

University of Mississippi

eGrove

---

AICPA Committees

American Institute of Certified Public Accountants (AICPA) Historical Collection

---

1953

## College accounting testing program bulletin no. 17; Results of the 1953 midyear college accounting testing program, January-February, 1953

American Institute of Accountants. Committee on Development of Accounting Personnel

Follow this and additional works at: [https://egrove.olemiss.edu/aicpa\\_comm](https://egrove.olemiss.edu/aicpa_comm)



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

---

### Recommended Citation

American Institute of Accountants. Committee on Development of Accounting Personnel, "College accounting testing program bulletin no. 17; Results of the 1953 midyear college accounting testing program, January-February, 1953" (1953). *AICPA Committees*. 288.

[https://egrove.olemiss.edu/aicpa\\_comm/288](https://egrove.olemiss.edu/aicpa_comm/288)

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](mailto:egrove@olemiss.edu).

THE AMERICAN INSTITUTE OF ACCOUNTANTS  
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 17

RESULTS OF THE  
1953 MIDYEAR COLLEGE ACCOUNTING TESTING PROGRAM

January-February, 1953

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

March, 1953

THE AMERICAN INSTITUTE OF ACCOUNTANTS  
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 17

RESULTS OF THE  
1953 MIDYEAR COLLEGE ACCOUNTING TESTING PROGRAM

January-February, 1953

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

March, 1953

THE AMERICAN INSTITUTE OF ACCOUNTANTS  
COLLEGE ACCOUNTING TESTING PROGRAM

Committee on Development of Accounting Personnel

Raymond G. Ankers	Thomas D. Flynn	Mark D. Littler
George D. Bailey	Paul Grady	Robert M. Musselman
Elmer G. Beamer	Charles B. Hellerson	Leo A. Schmidt
Thomas M. Dickerson	Arnold W. Johnson	H. T. Scovill
Samuel J. Duboff	Louis M. Kessler	Prior Sinclair
	Samuel J. Broad, <i>Chairman</i>	

John L. Carey, *Executive Director*  
Robert L. Kane, Jr., *Educational Director*

Cooperating Institutions

Brooklyn College	University of Miami
Bryant College	University of Michigan
Catawba College	New Haven College
Chico State College	University of Pennsylvania
University of Connecticut	Phillips University
University of Detroit	University of Pittsburgh
Drake University	Queens College
Flint Junior College	University of Rochester
Gannon College	St. Benedicts College
Henry Ford Community College	Siena College
Hill College	University of South Carolina
College of the Holy Cross	Spencerian College
Kent State University	Stevens Business College
Lycoming College	Temple University
Marquette University	Agricultural and Mechanical College of Texas
	University of Texas
	Walla Walla College
	Wayne University
	West Texas State College
	University of Wisconsin

Project Office Staff

Ben D. Wood, <i>Director</i>	Geraldine Spaulding, <i>Test Program Supervisor</i>
Arthur E. Traxler, <i>Assistant Director</i>	Thomas Mahorney, <i>Assistant Supervisor</i>

## Explanatory Statement

The Midyear College Accounting Testing Program was begun in 1951 as a supplement to the fall and spring testing programs. Its purpose is to provide for the testing of seniors being graduated at the end of the first semester, prospective June graduates who need early reports of test results for use in employment interviews, and other students who for one reason or another can more conveniently be tested at midyear than in the fall or spring. It was not expected that participation in the midyear program would be extensive, since most colleges find it more convenient to test the majority of their students in the fall for purposes of placement and guidance and in the spring for appraisal of achievement.

Thirty-five colleges took part in the 1953 midyear program, as compared with fifty colleges in 1951 and fifty in 1952. In all, 1,464 tests were administered in this midyear program, whereas 2,183 were given in the 1951 midyear program and 2,054 during the corresponding period of 1952. The various kinds of tests were used this year in the following numbers: Orientation Test, 614; Achievement Test, Level I, 425; Achievement Test, Level II, 284; Strong blank, 141.

