

University of Mississippi

eGrove

---

AICPA Committees

American Institute of Certified Public  
Accountants (AICPA) Historical Collection

---

2-1960

## **College accounting testing program bulletin no. 37; Results of the Fall 1959 college accounting testing program**

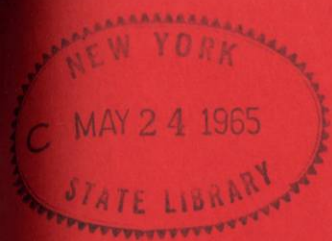
American Institute of Certified Public Accountants. Committee on Personnel Testing

Follow this and additional works at: [https://egrove.olemiss.edu/aicpa\\_comm](https://egrove.olemiss.edu/aicpa_comm)



Part of the [Accounting Commons](#)

---



217

THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 37

RESULTS OF THE  
FALL, 1959, COLLEGE ACCOUNTING TESTING PROGRAM

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

February, 1960

THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 37

RESULTS OF THE  
FALL, 1959, COLLEGE ACCOUNTING TESTING PROGRAM

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

February, 1960

## Committee on Personnel Testing

Walter G. Kell, *Chairman*  
Vinton S. Curry  
Leo A. Schmidt

David W. Thompson  
John G. Venman  
Sidney G. Winter

John L. Carey, *Executive Director*  
Wilton T. Anderson, *Director of Education*

## Institutions Participating in 1959 Fall Program

Adrian College	Mexico City College
American Institute of Business	Miami University
Ashland College	Midwest Institute of Business Adm.
Assumption University of Windsor	Milton College
Ball State Teachers College	Nasson College
Bellarmino College	New York State Agricultural & Tech. Inst.
Billings Business College	University of North Carolina
Bowling Green State University	Ohio Institute of Business
Bryant College	Orange County Community College
California College of Commerce	College of the Pacific
Carroll College	University of Pennsylvania
University of Dayton	University of Pittsburgh
University of Detroit	Providence College
Dickinson College	Queens College
Duff's Iron City Business Institute	Regis College
East Carolina College	Rutgers University, School of Bus. Adm.
Eastern Kentucky State College	Rutgers University, University College
Eastern Washington College of Education	St. Joseph's College
Fordham University	St. Mary's College
Gannon College	Siena College
Georgia State College	Southern Illinois University
Hamilton College	Southwestern University
Harding College	Spencerian College
Heidelberg College	Stevens Henager College
Hillyer College	Susquehanna University
Howard Business College	Tri-State College
Husson College	Union College
University of Illinois	Union Junior College
King's Business College	Virginia Polytechnic Institute
The Levitan School	University of Virginia
Loyola College	Wake Forest College
Marquette University	Washington and Lee University
Massey Business College	Wilkes College
McIntosh College	College of William and Mary
Memphis State University	University of Wisconsin
	Xavier University

## Project Office Staff

Ben D. Wood, *Director*  
Arthur E. Traxler, *Assistant Director*

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

## I

## INTRODUCTION

The Institute's Fourteenth Annual Fall College Accounting Testing Program was conducted during the scheduled testing period of September 14 to October 16, 1959. Seventy-one colleges, universities, and business schools, as listed on the preceding page, administered a total of 7,743 accounting aptitude and achievement tests and interest inventories.

While the volume of testing was quite substantial, approaching that of the 1957 fall program, it fell below the 1958 level by about 10 per cent and below the 1955 and 1956 peaks by larger amounts. The comparative figures for the past five years are shown in Table I. A new form of the Level II Achievement Test (Form E) was used experimentally this fall by a few universities, but this testing was not counted as part of the program volume.

TABLE I  
PARTICIPATION IN FALL COLLEGE ACCOUNTING TESTING  
PROGRAM DURING THE PAST FIVE YEARS

YEAR	NUMBER OF COLLEGES	NUMBER OF TESTS
1955	85	9,847
1956	76	9,550
1957	75	7,906
1958	82	8,586
1959	71	7,743

The Orientation Test again this fall accounted for more than three-fourths of the program volume, although the quantity of this test administered was about 12 per cent below the corresponding figure for 1958 (Table II). About 24 per cent more Level I Achievement Tests were used this fall than in the 1958 program, and the proportion of the total volume for this test increased by about three per cent over the one-year span. The number of Level II tests used was about the same in the 1958 and 1959 programs, while usage of the Strong inventory declined about 31 per cent. Together, the Level II Achievement Test and the Strong inventory made up approximately 11 per cent of the total program volume, which is close to the corresponding figure for 1958.

