COLLEGES	SCORE	SCORES OF INDIVIDUAL STUDENTS	MEDIANS OF INDIVIDUAL COLLEGES
99-100								
96						160		
93						155		
90			60	2		150		
87	1		58	10		145		
84			56	4		140		
81	2		54	23		135	3	
78	8		52	32		130	5	
75	14		50	58		125	12	
72	18		48	82		120	12	
69	20		46	49		115	17	
66	41		44	80		110	46	
63	61		42	100		105	58	
60	57		40	143		100	77	
57	82		38	160	1	95	72	
54	109		36	157		90	138	
51	134		34	216		85	145	
48	148		32	213	2	80	217	
45	210	1	30	238	3	75	216	2
42	239	1	28	294	5	70	239	2
39	265	3	26	274	1	65	318	4
36	297	7	24	333	10	60	335	5
33	353	3	22	332	5	55	384	7
30	332	2	20	350	11	50	384	5
27	396	6	18	336	2	45	413	5
24	340	9	16	250		40	389	7
21	337	2	14	254		35	350	2
18	329	5	12	203		30	277	1
15	275		10	157		25	211	
12	232	1	8	130		20	150	
9	178		6	80		15	80	
6	105		4	52		10	47	
3	56		2	31		5	20	
0-2	44		0-1	40		0-4	8	
Total	4683	40	Total	4683	40	Total	4683	40
Q3	41.7	35.9	Q3	33.5	28.4	Q3	72.2	63.0
Md	30.4	28.5	Md	24.8	24.4	Md	55.2	55.0
Q1	20.6	24.7	Q1	17.8	21.5	Q1	40.4	45.0
Range	0-87	13.5-46.0	Range	0-60	18.3-38.5	Range	0-138	33.8-77.5
10%ile	13.1		10%ile	11.7		10%ile	28.9	
90%ile	52.8		90%ile	41.6		90%ile	89.0	

.....Medians, Fall, 1950

TABLE II

DISTRIBUTIONS OF SCORES OF INDIVIDUAL STUDENTS AND MEDIAN SCORES OF
INDIVIDUAL COLLEGES ON ORIENTATION TEST, FORM B, IN CLASSES
WHERE LESS THAN 90 PER CENT OF THE STUDENTS
TOOK THE TEST ON A VOLUNTARY BASIS
FALL, 1952

F I R S T Y E A R								
VERBAL			QUANTITATIVE			TOTAL		
SCORE	SCORES OF INDIVIDUAL STUDENTS	MEDIANS OF INDIVIDUAL COLLEGES	SCORE	SCORES OF INDIVIDUAL STUDENTS	MEDIANS OF INDIVIDUAL COLLEGES	SCORE	SCORES OF INDIVIDUAL STUDENTS	MEDIANS OF INDIVIDUAL COLLEGES
99-100								
96						160		
93						155		
90			60			150		
87			58	2		145		
84			56			140		
81	1		54	2		135	2	
78	2		52	2		130	1	
75	2		50	5		125		
72	2		48	5		120		
69	1		46	6		115	2	
66	2		44	7		110	4	
63	2		42	5		105	2	
60	5		40	10	1	100	6	
57	7		38	10		95	7	
54	5	1	36	10	1	90	11	1
51	9		34	11		85	12	1
48	2		32	9		80	12	
45	19	1	30	10	2	75	8	
42	8		28	18	1	70	22	1
39	10		26	12	1	65	15	1
36	16	2	24	11		60	18	1
33	24	1	22	15		55	9	1
30	9	1	20	9		50	14	
27	19		18	13	1	45	13	
24	13		16	7		40	18	1
21	16	1	14	10		35	8	
18	10		12	6		30	10	
15	11		10	5		25	9	
12	7		8	4		20	3	
9	2		6	1		15	2	
6	2		4	2		10	1	
3	3		2	2		5		
0-2			0-1			0-4		
Total	209	7	Total	209	7	Total	209	7
Q3	46.1		Q3	38.4		Q3	82.8	
Md	34.6	36.8	Md	28.8	30.5	Md	64.9	67.5
Q1	24.3		Q1	20.5		Q1	45.5	
Range	3-81	21.0- 54.8	Range	2-58	19.0- 41.0	Range	13-138	42.1- 90.0
10%ile	16.9		10%ile	14.2		10%ile	33.0	
90%ile	58.3		90%ile	46.4		90%ile	97.2	

