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THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 30

RESULTS OF THE
SPRING, 1957, COLLEGE ACCOUNTING TESTING PROGRAM
AND SUPPLEMENTARY STUDIES

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

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INSTITUTIONS PARTICIPATING IN 1957 SPRING PROGRAM

Academy of Accountancy	Duff's Iron City Business Institute
Adams State College	East Carolina College
A & M College of Texas	Elizabethtown College
University of Akron	Estherville Junior College
Alabama State College at Florence	Evansville College
University of Alabama	Fairfield University
American Institute of Business	Fairleigh Dickinson University
Anderson College	Fenn College
Aquinas College	Flint Junior College
Argubright College of Business Admin.	Florida Southern College
Arizona State College	Gallaudet College
Arkansas State College	Gannon College
Ashland College	Georgia State College
Assumption University of Windsor	Golden State College
Austin Junior College	Goshen College
Austin Peay State College	Hanover College
Ball State Teachers College	Harding College
University of Baltimore	Heald's Business College
Bellarmino College	Heidelberg College
Bentley School of Accounting & Finance	Henry Ford Community College
Berea College	Hillyer College
Bethany Nazarene College	Hofstra College
Bluefield College	College of the Holy Cross
Briar Cliff College	Hope College
Bridgewater College	University of Houston
Brooklyn College	Husson College
Bryant College	College of Idaho
Buena Vista College	Idaho State College
Burdett College	University of Illinois
Butler University	Immaculata College
University of California, Los Angeles	Iona College
Calvin College	State University of Iowa
Canisius College	Ithaca College
Catawba College	Jackson Junior College
Central Michigan College	Jamestown College
Central Missouri State College	University of Kansas City
Chaffey College	Kent State University
Charleston School of Commerce, Inc.	University of Kentucky
University of Chattanooga	Lamar State College of Technology
Chico State College	La Salle College
Clarkson College of Technology	La Verne College
Clemson Agricultural College	Lawrence College
Cloverland Commercial College	Lebanon Valley College
Colorado A & M College	Lee College
Colorado College	Lehigh University
Colorado State College of Education	LeMoyne College
Dana College	University of Louisville
Davidson College	Loyola College (Md.)
University of Delaware	Loyola University of Los Angeles
University of Denver	Luther College
De Paul University	Lycoming College
University of Detroit	University of Maine
Dickinson College	Manhattan College
Drake University	Mankato State Teachers College
Drexel Institute of Technology	Marquette University

University of Maryland
 University of Massachusetts
 Merrimack College
 Mexico City College
 University of Michigan
 Midwest Institute of Business Admin.
 Millikin University
 Mississippi State College
 University of Mississippi
 Moravian College
 Morris Harvey College
 Mountain State Commercial College
 Muhlenberg College
 Muskingum College
 Nasson College
 University of Nevada
 New York State Ag.-Tech. Institute
 New York State Teachers College
 Niagara University
 Northern Michigan College
 Oberlin College
 Ohio Institute of Business
 Otero Junior College
 Otterbein College
 Pace College
 College of the Pacific
 Pacific Lutheran College
 Pacific Union College
 Parsons College
 Peirce School of Business Admin.
 Pennsylvania Military College
 University of Pennsylvania
 Portland University
 Providence College
 Queens College
 Randolph-Macon College
 Regis College (Colorado)
 Regis College (Mass.)
 University of Rhode Island
 Rider College
 Rochester Institute of Technology
 University of Rochester
 Roosevelt University
 Rutgers University, Sch. of Bus. Admin.
 Rutgers University, University College
 St. Ambrose College
 St. Bonaventure University
 St. Francis College (N. Y.)
 St. Francis College (Penma.)
 St. John Fisher College
 St. Joseph's College (Ind.)
 St. Joseph's College (Penma.)
 St. Martin's College
 St. Mary's College (Calif.)

