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THE AMERICAN INSTITUTE OF ACCOUNTANTS
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 28

RESULTS OF THE
FALL, 1956, COLLEGE ACCOUNTING TESTING PROGRAM

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

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Project Office Staff

Ben D. Wood, Director	Robert D. North, Administrative Assistant
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INTRODUCTION

The seventy-six colleges named on the opposite page participated in the Eleventh Annual Fall Accounting Testing Program, for which the recommended dates were September 17 through October 20, 1956. All tests used in the program were scored in the project office, and reports of the results were sent to the participating schools.

The number of colleges taking part this fall and the number of tests used are compared in Table I with the numbers for the preceding four years. It will be observed that the number of colleges participating this fall was larger than the number in 1952, 1953, and 1954, but smaller by nine colleges than the number in 1955. The number of tests used this fall, 9,550, was slightly smaller than the number in 1955, although considerably larger than the number in each of the three preceding programs.

The somewhat smaller participation this fall than last fall may have been due in part to the fact that the charge for the use of the test material and the scoring and reporting service was raised from 35 cents to 50 cents for each test. The increased charge is still below actual costs in this program and is modest in comparison with charges for test materials and service in connection with other professional groups.

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

YEAR	NUMBER OF COLLEGES	NUMBER OF TESTS
1952	67	7,511
1953	66	8,132
1954	72	8,172
1955	85	9,847
1956	76	9,550

The testing program made available to the colleges in the fall of 1956 was similar to that for earlier fall programs except for the fact that it was possible for the colleges to use a fifty-minute form of the Level I Achievement Test instead of the two-hour form, if they so desired. As will be seen from Table II, the Orientation Test continued to be the main test used in the fall, since most colleges reserve achievement testing for the spring program. The Orientation Test accounted for about 86 per cent of the total number of tests administered this fall, while approximately 10 per cent were achievement tests and about 4 per cent were Strong Vocational Interest Blanks.

It is evident from the numbers reported in Table III that the proportions of the different kinds of institutions taking part in this program were closely similar to those in the fall of 1955. Schools of business in colleges and universities and liberal arts colleges again accounted for about 70 per cent of the total group.

TABLE II
USE OF THE VARIOUS TESTS IN 1955 AND 1956 FALL PROGRAMS

T E S T	FALL, 1955		FALL, 1956	
	NUMBER	PER CENT	NUMBER	PER CENT
Orientation Test	8,307	84.36	8,206	85.93
Achievement Test, Level I	891	9.05	768	8.04
Achievement Test, Level II	116	1.18	199	2.08
Strong Vocational Interest Blank	533	5.41	377	3.95
Total	9,847	100.00	9,550	100.00

TABLE III
PARTICIPATION, BY TYPES OF COLLEGES, IN 1955 AND 1956 FALL PROGRAMS

TYPE OF COLLEGE	FALL, 1955		FALL, 1956	
	NUMBER	PER CENT	NUMBER	PER CENT
Schools of Business in Colleges and Universities	28	32.94	23	30.26
Liberal Arts Colleges	33	38.83	30	39.47
Independent Business Schools	10	11.76	11	14.47
Technical Colleges	5	5.88	6	7.89
Junior Colleges	7	8.24	5	6.59
Teachers Colleges	2	2.35	1	1.32
Total	85	100.00	76	100.00

The following numbers of colleges in the different geographical regions were program participants: New England, 11; Middle Atlantic, 20; North Central, 22; South, 18; West, 4; Mexico, 1. The colleges were distributed among thirty different states. New York and Pennsylvania led with eight participating colleges each, followed by Virginia with six participating colleges and Ohio with five colleges taking part.

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 given in Section II.

SUMMARY OF TEST RESULTS

The results of the 1956 Fall College Accounting Testing Program are summarized in Tables IV through VIII in the form of distributions of individual scores and college medians. In each distribution column, the median score for this program is indicated by a short, horizontal line, and where there are fifteen or more scores or college medians shown, the range of the middle 50 per cent is marked by a vertical line adjacent to the distribution column. For purposes of comparison, the norm medians based on results from previous fall programs are indicated by broken lines extending across the columns.

The fall testing program is designed primarily for the measurement of aptitude and interests of students beginning accounting courses. Hence, the stress in this program is placed on the use of the Orientation Test and the Strong Vocational Interest Blank. However, the Achievement Tests are also offered, on an optional basis, and these tests are used by a few colleges each fall. The results of the Orientation and Achievement Tests are summarized briefly below. No distributions or summaries are given for the interest inventory scores, since group results in the interest areas are not very meaningful.

Orientation Test, Form B. - Form B of the Orientation Test was administered this fall to 7,442 first-year students in more than fifty colleges and universities. As will be seen from Table IV, the verbal, quantitative, and total score medians for this group of students are just slightly below the corresponding medians based on the combined results of the 1952-54 fall programs. The total score medians for each of these programs taken separately range from 55.2 for 1952 down to 53.9 for this fall. The trend is slightly downward, but it amounts to only two percentile points of decrease on the current norms.