Distributions of the scores of individual students and of the medians of participating colleges on the forms of the tests recommended for this program are shown in Table I through Table IV. Since a few colleges used forms other than the regular ones chosen for the midyear program, the numbers of tests shown in the tables do not agree with the numbers reported in the preceding paragraph.

For purposes of comparison, the medians resulting from the use of the same forms of the tests in earlier programs are shown graphically by the broken lines across the tables. It will be noted that, in general, the medians for the 1953 program are close to the earlier ones. On the Orientation Test, the medians made in this program by the first-year students are a little lower than the combined ones for the midyear programs of 1951 and 1952. The results for seniors on the Orientation Test are especially close to those for the two preceding midyear programs.

On Achievement Test, Level I, Form C, the median this year is rather high in relation to the median based on the use of the same form of the test in the spring of 1951. Likewise; the median for this year's group of seniors on Achievement Test, Level II, Form C, exceeds by three raw score points the one resulting from the 1952 midyear program. The scores on each test cover a wide range.

Although the number of students taking part in the 1953 midyear program was comparatively small, it is apparent that the quality of this group, as measured by the Orientation and Achievement tests, was fully up to that of the students participating in the earlier midyear programs.

A marked copy of the bulletin, with the college's own medians indicated, may be obtained on request by any college participating in the midyear program.

TABLE I

DISTRIBUTIONS OF SCORES OF INDIVIDUAL STUDENTS AND MEDIAN SCORES OF  
INDIVIDUAL COLLEGES MADE ON ORIENTATION TEST, FORM C, BY FIRST-YEAR STUDENTS  
IN MIDYEAR PROGRAM, JANUARY-FEBRUARY, 1953

SCORE	VERBAL		SCORE	QUANTITATIVE		SCORE	TOTAL	
	SCORES OF INDIVIDUAL STUDENTS	MEDIANS OF INDIVIDUAL COLLEGES		SCORES OF INDIVIDUAL STUDENTS	MEDIANS OF INDIVIDUAL COLLEGES		SCORES OF INDIVIDUAL STUDENTS	MEDIANS OF INDIVIDUAL COLLEGES
99-100								
96						160		
93						155		
90			60			150		
87			58			145		
84			56			140		
81			54			135		
78			52			130		
75			50	2		125		
72			48	2		120		
69			46	5		115		
66			44	3		110		
63			42	8		105	2	
60	2		40	8		100	1	
57			38	2		95	2	
54	2		36	16		90	1	
51	3		34	15		85	4	
48	7		32	6		80	10	
45	8		30	25		75	13	
42	10		28	23	2	70	17	
39	17		26	28	1	65	21	
36	23	1	24	18	1	60	39	4
33	37	1	22	25	4	55	29	1
30	34	3	20	30		50	34	
27	43		18	33	2	45	45	2
24	41	2	16	26	1	40	40	2
21	44	3	14	26		35	37	1
18	25		12	15		30	32	1
15	34	1	10	17		25	17	
12	25		8	11		20	16	
9	12		6	13		15	9	
6	7		4	10		10	6	
3	1		2	4		5		
0-2			0-1	4		0-4		
Total	375	11	Total	375	11	Total	375	11
Q3	34.2		Q3	28.8		Q3	62.1	
Md	26.9	26.3	Md	21.9	23.3	Md	48.4	48.8
Q1	19.8		Q1	15.5		Q1	36.9	
Range	4-61	16.5-36.0	Range	0-50	17.6-29.3	Range	11-107	32.5-62.5
10%ile	14.1		10%ile	9.2		10%ile	26.9	
90%ile	41.0		90%ile	37.1		90%ile	73.7	

- - - Medians, midyear 1951 and 1952 combined

DISTRIBUTIONS OF SCORES OF INDIVIDUAL STUDENTS AND MEDIAN SCORES OF INDIVIDUAL COLLEGES MADE ON ORIENTATION TEST, FORM C, BY SENIORS IN ACCOUNTING IN MIDYEAR PROGRAM, JANUARY-FEBRUARY, 1953

