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## College accounting testing program bulletin no. 26; Results of the 1956 midyear college accounting testing program, January-February, 1956

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THE AMERICAN INSTITUTE OF ACCOUNTANTS  
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 26

RESULTS OF THE  
1956 MIDYEAR COLLEGE ACCOUNTING TESTING PROGRAM

January-February, 1956

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

April, 1956

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## Explanatory Statement

This bulletin reports the results of the sixth annual midyear testing program, which was scheduled for the period January 2 to February 4, 1956. The distributions of scores and college medians are shown for each of the recommended forms of the tests.

For purposes of comparison, 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
1956	50	3,238

The 1956 total of 3,238 tests administered represents an increase of about 18 per cent over the 1955 total, even though five less colleges participated in the program this year. The fifty participating colleges represented twenty states and were geographically distributed as follows: New England, 4; Middle Atlantic, 14; North Central, 21; South, 8; West, 2; and Mexico, 1.

The quantities of each type of test used this year were as follows: Orientation Test, 1,193; Achievement Test, Level I, 1,254; Achievement Test, Level II, 536; Strong Vocational Interest Blank, 255. Only 117 of the tests used were out-of-program forms.

In the distribution tables on the following pages, the 1956 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. The medians based on results from previous midyear programs are indicated by broken lines extending across the columns.

It will be seen from Table I that the medians of the group of 1,038 first-year students tested with the Orientation Test this year are slightly above the 1951-1955 medians on the quantitative part and on the total test and that its median on the verbal part coincides with the earlier median. The verbal, quantitative, and total score medians of the group of 102 combined second- and third-year students (Table II) are somewhat above the corresponding medians for the past five years.

On the Level I Achievement Test (Table III), the median of the 1,081 first-year students is about a half-point above the combined 1953-1955 median, while the median for the combined second- and third-year groups is considerably higher. The scores of almost three-fourths of the 61 second- and third-year students this year are above the 1953-1955 median.

The Level II Achievement Test results are shown in Table IV. The median on this test of the group of 446 seniors is a little more than a point below the median for the 1952-1955 midyear programs, while the median for the small group of sixty-nine second- and third-year students is identical with the corresponding median for the four previous years.

Any participating college may obtain, on request, a confidential copy of this bulletin marked to show the placement of its medians in these distributions. A brief note on the new 50-minute Level I test appears on the last page of this bulletin.

**DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS  
ON ORIENTATION TEST, FORM C, OF FIRST-YEAR STUDENTS**

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			140		
81			54			135		
78			52	2		130		
75			50	1		125		
72			48	8		120		
69			46	3		115		
66			44	4		110	3	
63			42	16		105		
60	4		40	24		100	2	
57	3		38	29		95	4	
54	5		36	49		90	6	
51	6		34	45	1	85	9	
48	5		32	52	1	80	22	
45	21		30	69	2	75	40	
42	30		28	68	1	70	56	
39	50		26	80	3	65	82	1
36	74		24	71	3	60	101	4
33	104	4	22	81	2	55	126	5
30	125	6	20	74	3	50	105	3
27	116	4	18	78	2	45	125	2
24	155	2	16	51		40	107	2
21	106	1	14	60		35	84	1
18	93	2	12	47	1	30	60	1
15	81		10	31		25	54	
12	30		8	30		20	22	
9	19		6	27		15	18	
6	7		4	17		10	7	
3	2		2	7		5	3	
0-2	2		0-1	14		0-4	2	
Total	1038	19	Total	1038	19	Total	1038	19
Q3	34.2	32.6	Q3	31.2	28.5	Q3	63.2	60.3
Md	27.6	30.3	Md	24.1	25.0	Md	51.8	55.5
Q1	21.7	26.6	Q1	17.0	21.2	Q1	40.4	46.9
Range	1-61	20.1-35.7	Range	0-53	13.5-34.3	Range	1-113	32.5-68.9
10 %ile	16.6	20.9	10 %ile	10.6	18.9	10 %ile	29.8	39.5
90 %ile	40.2	34.6	90 %ile	37.3	32.2	90 %ile	73.4	63.9

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS ON ORIENTATION TEST,  
FORM C, OF COMBINED SECOND-YEAR AND THIRD-YEAR STUDENTS

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			140		
81			54			135		
78			52	1		130		
75			50	2		125		
72			48			120		
69			46	1		115		
66			44	4		110		
63			42	3		105		
60			40	5		100	1	
57			38	4		95	3	
54	1		36	6		90	2	
51	4		34	12		85	5	
48	5		32	7	1	80	2	
45	4		30	4	1	75	11	
42	10		28	7	1	70	14	
39	10	1	26	8		65	14	
36	13	1	24	8	1	60	14	4
33	16	2	22	8		55	13	
30	13		20	8		50	5	
27	9		18	5		45	7	
24	5		16	3		40	6	
21	8		14	1		35	1	
18	1		12	2		30	2	
15			10	2		25	1	
12	2		8	1		20	1	
9	1		6			15		
6			4			10		
3			2			5		
0-2			0-1			0-4		
Total	102	4	Total	102	4	Total	102	4
Q3	41.6		Q3	36.2		Q3	74.5	
Md	35.3		Md	29.4		Md	65.4	
Q1	29.8		Q1	22.9		Q1	56.0	
Range	11-55	34.5-40.5	Range	8-53	25.0-33.3	Range	21-100	65.0-69.2
10%ile	23.3		10%ile	18.5		10%ile	44.3	
90%ile	47.9		90%ile	42.5		90%ile	85.8	