St. Mary's University (Texas)
 St. Michael's College
 St. Norbert College
 St. Vincent College
 Sam Houston State Teachers College
 San Diego State College
 City College of San Francisco
 San Francisco State College
 University of San Francisco
 University of Scranton
 Seton Hall University
 Shasta College
 Siena College
 Silliman University
 Skagit Valley Junior College
 University of South Dakota
 Southern Illinois University
 Vocational Technical Institute
 of Southern Illinois University
 Southwestern Louisiana Institute
 Spring Hill College
 Strayer College of Accountancy
 Susquehanna University
 Syracuse University
 Taft College
 Temple University
 Texas College of Arts & Industries
 Texas Christian University
 Texas Western College
 Tri-State College
 Union College
 Union Junior College
 Villa Madonna College
 Villanova University
 Virginia Junior College
 Virginia Polytechnic Institute
 University of Virginia
 Wake Forest College
 Walla Walla College
 Walsh Institute of Accountancy
 Washington and Lee University
 State College of Washington
 Wayne State University
 West Texas State College
 Westchester Business School
 Western Michigan University
 Wheaton College
 Wilkes College
 College of William and Mary
 Wisconsin State College
 University of Wisconsin (Madison)
 University of Wisconsin (Milwaukee)
 College of Wooster
 University of Wyoming

INTRODUCTION

In the eleventh spring College Accounting Testing Program, which took place in April and May, 1957, the number of participating colleges was 217, which was two colleges less than in the spring of 1956 and twenty-seven more than in the spring of 1955.

The numbers of tests used this spring as compared with the five preceding spring programs were as follows:

<u>Test</u>	<u>1957</u>	<u>1956</u>	<u>1955</u>	<u>1954</u>	<u>1953</u>	<u>1952</u>
Orientation Test	1,112	2,215	2,272	2,050	2,169	2,251
Achievement Test, Level I	8,660	10,424	7,182	4,925	5,580	5,713
Achievement Test, Level II	2,716	2,350	2,041	1,990	2,034	1,940
Strong Interest Blank	284	318	304	569	397	1,113
Total	12,772	15,307	11,799	9,533	10,180	10,420

The total number of tests used in the spring of 1957 was 2,535 less than the number in 1956 and 973 more than in 1955. The decrease in number of tests used this spring as compared with last spring may be due to the fact that the charge for Project Office scoring and reporting was increased from 35 to 50 cents per test this year. It is interesting to note that while the use of the Orientation Test, the Level I Achievement Test, and the Strong blank was smaller in the spring of 1957 than it was a year ago, the use of Achievement Test, Level II, was somewhat larger than in 1956 and the preceding spring program. The increased use of the Level II test may reflect the present great interest which employers have in college seniors and the need for up-to-date information on the attainment of graduating seniors. It probably also reflects, to some extent, increased size of graduating classes.

The percentage distribution among the tests used in the spring, 1957 program was as follows: Orientation Test, 8.7 per cent; Level I Achievement Test, 67.8 per cent; Level II Achievement Test, 21.3 per cent; and Strong Vocational Interest Blank, 2.2 per cent. The two-hour form of the Level I test accounted for 36.5 per cent of the total, and the fifty-minute form for 31.3 per cent.

The following tabulation shows the number of each kind of college participating in this spring's program and the per cent of the total number of participants which this number represents.

<u>Type of College</u>	<u>Number</u>	<u>Per Cent</u>
Liberal Arts Colleges	110	50.7
Schools of Business in Universities	58	26.7
Teachers Colleges	6	2.8
Technical Colleges	14	6.4
Junior Colleges	12	5.5
Business Schools	17	7.8

There has been little change in the percentages for the different kinds of participating institutions during the last several spring programs. More than three-fourths of the colleges taking part continue to be either liberal arts colleges or universities.

As in preceding spring programs, the participating colleges are spread over a wide geographical area. The distribution according to region is as follows:

<u>Region</u>	<u>Number</u>	<u>Per Cent</u>
New England	15	6.9
Middle Atlantic	54	24.9
North Central	66	30.4
South	44	20.3
West	35	16.1
Canada	1	0.5
Mexico	1	0.5
Philippines	1	0.5

Forty-three of the forty-eight states were represented by one or more participating colleges. Pennsylvania again stood first with twenty-three participating colleges, and New York State with twenty-one colleges again had the second-largest number. Other states with ten or more participating colleges were: California, sixteen; Michigan, fifteen; and Texas, ten.

