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College accounting testing program bulletin no. 35; Results of the 1959 midyear college accounting testing program, January-February, 1959

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Recommended Citation

American Institute of Certified Public Accountants. Committee on Personnel Testing, "College accounting testing program bulletin no. 35; Results of the 1959 midyear college accounting testing program, January-February, 1959" (1959). *AICPA Committees*. 272.

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THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 35

RESULTS OF THE
1959 MIDYEAR COLLEGE ACCOUNTING TESTING PROGRAM

January-February, 1959

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

March, 1959

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Institutions Participating in 1959 Midyear Program

University of Akron
American Institute of Business
Bellarmine College
Blinn College
Brooklyn College

College of the Holy Cross
University of Houston
University of Illinois
Iowa State Teachers College
The Levitan School

Bryant College
California College of Commerce
Catawba College
Chaffey College
Christian Brothers College

Loyola College
Marietta College
Marquette University
University of Massachusetts
University of Miami

University of Connecticut
De Pauw University
University of Detroit
Drake University
Duff's Iron City Business Institute

Morse College
Nasson College
University of Nevada
University of North Carolina
College of the Pacific

Duquesne University
East Carolina College
Eastern Michigan College of Commerce
Eastern Washington College of Education
Elizabethtown College

University of Pennsylvania
University of Pittsburgh
Queens College
University of Richmond
Roosevelt University

Emory University
Eureka College
Fairleigh Dickinson University
Flint Junior Community College
Fordham University

St. Joseph's College
St. Mary's University
City College of San Francisco
San Diego Junior College
Siena College

Gannon College
Gates College
Hamilton College
Hardin-Simmons University
Hofstra College

Simpson College
University of South Dakota
Stevens Henager School of Business
Thomas Junior College
Upsala College

Wayne State University
West Texas State College
Western State College of Colorado
Wilkes College
University of Wisconsin

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Ben D. Wood, *Director*
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Robert D. North, *Administrative Assistant*
Thomas Mahorney, *Test Program Supervisor*

INTRODUCTION

The results of the ninth annual midyear College Accounting Testing Program are summarized in this bulletin. The scheduled testing period for the program was January 5 through February 7, 1959.

A total of sixty-five colleges, universities, and schools of business participated in the midyear program, establishing a new record for the scope of institutional representation in the midyear program. In terms of the volume of tests administered, the 1959 midyear program was not quite as large as those of the two previous years, but it surpassed the corresponding 1955 and 1956 programs, as will be seen from the table below.

<u>YEAR</u>	<u>NUMBER OF COLLEGES</u>	<u>NUMBER OF TESTS</u>
1955	55	2,749
1956	50	3,238
1957	57	3,948
1958	60	4,112
1959	65	3,852

The participating institutions were distributed over twenty-seven states, as compared with twenty-five last year. Pennsylvania led with eight colleges, followed by Iowa with six and California, New York, and Texas with five each. The regional distribution of the total group is as follows: New England, 7; Middle Atlantic, 16; North Central, 20; South, 13; and West, 9.

Again this year, the majority of the participating institutions were either schools of business in universities or liberal arts colleges. As shown below, independent business schools, junior colleges, technical colleges, and teachers colleges constituted slightly more than a quarter of the total group, which was about the same proportion as in the 1957 midyear program, but it represented an increase of about nine per cent over the corresponding proportion for these types of institutions in the midyear program last year.

<u>TYPE</u>	<u>NUMBER</u>	<u>PER CENT</u>
Schools of Business in Universities	25	38.5
Liberal Arts Colleges	22	33.9
Independent Business Schools	8	12.3
Junior Colleges	6	9.2
Technical Colleges	3	4.6
Teachers Colleges	1	1.5

The recommended program forms of the various tests were used in the following quantities: Orientation Test, Form C, 1,265; Level I Achievement Test, Form C-S, 1,097; Level I Achievement Test, Form C, 452; Level II Achievement Test, Form C, 663; Strong Vocational Interest Blank, 202. Only 173 of the tests used in this midyear program were out-of-program forms.

SUMMARY OF TEST RESULTS

The results of the recommended forms of the aptitude and achievement tests administered in the 1959 midyear program are summarized in Tables I through V. Distributions of the scores are shown for the groups of individuals tested, and distributions of medians are given for the participating institutions.

