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THE AMERICAN INSTITUTE OF ACCOUNTANTS
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 25

RESULTS OF THE
FALL, 1955, COLLEGE ACCOUNTING TESTING PROGRAM

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

December, 1955

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INTRODUCTION

The publication of this bulletin marks the completion of the tenth annual fall testing program made available to colleges by the American Institute of Accountants. The use of a total of more than 120,000 tests in the fall phase of the testing program during the ten-year period indicates that the program has been meeting a considerable need among colleges enrolling accounting students.

The recommended dates for the 1955 fall program were September 12 through October 15, 1955, and most of the participating colleges gave the tests during this period. As was true of the testing program during the last four years, a requirement of the program was the scoring and reporting of the results of all tests by the project office.

It is evident from the figures in Table I that the 1955 fall program was substantially larger than the programs carried on during the preceding four years. Thirteen more colleges took part in this program than in the one held in the fall of 1954. The number of participating colleges was larger than the number in any earlier program during the ten-year period, except the ones in 1949 and 1950. Of the eighty-five colleges taking part in this fall's program, nine were new participants.

The number of tests administered this fall, 9,847, represented an increase of 1,675 tests, or a little more than 20 per cent, over the fall of 1954.

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

YEAR	NUMBER OF COLLEGES	NUMBER OF TESTS
1951	74	8,046
1952	67	7,511
1953	66	8,132
1954	72	8,172
1955	85	9,847

The Orientation Test is always the main test used in the fall, while the Achievement Tests are stressed in the spring. In Table II, the number and percentage of each kind of test used in the fall programs of 1954 and 1955 are compared. It will be seen that the Orientation Test accounted for about 84 per cent of the total number of tests used in each of these programs. In other words, approximately five-sixths of the tests given were Orientation Tests. As for the other tests, the Achievement Test, Level I, and the Strong blank were used more extensively than Achievement Test, Level II. There was considerable increase in the use of the Level I test this fall as compared with last fall, and a decrease in the use of the Strong blank, while the number of Level II tests given remained fairly constant.

TABLE II

USE OF THE VARIOUS TESTS IN FALL, 1954, AND FALL, 1955, PROGRAMS

TEST	FALL, 1954		FALL, 1955	
	NUMBER	PER CENT	NUMBER	PER CENT
Orientation Test	6,840	84.11	8,307	84.36
Achievement Test, Level I	411	5.05	891	9.05
Achievement Test, Level II	159	1.96	116	1.18
Strong Vocational Interest Blank	722	8.88	533	5.41
Total	8,132	100.00	9,847	100.00

The number and percentage of different types of colleges taking part in the 1954 and 1955 programs are shown in Table III. It will be seen that there was a substantial increase in the participation of liberal arts colleges and some increase in the number of schools of business in colleges and universities along with some decrease in the number of independent business schools. The schools of business in colleges and universities and the liberal arts colleges, taken together, accounted for nearly 72 per cent of the participating group this fall as compared with about 65 per cent last fall.

TABLE III

NUMBER OF DIFFERENT TYPES OF COLLEGES PARTICIPATING IN FALL, 1954, AND FALL, 1955, COLLEGE ACCOUNTING TESTING PROGRAM AND PER CENT THAT EACH TYPE OF COLLEGE IS OF TOTAL NUMBER OF COLLEGES TAKING PART

TYPE OF COLLEGE	FALL, 1954		FALL, 1955	
	NUMBER	PER CENT	NUMBER	PER CENT
Schools of Business in				
Colleges and Universities	25	34.72	28	32.94
Liberal Arts Colleges	22	30.56	33	38.83
Independent Business Schools	13	18.06	10	11.76
Technical Colleges	6	8.33	5	5.88
Junior Colleges	5	6.94	7	8.24
Teachers Colleges	1	1.39	2	2.35
Total	72	100.00	85	100.00

The number of participating colleges in the different geographical areas this fall was as follows: New England, 13; Middle Atlantic, 18; North Central, 25; South, 21; West, 6; Canada, 1; Mexico, 1. There were considerable increases in the New England, North Central, and Southern regions, while there was a decrease in the Middle Atlantic region as compared with last fall. Colleges in thirty-two states took part in the 1955 fall program. Pennsylvania led with seven participating colleges, followed by New York and Indiana with six colleges taking part in each of these states.