In contrast to the spring program, there were small increases in the fall and midyear programs during this school year, as reported in Bulletins 28 and 29. The total number of tests serviced by the Project Office for colleges during the three programs was 26,270, as compared with 27,962 last year. The decrease in number of tests administered was 1,692, or approximately six per cent. It is believed that, in view of the rise in service charge, participation in the College Accounting Testing Program during this academic year compared as favorably as could be expected with earlier participation, and that increased use may be anticipated when colleges have had an opportunity to adjust their testing budgets to the increased charge which was necessitated by the general rise in costs for personnel and materials needed to carry on testing services.

SUMMARY OF TEST RESULTS

The tables on the following pages contain the distributions of scores and college medians for the various tests that were recommended for use in the 1957 spring program.¹ At the bottom of each distribution column are statistics on the number of participants, range of scores, medians, quartiles, and the 10th and 90th percentile points.

The program medians are indicated graphically by short, horizontal lines, and the norm medians, based on the results of previous programs, are represented by the broken lines extending across the distribution columns. The ranges of the middle 50 per cent of the scores in this program are marked by the vertical lines.

Where there are a sufficient number of cases, the results of tests administered on a voluntary participation basis are shown separately. For purposes of classification, a test is considered to have been administered on a voluntary participation basis when less than 90 per cent of the students in a given class took the test.

An overview of the test results is given in the paragraphs below.

Achievement Test, Level I.- Form A-S, a fifty-minute form of the I-A test, was introduced in the 1956 spring program and was used for the second time this spring. The results for first- and second-year students are shown in Table I. At the first-year level, the 1957 median for the group of 3,557 students is two and one-half raw score points above the 1956 median. The median for the 340 second-year students is not quite a point above the corresponding median of last spring. At both levels, the scores extend over the complete range of sixty points.

On the two-hour Form A of the Level I Achievement Test, the median score for 3,166 first-year students tested this spring is almost two points above the norm median, which is based on the combined results of the spring programs of 1952, 1954, and 1956. The medians for the smaller groups of second- and third-year students are somewhat less favorable, falling below the corresponding norm medians by a fraction of a point at the second-year level and by about four and a half points at the third-year level. These results are shown in Table II. In ten colleges, the Level I, Form A, test was administered to a total group of 252 first-year students on a voluntary participation basis. As will be seen from Table III, approximately two-thirds of these students have scores above the norm median.

The reprinted edition of the I-A test that was used this spring incorporated some changes in terminology and dates, which were made to bring the test up to date. The format of Part IV was also revised in this edition, with a view to improving its readability. Evidently these modifications did not have any pronounced effect on the test results this spring, as compared with previous years, judging from the relative standing of the medians of the groups tested on a required participation basis.

¹A participating institution may obtain a confidential copy of this bulletin marked to show the placement of its own medians in the distributions.

The scores of the 374 students at the second- and third-year levels who took Form D of the Level II Achievement Test on a required participation basis are widely distributed, and the group median is about a point and a half below the norm median for the combined spring programs of 1952 through 1956. The median of the small group of sixty-seven students at the same grade level who took the test on a voluntary participation basis is substantially higher than that of the group tested on a required participation basis, and about three-quarters of the voluntary participants rank above the norm median (Table IV).

The results for seniors on the Level II Achievement Tests are shown in Table V. On both the two-hour Form D and the four-hour Form B, the medians of the senior groups that were tested on a required participation basis are quite close to the norm medians. The group of 125 seniors tested with Form D on a voluntary participation basis has a median score which is about four and one-half points above the norm median.

Orientation Test.- Although the Achievement Tests are stressed in the spring program, the Orientation Test is also offered for use when a measure of aptitude is desired. This spring, Form A of the Orientation Test was administered to a sufficient number of first-year students to justify the preparation of distribution tables as shown in Tables VI and VII. In the case of the 562 students tested on a required participation basis, the verbal median is about equal to the norm median, which is based on the combined results of the spring programs of 1954-56. The quantitative median of this group is almost three points above the corresponding norm median, and the total score median exceeds the norm median by about three and one-half points. The medians for the group of 155 first-year students tested on a voluntary participation basis are within a point or two of those of the required participation group.