TABLE II  
USE OF THE VARIOUS TESTS IN 1958 AND 1959 FALL PROGRAMS

T E S T	FALL, 1958		FALL, 1959	
	NUMBER	PER CENT	NUMBER	PER CENT
Orientation Test	6,834	79.60	6,029	77.86
Achievement Test, Level I	719	8.37	891	11.51
Achievement Test, Level II	351	4.09	353	4.56
Strong Vocational Interest Blank	682	7.94	470	6.07
Total	8,586	100.00	7,743	100.00

The summary statistics given in Tables I and II cover both recommended and out-of-program forms of the tests. Of the out-of-program forms, 595 were Orientation Tests and 55 were Level I Achievement Tests. In this bulletin, distribution tables are shown only for the recommended forms of the tests.

The number of institutions of various types that participated in the 1959 fall program, the per cent of the total group represented by each type, and the corresponding figures for the previous fall program are shown in Table III. Liberal arts colleges were again the largest group, comprising about 38 per cent of the total, which was just a slightly larger proportion than last year. The percentage of schools of business in colleges and universities dropped about 7 per cent, with 20 of these participating this fall, as compared with 29 last fall. The participation of independent business schools increased numerically and percentage-wise from last fall to this fall, with the 15 schools of this type making up slightly more than a fifth of the total in this program. About 13 per cent of the participants were technical colleges, junior colleges, and teachers colleges, as compared with about 15 per cent in these three categories last fall.

TABLE III  
PARTICIPATION, BY TYPES OF COLLEGES, IN 1958 AND  
1959 FALL PROGRAMS

TYPE OF COLLEGE	FALL, 1958		FALL, 1959	
	NUMBER	PER CENT	NUMBER	PER CENT
Liberal Arts Colleges	30	36.59	27	38.03
Schools of Business in Colleges and Universities	29	35.37	20	28.17
Independent Business Schools	11	13.41	15	21.13
Technical Colleges	7	8.53	6	8.45
Junior Colleges	3	3.66	2	2.82
Teachers Colleges	2	2.44	1	1.40
Total	82	100.00	71	100.00

The participating institutions were distributed geographically as follows: New England, 7; Middle Atlantic, 17; North Central, 23; South, 16; West, 6; Mexico, 1; and Canada, 1. Of the thirty states represented, Pennsylvania led with eight participants, and Ohio followed with seven. New York, North Carolina, and Wisconsin were represented by five institutions each; Virginia by four; California, Indiana, and New Jersey by three; and Illinois, Iowa, Maine, Rhode Island, and Washington by two each. Eighteen other states were represented by one institution each.

## SUMMARY OF TEST RESULTS

Statistical summaries of the results of the recommended forms of the tests used in the 1959 fall program are given in Tables IV through VIII of this bulletin. Distributions of the scores of individuals and of the medians of colleges are shown, and the quartiles, medians, 10th and 90th percentile points, and ranges are listed at the foot of the distribution columns. In the case of the Orientation Test and the Level I Achievement Test, results were included in the distributions only when the tests were administered on a required participation basis or where 90 per cent or more of the students in a class took the test voluntarily. The scores of some voluntary participants are included in the Level II Achievement Test distribution, but these participants are believed to be a representative majority of their respective classes.

In the tables, the program median is indicated graphically by the short, horizontal line at the center of the distribution, and the range of the middle half of the scores is marked by the vertical line. A median is not shown, however, if a distribution contains less than five frequencies, and the quartiles and inter-quartile range are not given if there are less than fifteen cases in the distribution. For purposes of comparison, the medians based on the results of earlier programs are shown by the broken lines extending across the distribution columns. A brief verbal summary of the program results is given below.

*Orientation Test, Form B.* - The distributions of scores and college medians on the Orientation Test, Form B, for 5,321 first-year students tested in 47 colleges are shown in Table IV. On all three scales of the test - verbal, quantitative, and total - the 1959 fall program medians are very close to the medians based on the combined results of the fall programs of 1957 and 1958. The quartile points of the two programs are also similar, falling within a point of each other. The quantitative scores cover the full range of possible scores both this year and last, while the verbal scores range three points higher, and the total scores range eight points higher this fall.

Only three colleges used the Orientation Test with second-year students this fall (Table V). The verbal and total score medians of the fifty-nine students tested are somewhat below the corresponding norm medians, but the quantitative median of the group is about two points above the norm median.

