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THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 43

RESULTS OF THE
FALL, 1961, COLLEGE ACCOUNTING TESTING PROGRAM

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

February, 1962

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Adrian College	Memphis State University
Alpena Community College	Miami University
American Institute of Business	Monmouth College
Arizona State University	Montana State College
Assumption University of Windsor	Murray State College
Babson Institute	Nasson College
Babson's Midwest Institute	New York State Agricultural & Technical Inst.
Ball State Teachers College	University of North Carolina
Berkshire Community College	University of the Pacific
Bryant College	University of Pennsylvania
Carolina School of Commerce	University of Pittsburgh
Chico State College	Post Junior College of Commerce
De Paul University	Providence College
Detroit Business Institute	University of Puerto Rico
University of Detroit	Queens College
Dickinson College	Riverside City College
Drake University	Rochester Business Institute
University of Dubuque	Rutgers, The State University
Duff's Iron City Business Institute	St. John Fisher College
Duke University	St. Mary's College
East Carolina College	San Diego City College
Eastern Washington State College	City College of San Francisco
University of Florida	Siena College
Gannon College	Simpson College
Gettysburg College	Skagit Valley College
Graceland College	Southern Illinois University
Hamilton College	Southwestern University
Harding College	Susquehanna University
University of Hartford	University of Tennessee
University of Hawaii	Union College
Heidelberg College	Union Junior College
Hofstra College	Upsala College
University of Houston	Virginia Polytechnic Institute
Husson College	Virginia State College (Norfolk)
State College of Iowa	Virginia State College (Petersburg)
Kent State University	University of Virginia
Langston University	Wake Forest College
Lincoln University	Washington and Lee University
Long Island University	West Virginia State College
Lubbock Christian College	Wilkes College
MacCormac College	College of William and Mary
Manhattan College	University of Wisconsin
Marquette University	University of Wisconsin-Milwaukee
McIntosh College	Xavier University

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INTRODUCTION

The publication of Bulletin Number 43 marks the completion of the sixteenth annual fall testing program conducted for colleges by the American Institute of Certified Public Accountants. Since the inception of the College Accounting Testing Program in 1946, a total of more than 172,000 tests have been used in the annual September-October programs by colleges in the United States, with periodic participation by institutions in Canada, Mexico, Puerto Rico, and the Philippines. The names of the 88 participating institutions in the current program are listed on the preceding page.

The fall program stresses aptitude testing with the use of the Orientation Test, and interest appraisal with the Strong Vocational Interest Blank. Optional use of the Achievement Test is offered for measurement in the various years of accounting study. Some 8,363 tests were administered in the fall, 1961 program, which was very close to the fall, 1960, total. The number of participating colleges this fall was the largest of the past five years, as may be seen from the record of participation and testing volume shown in Table I.

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

Year	Number of Colleges	Number of Tests
1957	75	7,906
1958	82	8,586
1959	71	7,743
1960	75	8,408
1961	88	8,363

The newly revised edition of the Orientation Test, Form B, which was introduced last fall, accounted for more than three-fourths of the total number of tests administered. Table II shows that the relative amount of Level I Achievement Tests used this fall approximated that of the preceding program, with a negligible decrease of less than 1 per cent. The Level II Achievement Test and the Strong Vocational Interest Blank together comprised about 8 per cent of the total this year, as compared with almost 9 per cent last fall, which is again only a small fluctuation.

TABLE II
USE OF THE VARIOUS TESTS IN 1960 AND 1961 FALL PROGRAMS

T E S T	Fall, 1960		Fall, 1961	
	Number	Per Cent	Number	Per Cent
Orientation Test	6,353	75.56	6,551	78.33
Achievement Test, Level I	1,314	15.63	1,172	14.01
Achievement Test, Level II	359	4.27	284	3.40
Strong Vocational Interest Blank	382	4.54	356	4.26
Total	8,408	100.00	8,363	100.00

Out-of-program forms of the aptitude and achievement tests administered during the program period but not included in the summary statistics in the above tables consisted of 1,065 Orientation Tests, 203 Level I Achievement Tests, and 8 Level II Achievement Tests. These figures include individual testings for counseling purposes, and retestings.