Summary.- In the main, the 1957 spring program medians for the groups tested on a required participation basis are quite close to the norm medians derived from the results of spring programs of recent years. In relation to these norm medians, there are differences in favor of the first-year groups this spring on both the fifty-minute and two-hour forms of the Level I test and on the quantitative and total score scales of the Orientation Test. The medians for the third-year group on the I-A test and the median for the combined second- and third-year group on the two-hour form of the Level II test are somewhat below the corresponding norm medians. With respect to the groups tested on a voluntary participation basis, the median of the first-year group on the I-A test and the median of the combined second- and third-year group on the II-D test are substantially above the corresponding norm medians. The Orientation Test medians for the first-year voluntary participants are just slightly above the norm medians, and they are not appreciably different from those of the group tested on a required participation basis.

TABLE I

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS ON ACHIEVEMENT TEST, LEVEL I, FORM A-S, IN CLASSES WHERE THE TEST WAS REQUIRED OR WHERE 90 PER CENT OF THE STUDENTS, OR MORE, TOOK IT ON A VOLUNTARY BASIS

Score	FIRST YEAR		SECOND YEAR	
	Scores of Individuals	Medians of Colleges	Scores of Individuals	Medians of Colleges
60	3		3	
58	4		2	
56	24		13	
54	26		16	
52	71		26	
50	79		11	
48	121		28	2
46	128		21	2
44	187		27	1
42	184		15	
40	250	4	15	
38	192	2	14	
36	265	8	19	
34	205	8	21	
32	256	10	15	
30	194	5	11	1
28	219	5	13	2
26	165	3	14	
24	183	5	6	
22	146	2	7	
20	141		8	
18	115	1	8	
16	94	2	6	
14	85		9	
12	61		4	
10	50		3	
8	44		2	
6	31			
4	21		1	
2	6		1	
0-1	7		1	
Total	3557	55	340	8
Q3	41.5	36.1	49.0	
Md	33.7	32.9	40.9	46.0
Q1	25.0	28.3	30.4	
Range	0-60	17.0-41.7	0-60	28.0-49.8
10 %ile	17.1	24.2	19.8	
90 %ile	47.6	38.5	54.0	

----Medians, spring program, 1956

TABLE II

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS ON ACHIEVEMENT TEST, LEVEL I, FORM A, IN CLASSES WHERE THE TEST WAS REQUIRED OR WHERE 90 PER CENT OF THE STUDENTS, OR MORE, TOOK IT ON A VOLUNTARY BASIS

Score	FIRST YEAR		SECOND YEAR		THIRD YEAR	
	Scores of Individuals	Medians of Colleges	Scores of Individuals	Medians of Colleges	Scores of Individuals	Medians of Colleges
120						
117						
114						
111					1	
108	3		2		6	
105	6		2		2	
102	8		6		2	
99	8		12		6	
96	16		19		6	
93	28		26		9	
90	26		28		13	
87	45		36	1	9	
84	44		30	1	12	2
81	61	1	28	2	11	1
78	78		43	1	12	
75	100	1	51	1	6	
72	105		42	4	21	
69	127	2	43	1	10	
66	181	1	46	4	12	1
63	166	5	45	2	20	1
60	164	6	34	3	13	1
57	195	11	45		13	2
54	211	12	32	2	15	
51	190	5	31		13	1
48	188	8	40	3	15	
45	184	8	21	2	12	
42	164	3	26		8	
39	149	3	18		8	
36	155	4	18		6	
33	126	1	12		3	
30	100	1	17		4	
27	88	1	10		4	
24	61		7		3	
21	39		2		1	
18	38		5		1	
15	45		5			
12	25		1			
9	25		1			
6	7				1	
3	3					
0-2	7					
Total	3166	73	784	27	278	9
Q3	66.7	59.4	80.5	74.4	83.0	
Md	53.8	54.6	67.4	67.1	65.9	64.5
Q1	40.5	47.0	52.3	56.6	51.8	
Range	0-110	27.0-82.5	10-109	46.5-87.0	8-112	51.0-84.8
10 %ile	29.3	39.3	39.1	48.7	40.8	
90 %ile	78.2	64.6	91.8	83.0	94.4	