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

SUMMARY OF TEST RESULTS

The distributions of individual scores and college medians, together with certain summarizing statistics, for each of the recommended forms of the Orientation and Achievement Tests used in the fall, 1955, College Accounting Testing Program are shown in Tables IV through IX. Where there are sufficient data, the results are shown separately for required and voluntary testings. A test is regarded as having been administered on a required basis when 90 per cent or more of the pupils in a given class took the test.

Comparisons of the test results of this year's participants with those of previous years can most readily be made in terms of the median scores. The fall, 1955, medians are shown numerically below the distribution columns, and these medians are also indicated graphically by a short, horizontal line at the middle of each distribution. The medians for earlier programs are represented by broken or dotted lines extending across the columns. Where there are fifteen or more scores in a distribution, the range of the middle half of the scores is indicated by a vertical line running parallel to the column of frequencies.

Orientation Test, Form A. - Form A of the Orientation Test had not been recommended for use in a fall program since 1948, and it was decided to use it this fall in order to bring the norms for this form up to date. In reporting the results to the participating schools, percentiles based on the Form B scores of the 1952, 1953, and 1954 programs were given in a preliminary report, and the Form A percentiles for the 1955 program were sent out in a final report. The differences between the percentile ratings in the two reports were quite small.

The results for the Orientation Test, administered to first-year students on a required basis, are shown in Table IV. It will be seen from this table that in relation to the medians for the three preceding programs combined, the 1955 medians are slightly higher on the verbal and total scales, and slightly lower on the quantitative scale. Approximately two-thirds of the scores this fall on all three scales are below the 1948 medians. This apparent decrease in aptitude level over the seven-year period might possibly be a reflection of either a decline in the caliber of students enrolled in elementary accounting courses, or of a change in the composition of the group of participating colleges, or both.

The comparisons with the medians of the 1948 program should be interpreted with a certain degree of caution, however, since the norms for that program were not differentiated for required and voluntary testing groups. It was not until the spring, 1952, program that this distinction was made in the norms. The available data indicate that the 1948 program medians might have been slightly lower if they had been based on the results from only those colleges where the tests were administered on a required basis.

The quantitative, verbal, and total score medians of the first-year students in the voluntary testing category are very nearly equal to the 1952-54 medians (Table V). The quantitative median of this group is less than a point above that of the group tested on a required basis, while the verbal and total medians are several points lower than those of the other group. As in the case of the required group, approximately two-thirds of the students in this group rank below the 1948 median in total score on the Orientation Test. About two-fifths of the students in the voluntary group rank above the 1948 median on the quantitative scale, but just about one-fourth of them are above the 1948 norm

on the verbal scale. In evaluating these results, it should be noted that the number of students in the voluntary testing group is relatively small, amounting to only 256 individuals.

The distributions of Orientation Test scores of second-year students, tested on a required basis, are given in Table VI. Only the 1948 medians are available for comparison, as there were not enough second-year students taking the Orientation Test in more recent fall programs to warrant the computation of medians for those groups. The verbal, quantitative, and total score medians of the second-year students this year compare more favorably with the 1948 medians than did those of the first-year students. The differences between the 1948 and 1955 medians at the second-year level are rather small, especially on the total score scale.

