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THE AMERICAN INSTITUTE OF ACCOUNTANTS
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 23

RESULTS OF THE
1955 MIDYEAR COLLEGE ACCOUNTING TESTING PROGRAM

January-February, 1955

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

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Explanatory Statement

This bulletin summarizes the results of the fifth annual Midyear College Accounting Testing Program. The midyear programs supplement the regular fall and spring programs that have been in operation since 1946 and 1947, respectively, and also provide an opportunity for senior students to obtain up-to-date test results for use in connection with early spring employment interviews.

The number of participating colleges and the number of tests administered in each midyear program since 1951 are shown below.

| YEAR | NUMBER OF COLLEGES | NUMBER OF TESTS |
|------|--------------------|-----------------|
| 1951 | 50 | 2,183 |
| 1952 | 50 | 2,054 |
| 1953 | 35 | 1,462 |
| 1954 | 41 | 1,932 |
| 1955 | 55 | 2,749 |

With respect to both the number of participating colleges and the number of tests administered, the 1955 figures are the highest since the midyear program was begun five years ago. The total of 2,749 tests administered is 26 per cent greater than the previous high for 1951, and 42 per cent greater than the 1954 total. The geographical distribution of the participating colleges is as follows: New England, 7; Middle Atlantic, 13; North Central, 19; South, 10; West, 5; and Mexico, 1. Twenty-three states were represented. Nine of the participating colleges were in Pennsylvania, and there were from one to four participating colleges in each of the other states represented.

The various kinds of tests were used this year in the following quantities: Orientation Test, 1,332; Achievement Test, Level I, 798; Achievement Test, Level II, 404; Strong Vocational Interest Blank, 215. Of the 2,534 Orientation and Achievement Tests, 2,382 were forms recommended for this midyear program, and 152 were out-of-program forms. Distributions of the scores of individual students and of the medians of participating colleges on the forms recommended for this program are shown in Tables I through IV. For purposes of comparison, the medians resulting from the use of the same forms of these tests in the combined earlier midyear programs are indicated by a broken line across the columns. The 1955 median is marked just to the right of each column by a short, horizontal line, and the range of the middle 50 per cent of the scores is shown by a vertical line adjacent to each column.

It will be noted from the tables that the differences between the 1955 medians and those of the earlier programs are quite small in relation to the wide variability of the scores. As shown in Table I, the medians on the Orientation Test for the first-year students in the 1955 program closely approximate the combined medians for the four previous programs. On the verbal scale, the medians are practically the same, while the 1955 group falls below the 1951-1954 norm by 1.5 points on the quantitative scale, and by 1.8 points on the total scale.

The seniors are a little further below the combined 1951-1954 medians on the Orientation Test. The difference in raw score points is 3.6 on the verbal scale, 3.3 on the quantitative scale, and 5.7 on the total scale.

On the Achievement Test, Level I, the first-year students have a median which is 1.8 points below the combined 1953-1954 median, while the median for the senior students on the Level II Achievement Test is identical with the combined group median for the 1952-1954 midyear programs.

Any participating college may obtain, on request, a confidential copy of this bulletin marked to show the placement of its medians in these distributions.

TABLE I

DISTRIBUTION OF SCORES AND COLLEGE MEDIANS
ON ORIENTATION TEST, FORM C, OF FIRST-YEAR STUDENTS
IN MIDYEAR PROGRAM, JANUARY-FEBRUARY, 1955

