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## College accounting testing program bulletin no. 22; Results of the fall, 1954, college accounting testing program

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THE AMERICAN INSTITUTE OF ACCOUNTANTS  
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 22

RESULTS OF THE  
FALL, 1954, COLLEGE ACCOUNTING TESTING PROGRAM

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

January, 1955

STATE COLLEGE

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## INTRODUCTION

The ninth annual fall College Accounting Testing Program was scheduled for the period September 13 through October 16, 1954, although these dates were not observed exactly where circumstances in a college made other testing dates advisable. All tests in the program were scored at the project office, and reports for class groups and individual students were issued to cooperating institutions.

As will be seen from the figures in Table I, the size of this fall's program, both in number of participating colleges and number of tests used, was comparable to that of the last three fall programs. As compared with the fall of 1953, the number of participating colleges was a little larger this fall, and the number of tests used was almost identical in the two programs.

TABLE I  
PARTICIPATION IN FALL COLLEGE ACCOUNTING TESTING  
PROGRAM DURING A FOUR-YEAR PERIOD

Year	Number of Colleges	Number of Tests
1951	74	8,406
1952	67	7,511
1953	66	8,132
1954	72	8,172

Throughout the period 1951 to 1954, project office scoring was required for all tests in the college program except the Strong Vocational Interest Blank, and the charge for materials and scoring services remained the same. In earlier years, the cost of materials and scoring services was smaller, and project office scoring was not required. As noted in Bulletin No. 19, summarizing last fall's program, the differences in cost to the colleges may help to explain the fact that during the last four years the number of tests used in the fall program was considerably smaller than it was during the period 1946 through 1950, which constituted the first five years of this project. The fact that enrollment in colleges was relatively large during the earlier years of the project may also help to account for differences in number of tests used.

In any event, the fall program seems to have become fairly well stabilized, with participation of about seventy colleges and the use of a total of approximately eight thousand tests.

There is, likewise, a considerable degree of stability in the composition of the group of specific colleges taking part in the fall program. This fall, thirty-nine colleges, or a little more than half of those participating, have been in at least four of the eight preceding fall programs, and six of these colleges have taken part in every fall program since the beginning. Seventeen of the seventy-two colleges were new participants so far as the fall program was concerned, although five of these had taken part in the spring program.

The following colleges taking part in the 1954 fall program have participated in all, or all but one, of the fall programs since 1946: Drake University, Emory

University, Iona College, Marquette University, Miami University, Mississippi State College, New Haven College, University of Pennsylvania, Rutgers University, Virginia Polytechnic Institute, Washington and Lee University, and Wayne University.

Again, as in preceding fall programs, the Orientation Test accounted for the great majority of the tests used. As indicated in Table II, approximately 85 per cent of the tests used this fall were Orientation Tests, a percentage which agrees closely with that for Orientation Tests used in the fall of 1953. This is in contrast to the spring program, where more than twice as many Achievement Tests as Orientation Tests are ordinarily given. The Strong blank does not account for more than 5 to 10 per cent of the tests given in either the fall or the spring program.

TABLE II  
USE OF THE VARIOUS TESTS IN FALL, 1953, AND FALL, 1954, PROGRAMS

Test	Fall, 1953		Fall, 1954	
	Number	Per Cent	Number	Per Cent
Orientation Test	6,840	84.11	6,949	85.03
Achievement Test, Level I	411	5.05	737	9.02
Achievement Test, Level II	159	1.96	54	0.66
Strong Vocational Interest Blank	722	8.88	432	5.29
Total	8,132	100.00	8,172	100.00

It may be of interest to note the distribution of participating institutions among different types of colleges. This information is shown in Table III. It will be observed that schools of business in colleges and universities lead in number, with liberal arts colleges second, and that these two types of institution, taken together, make up approximately two-thirds of the group of seventy-two participating colleges.

The geographical distribution of the colleges taking part in the fall, 1954, program is as follows: New England, nine; Middle Atlantic, twenty-two; North Central, twenty-one; South, thirteen; West, six; and Canada, one. Thirty states are represented. Nine of the participating colleges are in Pennsylvania and eight are in New York, with smaller numbers in each of the other states.