Achievement Test, Level I, Form A. - While the use of the Orientation Test is emphasized in the fall program, some colleges administer the Achievement Tests at this time of the year. The Level I test results of first-year students are shown in Table VII. In median achievement, as measured by this test, the 1955 group ranks somewhat above the combined groups tested in the 1950, 1953, and 1954 fall programs. Scores above the median for these three years were obtained by approximately fifty-six per cent of the students who took the test on a required basis, and by about fifty-seven per cent of those who took it on a voluntary basis. These results are quite favorable, especially in view of the fact that the total group of first-year students that took the Level I test this year was about 22 per cent larger than the corresponding group last year.

It will be observed from Table VIII that the median score of the second- and third-year students who took the Level I Achievement Test on a required basis is somewhat below the corresponding norm median. The median for these students is less than two points above that of the first-year students who took the Level I test on a required basis, and it is not quite up to the median of the voluntary group of first-year students. About one-third of the seventy-nine students in this group have scores above the norm median, which is based on the results of second- and third-year students who were tested in the combined fall programs of 1950, 1953, and 1954.

Achievement Test, Level II, Form D. - Five colleges administered the Achievement Test, Level II-D, to a total group of eighty students. These results are summarized in Table IX. About three-fifths of the scores in this senior group are above the median for the combined fall programs from 1950 through 1954. The institutional medians of four of the five participating colleges are also quite favorable, while the median of the fifth college is rather low.

In summary, the Form A Orientation Test medians of the first-year students tested this fall are quite similar to the Form B medians of the combined fall programs of the past three years. The small differences between the medians of the required and voluntary groups are in favor of the required group on the verbal and total score scales, and in favor of the voluntary group on the quantitative scale. The medians of both groups of first-year students on the three scales of the Orientation Test are noticeably below the Form A medians for the 1948 program. At the second-year level, the Orientation Test medians of the individuals tested this year are quite close to the corresponding medians of the 1948 program. In the achievement area, the median of the first-year students on the Level I test and the median of the seniors on the Level II test are above the corresponding medians of recent fall programs in which the same forms of the test were used. At the second- and third-year levels, the Level I Achievement Test median is about eight points below the corresponding median for the combined fall programs of 1950, 1953, and 1954.

TABLE IV

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS ON ORIENTATION TEST, FORM A,
IN FIRST YEAR CLASSES WHERE THE TEST WAS REQUIRED OR WHERE
90 PER CENT OR MORE TOOK IT ON A VOLUNTARY BASIS

SCORE	VERBAL		SCORE	QUANTITATIVE		SCORE	TOTAL	
	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES		SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES		SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
99-100								
96						160		
93						155		
90	1		60	1		150		
87	5		58	8		145	1	
84	7		56	1		140	2	
81	14		54	17		135	2	
78	27		52	20		130	4	
75	23		50	38		125	10	
72	37		48	44		120	16	
69	48		46	59		115	34	
66	63		44	91		110	53	
63	93		42	117		105	65	
60	111		40	140		100	104	
57	129	1	38	221		95	133	
54	200		36	223		90	163	1
51	233	1	34	293	1	85	271	
48	286	1	32	380		80	300	1
45	372	2	30	442	4	75	360	1
42	419	1	28	504	2	70	515	3
39	506	5	26	528	10	65	609	6
36	569	6	24	570	12	60	693	8
33	684	9	22	640	11	55	745	13
30	688	13	20	548	8	50	763	12
27	723	11	18	521	2	45	742	6
24	652	3	16	465	4	40	573	3
21	544	4	14	409	5	35	519	4
18	497	3	12	356	2	30	425	3
15	344	3	10	283	1	25	249	2
12	233		8	244	2	20	186	
9	143	1	6	219		15	116	1
6	75	1	4	143		10	84	1
3	42		2	110	1	5	37	
0-2	18		0-1	151		0-4	12	
Total	7786	65	Total	7786	65	Total	7786	65
Q3	42.9	36.4	Q3	30.7	26.2	Q3	70.8	62.3
Md	32.7	31.5	Md	23.4	23.4	Md	56.3	55.2
Q1	24.2	27.3	Q1	16.1	19.3	Q1	42.8	46.9
Range	0-91	8.3-57.0	Range	0-60	3.7-34.5	Range	0-145	14.1-91.8
10 %ile	17.3	19.5	10 %ile	9.3	14.2	10 %ile	31.1	34.2
90 %ile	53.7	41.7	90 %ile	37.8	28.5	90 %ile	86.5	69.6

