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## College accounting testing program bulletin no. 29; Results of the 1957 midyear college accounting testing program, January-February, 1957

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THE AMERICAN INSTITUTE OF ACCOUNTANTS  
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 29

RESULTS OF THE  
1957 MIDYEAR COLLEGE ACCOUNTING TESTING PROGRAM

January-February, 1957

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

April, 1957

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Arthur E. Traxler, <i>Assistant Director</i>	Thomas Mahorney, <i>Test Program Supervisor</i>

## INTRODUCTION

The results of the seventh annual Midyear College Accounting Testing Program are summarized in this bulletin. The testing dates for the program were January 2 to February 2, 1957.

This midyear program was the largest since midyear testing was begun in 1951. The fifty-seven participating colleges administered a total of 3,948 tests, which was an increase of 22 per cent over the corresponding 1956 total. The number of participating colleges and the number of tests administered in the midyear programs for the past five years are shown in the table below. It is worth noting that the volume of testing increased this year, even though the testing fee in the college program was raised from the former thirty-five cents level to fifty cents to help offset increased operating costs.

<u>YEAR</u>	<u>NUMBER OF COLLEGES</u>	<u>NUMBER OF TESTS</u>
1953	35	1,462
1954	41	1,932
1955	55	2,749
1956	50	3,238
1957	57	3,948

Twenty states and Canada were represented by the participating institutions, whose names are listed on the opposite page. The geographical distribution is as follows: New England, 3; Middle Atlantic, 16; North Central, 18; South, 11; West, 8; and Canada, 1.

Almost three-fourths of the participating institutions were liberal arts colleges or schools of business in universities. As shown below, the other types of institutions that participated were independent business schools, junior colleges, technical colleges, and teachers colleges.

<u>TYPE</u>	<u>NUMBER</u>	<u>PER CENT</u>
Schools of Business in Universities	22	38.6
Liberal Arts Colleges	20	35.1
Independent Business Schools	8	14.0
Junior Colleges	4	7.0
Technical Colleges	2	3.5
Teachers Colleges	1	1.8

Of the 3,948 tests administered in this midyear program, only 477 were out-of-program forms. The recommended program forms were used in the following quantities: Orientation Test, Form C, 1,554; Achievement Test, Level I, Form C, 989; Achievement Test, Level II, Form C, 699; Strong Vocational Interest Blank, 229.

## SUMMARY OF TEST RESULTS

On the following pages, the results of the Orientation and Achievement Tests used in the 1957 midyear program are summarized in tables showing the distributions of scores of individuals and medians of the participating institutions.

The program medians for the various tests are indicated by short, horizontal lines just to the right of the frequency columns in the tables. The ranges of the middle 50 per cent of the individual scores and institutional medians are marked by lines perpendicular to the median lines.

*Orientation Test, Form C.* - On all three scales of the Orientation Test, the 1957 midyear program medians for first year students are virtually the same as the medians of the combined 1954-56 programs (Table I). Evidently, this group of 1,361 students is of about the same caliber as similar groups tested in recent years. The small group of 148 second and third year students tested this midyear have median verbal and total scores that are a few points below the 1951-56 norm medians, but their median quantitative score is within a fraction of a point of the corresponding norm median (Table II).

*Achievement Test, Level I, Form C.* - The median score on the two-hour Level I Achievement Test of the 700 students from twenty-one institutions is one point above the norm median based on the results of the combined midyear programs of 1953 through 1956. The range of the scores is very wide, covering more than one hundred raw score points. The smaller group of 232 second and third year students, representing twelve institutions, has a median score on the Level I test that is about five points above the corresponding norm median. About three-fourths of the second and third year students rank above the first year norm median.

*Achievement Test, Level I, Form A-S.* - Although no fifty-minute form of the Level I test was included on the recommended list for the midyear program, five institutions elected to use the fifty-minute Form A-S test, and administered it to 276 first year students. The results are summarized in Table IV. The median score for the midyear program is considerably above the median for the 1956 spring program. The latter median is surpassed by the scores of approximately three-fourths of the individuals tested this midyear. The scores range from 4 up to 57, which is within three points of the maximum score of 60.

*Achievement Test, Level II, Form C.* - As shown in Table V, the Level II Achievement Test medians of the group of 109 second and third year students and of the group of 573 seniors are slightly more than a point above the corresponding medians of the combined midyear programs of 1952 through 1956. The ranges of scores in the two groups tested this midyear are similar, but the median of the seniors is almost five points above that of the second and third year group.

*Special Note:* Any participating college may obtain on request a confidential copy of this bulletin marked to show the placement of its medians in the distribution tables that appear in Section II.