TABLE III  
NUMBER OF DIFFERENT TYPES OF COLLEGES PARTICIPATING IN FALL, 1954, COLLEGE ACCOUNTING TESTING PROGRAM AND PER CENT THAT EACH TYPE OF COLLEGE IS OF TOTAL NUMBER OF COLLEGES TAKING PART

Type of College	Number	Per Cent
Schools of Business in Colleges and Universities	25	34.72
Liberal Arts Colleges	22	30.56
Independent Business Schools	13	18.06
Technical Colleges	6	8.33
Junior Colleges	5	6.94
Teachers Colleges	1	1.39
Total	72	100.00

Special Note: Any participating college may obtain on request a specially marked copy of this bulletin showing where the median scores of its classes fall within the distributions of class medians presented in the summary tables in Section II.

## II

### SUMMARY OF TEST RESULTS

A statistical summary of the test results of the fall, 1954, College Accounting Testing Program is given in Tables IV, V, and VI. These tables show the distribution of scores of individual students and college medians for Form B of the Orientation Test and Form A of the Achievement Test, Level I. Some colleges used other forms of these tests, Level II of the Achievement Test, or the Strong Vocational Interest Blank, but such usage was not sufficiently widespread to justify distributions of these scores.

In each of the tables, the median of the group upon which the current norms are based is indicated by a dotted line across the columns. The median score for this fall's program is marked just to the right of each column by a short, horizontal line, and the line perpendicular to it shows the range of the middle 50 per cent of the scores.

Table IV gives the distributions of verbal, quantitative, and total scores, as well as the college medians, on the Orientation Test for 6,283 students in 50 colleges where at least 90 per cent of the class enrollment took the test. As will be observed from a comparison of the medians, these results are very similar to those obtained in the 1952 and 1953 fall programs, and there is no indication of a changing trend in the aptitude level of beginning accounting students.

As in past years, the Orientation Test results show that there is a wide range in the accounting aptitude medians of students in various institutions. The highest median raw score on the total test for an individual college is 78.3, which corresponds to a percentile rank of 82, while the lowest is 31.6, which is equal to a percentile rank of 15.

Although the achievement tests are generally used in the midyear and spring programs, some colleges administer them in the fall. The medians for the Achievement Test, Level I, for 284 first-year accounting students in nine institutions where the test was required this fall of all accounting students are quite close to the medians for the norm group,<sup>1</sup> as shown in Table V. However, if the results of the 1950 and 1953 programs, as reported in Bulletins 10 and 19, are taken separately, it will be noted that the achievement of this fall's group is more similar to that of the 1950 group than to that of 1953. This fall's median of 51.3 is very nearly the same as the 1950 median of 51.6, but it is eleven points below the 1953 median of 62.3. This difference probably reflects a variation in the composition of the group of participating colleges, rather than a change in the level of achievement of accounting students over the two-year period. Nine colleges were included in the distribution of scores of first-year accounting students on the Level I test in the fall of 1953, and nine are in the distribution for the fall of 1954, but only four of these colleges are common to both distributions.

Seven colleges administered the Level I Achievement Test to second-year students. Since the number of students involved--158 in all--is comparatively small, the results for both voluntary and required testings are pooled in Table VI. This fall's median of 63.0 for second-year students falls slightly below the 1950 and 1953 combined group median of 65.8, which was based on required testings.

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<sup>1</sup> The current norms for Form A of the Achievement Test, Level I, are based on the combined group of students that participated in the 1950 and 1953 fall programs, since these were the most recent years in which this form of the test was used.