----- Medians, combined fall programs, 1952, 1953, 1954, Form B
..... Medians, fall program, 1948, Form A

TABLE V
DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS ON ORIENTATION TEST, FORM A,
IN FIRST YEAR CLASSES WHERE LESS THAN 90 PER CENT
OF THE STUDENTS VOLUNTARILY TOOK THE TEST

SCORE	VERBAL		SCORE	QUANTITATIVE		SCORE	TOTAL	
	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES		SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES		SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
99-100								
96						160		
93						155		
90	1		60			150		
87	1		58			145	1	
84			56	1		140		
81	1		54			135		
78			52			130	1	
75			50			125		
72	5		48	3		120	1	
69	1		46	3		115		
66	1		44	1		110	1	
63	2		42	2		105	3	
60	3		40	10		100	3	
57	9		38	7	1	95	6	
54	7		36	9		90	4	
51	3		34	9		85	5	
48	6	1	32	17	1	80	10	1
45	6		30	13		75	11	
42	8		28	14		70	17	
39	7		26	21		65	14	1
36	17		24	20	3	60	14	
33	22	1	22	20	3	55	29	1
30	23	1	20	17		50	22	4
27	29	2	18	18		45	28	1
24	24	3	16	13		40	28	
21	21		14	10		35	25	
18	21		12	17		30	13	
15	13		10	10		25	8	
12	16		8	7		20	5	
9	4		6	5		15	5	
6	2		4	7		10	1	
3	1		2			5	1	
0-2	2		0-1	2		0-4		
Total	256	8	Total	256	8	Total	256	8
Q3	38.5		Q3	31.7		Q3	69.6	
Md	29.5	28.5	Md	24.2	24.7	Md	53.2	53.8
Q1	21.7		Q1	16.9		Q1	41.1	
Range	0-91	24.8-48.8	Range	0-57	22.0-39.0	Range	8-146	48.0-81.3
10 %ile	15.1		10 %ile	10.9		10 %ile	32.2	
90 %ile	56.3		90 %ile	38.4		90 %ile	84.7	

---- Medians, combined fall programs, 1952, 1953, 1954, Form B
 Medians, fall program, 1948, Form A

TABLE VI

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS ON ORIENTATION TEST, FORM A,
IN SECOND YEAR CLASSES WHERE THE TEST WAS REQUIRED OR WHERE
90 PER CENT OR MORE TOOK IT ON A VOLUNTARY BASIS

SCORE	VERBAL		SCORE	QUANTITATIVE		SCORE	TOTAL	
	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES		SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES		SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
99-100								
96						160		
93						155		
90			60			150		
87	1		58			145		
84	2		56	1		140	1	
81	1		54	4		135		
78			52			130		
75			50	3		125		
72	3		48	2		120	2	
69	1		46	3		115	1	
66	5		44	1		110	6	
63	8		42	2		105	5	
60	5		40	7		100	5	
57	9		38	8		95	7	
54	6	1	36	7	1	90	7	
51	3		34	14	1	85	10	
48	5		32	10		80	13	2
45	9		30	9	2	75	13	1
42	7	2	28	7		70	8	
39	10		26	10	1	65	6	1
36	12		24	15		60	11	
33	9	1	22	4		55	9	
30	5		20	5		50	4	
27	8	1	18	4		45	7	2
24	5	1	16	1	1	40	2	
21	4		14	1		35	3	
18	2		12	2		30	3	
15	2		10	2		25	2	
12	2		8	2		20		
9	1		6	1		15		
6			4			10		
3			2			5		
0-2			0-1			0-4		
Total	125	6	Total	125	6	Total	125	6
Q3	58.3		Q3	37.9		Q3	92.0	
Md	43.1	39.0	Md	31.9	31.0	Md	77.9	72.5
Q1	33.8		Q1	25.2		Q1	60.6	
Range	11-89	24.0-56.3	Range	7-56	17.0-36.0	Range	26-144	45.8-83.5
10 %ile	24.9		10 %ile	19.8		10 %ile	46.8	
90 %ile	66.3		90 %ile	46.3		90 %ile	107.5	