---Medians, combined spring programs, 1952, 1954, 1956

TABLE III

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

Score	Scores of Individuals	Medians of Colleges
120		
117		
114		
111		
108		
105		
102		
99	1	
96	2	
93	2	
90	3	
87	3	
84	3	
81	3	
78	14	
75	14	
72	8	
69	24	1
66	16	1
63	16	
60	15	1
57	17	2
54	20	1
51	17	1
48	10	1
45	17	1
42	12	1
39	12	
36	5	
33	3	
30	4	
27	3	
24	3	
21	4	
18		
15		
12	1	
9		
6		
3		
0-2		
Total	252	10
Q3	70.8	
Md	59.6	57.0
Q1	47.8	
Range	14-99	43.5-70.7
10 %ile	39.6	
90 %ile	79.2	

----Median, combined spring programs, 1952, 1954, 1956

TABLE IV

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS OF COMBINED SECOND AND THIRD YEAR CLASSES ON ACHIEVEMENT TEST, LEVEL II, FORM D

Score	REQUIRED*		VOLUNTARY*	
	Scores of Individuals	Medians of Colleges	Scores of Individuals	Medians of Colleges
100	1			
98				
96				
94				
92	1			
90	2			
88			1	
86	1		1	
84	6		1	
82	2			
80	2			
78	2		2	
76	7		7	
74	4		1	
72	4		1	1
70	10		1	
68	7		3	
66	7		2	
64	7		3	
62	9		2	1
60	14	1		
58	7	1	1	
56	9	2	4	1
54	11	2	5	
52	12	1	3	
50	14	4	3	1
48	12	1	5	1
46	13	1	2	
44	11		3	
42	18			
40	10	2	1	
38	8	1	4	1
36	13	1		
34	13	1		
32	12		3	
30	16			
28	11	2	1	
26	7		1	
24	16	3		
22	7		2	
20	9		1	
18	10	1	1	
16	14		1	
14	5			
12	7	1		
10	3		1	
8	4			
6	9			
4	2			
2	1			
0-1	4			
Total	374	25	67	6
Q3	57.9	53.5	68.8	
Md	42.7	47.0	54.6	54.0
Q1	26.7	29.3	44.5	
Range	0-100	12.5-61.0	10-88	39.0-73.0
10 %ile	16.3	24.3	27.4	
90 %ile	70.9	57.5	77.5	

---Median, combined spring programs, 1952 through 1956

*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 V

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS OF SENIOR CLASSES
ON ACHIEVEMENT TEST, LEVEL II, FORMS D AND B

Score	FORM D REQUIRED*		FORM D VOLUNTARY ^x		Score	FORM B REQUIRED*	
	Scores of Individuals	Medians of Colleges	Scores of Individuals	Medians of Colleges		Scores of Individuals	Medians of Colleges
100	1				150		
98	2				147		
96	6				144		
94	4		2		141		
92	6		1		138		
90	27	1	3		135		
88	15		4		132	2	
86	11		4		129	1	
84	35		10		126		
82	22		2		123	3	
80	24				120	10	
78	38	1	5		117	6	
76	28		1		114	15	
74	45	1	4		111	19	
72	54	3	5		108	11	
70	37	2	5	1	105	17	
68	38	1	5		102	17	
66	59	4	7	2	99	19	2
64	46	4	1		96	31	1
62	46	3	5		93	25	1
60	45	3	6	2	90	31	1
58	46	4	4		87	34	2
56	34	1	6	1	84	39	5
54	66	5	5		81	36	4
52	34	4	3		78	35	5
50	35	3	3		75	25	
48	49		6		72	27	2
46	34	2	2		69	42	1
44	34	4	2		66	30	3
42	42	1	1		63	25	1
40	34	2	2	1	60	23	
38	30	2	3		57	16	
36	36	2	2		54	16	
34	17		1		51	13	
32	29	2	3		48	12	
30	31	1	2		45	11	
28	22		1		42	6	
26	15		2		39	6	
24	23	1	1		36	1	
22	10		2	1	33	3	
20	20				30		
18	7		2		27	1	
16	11		1		24		
14	5				21	1	
12	10				18		
10	4		1		15		
8	8				12		
6	7				9		
4	2				6		
2	2				3		
0-1	5				0-2		
Total	1291	57	125	8	Total	609	28
Q3	71.7	65.4	77.5		Q3	95.9	87.0
Ma	57.4	55.8	62.6	61.0	Ma	82.0	82.5
Q1	41.7	45.6	49.1		Q1	67.8	76.5
Range	0-100	25.0-90.0	11-94	23.0-71.0	Range	23-134	63.0-100.5
10 %ile	28.0	37.7	32.3		10 %ile	55.3	67.8
90 %ile	82.0	72.2	86.8		90 %ile	109.7	96.6