*Level I Achievement Test.* - Form B, a two-hour form of the Level I Achievement Test, was taken by 140 first-year students in eight colleges, with results as shown in Table VI. The median score for this group is about eight points below the median for the combined fall programs of 1949 and 1956-58.

Sixteen colleges administered the fifty-minute Form B-S of the Level I Achievement Test to 499 students this fall. For this group of students, the program median exceeded the norm median for the three previous fall programs by approximately three points.

At the second-year level, almost three-fifths of the group of 156 students tested had scores in the upper half of the norms, and the median is about three points above the 1956-58 norm median.

*Level II Achievement Test.* - The distributions for the Level II, Form D, Achievement Test for seniors and for combined second- and third-year classes are shown

in Table VIII. For the group of 129 seniors in ten colleges, the median falls about two points below the norm median for the combined fall programs of 1950 through 1958. Again this year, the scores covered almost the full range of possible raw scores.

Since no fall norms are available for the Level II, Form D, Achievement Test below the senior level, both the fall program senior norm median and the spring program norm median for second- and third-year classes are shown in the column for the second- and third-year students in Table VIII. The fall program median for the group of 171 students in six colleges is near, but slightly above, the spring norm median, but, as would be expected, is substantially below the fall norm median for seniors. More than three-quarters of the students in the group have scores in the upper half of the senior norms, however.

*Note:* A confidential, specially marked copy of this bulletin is being sent to each participating institution, showing the placement of its medians in the distribution of class medians.



**TABLE IV**  
**ORIENTATION TEST, FORM B, FIRST YEAR STUDENTS**

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	1		60	5		150		
87	1		58	12		145		
84	3		56	6		140	3	
81	5		54	33		135	4	
78	11		52	45		130	5	
75	15		50	58		125	15	
72	17		48	90		120	16	
69	27		46	74		115	24	
66	33		44	113		110	41	
63	65		42	136		105	64	
60	69		40	158		100	80	
57	105		38	193		95	107	
54	117		36	182	1	90	157	
51	154	1	34	228	2	85	201	
48	170		32	252	4	80	243	2
45	223	1	30	266	2	75	279	1
42	285	1	28	319	6	70	276	3
39	311	5	26	376	5	65	364	7
36	347	5	24	363	9	60	417	5
33	403	6	22	342	9	55	468	8
30	418	5	20	343	3	50	425	6
27	433	9	18	345	4	45	505	9
24	416	3	16	311	2	40	385	2
21	406	6	14	285		35	345	2
18	342	2	12	240		30	315	1
15	304	2	10	182		25	239	1
12	257	1	8	112		20	178	
9	179		6	101		15	82	
6	110		4	60		10	51	
3	65		2	48		5	22	
0-2	29		0-1	43		0-4	10	
Total	5321	47	Total	5321	47	Total	5321	47
Q3	41.7	36.8	Q3	34.0	29.1	Q3	73.3	65.9
Md	30.9	30.3	Md	25.4	25.2	Md	56.1	56.6
Q1	21.3	24.8	Q1	17.7	22.6	Q1	41.1	48.2
Range	0-90	12.0 51.0	Range	0-60	17.1 36.3	Range	0-144	29.4 83.2
10 %ile	13.7	20.6	10 %ile	11.8	19.4	10 %ile	29.0	41.8
90 %ile	52.8	41.0	90 %ile	44.1	33.2	90 %ile	89.6	72.2

--- Medians, combined fall programs, 1957 and 1958

TABLE V  
ORIENTATION TEST, FORM B, SECOND YEAR STUDENTS

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	1		150		
87			58	2		145		
84			56	1		140		
81			54	1		135		
78			52	3		130	1	
75			50			125	1	
72	1		48	4		120	1	
69			46			115	1	
66	2		44	4		110		
63	1		42	3		105	3	
60	1		40	2		100	2	
57	1		38	1		95		
54	2		36	2	1	90	1	
51	1		34	9		85		
48	2		32	3		80	5	
45	2		30	4	1	75	3	
42	4		28	4	1	70	10	1
39	4		26	3		65	10	1
36	5	1	24	7		60	6	
33	8	1	22			55	5	1
30	5		20	1		50	7	
27	8		18	2		45		
24	6	1	16	1		40		
21	3		14			35	3	
18	2		12	1		30		
15			10			25		
12			8			20		
9	1		6			15		
6			4			10		
3			2			5		
0-2			0-1			0-4		
Total	59	3	Total	59	3	Total	59	3
Q3	43.7		Q3	44.6		Q3	80.3	
Md	34.7		Md	34.8		Md	69.3	
Q1	28.0		Q1	27.8		Q1	59.8	
Range	9-73	24.8 38.3	Range	12-60	29.5 36.0	Range	37-133	57.5 71.4
10 %ile	23.9		10 %ile	24.3		10 %ile	52.1	
90 %ile	57.3		90 %ile	53.4		90 %ile	106.8	

