

University of Mississippi

eGrove

AICPA Committees

American Institute of Certified Public
Accountants (AICPA) Historical Collection

4-1961

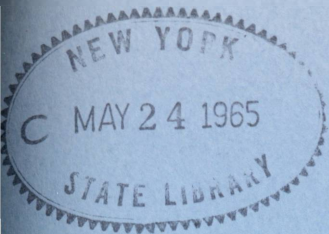
**College accounting testing program bulletin no. 41; Results of the
1961 midyear college accounting testing program, January-
February, 1961**

American Institute of Certified Public Accountants. Committee on Personnel Testing

Follow this and additional works at: https://egrove.olemiss.edu/aicpa_comm



Part of the [Accounting Commons](#)



THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 41

RESULTS OF THE
1961 MIDYEAR COLLEGE ACCOUNTING TESTING PROGRAM

January-February, 1961

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

April, 1961

THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 41

RESULTS OF THE
1961 MIDYEAR COLLEGE ACCOUNTING TESTING PROGRAM

January-February, 1961

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

April, 1961

Committee on Personnel Testing

Walter G. Kell, *Chairman*
Donald Cramer
Vinton S. Curry
John R. H. Gilmour

Leo A. Schmidt
David W. Thompson
Roy E. Tuttle

John L. Carey, *Executive Director*
Edward S. Lynn, *Director of Education*

Institutions Participating in 1961 Midyear Program

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

Husson College
Idaho State College
Lansing Business University
Lewis and Clark College
Long Beach State College

Bryant College
Burdett College
Catawba College
Chaffey College
Champlain College

Long Island University
Lubbock Christian College
University of Massachusetts
Merritt Davis School of Commerce
Mexico City College

Christian Brothers College
University of Connecticut
Detroit Business Institute
Detroit Institute of Technology
Drake University

University of Miami
Murray State College
University of Nevada
New Mexico Highlands University
Northeast Missouri State Teachers College

Duquesne University
East Carolina College
Eastern Illinois University
Eastern Washington College
East Tennessee State College

Pacific University
Peirce School of Business Administration
University of Pennsylvania
Port Huron Junior College
Queens College

Elizabethtown College
Eureka College
Flint Junior Community College
Georgetown College
Gustavus Adolphus College

The Robert Morris School
University of Rochester
Roosevelt University of Chicago
St. Joseph's College
St. Mary's University

Hamilton College
University of Hawaii
Hobart College
College of the Holy Cross
Huntingdon College

San Diego Junior College
City College of San Francisco
Siena College
University of South Carolina
Spencerian College

Temple University
University of Toledo
Western State College of Colorado

Project Office Staff

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

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

INTRODUCTION

The Midyear College Accounting Testing Program was initiated in 1951 as a supplement to the fall and spring programs which have been in operation since 1947. The original purpose of the midyear program was to provide seniors graduating at the end of the first semester with results of tests to be used in employment interviews in early spring. The Level II test continues to be used for this purpose. However, a number of colleges have found the midyear programs equally useful for lower level undergraduate testing, and subsequent mid-year bulletins have carried lower level as well as senior summary tables of results.

As will be seen below, the extent of participation in the midyear programs varies only slightly from year to year. The 1961 midyear program, the eleventh to date, is somewhat smaller than preceding programs with respect to the number of tests used, but about average in terms of the number of participating institutions. The scheduled testing period was January 2 through February 4, 1961.

<u>YEAR</u>	<u>NUMBER OF COLLEGES</u>	<u>NUMBER OF TESTS</u>
1957	57	3,948
1958	60	4,112
1959	65	3,852
1960	64	3,255
1961	63	3,056

The geographical distribution of the participating institutions extended over thirty of the fifty states, as compared with twenty-six states in the 1960 midyear program. Pennsylvania and New York had the largest representation, with six participating institutions each. Next in order was Michigan with five participating institutions. Following were California and Kentucky with four each, and Illinois, Iowa, Massachusetts, and Oregon with three each. The total group of program participants was distributed regionally as follows: New England, 7; Middle Atlantic, 12; North Central, 17; South, 13; West, 13; and Mexico, 1.

Twenty-four of the participating institutions were liberal arts colleges, which accounted for 38.2 per cent of the total group, 30.2 per cent were schools of business in universities, and 17.5 per cent were independent business schools. The remaining 14.1 per cent were junior colleges, technical colleges, and teachers colleges.