The institutions represented in the fall, 1961 program are classified by types in Table III, and the classification for the previous fall program is also shown for comparison. As usual, liberal arts colleges have the largest representation, comprising about 41 per cent of the total this fall, which is about 2 per cent more than the total for last fall. Approximately 33 per cent of the participating institutions this fall were schools of business in colleges and universities. In comparison with last fall, there were three more junior colleges, two more teachers colleges, one more independent school of business, and two less technical colleges this fall.

TABLE III

PARTICIPATION, BY TYPES OF COLLEGES, IN 1960 AND 1961 FALL PROGRAMS

Type of College	Fall, 1960		Fall, 1961	
	Number	Per Cent	Number	Per Cent
Liberal Arts Colleges	29	38.7	36	40.9
Schools of Business in Colleges and Universities	27	36.0	29	32.9
Independent Business Schools	9	12.0	10	11.4
Technical Colleges	7	9.3	5	5.7
Junior Colleges	2	2.7	5	5.7
Teachers Colleges	1	1.3	3	3.4
Total	75	100.0	88	100.0

Colleges from 30 states, Canada, and Puerto Rico were represented in the fall, 1961 program. In the United States, the regional distribution was as follows: New England, 9; Middle Atlantic, 20; North Central, 25; South, 21; and West, 11. Pennsylvania had 9 participating institutions; New York, 8; Iowa, 7; and California and Virginia, 6 each. The other 25 states were represented by 1 to 5 colleges each.

A survey of the fall programs shows very little change in characteristics in recent years. Continued support of the programs by the participants enables the Institute to provide nationally representative norms for the evaluation of the aptitude, academic progress, and interests of accounting students. The Committee on Personnel Testing and the Project Office staff welcome inquiries and suggestions regarding the tests and the programs.

II

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. Summarizing statistics are reported at the foot of each table.

For those who are not familiar with this type of statistical presentation, a brief explanation of the entries may be helpful. Opposite the word "total" will be found the number of students tested and the number of participating institutions. The Q3, median, and Q1 points are the scores that divide the distributions into fourths.

In Table IV, for example, the Q3 entry of 47.3 in the "verbal" column signifies that one-fourth of the students tested had scores above that point and three-fourths of them fell below it. At the other end of this distribution, one-fourth of the students had scores below the Q1 point of 27.7. The median, or midpoint, in this same distribution is 37.2, and the range of raw scores is zero to 83. The 90th percentile and 10th percentile points shown in the last two rows of the table are the scores that separate the highest 10 per cent and the lowest 10 per cent of the distributions from the other 80 per cent.

The program median for each test is indicated graphically by the short horizontal line at the center of the distribution, and the range between the Q3 and Q1 points is marked by the vertical line. For the tests that were used in previous fall programs, the norm median based on the earlier results is shown by the broken line extending across the distribution column. In the distributions of college medians, quartiles are not reported where there are less than 15 colleges, and a median for the distribution is not shown for less than five colleges.

A synopsis of the results for the various tests is given below.

Orientation Test, Form B, Revised. - This revised test was introduced last fall and was used for the second time in the fall program this year. Table IV shows that the scores of the 6,285 first-year students were widely distributed, with 11 students achieving scores at the top of the scale on the quantitative part of the test. This pattern parallels the fall, 1960 program results. The medians of the scores of individuals on the three scales of the test range from 1.3 to 2.9 points higher than those of the 5,734 students who took the test last fall. The medians of the distributions of medians of the 57 participating institutions range from 0.6 to 3.6 points higher than those of the 47 colleges that gave the test last fall. The test appears to be suitable in difficulty for first-year students, with enough ceiling for use in the higher levels of accounting study.

The medians of the 94 second-year students who took the test this fall, as shown in Table V, are considerably higher than those of the first-year group. Although the median of college medians on the quantitative part of the test is the same as the fall, 1960 program median, the other medians, both for individuals and colleges, are from 2.5 to 5.6 points higher than the corresponding fall, 1960 medians.