.....Medians, Fall, 1950

DISTRIBUTIONS OF SCORES OF INDIVIDUAL STUDENTS AND
 MEDIAN SCORES OF INDIVIDUAL COLLEGES
 ON ORIENTATION TEST, FORM A
 FALL, 1952

FIRST YEAR								
VERBAL			QUANTITATIVE			TOTAL		
SCORE	SCORES OF INDIVIDUAL STUDENTS	MEDIANS OF INDIVIDUAL COLLEGES	SCORE	SCORES OF INDIVIDUAL STUDENTS	MEDIANS OF INDIVIDUAL COLLEGES	SCORE	SCORES OF INDIVIDUAL STUDENTS	MEDIANS OF INDIVIDUAL COLLEGES
99-100								
96						160		
93						155		
90			60			150		
87			58			145		
84			56			140		
81	4		54			135		
78	2		52	2		130	2	
75	2		50	2		125	1	
72	1		48	1		120	3	
69	3		46	5		115		
66	1		44	5		110	1	
63	3		42	5		105	5	
60	6		40	10		100	4	
57	5		38	11		95	6	
54	6		36	5		90	10	
51	10		34	13		85	5	
48	9		32	16		80	10	
45	12		30	20		75	24	
42	24		28	25		70	19	
39	29		26	35	2	65	25	1
36	21	2	24	26	2	60	30	1
33	30	1	22	28		55	28	
30	34		20	31	1	50	48	3
27	27	2	18	31	1	45	42	
24	45	1	16	19		40	33	1
21	37		14	18		35	28	
18	30		12	35		30	30	
15	24		10	14		25	23	
12	22	1	8	14	1	20	16	1
9	16		6	14		15	14	
6	9		4	13		10	7	
3	3		2	9		5	4	
0-2	2		0-1	10		0-4	1	
Total	417	7	Total	417	7	Total	417	7
Q3	40.3		Q3	29.3		Q3	67.2	
Md	29.3	29.3	Md	22.0	24.5	Md	51.1	52.5
Q1	20.8		Q1	13.7		Q1	36.7	
Range	1-83	14.4-37.5	Range	0-53	8.5-27.0	Range	3-126	24.2-65.0
10%ile	13.6		10%ile	7.4		10%ile	24.9	
90%ile	51.4		90%ile	37.7		90%ile	82.7	

.....Medians, Fall, 1948

DISTRIBUTIONS OF SCORES OF INDIVIDUAL STUDENTS AND MEDIAN SCORES
OF INDIVIDUAL COLLEGES ON ACHIEVEMENT TEST, LEVEL I, FORM C,
IN CLASSES WHERE THE TEST WAS REQUIRED OF ALL STUDENTS
FALL, 1952

F I R S T Y E A R		
SCORE	SCORES OF INDIVIDUAL STUDENTS	MEDIAN OF INDIVIDUAL COLLEGES
108	1	
105		
102	2	
99	1	
96		
93	1	
90	5	
87	2	
84	2	
81	5	
78	9	
75	13	
72	14	
69	13	
66	11	
63	18	1
60	11	
57	21	
54	30	3
51	22	1
48	15	1
45	14	
42	20	
39	12	
36	16	
33	14	
30	12	
27	8	
24	3	
21	8	
18	5	
15	1	
12	1	
9		
6	1	
3	1	
0-2	1	
Total	313	6
Q3	66.2	
Md	54.3	55.0
Q1	40.8	
Range	0-108	50.3- 63.0
10%ile	30.6	
90%ile	77.2	

.....Median, Spring, 1951