----Medians, combined spring programs, 1954, 1955, 1956

----Median, combined spring programs, 1949, 1950, 1952, 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 VI

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 OF THE STUDENTS, OR MORE, TOOK IT ON A VOLUNTARY BASIS

VERBAL			QUANTITATIVE			TOTAL		
Score	Scores of Individuals	Medians of Colleges	Score	Scores of Individuals	Medians of Colleges	Score	Scores of Individuals	Medians of Colleges
99-100								
96						160		
93						155		
90			60			150		
87	1		58	1		145		
84			56	1		140	1	
81			54	3		135		
78			52	3		130	2	
75	4		50	8		125	1	
72	7		48	5		120	3	
69	7		46	9		115	4	
66	5		44	12		110	6	
63	5		42	17		105	5	
60	9		40	16		100	13	
57	19		38	18		95	9	
54	12		36	34		90	16	
51	19		34	31	1	85	31	
48	35		32	41	1	80	38	
45	29		30	42		75	47	1
42	32	2	28	51	1	70	51	1
39	56	1	26	43	5	65	57	1
36	48	1	24	49	3	60	57	2
33	63	3	22	37		55	55	4
30	56	2	20	39	1	50	58	3
27	51	3	18	28		45	35	
24	38	1	16	11		40	19	1
21	24		14	17		35	24	
18	17		12	7	1	30	17	
15	9		10	14		25	6	
12	9		8	7		20	3	
9	6		6	4		15	1	
6	1		4	4		10	3	
3			2	4		5		
0-2			0-1	6		0-4		
Total	562	13	Total	562	13	Total	562	13
Q3	46.2		Q3	35.1		Q3	78.8	
Md	36.4	33.5	Md	28.4	26.6	Md	65.3	58.1
Q1	29.1		Q1	22.0		Q1	52.8	
Range	8-89	25.5-42.2	Range	0-58	13.0-34.0	Range	10-142	40.0-75.8
10 %ile	22.8		10 %ile	15.2		10 %ile	40.6	
90 %ile	57.1		90 %ile	42.3		90 %ile	91.2	

---Medians, combined spring programs, 1954, 1955, 1956

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

VERBAL			QUANTITATIVE			TOTAL		
Score	Scores of Individuals	Medians of Colleges	Score	Scores of Individuals	Medians of Colleges	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			130		
75	1		50	1		125		
72			48	2		120		
69	1		46	2		115	1	
66	1		44	3		110	1	
63	3		42	5		105	5	
60	4		40	5		100		
57	5		38	8	1	95	1	
54	3		36	5	1	90	9	
51	6		34	6	1	85	9	
48	12	1	32	13	1	80	14	2
45	11	1	30	10		75	12	1
42	14		28	11	3	70	11	2
39	9	1	26	11		65	11	1
36	12	3	24	13		60	16	2
33	12	2	22	5		55	13	
30	13	1	20	5		50	10	
27	15	1	18	12	2	45	12	2
24	10		16	6		40	10	
21	10		14	9	1	35	4	
18	4		12	3		30	8	
15	6		10	6		25	3	
12	2		8	5		20	1	
9	1		6	2		15	4	
6			4	4		10		
3			2			5		
0-2			0-1	2		0-4		
Total	155	10	Total	155	10	Total	155	10
Q3	47.3		Q3	33.9		Q3	80.4	
Md	37.1	37.0	Md	27.0	29.3	Md	63.9	70.0
Q1	28.2		Q1	18.3		Q1	48.6	
Range	10-75	29.4-48.8	Range	0-56	14.0-38.5	Range	15-118	45.0-84.2
10 %ile	21.8		10 %ile	10.8		10 %ile	34.7	
90 %ile	56.5		90 %ile	41.4		90 %ile	90.8	