Achievement Test, Level I, Form B-S. - Table VI shows the results for the 711 first-year students in 13 colleges who took the fifty-minute form of the elementary level of the Achievement Test this fall. About half of these students were enrolled in the University of Puerto Rico. In comparison with the norm median of the combined

fall programs of 1956 through 1960, the median score of the individuals is 7.4 points lower, and the median of the college medians is 1.4 points lower. The results for a small group of second-year students who took this same test are also shown in Table VI. The median score of the 48 students in this group is 1.4 points above the 1956-60 norm median.

Achievement Test, Level I, Form B. - The distributions of scores and college medians for the 312 first-year students who took Form B, a two-hour form of the Level I Achievement Test, are shown in Table VII. This group's median surpasses the previously established norm median by almost five points. The median for the 9 colleges represented is 7.7 above the norm median for the combined fall programs of 1956 through 1960. The median for the small group of second-year students, shown in the second column of Table VII, is close to the norm median, with a rise of less than one point.

Achievement Test, Level II, Form E. - The higher level Achievement Test, Form E, was taken by 234 seniors and 42 students in the second and third years of accounting study. This form of the two-hour Level II test was offered for use the first time in the preceding fall program. It is interesting to note that the current median for the group of 234 seniors in accounting in 11 colleges is 5.9 points above that of the group of 247 students in 13 colleges upon whose scores the fall, 1960 norms were based. The small group of 42 second-year and third-year students have a median considerably below the 1960 norm median for seniors.

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

TABLE IV

ORIENTATION TEST, FORM B, REVISED
FIRST-YEAR STUDENTS

VERBAL			QUANTITATIVE			TOTAL		
Score	Scores of Individuals	Medians of Colleges	Score	Scores of Individuals	Medians of Colleges	Score	Scores of Individuals	Medians of Colleges
90			60	11		150		
87			58	21		145		
84			56	5		140	1	
81	3		54	43		135	1	
78	8		52	85		130	6	
75	12		50	98		125	11	
72	25		48	118		120	32	
69	51		46	71		115	43	
66	58		44	147		110	72	
63	88		42	187		105	95	
60	135		40	185		100	153	
57	166		38	239	2	95	192	
54	262		36	220	4	90	247	
51	307	1	34	268	1	85	308	3
48	360	1	32	288	5	80	316	4
45	399	6	30	326	3	75	428	2
42	460	5	28	307	4	70	477	7
39	507	11	26	374	7	65	473	8
36	515	5	24	358	6	60	499	7
33	516	9	22	362	5	55	535	6
30	506	9	20	317	5	50	465	10
27	433	4	18	364	4	45	460	2
24	420	2	16	349	5	40	413	4
21	319	2	14	324	3	35	347	2
18	224	2	12	322	3	30	255	2
15	207		10	257		25	199	
12	132		8	214		20	127	
9	88		6	152		15	82	
6	48		4	114		10	31	
3	29		2	78		5	11	
0-2	7		0-1	81		0-4	6	
Total	6285	57	Total	6285	57	Total	6285	57
Q3	47.3	41.7	Q3	34.9	30.5	Q3	78.9	71.3
Md	37.2	36.3	Md	25.2	25.2	Md	62.1	61.8
Q1	27.7	31.4	Q1	16.2	19.6	Q1	46.1	52.1
Range	0-83	18.8	Range	0-60	12.7	Range	3-141	31.6
		51.5			38.2			87.8
90 %ile	56.1	46.2	90 %ile	43.7	36.2	90 %ile	94.5	81.6
10 %ile	19.6	26.6	10 %ile	9.9	15.8	10 %ile	33.4	42.1