At the second-year level, the median part and total scores of the seventy-eight students tested in three institutions are slightly above the medians of the fall programs of 1950 through 1954 (Table V).

Achievement Test, Level I, Form B. - The two-hour form of the Level I Achievement Test was administered to 145 first-year students in seven institutions this fall (Table VI). This median is 3.4 raw score points below the median for the combined fall programs of 1948 and 1949, the most recent programs in which this form of the test was used.

Achievement Test, Level I, Form B-S. - Form B-S, the fifty-minute adaptation of the Level I, Form B, Achievement Test, was introduced this fall. It was used by participating institutions with 221 first-year students. While the program was in progress, the Project Office sent preliminary reports to the colleges, using percentile norms based on Form A-S results from the 1956 spring program. Norms for first-year students for Form B-S were prepared at the end of the fall program, and a final report was sent to the participating institutions.

The median score of the first-year students on Form B-S this fall (Table VI) is within one raw score point of the median score of the first-year students tested with Form A-S last spring, and the percentile norms for the two groups on these two fifty-minute forms are quite similar.

Five institutions administered the B-S form to sixty students at the second-year level (Table VII). The median score of this small group of students'

is 28.0, which is a few points below the median of the first-year students tested this fall, and is about twelve points below the median score of the group of 618 second-year students who took Form A-S last spring.

Achievement Test, Level II, Form D. - The distributions of scores on the Level II, Form D, Achievement Test for the small groups of students tested this fall are shown in Table VIII. The second- and third-year results are combined into a single distribution in this table, since there were not enough students tested at these two levels to warrant the preparation of separate distributions. The median score for the combined second- and third-year group this fall is substantially below the corresponding median for the combined fall programs of 1950 through 1955. The median score of the seventy-eight seniors is about eight points below the norm median for seniors tested in the past six fall programs.

In summary, the median aptitude level of the 7,442 first-year students tested this fall with the Orientation Test, Form B, is just slightly below that of the combined groups tested in the 1952-54 fall programs. The small group of seventy-eight second-year students tested with the same form of the Orientation Test this fall has median scores on the three scales of the test which are a little above the 1950-54 norm medians at the second-year level.

The median score of the 145 first-year students who took the Level I, Form B, Achievement Test is a little more than three points below the median for the 1948 and 1949 fall programs combined. On the new fifty-minute form (Form B-S) of the I-B Achievement Test, the median score for 221 first-year students is about equal to the 1956 spring program median for a comparable form of the test. The Form B-S median for sixty second-year students tested this fall is considerably below the comparable Form A-S spring program median. The small groups of second- and third-year students and seniors who took the Level II, Form D, Achievement Test this fall have median scores that are substantially below the medians based on the combined results of the fall programs of 1950 through 1955. In view of the small number of colleges and students represented in this fall's distributions for the achievement tests, no general conclusion should be drawn from these test results regarding the trend in achievement level of accounting students.

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

V E R B A L			Q U A N T I T A T I V E			T O T A L		
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	1					155		
90	1		60	8		150		
87	4		58	23		145	1	
84	8		56	3		140	4	
81	4		54	40		135	10	
78	15		52	53		130	7	
75	21		50	70		125	17	
72	30		48	95		120	23	
69	45		46	71		115	50	
66	72		44	127		110	51	
63	78		42	160		105	85	
60	113		40	217		100	101	
57	127		38	229		95	146	
54	165	1	36	232		90	199	
51	205		34	286	1	85	237	1
48	241		32	323		80	288	
45	297		30	381	7	75	337	
42	361	4	28	442	8	70	406	6
39	370	6	26	460	4	65	490	6
36	453	3	24	523	7	60	530	6
33	501	5	22	495	10	55	604	4
30	595	5	20	533	9	50	621	9
27	560	8	18	535	5	45	629	10
24	604	10	16	461	3	40	609	8
21	584	10	14	444	2	35	563	4
18	496	4	12	339	1	30	493	3
15	451	1	10	267		25	362	
12	361		8	221		20	242	
9	306		6	165	1	15	162	
6	187	1	4	99		10	92	1
3	111		2	61		5	55	
0-2	75		0-1	79		0-4	28	
Total	7442	58	Total	7442	58	Total	7442	58
Q3	41.4	35.7	Q3	32.5	28.4	Q3	71.3	63.8
Md	29.9	28.1	Md	24.1	23.6	Md	53.9	51.7
Q1	20.2	23.6	Q1	16.8	20.6	Q1	38.8	44.1
Range	0-94	6.0-54.5	Range	0-60	7.0-34.0	Range	0-146	11.9-87.9
10 %ile	12.5	20.9	10 %ile	10.9	17.2	10 %ile	27.3	37.3
90 %ile	53.1	41.6	90 %ile	41.1	30.6	90 %ile	88.9	71.0