- - - Medians, combined midyears, 1951 through 1955

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS  
ON ACHIEVEMENT TEST, LEVEL I, FORM C

RAW SCORE	FIRST YEAR		COMBINED SECOND AND THIRD YEARS	
	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
135				
132				
129	1			
126				
123				
120				
117				
114	1			
111			1	
108	4		1	
105	3		2	
102	3		2	
99	11		1	
96	10		2	
93	11			
90	10		1	
87	23		3	
84	11		5	1
81	24		4	
78	28		1	
75	20		4	1
72	41		2	1
69	44		4	
66	38	3	3	
63	42	1	2	1
60	52		2	
57	53	1	5	
54	56	2	3	
51	61	3	2	1
48	64	3	1	
45	71	1	1	
42	56	1		
39	49	2	2	
36	47	1	3	
33	51	1	1	
30	37		1	
27	35		1	
24	32	1	1	
21	24			
18	27	1		
15	16			
12	11			
9	6			
6	5			
3	2			
0-2	1			
Total	1081	21	61	5
Q3	67.0	56.6	85.7	
Md	51.3	50.5	70.9	73.5
Q1	37.5	40.9	56.3	
Range	0-129	18.0-67.7	26-113	52.5-84.8
10%ile	25.5	33.3	38.1	
90%ile	81.5	66.9	101.7	

- - - Median, combined midyears, 1953, 1954, 1955



DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS  
ON ACHIEVEMENT TEST, LEVEL II, FORM C

RAW SCORE	SENIORS		COMBINED SECOND AND THIRD YEARS	
	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
56				
54				
52				
50	1			
48				
46	2			
44	3			
42	4			
40	6			
38	3			
36	11			
34	3		1	
32	19	1	1	
30	23		1	
28	22		2	
26	28	3	2	
24	28	2	5	
22	38	4	7	
20	37	3	4	
18	30	1	5	1
16	46	3	9	2
14	29	2	4	1
12	30	1	4	
10	31		9	
8	17	1	3	
6	14		4	
4	4		5	
2	12		3	
0-1	5			
Total	446	21	69	4
Q3	27.0	24.8	22.5	
Md	20.3	21.7	16.6	
Q1	13.9	16.8	10.5	
Range	0-50	9.0-32.3	2-35	14.5-18.5
10%ile	9.1	14.1	5.6	
90%ile	32.8	27.3	26.1	

- - - Median, February and June graduates, combined midyears 1952 through 1955

**A Note on the Relation Between Scores on the New Fifty-Minute Form of  
Achievement Test, Level I, and Course Grades**

A new fifty-minute form of Achievement Test, Level I, known as I-A-S was prepared recently and is available for use in the spring, 1956, College Accounting Testing Program.

For experimental purposes, this form was administered this past year to three groups of first-year accounting students (two groups at one state university and one at another), and correlation coefficients were computed between scores on this test and the final course grades of the students. The correlations, as reported below, are fairly high for test scores and students' grades. All three of the correlations are at least as high as the median of a large number of correlations previously obtained between the two-hour form of the Level I Achievement Test and course grades.

**CORRELATION BETWEEN SCORES ON FORM I-A-S OF  
THE LEVEL I ACHIEVEMENT TEST AND COURSE GRADES**

CODE NUMBER OF UNIVERSITY	SIZE OF GROUP	<i>r</i>	P. E.
1	99	.58 ±	.05
1	257	.60 ±	.03
2	43	.73 ±	.05

For the total group of 399 students, the raw scores on the test ranged from 7 to the maximum possible score of 60, and the grades ranged from E (failure) to A+.

The relation between scores on the 50-minute test and course grades may be illustrated by using data from the group of 257 pupils. Of 19 students in this group who obtained grades of A, none had a test score below 40. Of six students who obtained grades of E, none had a test score above 32. If a cut-off point were drawn at a test score of 38, those below this point would include four of the 87 students with grades of B- or better, and 70 of the 170 C, D, or E students. Hence, it appears that on the basis of this test it might be possible to eliminate about two-fifths of the mediocre and poor students, while at the same time eliminating not more than five per cent of the good students.

This tentative report on the usefulness of the new fifty-minute form will be followed up with a more extensive report to participants in the accounting testing program when additional data become available.