| VERBAL | | | QUANTITATIVE | | | TOTAL | | |
|-----------|-----------------------|---------------------|--------------|-----------------------|---------------------|-----------|-----------------------|---------------------|
| RAW SCORE | SCORES OF INDIVIDUALS | MEDIANS OF COLLEGES | RAW SCORE | SCORES OF INDIVIDUALS | MEDIANS OF COLLEGES | RAW SCORE | SCORES OF INDIVIDUALS | MEDIANS OF COLLEGES |
| 99-100 | | | | | | | | |
| 96 | | | | | | 160 | | |
| 93 | | | | | | 155 | | |
| 90 | | | 60 | | | 150 | | |
| 87 | | | 58 | | | 145 | | |
| 84 | | | 56 | 1 | | 140 | | |
| 81 | | | 54 | | | 135 | | |
| 78 | | | 52 | 3 | | 130 | | |
| 75 | | | 50 | 5 | | 125 | | |
| 72 | | | 48 | | | 120 | | |
| 69 | | | 46 | 8 | | 115 | | |
| 66 | 1 | | 44 | 5 | | 110 | 3 | |
| 63 | | | 42 | 9 | | 105 | | |
| 60 | | | 40 | 27 | | 100 | 3 | |
| 57 | 4 | | 38 | 35 | | 95 | 4 | |
| 54 | 4 | | 36 | 25 | | 90 | 6 | |
| 51 | 4 | | 34 | 38 | | 85 | 11 | |
| 48 | 9 | | 32 | 52 | | 80 | 18 | |
| 45 | 18 | | 30 | 56 | | 75 | 35 | |
| 42 | 33 | | 28 | 75 | 2 | 70 | 41 | |
| 39 | 49 | | 26 | 61 | 2 | 65 | 86 | |
| 36 | 76 | | 24 | 62 | 2 | 60 | 84 | |
| 33 | 115 | 1 | 22 | 91 | 5 | 55 | 122 | 6 |
| 30 | 140 | 7 | 20 | 90 | 3 | 50 | 117 | 5 |
| 27 | 133 | 4 | 18 | 77 | 1 | 45 | 127 | 2 |
| 24 | 136 | 3 | 16 | 74 | 1 | 40 | 125 | 2 |
| 21 | 118 | 1 | 14 | 74 | 1 | 35 | 114 | 2 |
| 18 | 106 | 2 | 12 | 76 | 1 | 30 | 81 | 1 |
| 15 | 75 | 1 | 10 | 54 | 1 | 25 | 67 | 1 |
| 12 | 50 | | 8 | 41 | | 20 | 38 | |
| 9 | 38 | | 6 | 30 | | 15 | 26 | |
| 6 | 16 | | 4 | 19 | | 10 | 20 | |
| 3 | 6 | | 2 | 21 | | 5 | 3 | |
| 0-2 | | | 0-1 | 22 | | 0-4 | | |
| Total | 1131 | 19 | Total | 1131 | 19 | Total | 1131 | 19 |
| Q3 | 33.8 | 31.4 | Q3 | 29.5 | 25.3 | Q3 | 60.5 | 56.0 |
| Md | 27.5 | 28.9 | Md | 21.7 | 22.6 | Md | 48.6 | 51.5 |
| Q1 | 20.8 | 24.8 | Q1 | 14.5 | 19.5 | Q1 | 37.1 | 41.9 |
| Range | 3-66 | 15.6-34.5 | Range | 0-57 | 10.0-28.3 | Range | 5-111 | 27.9-58.8 |
| 10%ile | 15.1 | 19.4 | 10%ile | 9.0 | 13.8 | 10%ile | 36.9 | 34.5 |
| 90%ile | 39.5 | 32.6 | 90%ile | 36.4 | 28.1 | 90%ile | 71.0 | 58.4 |

- - - Medians, combined midyears, 1951, 1952, 1953, 1954

TABLE II

DISTRIBUTION OF SCORES OF INDIVIDUALS
ON ORIENTATION TEST, FORM C, OF SENIOR STUDENTS
IN MIDYEAR PROGRAM, JANUARY-FEBRUARY, 1955

| VERBAL | | QUANTITATIVE | | TOTAL | |
|-----------|-----------------------|--------------|-----------------------|-----------|-----------------------|
| RAW SCORE | SCORES OF INDIVIDUALS | RAW SCORE | SCORES OF INDIVIDUALS | RAW SCORE | SCORES OF INDIVIDUALS |
| 99-100 | | | | | |
| 96 | | | | 160 | |
| 93 | | | | 155 | |
| 90 | | 60 | | 150 | |
| 87 | | 58 | | 145 | |
| 84 | | 56 | | 140 | |
| 81 | | 54 | | 135 | |
| 78 | | 52 | | 130 | |
| 75 | | 50 | 3 | 125 | |
| 72 | | 48 | 1 | 120 | 1 |
| 69 | 1 | 46 | | 115 | |
| 66 | | 44 | 2 | 110 | |
| 63 | 1 | 42 | 1 | 105 | |
| 60 | 1 | 40 | 2 | 100 | 1 |
| 57 | 1 | 38 | 5 | 95 | |
| 54 | | 36 | 3 | 90 | 4 |
| 51 | 2 | 34 | 5 | 85 | 4 |
| 48 | 1 | 32 | 4 | 80 | 3 |
| 45 | 5 | 30 | 7 | 75 | 7 |
| 42 | 5 | 28 | 1 | 70 | 5 |
| 39 | 5 | 26 | 7 | 65 | 5 |
| 36 | 5 | 24 | 3 | 60 | 8 |
| 33 | 11 | 22 | 1 | 55 | 6 |
| 30 | 5 | 20 | 3 | 50 | 4 |
| 27 | 7 | 18 | 2 | 45 | 1 |
| 24 | 1 | 16 | 1 | 40 | 2 |
| 21 | | 14 | 1 | 35 | 1 |
| 18 | 1 | 12 | | 30 | 1 |
| 15 | 1 | 10 | | 25 | |
| 12 | | 8 | | 20 | |
| 9 | | 6 | 1 | 15 | |
| 6 | | 4 | | 10 | |
| 3 | | 2 | | 5 | |
| 0-2 | | 0-1 | | 0-4 | |
| Total | 53 | Total | 53 | Total | 53 |
| Q3 | 44.3 | Q3 | 38.3 | Q3 | 79.8 |
| Md | 36.3 | Md | 31.9 | Md | 68.5 |
| Q1 | 32.0 | Q1 | 26.4 | Q1 | 58.5 |
| Range | 17-71 | Range | 6-51 | Range | 32-121 |
| 10%ile | 28.0 | 10%ile | 20.2 | 10%ile | 50.4 |
| 90%ile | 52.1 | 90%ile | 44.7 | 90%ile | 90.9 |