<u>TYPE</u>	<u>NUMBER</u>	<u>PER CENT</u>
Liberal Arts Colleges	24	38.2
Schools of Business in Universities	19	30.2
Independent Business Schools	11	17.5
Junior Colleges	5	7.9
Technical Colleges	2	3.1
Teachers Colleges	2	3.1

All except 206 of the tests administered in this midyear program were the recommended forms. The quantities of these forms used were as follows: Orientation Test, Form C, 715; Level I Achievement Test, Form C-S, 718; Level I Achievement Test, Form C, 691; Level II Achievement Test, Form E, 500; Strong Vocational Interest Blank, 226.

SUMMARY OF TEST RESULTS

Distributions of the scores and college medians on the recommended forms of the Orientation and Achievement Tests are shown in the tables on the following pages. Indicated numerically at the bottom of each distribution are: the number of students tested and the number of colleges; the median, quartiles, range of the scores of the students, and the 90th and 10th percentile points; and the median, quartiles, and range of the medians of the colleges. Medians are shown for five or more colleges, and medians, quartiles, 90th, and 10th percentile points are reported for groups of fifteen or more participants.

The medians are shown graphically by the short horizontal lines adjacent to the distributions. The ranges of the middle 50 per cent of the scores are marked by the vertical lines parallel to the distributions.

The Q3, median, and Q1 points are the scores that divide the distributions into fourths. A Q3 entry in a column signifies that one-fourth of the students tested had scores above that point, and that three-fourths of the students fell below it. At the other end of a distribution, a Q1 entry represents the point below which one-fourth of the students' scores fell. The median denotes the midpoint in the distribution. The 90th percentile and 10th percentile points of a table are the scores that separate the highest 10 per cent and the lowest 10 per cent of the distribution from the other 80 per cent.

A verbal summary of the various tests is given below.

Orientation Test, Form C, Revised. - The revised Form C of the Orientation Test was offered for use for the first time in the midyear 1961 program. Table I shows that the scores of the 570 first year students were widely distributed. The test appears to be suitable in difficulty for first year accounting students. It also seems to have enough ceiling for use in the higher levels of accounting study, as will be seen in Table II which shows the distribution of scores for the 113 students in six colleges that used the test in the second and third years of study. The medians for this group are considerably higher than those of the first year group and the range of the scores in each part of the test starts at a much higher level.

Achievement Test, Level I, Form C-S. - The 50-minute form of the Level I Achievement Test was taken by 552 first year students in thirteen colleges. The first column in Table III shows that the median for this group is one point higher than the "national" median established in the combined midyear programs 1958 through 1960.

Achievement Test, Level I, Form C. - The two-hour form of the achievement test was given to 563 first year and ninety-nine second year students, as will be seen in the second and third sections of Table III. The medians for both groups fall below the previously established norm medians. The first year median is about seven points below the broken line indicating the "national" median of 1956 through 1960. The small group of second year students has a median that is about three points under the 1953-1960 norm median. Neither of these drops is very large, however.

Achievement Test, Level II, Form E. - This new form of the higher level of the achievement test was also used for the first time in a midyear program. Table IV reports the results of 372 seniors in accounting in twenty-one colleges and of a combined group of 108 second and third year students in six colleges. As would be expected, the larger group of seniors has a much wider range of scores and a higher median than the small group of undergraduates.

Confidential marked copies of the bulletins, showing median placements, are sent to participating institutions.

TABLE I
DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS ON ORIENTATION TEST,
FORM C-REVISED, OF 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		
SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
90			60			150		
87			58			145		
84			56			140		
81			54			135		
78			52	2		130		
75			50			125		
72	1		48	1		120	1	
69	2		46	1		115		
66			44	6		110	1	
63	3		42	9		105		
60	2		40	10		100	3	
57	7		38	23		95	8	
54	10		36	17		90	5	
51	9		34	21		85	22	
48	27	1	32	32		80	24	1
45	38	1	30	33	2	75	38	
42	52		28	32	1	70	40	1
39	51		26	33	2	65	55	1
36	51	2	24	42	1	60	46	1
33	59	2	22	48		55	57	1
30	46	2	20	31	2	50	73	3
27	50	1	18	39	2	45	43	2
24	54	1	16	39		40	44	
21	32		14	30		35	44	
18	29		12	31		30	21	
15	20		10	33		25	17	
12	12		8	16		20	14	
9	5		6	18		15	7	
6	8		4	9		10	6	
3	2		2	7		5	1	
0-2			0-1	7		0-4		
Total	570	10	Total	570	10	Total	570	10
Q3	42.5		Q3	30.8		Q3	70.0	
Md	34.4	34.5	Md	23.0	26.0	Md	56.3	55.0
Q1	25.9		Q1	15.4		Q1	43.7	
Range	5-74	26.8 49.2	Range	0-52	18.4 30.7	Range	7-123	45.5 83.3
90 %ile	48.4		90 %ile	37.4		90 %ile	81.5	
10 %ile	19.0		10 %ile	10.0		10 %ile	32.9	