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	3		130		
75			50	2		125		
72			48	3		120		
69			46	4		115		
66			44	19		110		
63			42	15		105		
60			40	27		100	2	
57	3		38	34		95	3	
54	3		36	51		90	7	
51	5		34	52		85	16	
48	11		32	67		80	27	
45	32		30	74		75	51	
42	36		28	92	3	70	83	
39	75		26	87	2	65	84	
36	115		24	114	3	60	120	
33	134	2	22	107	6	55	156	7
30	158	7	20	108	5	50	163	6
27	173	5	18	108	1	45	182	6
24	190	4	16	84		40	148	1
21	142	2	14	68		35	108	
18	126		12	66		30	82	
15	71		10	60		25	70	
12	39		8	51		20	37	
9	32		6	21		15	15	
6	14		4	22		10	5	
3	1		2	15		5	2	
0-2	1		0-1	7		0-4		
Total	1361	20	Total	1361	20	Total	1361	20
Q3	34.7	31.7	Q3	30.3	26.0	Q3	62.2	56.4
Md	28.1	29.4	Md	23.3	23.3	Md	51.0	52.5
Q1	22.2	26.3	Q1	16.7	21.6	Q1	40.7	48.3
Range	0-59	22.7-34.0	Range	0-53	19.4-29.8	Range	5-101	42.1-59.0
10% ile	17.1	24.0	10% ile	10.7	20.4	10% ile	30.4	45.8
90% ile	40.2	33.0	90% ile	36.9	28.7	90% ile	73.2	58.6

--- Medians, combined midyears, 1954 through 1956

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	2		130		
75			50	1		125		
72			48	2		120		
69			46	4		115		
66			44	2		110		
63			42	3		105		
60			40	5		100	3	
57	1		38	7		95	2	
54	3		36	8		90	1	
51			34	8		85	6	
48	2		32	12	1	80	4	
45	8		30	13	2	75	8	
42	8		28	10	2	70	10	1
39	5	1	26	9	2	65	15	1
36	16	1	24	12	1	60	25	1
33	15	1	22	9		55	15	4
30	18	2	20	12		50	15	1
27	16	2	18	5	1	45	13	
24	18	1	16	8		40	11	1
21	17	1	14	5		35	7	
18	11		12	6		30	9	
15	4		10	1		25		
12	6		8	2		20	3	
9			6			15	1	
6			4	1		10		
3			2	1		5		
0-2			0-1			0-4		
Total	148	9	Total	148	9	Total	148	9
Q3	37.1		Q3	35.3		Q3	69.0	
Md	30.3	30.8	Md	28.6	28.5	Md	60.0	58.1
Q1	23.8		Q1	21.3		Q1	43.3	
Range	12-57	22.5-39.0	Range	3-53	18.0-32.0	Range	16-103	40.0-70.0
10% ile	19.3		10% ile	15.5		10% ile	36.3	
90% ile	44.7		90% ile	41.7		90% ile	81.5	

- - - Medians, combined midyears, 1951 through 1956



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				
126				
123				
120				
117			1	
114			3	
111				
108	1			
105	1		2	
102	2		6	
99	2		6	
96	6		7	
93	4		7	
90	8		6	
87	8		7	1
84	19		11	1
81	15		10	1
78	21		12	
75	24		5	
72	21		7	
69	27	1	13	2
66	24	1	14	2
63	32		8	1
60	32	1	11	2
57	38	3	9	
54	37	1	19	1
51	38	1	6	1
48	48	3	14	
45	32	2	16	
42	38	2	5	
39	43	3	11	
36	24	1	3	
33	30		2	
30	28	1	4	
27	18	1	1	
24	23		2	
21	10		3	
18	11			
15	12			
12	10			
9	5			
6	3			
3	3			
0-2	2		1	
Total	700	21	232	12
Q3	67.0	57.8	83.4	
Md	51.8	48.5	66.2	67.5
Q1	38.5	41.3	50.1	
Range	0-110	28.5-70.5	0-118	52.5-88.5
10% ile	25.8	36.3	41.0	
90% ile	80.4	62.7	96.8	

- - - Medians, combined midyears, 1953 through 1956

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS ON ACHIEVEMENT TEST,  
LEVEL I, FORM A-S, OF FIRST-YEAR STUDENTS

RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
60		
58		
56	8	
54	8	
52	15	
50	10	
48	11	
46	18	
44	18	
42	14	
40	25	1
38	19	1
36	23	
34	18	
32	17	2
30	14	
28	13	1
26	14	
24	7	
22	4	
20	8	
18	2	
16	5	
14	1	
12		
10	1	
8		
6		
4	3	
2		
0-1		
Total	276	5
Q3	46.1	
Md	38.8	33.5
Q1	31.6	
Range	4-57	29.3-41.4
10 %ile	25.0	
90 %ile	52.5	