---- Medians, fall program, 1948

TABLE VII
DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS OF FIRST YEAR CLASSES
ON ACHIEVEMENT TEST, LEVEL I, FORM A

SCORE	REQUIRED*		VOLUNTARY ^x	
	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
120				
117				
114				
111				
108				
105				
102	1			
99	1			
96	2		1	
93	4			
90	2			
87	7		3	
84	6		3	
81	11		3	
78	14		4	
75	18		6	
72	23	1	6	
69	15		2	
66	25	1	5	1
63	21	1	9	1
60	32	1	4	
57	21	2	4	2
54	31	1	4	
51	25	2	5	
48	21		5	1
45	18	1	7	1
42	18	1	3	
39	11	1	5	
36	16		2	
33	17			
30	9	1	1	
27	12		4	
24	10		2	
21	6		4	
18	10		1	
15	5		1	
12	3			
9				
6	1			
3	1			
0-2				
Total	417	13	94	6
Q3	69.0		73.3	
Md	56.5	55.5	59.3	58.5
Q1	42.5		45.2	
Range	5-102	31.5-73.0	17-98	46.5-66.0
10 %ile	28.4		28.1	
90 %ile	79.4		81.6	

----- Median, combined fall programs, 1950, 1953, 1954

*Colleges testing on required basis plus classes in which 90 per cent or more of the students voluntarily took the test.

^xColleges having classes in which less than 90 per cent of the students took the test.

TABLE VIII
 DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS ON ACHIEVEMENT TEST,
 LEVEL I, FORM A, IN COMBINED SECOND AND THIRD YEAR CLASSES
 WHERE THE TEST WAS REQUIRED OF ALL STUDENTS

SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
120		
117		
114		
111		
108		
105		
102		
99	1	
96		
93		
90	1	
87	2	
84	1	
81	2	
78	3	
75	1	
72	4	
69	6	
66	6	
63	3	3
60	4	
57	9	1
54	5	
51	3	
48	4	1
45	4	
42	5	
39	2	
36	4	
33	2	
30		
27	3	
24	1	
21	2	
18	1	
15		
12		
9		
6		
3		
0-2		
Total	79	5
Q3	69.6	
Md	58.2	63.5
Q1	44.9	
Range	19-101	49.5-64.5
10 %ile	34.4	
90 %ile	80.1	

---- Median, combined fall programs, 1950, 1953, 1954

TABLE IX
DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS OF SENIOR CLASSES
ON ACHIEVEMENT TEST, LEVEL II, FORM D

SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
100		
98		
96		
94		
92	1	
90	1	
88		
86	2	
84	1	
82	1	
80	1	
78	3	
76	1	
74	4	
72	2	
70	1	
68	4	
66	6	
64	1	
62	6	2
60	5	1
58	6	1
56	1	
54	4	
52	4	
50	2	
48	3	
46	2	
44	3	
42		
40	2	1
38	1	
36	1	
34		
32	2	
30		
28	1	
26	2	
24	1	
22		
20		
18		
16	2	
14	1	
12		
10	1	
8		
6		
4		
2	1	
0-1		
Total	80	5
Q3	69.0	
Md	60.0	61.0
Q1	48.0	
Range	2-93	40.0-63.0
10 %ile	28.0	
90 %ile	79.3	

---- Median, combined fall programs, 1950 through 1954