Norm medians based on the results of previous midyear programs are represented by the broken lines extending across the distribution columns. The program median for this year is marked by the short, horizontal line near the middle of the distribution. The vertical lines demarcate the middle 50 per cent of the distribution of scores in this program. The statistics at the bottom of each distribution column give the number of participants, the quartiles, medians, ranges of scores, and the 10th and 90th percentile points for the program. Quartiles, 10th and 90th percentile points are computed only for distributions containing fifteen or more frequencies.

The program results are reviewed briefly below.

Orientation Test, Form C. - The median verbal, quantitative, and total scores of the group of 1,058 first-year accounting students on Form C of the Orientation Test are just slightly below the norm medians that are based on the combined results of the 1957 and 1958 midyear programs (Table I). The ranges of the scores are wide, with more than 100 points separating the students at the two ends of the total score scale.

The Orientation Test results for 148 second-year students in five colleges are shown in Table II. These medians are near but slightly above the norm medians for the combined midyear programs of 1951 through 1958. Since only thirteen third-year students took the Orientation Test, this midyear, no distribution is shown for students at that level.

Achievement Test, Level I, Form C. - On the two-hour form of the Level I Achievement Test, the median score this midyear for 346 first-year students in thirteen colleges is within two raw score points of the 1956-57-58 norm median (Table III). The median for the small group of eighty-four second-year students, shown in the same table, is substantially above the norm median that is based on the 1953-58 midyear programs. About three-fifths of the students in this second-year group have Achievement Test scores in the upper half of the norms.

Achievement Test, Level I, Form C-S. - Distributions of scores for first-year and second-year students on the fifty-minute form of the Level I Achievement Test are shown in Table IV. Normative comparisons can be made only with the results of the 1958 midyear program, since that was the first midyear program in which Form C-S was used. While the scores in both groups tested with this form this year cover almost the complete range of possible raw scores, the group medians are somewhat below those of the corresponding groups tested last year.

Achievement Test, Level II, Form C. - On the Level II Achievement Test, the program median for 542 seniors in twenty colleges is almost identical with the 1952-58 norm median, as shown in Table V. The results for second- and third-year students on this test are reported as a combined distribution, since only sixty-one students at these intermediate levels took the Level II Achievement Test this midyear. The median for this group is about a point below the norm median.

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	1		130		
75			50	5		125		
72			48	5		120		
69			46	6		115		
66			44	4		110		
63	1		42	11		105	2	
60	1		40	16		100	4	
57	4		38	16		95	6	
54	3		36	24		90	4	
51	8		34	38		85	8	
48	15		32	57		80	15	
45	12		30	55	1	75	32	
42	33		28	71	2	70	48	
39	46		26	60	1	65	63	
36	77		24	73	2	60	87	3
33	82	2	22	85	3	55	94	1
30	90	2	20	88	6	50	121	5
27	141	3	18	73	1	45	121	2
24	128	6	16	80	2	40	131	4
21	114	2	14	72		35	99	2
18	104	2	12	56		30	85	1
15	101	1	10	46		25	58	
12	49		8	35		20	46	
9	26		6	32		15	12	
6	12		4	22		10	16	
3	10		2	8		5	5	
0-2	1		0-1	19		0-4	1	
Total	1058	18	Total	1058	18	Total	1058	18
Q3	33.6	29.5	Q3	29.3	25.5	Q3	60.3	54.5
Md	26.6	26.0	Md	22.0	22.0	Md	48.1	50.0
Q1	19.9	23.3	Q1	15.3	20.5	Q1	37.1	41.9
Range	2-65	17.3-33.8	Range	0-53	17.0-30.0	Range	4-107	32.5-61.7
10% ile	15.2	19.2	10% ile	9.4	17.8	10% ile	27.2	37.0
90% ile	40.1	33.3	90% ile	35.1	29.2	90% ile	71.4	62.0