--- Medians, combined fall programs, 1952, 1953, 1954

TABLE V

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS OF SECOND YEAR
STUDENTS ON ORIENTATION TEST, FORM B

V E R B A L			Q U A N T I T A T I V E			T O T A L		
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	1		50	2		125		
72	1		48	3		120		
69			46	2		115	2	
66	1		44	5		110	4	
63	3		42	8	1	105	3	
60	3		40	7		100	1	
57	1		38	4		95	2	
54	3		36	3		90	9	
51	5		34	2		85	9	1
48	9		32	8	1	80	6	1
45	12	2	30	8		75	7	
42	11		28	5	1	70	10	1
39	3	1	26	4		65	4	
36	4		24	1		60	4	
33			22	2		55	6	
30	6		20	2		50	4	
27	7		18	2		45	3	
24	3		16	3		40	2	
21	3		14	2		35	1	
18	1		12	3		30	1	
15			10			25		
12			8			20		
9	1		6			15		
6			4			10		
3			2			5		
0-2			0-1			0-4		
Total	78	3	Total	78	3	Total	78	3
Q3	50.5		Q3	42.6		Q3	90.8	
Md	45.0		Md	33.8		Md	77.9	
Q1	32.3		Q1	28.2		Q1	63.1	
Range	11-75	40.5-46.5	Range	12-53	29.0-42.0	Range	31-118	71.3-86.3
10 %ile	26.8		10 %ile	17.9		10 %ile	51.0	
90 %ile	61.2		90 %ile	47.2		90 %ile	107.0	

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

TABLE VI

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS IN FIRST YEAR
CLASSES ON ACHIEVEMENT TEST, LEVEL I

FORM B			FORM B - S		
SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
176					
172					
168					
164					
160					
156					
152					
148					
144					
140	1				
136					
132	1				
128	2				
124	3				
120	5		60		
116	3		58		
112	5		56	2	
108	2		54	2	
104	8		52	8	
100	5		50	6	
96	4		48	8	
92	10	1	46	9	
88	12	1	44	4	
84	13	2	42	18	2
80	9		40	13	1
76	16	1	38	11	
72	6		36	3	1
68	10	1	34	9	1
64	5		32	15	
60	4	1	30	11	1
56	4		28	17	1
52	3		26	10	
48	4		24	11	
44	2		22	8	
40	4		20	9	
36	1		18	7	
32	1		16	3	
28			14	12	2
24			12	4	
20	1		10	5	
16	1		8	6	
12			6	2	
8			4	3	
4			2	2	
0-3			0-1	3	
Total	145	7	Total	221	9
Q3	98.8		Q3	42.2	
Md	84.5	85.0	Md	31.5	35.0
Q1	70.5		Q1	21.8	
Range	17-140	62.0-92.0	Range	0-57	14.0-42.8
10% ile	52.7		10% ile	12.6	
90 %ile	116.7		90 %ile	49.0	

- - - Median, combined fall programs,
1948, 1949

- - - Median, spring program, 1956,
Form A-8

TABLE VII

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS IN SECOND YEAR
CLASSES ON ACHIEVEMENT TEST, LEVEL I, FORM B - S

SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
60		
58		
56		
54	1	
52	1	
50	2	
48	1	
46	3	
44	2	1
42	3	
40	2	
38		
36		
34	3	1
32	4	
30	2	1
28	6	1
26	3	
24	3	
22	7	1
20	3	
18	2	
16	5	
14	1	
12	1	
10	2	
8	1	
6	1	
4		
2	1	
0-1		
Total	60	5
Q3	38.0	
Md	28.0	31.0
Q1	20.7	
Range	3-54	23.3-47.0
10 %ile	14.0	
90 %ile	47.3	

- - - Median, spring program, 1956, Form A-S

TABLE VIII

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

SCORE	SENIORS		COMBINED 2ND AND 3RD YEARS	
	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
100				
98				
96	2			
94	1			
92	1			
90	2			
88			1	
86				
84	1			
82	1			
80	1		1	
78			3	
76	3		2	
74	1		2	
72	2		1	
70	1		1	
68	1		1	
66	1			
64	3			
62	2		2	
60	3	1	1	
58	4		2	
56	1		1	
54	2		3	2
52	4			
50	1		1	
48	3		4	
46	4		1	
44	3		1	
42	1			
40	2		1	
38	3	1	1	
36	4		3	
34	3		3	
32		1		
30	4		1	
28	2		3	
26	1		2	
24			2	
22	2		1	
20			1	
18	3		1	
16	2		1	
14			1	
12			4	1
10	1		3	
8			1	
6	1		3	
4	1		1	
2				
0-1			1	
Total	78	3	62	3
Q3	65.0		59.5	
Md	49.3		37.3	
Q1	35.7		19.0	
Range	4-97	33.0-61.5	0-88	13.3-54.3
10 %ile	19.9		10.1	
90 %ile	82.4		76.8	

- - - Median, combined fall programs, 1950 through 1955