- - - Medians, combined fall programs, 1950 through 1957

TABLE VI  
ACHIEVEMENT TEST, LEVEL I, FORMS B AND B-S  
FIRST YEAR STUDENTS

FORM B			FORM B-S		
RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
176					
172					
168					
164					
160					
156					
152					
148	1				
144	1				
140					
136					
132	2				
128	2				
124	1				
120	1		60		
116	4		58	2	
112	5		56		
108	5		54	4	
104	4		52	12	
100	9	1	50	13	
96	9		48	15	
92	6		46	24	
88	8		44	25	
84	5	1	42	22	1
80	10	1	40	39	1
76	6	2	38	37	1
72	5		36	42	4
68	5		34	22	1
64	6		32	28	1
60	9	1	30	33	3
56	8	2	28	23	
52	4		26	24	1
48	4		24	28	
44	1		22	22	
40	7		20	16	1
36	4		18	13	
32	3		16	13	
28	1		14	15	2
24	1		12	11	
20	1		10	4	
16	1		8	7	
12			6	1	
8	1		4	3	
4			2		
0-3			0-1	1	
Total	140	8	Total	499	16
Q3	100.0		Q3	41.6	37.5
Md	81.2	78.0	Md	34.7	34.0
Q1	59.5		Q1	25.3	29.0
Range	11-148	56.0-100.0	Range	0-59	14.0-42.5
10 %ile	41.1		10 %ile	17.2	15.6
90 %ile	114.4		90 %ile	47.7	40.8

--- Median, combined fall programs, 1949, 1956, 1957 and 1958

--- Median, combined fall programs, 1956, 1957 and 1958

TABLE VII  
 ACHIEVEMENT TEST, LEVEL I, FORM B-S  
 SECOND YEAR STUDENTS

RAW SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
60		
58	4	
56	4	
54	9	
52	14	
50	8	
48	7	1
46	5	
44	10	1
42	9	
40	13	
38	5	1
36	8	
34	7	
32	8	3
30	10	
28	6	
26	8	
24	4	
22	4	
20	3	
18	3	
16	1	
14	2	
12		
10		
8	1	
6	2	
4	1	
2		
0-1		
Total	156	6
Q3	50.0	
Md	40.8	36.0
Q1	30.8	
Range	4-59	32.0-48.0
10 %ile	23.3	
90 %ile	54.3	

- - - Median, combined fall programs 1956, 1957 and 1958

TABLE VIII

ACHIEVEMENT TEST, LEVEL II, FORM D

RAW SCORE	SENIORS		COMBINED SECOND AND THIRD YEAR CLASSES	
	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
100				
98	1			
96	2		1	
94				
92				
90	1			
88	3			
86	3			
84	4		1	
82	3		2	
80	4			
78	2		1	
76			3	
74	6	1	2	
72	5		5	
70	5		1	
68	2		4	
66	4	1	5	
64	7		3	
62	4	1	5	
60	3		3	
58	5		4	
56	2		7	
54	5		7	1
52	7	2	6	
50	5		9	
48	5	1	7	1
46	3		4	
44			8	1
42	5		4	
40	3	1	6	1
38	4	1	8	1
36	1		9	1
34			3	
32	1		7	
30	1		5	
28	2		7	
26	3		5	
24	2	1	7	
22	6		5	
20			1	
18	3	1	6	
16	2		3	
14	1		2	
12				
10				
8			1	
6	2		1	
4	1		1	
2				
0-1	1		2	
Total	129	10	171	6
Q3	72.7		57.2	
Md	57.5	51.0	44.6	43.0
Q1	41.5		30.7	
Range	1-99	19.7-74.7	0-97	36.8-55.0
10 %ile	23.0		22.0	
90 %ile	84.6		69.5	

- - - Median for seniors, combined fall programs, 1950 through 1958

..... Median, combined spring programs, 1954 through 1959  
(No fall norms below senior level)