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1962 midyear college accounting testing program, January-
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THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 44

RESULTS OF THE
1962 MIDYEAR COLLEGE ACCOUNTING TESTING PROGRAM

January-February, 1962

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

April, 1962

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Institutions Participating in 1962 Midyear Program

University of Akron
American Institute of Business
Arizona State College
Arizona State University
Bellarmine College

Bob Jones University
Bowling Green State University
Brooklyn College
Bryant College
California College of Commerce

Catawba College
Chaffey College
Chaminade College of Honolulu
Christian Brothers College
University of Connecticut

Drake University
Duff's Iron City Business Institute
Duquesne University
East Carolina College
Eastern Illinois University

Eastern Washington State College
Elizabethtown College
Eureka College
Flint Junior Community College
Fordham University

Franklin & Marshall College
Gates College
Hofstra College
College of the Holy Cross
Husson College

Long Beach State College
Long Island University
MacCormac College
University of Massachusetts

Memphis State University
University of Miami
Millikin University
Millsaps College
Monmouth College

Morse College
Muhlenberg College
Murray State College
University of Nevada
New Mexico Highlands University

Pacific Lutheran University
Peirce School of Business Admin.
University of Pittsburgh
Point Park Junior College
Principia College

Queens College
University of Rhode Island
University of Rochester
Roosevelt University of Chicago
St. John Fisher College

St. Francis College
St. Mary's University
University of San Francisco
Siena College
University of South Carolina

Spencerian College
Temple University
Tennessee Agricultural
and Industrial University
University of Tennessee

Villa Madonna College
Washington University
Washington State University
Western State College

Project Office Staff

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Arthur E. Traxler, *Executive Director*

Robert D. North, *Associate Director*
Thomas Mahorney, *College Program Supervisor*

INTRODUCTION

The American Institute of Certified Public Accountants offers three yearly College Accounting Testing Programs: midyear (January-February), spring (April-May), and fall (October-November). The project office also scores and reports for testings throughout the year, outside the three formal programs. The smaller midyear program was designed as an auxiliary to the larger fall and spring programs and has proved to be of value to colleges in a variety of ways. Midyear testing can provide senior accounting students with results of tests to be used in employment interviews in early spring, and many institutions use the midyear program for this purpose. The midyear bulletins also report the results of lower-level undergraduate testing, since a number of colleges have found this program helpful for evaluation and counseling purposes at this time of the scholastic year.

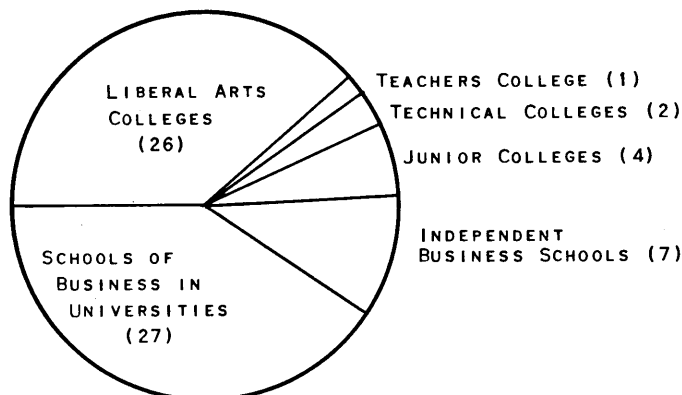
As will be seen below, the 1962 midyear program, the twelfth to date, is about average as to the extent of tests used and the number of participating institutions.

YEAR	NUMBER OF COLLEGES	NUMBER OF TESTS
1958	60	4,112
1959	65	3,852
1960	64	3,255
1961	63	3,056
1962	67	3,499

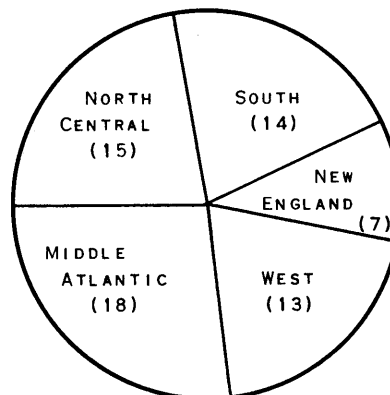
The diagrams below indicate the types of institutions included in the 1962 midyear program and the geographical distribution of the participants. As in past years, schools of business in universities and liberal arts colleges account for the greater percentages. Twenty-six of the fifty states are represented as follows:

- Pennsylvania - 10 institutions
- New York - 8
- Illinois - 7
- California and Tennessee - 4 each
- Iowa, Kentucky, and Washington - 3 each
- Arizona, Connecticut, Massachusetts, North Carolina, Ohio, Rhode Island, and South Carolina - 2 each
- Colorado, Florida, Hawaii, Louisiana, Maine, Michigan, Missouri, Nevada, New Mexico, Texas, and Wisconsin - 1 each