TABLE III

DISTRIBUTION OF SCORES AND COLLEGE MEDIANS
ON ACHIEVEMENT TEST, LEVEL I, FORM C, OF FIRST-YEAR STUDENTS
IN MIDYEAR PROGRAM, JANUARY-FEBRUARY, 1955

| RAW SCORE | SCORES OF INDIVIDUALS | MEDIANS OF COLLEGES |
|-----------|-----------------------|---------------------|
| 114 | 1 | |
| 111 | | |
| 108 | | |
| 105 | 1 | |
| 102 | | |
| 99 | 3 | |
| 96 | 5 | |
| 93 | 8 | |
| 90 | 6 | |
| 87 | 9 | |
| 84 | 19 | |
| 81 | 9 | |
| 78 | 11 | |
| 75 | 20 | 1 |
| 72 | 25 | |
| 69 | 23 | |
| 66 | 29 | 2 |
| 63 | 26 | 1 |
| 60 | 27 | 1 |
| 57 | 33 | 1 |
| 54 | 39 | 1 |
| 51 | 30 | 1 |
| 48 | 45 | 2 |
| 45 | 24 | 3 |
| 42 | 34 | 1 |
| 39 | 30 | |
| 36 | 37 | 3 |
| 33 | 42 | 2 |
| 30 | 36 | 2 |
| 27 | 26 | 1 |
| 24 | 27 | |
| 21 | 18 | 1 |
| 18 | 19 | |
| 15 | 11 | |
| 12 | 13 | |
| 9 | 8 | |
| 6 | 5 | |
| 3 | | |
| 0-2 | 1 | |
| Total | 700 | 23 |
| Q3 | 65.3 | 57.8 |
| Md | 49.3 | 46.5 |
| Q1 | 33.8 | 35.6 |
| Range | 0-116 | 22.0-76.8 |
| 10%ile | 23.2 | 30.5 |
| 90%ile | 78.5 | 67.1 |

- - - Median, combined midyears 1953, 1954

DISTRIBUTION OF SCORES AND COLLEGE MEDIANS
ON ACHIEVEMENT TEST, LEVEL II, FORM C, OF SENIOR STUDENTS
IN MIDYEAR PROGRAM, JANUARY-FEBRUARY, 1955

| RAW SCORE | SCORES OF INDIVIDUALS | MEDIANS OF COLLEGES |
|-----------|-----------------------|---------------------|
| 56 | | |
| 54 | | |
| 52 | | |
| 50 | 1 | |
| 48 | | |
| 46 | 1 | |
| 44 | 2 | |
| 42 | 6 | |
| 40 | 8 | |
| 38 | 6 | 1 |
| 36 | 11 | |
| 34 | 13 | |
| 32 | 16 | 1 |
| 30 | 16 | 1 |
| 28 | 12 | |
| 26 | 37 | 3 |
| 24 | 25 | 1 |
| 22 | 20 | 2 |
| 20 | 35 | 4 |
| 18 | 30 | 2 |
| 16 | 25 | 1 |
| 14 | 14 | |
| 12 | 28 | |
| 10 | 15 | 1 |
| 8 | 15 | |
| 6 | 14 | |
| 4 | 3 | |
| 2 | 5 | |
| 0-1 | 5 | |
| Total | 363 | 17 |
| Q3 | 28.2 | 27.2 |
| Md | 21.6 | 22.5 |
| Q1 | 14.8 | 20.1 |
| Range | 0-50 | 10.5-39.0 |
| 10%ile | 9.2 | 17.4 |
| 90%ile | 35.8 | 32.6 |

- - - Median, February and June graduates, combined midyears 1952, 1953, 1954