- - - Median, combined midyears, 1957 and 1958

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS ON
ORIENTATION TEST, FORM C, OF SECOND-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	2		135		
78			52	1		130		
75			50	1		125		
72			48	3		120		
69			46			115		
66			44	1		110		
63			42	9		105	1	
60			40	7		100	2	
57			38	7	1	95		
54	1		36	12		90	6	
51	5		34	8		85	4	
48	5		32	13	1	80	13	1
45	6	1	30	19	1	75	9	
42	9		28	-11	-1	70	14	
39	10		26	5		65	16	2
36	12		24	5		60	21	
33	30	2	22	8	1	55	14	1
30	16		20	6		50	14	1
27	16	1	18	6		45	9	
24	12	1	16	7		40	9	
21	13		14	4		35	7	
18	6		12	5		30	3	
15	3		10			25	1	
12	2		8	3		20	4	
9	2		6	1		15	1	
6			4	4		10		
3			2			5		
0-2			0-1			0-4		
Total	148	5	Total	148	5	Total	148	5
Q3	38.8		Q3	37.0		Q3	74.3	
Md	33.4	33.8	Md	30.9	31.0	Md	62.9	66.3
Q1	26.8		Q1	22.3		Q1	51.1	
Range	10-54	25.1-45.0	Range	4-54	23.0-39.0	Range	18-105	51.3-82.5
10% ile	21.4		10% ile	14.9		10% ile	39.1	
90% ile	46.1		90% ile	42.5		90% ile	84.3	

- - - Median, combined midyears, 1951 through 1958

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

RAW SCORE	FIRST YEAR		SECOND YEAR	
	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
135				
132				
129				
126				
123				
120				
117				
114				
111				
108				
105			1	
102	1		1	
99	4		3	
96	4		1	
93			4	
90	4		3	
87	3		3	
84	8		8	
81	3		2	
78	4		5	
75	8		4	1
72	7		3	1
69	18		5	
66	12		1	
63	17	1	4	
60	12		4	
57	20	1	4	1
54	25	3	3	
51	17	3	1	
48	18	1	7	1
45	20	2	3	
42	33		2	
39	21	2	6	
36	20		1	
33	17		4	
30	16			
27	12			
24	9			
21	6			
18	2		1	
15	1			
12	2			
9				
6	2			
3				
0-2				
Total	346	13	84	4
Q3	64.1		85.1	
Md	50.0	52.5	69.6	
Q1	38.9		49.7	
Range	6-104	39.0-64.5	20-106	49.5-77.3
10% ile	30.1		40.2	
90% ile	76.7		94.2	

--- Median, combined midyears,
1956, 1957, 1958

--- Medians, combined midyears,
1953 through 1958

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

RAW SCORE	FIRST YEAR		SECOND YEAR	
	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
60				
58	1			
56	2		1	
54	4		1	
52	1			
50	4		3	
48	5		6	
46	6		4	
44	11		13	
42	15		9	
40	10		14	
38	33		17	1
36	33		9	
34	36		19	1
32	37		13	1
30	36	2	11	
28	42		20	1
26	47	1	14	
24	48	2	12	
22	57	3	13	
20	56	4	12	
18	63	4	9	
16	53	2	7	1
14	45	2	4	
12	54		5	
10	34	1	3	
8	48		2	
6	22		1	
4	15		1	
2	14		1	
0-1	7			
Total	839	21	224	5
Q3	31.3	23.8	39.4	
Md	22.3	20.8	31.5	33.0
Q1	14.7	18.1	23.7	
Range	0-58	11.0-30.4	3-56	16.5-39.0
10% ile	9.1	15.1	17.5	
90% ile	38.5	27.8	44.9	

- - - Median, midyear 1958

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				
48	3			
46	1			
44	1			
42	7			
40	8		1	
38	7			
36	19			
34	23		2	
32	27			
30	30	2	4	
28	20	1	3	1
26	39	2	2	
24	40	2	4	
22	45	1	3	1
20	51	7	3	
18	36	1	2	
16	43	3	5	1
14	27	1	5	2
12	34		5	
10	20		4	
8	17		4	1
6	23		5	
4	7		4	
2	5		2	
0-1	9		3	
Total	542	20	61	6
Q3	29.1	26.0	24.4	
Md	22.3	21.4	15.4	16.0
Q1	16.0	20.0	8.6	
Range	0-49	15.5-31.8	0-41	9.0-29.0
10% ile	9.2	16.7	4.6	
90% ile	35.3	30.0	30.5	

- - - Median, combined midyears, 1952 through 1958