SCORE	VERBAL		SCORE	QUANTITATIVE		SCORE	TOTAL	
	SCORES OF INDIVIDUAL STUDENTS	MEDIANS OF INDIVIDUAL COLLEGES		SCORES OF INDIVIDUAL STUDENTS	MEDIANS OF INDIVIDUAL COLLEGES		SCORES OF INDIVIDUAL STUDENTS	MEDIANS OF INDIVIDUAL COLLEGES
99-100								
96						160		
93						155		
90			60			150		
87	1		58			145		
84			56	1		140	1	
81			54			135		
78	1		52	3		130		
75			50			125	11	
72	1		48	3		120	1	
69	1		46			115		
66	1		44	3		110	1	
63	2	1	42	4		105	1	
60			40	10		100		
57	2		38	8	3 —	95	4	1
54	1		36	7	—	90	4	
51	4		34	7	— 2 —	85	5	
48	2		32	3		80	13	1
45	7	1	30	5		75	8	1
42	6		28	4		70	6	
39	5		26	3		65	12	2
36	11	2	24	5		60	6	
33	9		22	2		55	3	
30	9	1	20	1		50	2	
27	6		18	1		45	3	
24			16	2		40		
21	1		14			35		
18	1		12			30	1	
15			10			25		
12	1		8			20		
9			6			15		
6			4			10		
3			2			5		
0-2			0-1			0-4		
Total	72	5	Total	72	5	Total	72	5
Q3	47.1		Q3	41.2		Q3	85.0	
Md	38.5	38.3	Md	36.9	38.3	Md	76.9	77.5
Q1	33.0		Q1	30.0		Q1	66.3	
Range	13-88	30.8-64.5	Range	16-56	34.0-39.0	Range	30-144	65.0-96.7
10%ile	29.1		10%ile	24.5		10%ile	57.0	
90%ile	59.7		90%ile	45.9		90%ile	97.3	

- - - Medians, February and June graduates, midyear 1951 and 1952 combined

TABLE III

DISTRIBUTIONS OF SCORES OF INDIVIDUAL STUDENTS AND MEDIAN SCORES OF INDIVIDUAL COLLEGES MADE ON ACHIEVEMENT TEST, LEVEL I, FORM C, BY FIRST-YEAR STUDENTS IN MIDYEAR PROGRAM, JANUARY-FEBRUARY 1953

SCORE	SCORES OF INDIVIDUAL STUDENTS	MEDIANS OF INDIVIDUAL COLLEGES
108	1	
105		
102	2	
99		
96	2	
93	7	
90	7	
87	10	
84	4	
81	8	
78	5	
75	11	
72	9	
69	15	
66	17	2
63	13	
60	10	
57	23	1
54	10	
51	14	
48	11	1
45	15	2
42	8	
39	8	
36	6	
33	13	
30	7	2
27	9	1
24	7	
21	5	
18	7	
15	4	
12	1	
9		
6	2	
3	1	
0-2		
Total	272	9
Q3	71.6	
Md	58.0	47.3
Q1	41.3	
Range	5-109	27.0- 67.9
10 %ile	27.1	
90 %ile	87.5	

- - - Median, spring 1951



TABLE IV

DISTRIBUTIONS OF SCORES OF INDIVIDUAL STUDENTS AND MEDIAN SCORES OF INDIVIDUAL COLLEGES MADE ON ACHIEVEMENT TEST, LEVEL II, FORM C, BY FEBRUARY AND JUNE GRADUATES IN MIDYEAR PROGRAM, JANUARY-FEBRUARY, 1953

SCORE	SCORES OF INDIVIDUAL STUDENTS	MEDIANS OF INDIVIDUAL COLLEGES
50	1	
48	2	
46	3	
44		
42	3	
40	5	
38	7	
36	10	
34	1	
32	17	1
30	12	1
28	15	3
26	20	2
24	13	
22	11	
20	23	3
18	6	1
16	14	2
14	6	
12	15	
10	12	2
8	6	
6	5	
4	4	
2	3	
0-1	3	
Total	217	15
Q3	31.1	28.8
Md	24.1	21.7
Q1	16.0	17.8
Range	0-50	10.5
		32.0
10 %ile	10.1	
90 %ile	37.9	

- - - Median, February and June graduates, midyear 1952