- - - Medians, fall program, 1960

TABLE V

ORIENTATION TEST, FORM B, REVISED
SECOND-YEAR STUDENTS

VERBAL			QUANTITATIVE			TOTAL		
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	1		140		
81			54	2		135		
78	2		52	5		130		
75	1		50	8		125	3	
72	4		48	4		120	3	
69	1		46			115	5	
66	4		44	5	2	110	4	
63	5		42	7		105	5	1
60	4		40	9		100	7	1
57	5	1	38	9		95	6	
54	8	1	36	3		90	6	
51	4		34	10	2	85	9	
48	7		32	2		80	3	1
45	8	1	30	5		75	7	1
42	2		28	5		70	6	
39	5		26	7		65	7	1
36	9	2	24	2	1	60	10	
33	10		22	2		55	5	
30	3		20	3		50	3	
27	4		18	2		45	3	
24	2		16			40		
21	2		14	2		35		
18	2		12	1		30	1	
15	1		10			25	1	
12	1		8			20		
9			6			15		
6			4			10		
3			2			5		
0-2			0-1			0-4		
Total	94	5	Total	94	5	Total	94	5
Q3	58.5		Q3	44.6		Q3	102.5	
Md	47.3	46.5	Md	38.7	35.5	Md	85.6	82.5
Q1	35.6		Q1	29.8		Q1	65.4	
Range	13-79	36.8	Range	12-56	25.0	Range	27-128	69.0
		58.5			45.0			106.5
90 %ile	68.0		90 %ile	51.7		90 %ile	116.6	
10 %ile	28.1		10 %ile	23.4		10 %ile	56.4	

- - - Medians, fall program, 1960

TABLE VI

ACHIEVEMENT TEST, LEVEL I, FORM B-S

Score	FIRST YEAR		SECOND YEAR	
	Scores of Individuals	Medians of Colleges	Scores of Individuals	Medians of Colleges
60				
58				
56	3		2	
54	1			
52	9		4	
50	13		3	
48	13		4	
46	14		2	
44	24		2	1
42	15		5	1
40	21		1	
38	24	1	5	
36	38	2	2	
34	35	1	3	
32	36	3	4	
30	34			
28	44	2	2	
26	37	1	3	1
24	32		2	
22	42	1	2	
20	32			
18	45	1		
16	50	1	1	
14	36			
12	33			
10	18		1	
8	18			
6	18			
4	9			
2	9			
0-1	8			
Total	711	13	48	3
Q3	35.8		48.5	
Md	26.3	32.3	39.6	
Q1	17.2		32.5	
Range	0-56	17.0-39.0	11-57	27.5-44.0
90 %ile	44.5		52.6	
10 %ile	11.0		24.8	

- - - Median, combined fall programs, 1956 through 1960

TABLE VII

ACHIEVEMENT TEST, LEVEL I, FORM B

Score	FIRST YEAR		SECOND YEAR	
	Scores of Individuals	Medians of Colleges	Scores of Individuals	Medians of Colleges
176				
168				
160	1			
152				
144	3		3	
136	4		4	
128	10		2	
120	10		4	
112	20		4	1
104	23	1	11	
96	41	1	4	
88	38	3	5	
80	49	2	7	2
72	36		4	
64	30	2	2	
56	19		10	
48	7		2	
40	9			
32	8			
24	2			
16	1			
8	1			
0-7				
Total	312	9	62	3
Q3	102.5		113.5	
Md	87.1	90.0	97.0	
Q1	72.2		75.0	
Range	8-160	68.0-104.8	53-131	86.0-113.0
90 %ile	118.2		137.6	
10 %ile	57.6		59.4	

- - -Median, combined fall programs,
1956 through 1960

- - -Median, combined fall
programs, 1949 through 1960

TABLE VIII
ACHIEVEMENT TEST, LEVEL II, FORM E

Score	S E N I O R S		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	1			
62				
60				
58	1			
56	2			
54	2			
52	2			
50	5			
48	9			
46	7			
44	11	1		
42	10			
40	8	1		
38	19			
36	17	3		
34	15	1	1	
32	12	1		
30	14			
28	12	1	2	
26	18			
24	14	2	4	1
22	16	1	1	
20	15			
18	6		2	
16	6		4	
14	6		4	1
12	1		2	
10	1		3	
8	2		5	1
6	1		2	
4			4	
2			2	
0-1	1		6	
Total	234	11	42	3
Q3	39.9		17.8	
Md	32.7	35.0	11.3	
Q1	24.5		5.3	
Range	1-65	23.7-45.0	0-34	8.3-25.0
90 %ile	47.6		25.4	
10 %ile	19.8		1.4	

- - - Median, fall program, 1960