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THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 38

RESULTS OF THE  
1960 MIDYEAR COLLEGE ACCOUNTING TESTING PROGRAM

January-February, 1960

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

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## II

### SUMMARY OF TEST RESULTS

Distributions of the scores and college medians for the program forms of the aptitude and achievement tests are shown in Tables I through IV. Each participating institution receives a confidential copy of this bulletin, marked to show where its medians fall in the distributions.

In each of the tables, the norm medians based on the results of earlier midyear programs are indicated by the broken lines extending across the distribution columns. Short, horizontal lines near the middle of the distributions mark the medians for this midyear program. The vertical lines in the distribution columns show the range of the middle half of the scores. Statistics at the foot of each distribution column give the number of participants, quartiles, medians, ranges of scores, and the 10th and 90th percentiles. A brief verbal summary of the test results is given below.

Orientation Test, Form C. - The distributions on the three scales of the Orientation Test for 971 first-year students in sixteen colleges are shown in Table I. The program medians are just slightly above the corresponding medians for the combined midyear programs of 1958 and 1959. In comparison with the results of the 1959 program alone, the medians this year are about two points higher on the verbal and quantitative scales and almost four points higher on the total score scale. In the main, the Orientation Test results for the recent midyear programs do not indicate that there is any consistent trend upward or downward in the aptitude level of the students tested.

Achievement Test, Level I, Form C. - Form C, a two-hour form of the Level I Achievement Test, was taken by 727 first-year accounting students in twenty-three institutions, with results as shown in Table II. The median score, 49.1, was about two points below the norm median, based on the results of the midyear programs of 1956 through 1959. The range of scores this year was zero to 109, which is somewhat wider than that of 6 to 104 which was reported for the previous midyear program.

Achievement Test, Level I, Form C-S. - Form C-S of the Level I Achievement Test, a fifty-minute form, was administered to 464 first-year students in eleven colleges and to 129 second-year students in four colleges. The distributions of scores and college medians for this test are shown in Table III. At the first-year level, the program median is within a point of the 1958-59 norm median. The median for the second-year group falls about halfway between the first- and second-year norm medians. The distribution of scores is not quite as wide at the second-year level as it is at the first-year level.

Achievement Test, Level II, Form C. - In Table IV are shown the results of the Level II Achievement Test, Form C, for 388 seniors in twenty-one colleges and for forty-seven second- and third-year students in four colleges. The median score of the seniors is less than a point below the norm median for the combined midyear programs of 1956 through 1959. The range of scores in this group, zero to 48, is about the same as that of the 542 seniors tested in the midyear program in 1959. For the second- and third-year group, the achievement test median is within half a point of the 1952-59 norm median. In this group, the range of scores is 1 to 33, as compared with a range of zero to 41 for the comparable group tested in the previous midyear program.

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS  
ON ORIENTATION TEST, FORM C, OF FIRST-YEAR STUDENTS

Score	VERBAL		Score	QUANTITATIVE		Score	TOTAL	
	Scores of Individuals	Medians of Colleges		Scores of Individuals	Medians of Colleges		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	5		130		
75			50	4		125		
72			48	8		120		
69			46	1		115		
66			44	10		110		
63			42	19		105	1	
60			40	19		100	4	
57	2		38	31		95	3	
54	4		36	26		90	9	
51	5		34	28		85	17	
48	9		32	50		80	24	
45	19		30	60	3	75	34	
42	26		28	68		70	43	
39	62		26	69	1	65	81	
36	80		24	81	2	60	101	3
33	118	2	22	65	3	55	102	1
30	116	4	20	78	3	50	104	5
27	108	3	18	73	2	45	131	2
24	110	1	16	83		40	87	1
21	116	5	14	48	1	35	90	2
18	78	1	12	41	1	30	60	1
15	56		10	39		25	38	1
12	33		8	16		20	27	
9	20		6	23		15	8	
6	6		4	9		10	4	
3			2	8		5	3	
0-2	3		0-1	7		0-4		
Total	971	16	Total	971	16	Total	971	16
Q3	35.1	31.5	Q3	30.7	26.0	Q3	63.7	55.0
Md	28.8	28.0	Md	23.9	22.7	Md	51.8	51.0
Q1	22.2	22.8	Q1	17.2	20.0	Q1	40.7	40.0
Range	1-58	19.9-35.4	Range	0-55	12.0-31.0	Range	5-108	29.4-64.5
10 %ile	16.9	21.4	10 %ile	11.7	15.2	10 %ile	31.4	33.0
90 %ile	40.4	33.6	90 %ile	38.1	30.9	90 %ile	74.4	62.3

- - - Medians, combined midyears, 1958 and 1959

TABLE II

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

Score	Scores of Individuals	Medians of Colleges
135		
132		
129		
126		
123		
120		
117		
114		
111		
108	2	
105	2	
102	1	
99	2	
96	3	
93	3	
90	9	
87	11	
84	13	
81	15	
78	14	
75	16	
72	24	
69	21	
66	25	1
63	34	3
60	32	1
57	35	3
54	29	1
51	45	5
48	43	
45	33	
42	35	3
39	30	
36	34	1
33	20	1
30	36	1
27	22	
24	46	3
21	27	
18	14	
15	20	
12	14	
9	9	
6	4	
3	3	
0-2	1	
Total	727	23
Q3	64.2	59.3
Md	49.1	52.5
Q1	31.8	38.3
Range	0-109	26.3-68.0
10 %ile	21.9	26.3
90 %ile	78.5	64.7

- - - Median, combined midyears, 1956 through 1959

TABLE III

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

Score	FIRST YEAR		SECOND YEAR	
	Scores of Individuals	Medians of Colleges	Scores of Individuals	Medians of Colleges
60				
58				
56	1			
54	3		1	
52	2		1	
50	4		3	
48	6		2	
46	9		2	
44	13		4	
42	13		3	
40	5		4	
38	19		2	
36	21		5	
34	18	1	7	1
32	16		11	
30	24	1	10	
28	27		13	2
26	39	2	14	
24	17	1	8	
22	38	3	3	
20	33	2	7	1
18	31	1	7	
16	21		6	
14	26		3	
12	23		3	
10	21		4	
8	12		3	
6	10		2	
4	3		1	
2	4			
0-1	5			
Total	464	11	129	4
Q3	33.8		34.5	
Md	24.6	23.7	28.5	
Q1	17.1		20.9	
Range	0-56	19.5-34.5	5-54	20.3-34.3
10 %ile	11.2		13.9	
90 %ile	42.7		44.1	

- - - Medians, combined midyears, 1958, 1959

TABLE IV

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

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	5			
44	1			
42	4			
40	8			
38	3			
36	14			
34	11			
32	28	1	5	
30	15	1	1	
28	20	1	1	
26	32	3	2	
24	24		1	
22	20	3	3	
20	23	3	5	1
18	23	1	3	1
16	29	3	4	
14	22	3	2	1
12	40	2	2	
10	19		4	1
8	12		6	
6	20		2	
4	4		4	
2	4			
0-1	4		2	
Total	388	21	47	4
Q3	29.5	26.5	22.8	
Md	21.5	21.0	16.8	
Q1	13.7	16.2	9.3	
Range	0-48	12.7-32.0	1-33	11.7-21.0
10 %ile	9.1	14.1	5.4	
90 %ile	35.9	29.8	32.1	

--- Median, combined midyears,  
1956 through 1959

--- Median, combined midyears,  
1952 through 1959