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	2			
46	3			
44	4		1	
42	6			
40	7		1	
38	17		2	
36	25			
34	15		3	
32	33		4	
30	45		4	
28	29	3	1	
26	39	6	2	
24	29	3	6	
22	52	2	11	1
20	40	3	11	2
18	37	1	8	2
16	53	2	4	
14	36	1	5	
12	31	1	12	2
10	25		7	
8	16		3	
6	12		8	
4	9		4	
2	4		6	
0-1	4		5	
Total	573	22	109	7
Q3	30.6	27.2	23.6	
Md	22.8	24.7	18.1	19.5
Q1	16.2	20.3	10.4	
Range	0-49	12.0-29.0	0-51	13.0-23.0
10 %ile	11.0	16.2	4.0	
90 %ile	36.5	28.5	32.6	

- - - Medians, combined midyears, 1952 through 1956



**IMPROVEMENT ON ACHIEVEMENT TEST, LEVEL I,  
FROM FIRST TO SECOND YEAR OF ACCOUNTING**

*By*

*Arthur E. Traxler*

As one would expect, the median score for second-year accounting students on Achievement Test, Level I, is well above the median for first-year students. For example, in the spring norms for Form A, the raw score median based on the scores of 10,050 first-year students is 52.1, while the median of the scores of 1,967 second-year students is 67.8. On Form B the medians are 75.7 for 9,076 first-year students and 95.7 for 1,733 second-year students.

A question arises concerning whether the difference between the medians for the first and second years of study is due to actual gain in achievement on the test or to dropping out of the poorer students after the first year of accounting, or to both influences. It may be argued that, since the Level I test is designed primarily to measure knowledge of accounting acquired during the first year of study, the second-year course will not have much influence on scores on this test and that differences between medians must, therefore, be due to retention of the better students in the second year.

A small study of this question was made by following up the same students from the end of the first to the end of the second year of accounting. A group of 100 students was identified who took Form A of Achievement Test, Level I, in the spring of 1952 near the end of their first year of accounting and Form B in the spring of 1953 near the end of the second year. Another group of 107 students took Form B in the spring of 1955 as they were completing their first year of accounting and Form A in the spring of 1956 close to the end of the second year. The relation of the results for these two groups to the norms for all program participants is indicated in Table VI.

TABLE VI

**NATIONAL PERCENTILES CORRESPONDING TO THE MEDIANS AND QUANTILES  
OF THE SCORES OF TWO GROUPS OF ACCOUNTING STUDENTS WHO TOOK  
ONE FORM OF ACHIEVEMENT TEST, LEVEL I, NEAR THE END OF  
THE FIRST YEAR OF ACCOUNTING AND AN ALTERNATE FORM  
NEAR THE END OF THE SECOND YEAR OF STUDY**

GROUP	NO. OF STUDENTS	FIRST YEAR OF STUDY			SECOND YEAR OF STUDY				
		FORM OF TEST	%ILES BASED ON 1ST YEAR NORMS		FORM OF TEST	%ILES BASED ON 1ST YEAR NORMS		%ILES BASED ON 2ND YEAR NORMS	
I	100	A	Q3	83	B	Q3	97	Q3	89
			Md	58		Md	88	Md	67
			Q1	36		Q1	70	Q1	42
II	107	B	Q3	91	A	Q3	98	Q3	89
			Md	74		Md	93	Md	71
			Q1	52		Q1	71	Q1	42

If the study of second-year accounting produced little or no gain on the Level I test, the percentiles based on first-year norms would remain about the

same at the end of the second year as they were at the end of the first year. It will be observed, however, that for both groups there are marked increases in percentiles corresponding to the medians and quartiles of the distributions of their scores.

Also, if the total second-year group from participating colleges were noticeably higher in ability than the first-year group, the percentile ratings of most groups of students followed up over the two-year period would be expected to go downward to a considerable extent on the basis of the second-year norms as compared with ratings the year before on the first-year norms. It will be seen, however, that there is no significant decline for either of these groups. The second-year median for Group II is three percentile points lower than the median made by this group a year earlier on the first-year norms. For Group I, however, there is actually a gain of nine percentile points in median score from the first to the second year of study.

In conclusion, this brief review of the test results for two groups of accounting students, each of which took a form of Achievement Test, Level I, near the end of the first year of accounting and an alternate form toward the end of the second year, indicates that significant improvement in score on the Level I test takes place during the second year of study and that the higher norms obtained at the end of the second year are due mainly to increased knowledge of those aspects of accounting covered in the Level I tests rather than to selection resulting from dropping out of the poorer students.

The findings also indicate that Achievement Test, Level I, is a useful test for administration to second-year students, as well as to those who are completing their first year.