---Medians, combined spring programs, 1954, 1955, 1956

REVIEW OF COLLEGE ACCOUNTING TESTING PROGRAM MEDIANS, 1946-1957

BY

Robert D. North

The 1957 spring program marks eleven years of continuous operation of the Institute's College Accounting Testing Program. In this bulletin, as in the bulletins issued at the end of each of the other seasonal programs, the program medians have been compared with the latest available norm medians. To survey possible aptitude and achievement trends over the eleven-year period, some of the accumulated data are reviewed in this article.

Since the Orientation Test is most widely used with first-year students in the fall program, the results of such testing probably provide the best general indication of trends in the aptitude level of program participants from year to year. The percentile equivalents of the Orientation Test total score medians of first-year students are shown in Table VIII. Since more than one form of the test was used in some of the programs, the results of such programs are reported as weighted averages of the percentile equivalents of the form medians. For the 1952-1956 period, the current norm tables were used in determining the percentile equivalents of each of the program medians. It was necessary to use earlier norm tables for the 1946-1951 interval, since the test was scored by a different formula in those years. In each instance, however, only one norm table was used for each form of the test in either of the two spans of years.

TABLE VIII

PERCENTILE EQUIVALENTS OF ORIENTATION TEST TOTAL SCORE MEDIANS OF FIRST-YEAR ACCOUNTING STUDENTS TESTED IN FALL PROGRAMS, 1946-1956

Year	Number of Students	Number of Colleges	Test Forms	Percentile Equivalent of Program Medians*
1946	8,746	30	A	59
1947	16,320	45	A & B	50
1948	11,331	58	A & B	49
1949	10,328	67	A, B, & C	50
1950	9,120	74	A & B	43
1951	5,674	53	C	45
1952	5,100	47	A & B	50
1953	6,031	44	B	51
1954	6,283	50	B	50
1955	7,786	65	A	50
1956	7,442	58	B	49

*Where more than one form of the test was used in a program, the percentile equivalents of the medians have been averaged.

As will be seen from inspection of Table VIII, the percentile equivalents of the medians during the 1946-1951 period ranged from a high of 59 for 1946 down to 43 for 1950. Apparently, the thirty colleges that cooperated with the Institute in starting the program in 1946 constituted a group of above-average caliber, in comparison with the group of participants of the five subsequent years. For the programs of 1947, 1948, 1949, and 1951, the percentiles fall in the narrow range of 45 to 50. This degree of stability in the program medians occurred in spite of the variation in the sizes of the participating groups from one program to another. The number of participants dropped substantially in the 1951 fall program, probably as a result of a fee increase which went into effect in that program. At the same time, Project Office scoring became mandatory. Prior to the fall of 1951, local scoring at the colleges was permitted.

Beginning with the 1952 fall program, the scores on the quantitative part of the test were doubled in order to increase their weighting in the total scores. Also beginning with the 1952 fall program, norms were based on only those groups that participated on a required basis; that is, results were excluded from the norms when less than 90 per cent of the students in a given class took the test. Between 1946 and 1951, the norms were based on results from all colleges, regardless of whether participation was required or voluntary, as long as the colleges described the tested groups as being representative of their accounting classes.

The percentiles corresponding to the medians for the fall programs of 1952 through 1956 are very similar, falling in the range of 49 to 51. Thus, there is no indication of any trend of change in the median aptitude level of the participants in the college program over this period of five years.

The Level I Achievement Test results for first-year accounting students in the spring programs of 1947 through 1957 are shown in Table IX, and the Level II Achievement Test results for seniors in the same programs are reported in Table X. In appraising these data, it should be noted that in the spring programs Project Office scoring became mandatory in 1952, and the restriction of the norms to results of tests administered on a required participation basis took effect in the same year. The reader's attention is also called to the fact that no results are reported for 1951, since Form C was used in the spring program that year only and there are no current spring norm tables for that form of the Level I test.