TABLE II

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS ON ORIENTATION TEST, FORM C-REVISED,
OF COMBINED GROUP OF SECOND-YEAR AND THIRD-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		
SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
90			80			150		
87			58			145		
84			56			140		
81			54			135		
78			52	4		130		
75			50	1		125	2	
72	3		48	2		120	1	
69	1		46	1		115		
66	1		44	5		110	4	
63	3		42	5		105	2	
60	4		40	10	1	100	2	
57	7		38	13		95	13	1
54	15	1	36	7	1	90	5	
51	8	1	34	10	1	85	16	1
48	14	3	32	9		80	20	1
45	18	1	30	7	1	75	7	1
42	9		28	8	1	70	15	1
39	9		26	7		65	9	1
36	8		24	11	1	60	8	
33	8		22	1		55	5	
30	1		20	7		50	2	
27	3		18	2		45	1	
24	1		16	1		40		
21			14	2		35	1	
18			12			30		
15			10			25		
12			8			20		
9			6			15		
6			4			10		
3			2			5		
0-2			0-1			0-4		
Total	113	6	Total	113	6	Total	113	6
Q3	55.2		Q3	40.0		Q3	90.8	
Md	47.9	50.0	Md	34.3	33.0	Md	82.1	80.0
Q1	41.4		Q1	27.2		Q1	70.8	
Range	24-73	47.3 55.5	Range	15-53	25.0 41.5	Range	39-126	67.5 96.3
90 %ile	60.5		90 %ile	44.7		90 %ile	99.9	
10 %ile	35.4		10 %ile	21.8		10 %ile	61.4	

TABLE III
DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS ON ACHIEVEMENT TEST,
LEVEL I, FORMS C-S AND C

SCORE	FORM C-S - FIRST YEAR		SCORE	FORM C - FIRST YEAR		FORM C - SECOND YEAR	
	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES		SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
			135				
			99	1		1	
			98	7			
			93	1		1	
60			90	5		1	
58	1		87	6		4	
56			84	3		5	
54	4		81	5		2	
52	6		78	10		7	
50	5		75	8		5	
48	5		72	10		3	
46	3		69	10		4	
44	8		66	19		4	1
42	7		63	36	1	6	1
40	14		60	16	1	5	1
38	23		57	21	3	6	
36	25		54	26	1	3	
34	23		51	24	1	6	
32	23		48	31	3	4	
30	27	2	45	30		4	
28	47	2	42	30	1	5	1
26	35	1	39	38	2	7	
24	36	2	36	29		4	
22	40	4	33	25	2	3	
20	36	1	30	29	1	1	
18	36	1	27	29	2	1	
16	27		24	38		1	
14	25		21	14		2	
12	22		18	16		2	
10	23		15	16			
8	22		12	11			
6	9		9	5		1	
4	10		6	11			
2	6		3	1			
0-1	4		0-2	2		1	
Total	552	18	Total	563	18	99	4
Q3	32.8		Q3	59.5	57.5	75.8	
Md	24.9	24.5	Md	43.8	49.0	59.3	
Q1	17.3		Q1	29.8	35.3	43.1	
Range	0-58	19.6 31.3	Range	0-100	28.5 63.9	0-99	43.5 67.5
90 %ile	39.8		90 %ile	71.9	60.6	85.3	
10 %ile	10.4		10 %ile	19.9	29.7	33.9	

--- Median, combined midyears,
1958 through 1960

--- Median, combined midyears,
1956 through 1960

--- Median, combined
midyears, 1953
through 1960

TABLE IV
DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS
ON ACHIEVEMENT TEST, LEVEL II, FORM E

SCORE	SENIORS		COMBINED SECOND AND THIRD YEARS	
	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
78				
76				
74				
72				
70				
68				
66				
64				
62				
60	1			
58	1			
56	2			
54	2			
52	3			
50	1			
48	4			
46	14			
44	5		1	
42	7		1	
40	9			
38	13		4	
36	11		3	
34	17	1	4	
32	18	1	3	
30	14	3	5	
28	33	5	8	
26	28	3	7	1
24	23	1	7	1
22	29	2	10	
20	24	2	11	2
18	30	2	9	1
16	23		6	
14	19	1	8	
12	15		9	1
10	8		3	
8	6		4	
6	8		4	
4	2			
2	1			
0-1	1		1	
Total	372	21	108	6
Q3	33.7	29.9	28.5	
Md	25.7	27.7	21.8	21.0
Q1	18.7	22.3	15.5	
Range	0-61	14.0 34.0	1-44	13.0 27.0
90 %ile	42.8	31.9	35.1	
10 %ile	13.5	19.1	11.2	