TABLE IV

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, 1954

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	1					155		
90			60	6		150		
87	3		58	17		145	1	
84	5		56	4		140	3	
81	9		54	36		135	5	
78	15		52	48		130	7	
75	20		50	77		125	15	
72	29		48	86		120	21	
69	38		46	65		115	49	
66	42		44	115		110	51	
63	58		42	150		105	75	
60	84		40	160		100	86	
57	133		38	175		95	120	
54	147		36	218		90	181	
51	185		34	266		85	206	
48	232	1	32	288	4	80	258	
45	269	1	30	348	5	75	275	2
42	300	2	28	358	3	70	377	2
39	344	2	26	387	6	65	412	9
36	401	5	24	413	6	60	460	3
33	427	4	22	414	8	55	508	4
30	458	5	20	475	10	50	542	10
27	443	8	18	503	4	45	513	7
24	471	8	16	356	2	40	493	8
21	463	9	14	335	1	35	465	2
18	422	3	12	272	1	30	381	3
15	411	1	10	250		25	306	
12	309	1	8	175		20	219	
9	256		6	115		15	138	
6	174		4	79		10	77	
3	82		2	46		5	30	
0-2	52		0-1	46		0-4	9	
Total	6283	50	Total	6283	50	Total	6283	50
Q3	42.0	34.9	Q3	33.0	27.8	Q3	72.1	65.3
Md	30.4	28.1	Md	24.4	23.8	Md	54.7	52.5
Q1	19.3	23.5	Q1	17.4	20.9	Q1	39.4	44.7
Range	0-94	13.2-48.0	Range	0-60	13.7-33.5	Range	0-147	31.6-78.3
10%ile	12.6	21.0	10%ile	11.3	18.5	10%ile	27.5	40.0
90%ile	53.3	40.5	90%ile	41.7	31.6	90%ile	89.7	69.4

-----Medians, combined fall 1952, 1953



TABLE V

DISTRIBUTIONS OF SCORES OF INDIVIDUAL STUDENTS AND MEDIAN SCORES OF INDIVIDUAL COLLEGES ON ACHIEVEMENT TEST, LEVEL I, FORM A, IN CLASSES WHERE THE TEST WAS REQUIRED OF ALL STUDENTS, FALL, 1954

FIRST YEAR		
Score	Scores of Individual Students	Medians of Individual Colleges
120		
117		
114		
111		
108		
105		
102	3	
99	3	
96	4	
93	4	
90	4	
87	1	
84	1	
81	4	
78	6	
75	15	
72	12	
69	8	
66	8	
63	25	2
60	11	1
57	10	
54	12	2
51	12	1
48	19	
45	17	
42	12	
39	14	
36	6	
33	13	1
30	13	1
27	6	
24	9	1
21	7	
18	7	
15	4	
12	4	
9	5	
6	3	
3	1	
0-2	1	
Total	284	9
Q3	66.8	
Md	51.3	54.8
Q1	35.5	
Range	2-104	25.5-63.5
10%ile	22.5	
90%ile	78.8	

-----Median, combined fall 1950, 1953

TABLE VI

DISTRIBUTIONS OF SCORES OF INDIVIDUAL STUDENTS AND MEDIAN SCORES OF SEVEN INDIVIDUAL COLLEGES ON ACHIEVEMENT TEST, LEVEL I, FORM A, WHERE TWO OF THE COLLEGES ADMINISTERED THE TEST ON A REQUIRED BASIS AND FIVE GAVE IT ON A VOLUNTARY BASIS, FALL, 1954

S E C O N D Y E A R		
Score	Scores of Individual Students	Medians of Individual Colleges
120		
117		
114		
111		
108		
105		
102	2	
99	2	
96		
93	4	
90	4	
87	6	
84	3	
81	7	
78	3	1
75	6	
72	12	1
69	7	
66	11	1 1*
63	12	1*
60	4	
57	11	
54	8	
51	11	
48	7	
45	5	1
42	2	
39	7	
36	9	1
33	2	
30	2	
27	3	
24	3	
21	3	
18		
15	1	
12	1	
9		
6		
3		
0-2		
Total	158	7
Q3	74.4	
Md	63.0	66.8
Q1	48.6	
Range	14-103	38.3-78.0
10%ile	36.3	
90%ile	88.1	

-----Median, combined fall 1950, 1953

\*Required testings