As in the case of the Orientation Test results, the highest median for the first-year students on the Level I Achievement Test was registered in the first year of the program. This Achievement median, corresponding to the 56th percentile on the current norms, is in line with the percentile of 59 for the Orientation Test program median of the fall of 1946. The groups that participated in the fall and spring programs of any single academic year were not identical, but there was sufficient communality to justify making a rough comparison of the aptitude and achievement test medians.

TABLE IX

PERCENTILE EQUIVALENTS OF LEVEL I ACHIEVEMENT TEST MEDIANS OF
FIRST-YEAR ACCOUNTING STUDENTS TESTED IN SPRING PROGRAMS, 1947-1957

Year	Number of Students	Number of Colleges	Test Forms	Percentile Equivalent of Program Medians*
1947	4,071	36	A	56
1948	9,651	63	B	55
1949	6,740	84	A & B	49
1950	7,135	95	B	55
1951	---	--	-	--
1952	3,615	72	A	49
1953	3,832	74	B	48
1954	3,711	83	A	49
1955	5,244	97	B	52
1956	3,038	65	A	53
1957	3,166	73	A	54

Note: No data are shown for 1951, since Form C was used in that program, and there are no current fall norm tables for that form.

*Where more than one form of the test was used in a program, the percentile equivalents of the medians have been averaged.

TABLE X

PERCENTILE EQUIVALENTS OF LEVEL II ACHIEVEMENT TEST MEDIANS
OF SENIORS TESTED IN SPRING PROGRAMS, 1947-1957

Year	Number of Students	Number of Colleges	Test Forms	Percentile Equivalent of Program Medians*
1947	649	25	A	52
1948	1,611	61	A & B	56
1949	3,641	85	A, B, & C	50
1950	4,417	130	B & D	49
1951	2,201	89	A & D	44
1952	1,428	62	B & D	50
1953	1,541	63	A & D	53
1954	1,451	69	B & D	53
1955	1,463	68	A & D	47
1956	1,621	79	B & D	51
1957	1,900	85	B & D	50

*Where more than one form of the test was used in a program, the percentile equivalents of the medians have been averaged.

Between 1948 and 1957 the Level I Achievement Test medians for the first-year students corresponded to percentiles in the range of 48 to 55. The medians rose steadily from 1953 to 1957. As noted above, the fall Orientation medians during this period showed little variability. Apparently, therefore, the college program results at the first-year level indicate some improvements in achievement during recent years, although the aptitude level of the students tested remains at a fairly constant level. It is worth stressing again, however, that the aptitude and achievement test medians are not based on exactly the same groups of participants.

The Level II Achievement Test median for seniors tested in 1947 corresponded to a percentile of 52 (Table X). The following year, the percentile for the senior median rose to 56, and then the percentiles dropped during the following three years to 44 in 1951. In the 1952-1957 period, when the program norms were based on the results of tests administered on a required participation basis only, the percentiles corresponding to the senior medians fell in the range of 47 to 53. There is no marked trend of increase or decrease in these medians. Since the Orientation Test is not used by many colleges with students at the senior level of accounting study, there is no satisfactory basis for evaluating trends in the aptitude level of seniors.

Summary. - In reviewing the college program test data for the eleven-year period from 1946 to 1957, inferences about trends in the median aptitude and achievement levels of the participants must be made cautiously, since certain procedural changes were made in the program during the span of years. It seems unwise to compare the medians of programs prior to the fall of 1951 with those of subsequent programs, since results of tests administered on a voluntary participation basis were excluded from the program norms from the fall of 1951 and on. It was noted that the aptitude level of first-year students tested in the fall programs of the past five years, 1952 through 1956, remained at a fairly constant level, with the medians corresponding to percentiles of 49 to 51 on the current norm tables. The achievement of first-year accounting students, as reflected by the Level I Achievement Test medians in the spring programs, showed an increase from a percentile equivalent of 48 in 1953 up to a percentile of 54 in 1957. At the senior level, the Level II Achievement Test medians fell in the percentile range of 44 to 56 during the 1947 to 1951 period, while the percentile range for the 1952-1957 interval was 47 to 53. These medians have not shown any consistent trend during recent years.