**NUMBER OF PARTICIPATING INSTITUTIONS,
BY TYPE**

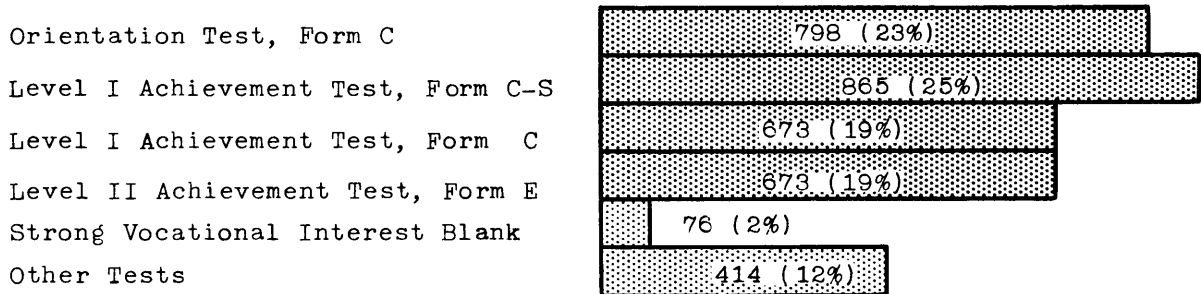


**REGIONAL DISTRIBUTION OF PARTICIPATING
INSTITUTIONS**



The diagram below illustrates the numbers and percentages of the various forms of the tests administered in the 1962 midyear program. The two forms of the Level I Achievement Test accounted for almost half of the total number of tests used. The newly revised edition of the Orientation Test, Form C, comprised about a fourth of the total this midyear.

NUMBER OF TESTS USED



The "other tests" category includes alternate forms of the Orientation and Achievement Tests that were administered for counseling purposes, re-testings, various research studies, and scholarship programs of state Societies of CPA's.

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, and the 90th and 10th percentile points. Medians are not reported for less than five frequencies, nor are quartiles, 90th, and 10th percentile points shown for less than fifteen frequencies.

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. Norm medians, based on results obtained in earlier programs, are indicated by broken lines extending across the distribution columns.

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 separate the highest 10 per cent and the lowest 10 per cent of the distribution from the other 80 per cent.

A summary of the results of the various tests is given below.

ORIENTATION TEST, FORM C, REVISED. - The revised Form C of the Orientation Test, used for the first time in the previous midyear program, was taken by 539 first-year students in 13 colleges this year. The medians for this group, as shown in Table I, are quite close to those of the group of 570 first-year students tested last year. The wide range of scores on the three scales of the test, with no marked concentration of extremely low or high scores, indicates that the test is appropriate in difficulty for first-year students, but also has enough ceiling for use at the higher levels of accounting study.

The medians of the small group of 171 second-year and third-year students who took the Orientation Test this midyear fall below those of the small group tested in 1961, as shown in Table II, although they are considerably higher than those of the first-year group tested this year.

ACHIEVEMENT TEST, LEVEL I, FORM C-S. - A total of 669 first-year students in 18 colleges are represented by the data in the first distribution column of Table III. The current median is slightly above the norm median established in the four preceding midyear programs. The second distribution column of Table III shows the results for 178 second-year students in six institutions. Again, the median approximates the established norm median, coming within two points of it.

ACHIEVEMENT TEST, LEVEL I, FORM C. - The two-hour form of the Level I test was administered to 598 first-year students in fifteen colleges, with results as shown in the third distribution column of Table III. This group's median is less than a point below the 1961 norm median.

ACHIEVEMENT TEST, LEVEL II, FORM E. - This new form of the two-hour Achievement Test was introduced in the 1961 midyear program and was administered to 372 seniors in twenty-one colleges in that program. Table IV shows that this year's larger group of 510 seniors in twenty-six colleges has a median that is substantially above the 1961 program median, surpassing it by 4.9 points.

The Level II Achievement Tests were designed for use primarily with seniors with 3-1/2 or more years of accounting study. As is usual with these tests, however, a small group of colleges administered Form E to lower-level students, and the results are reported in the second distribution column of Table IV. The number of students and participating colleges for this distribution is almost identical with the 1961 midyear figures, and the median for the current program is consistent with the earlier norm median. There is less than one point difference between the two medians.

TABLE I

DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS ON ORIENTATION TEST,
FORM C-REVISED, OF 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	1		150		
87			58	1		145		
84			56			140		
81			54			135		
78			52			130		
75			50	2		125		
72			48	3		120		
69	1		46	8		115	2	
66	4		44	5		110	2	
63	3		42	14		105	5	
60	4		40	15		100	5	
57	7		38	16		95	11	
54	19		36	19		90	11	
51	23		34	13		85	26	
48	32		32	27	1	80	26	1
45	39	1	30	27	3	75	31	1
42	35	4	28	33	1	70	41	2
39	44		26	39	2	65	46	3
36	57	4	24	34		60	50	
33	61	1	22	36	1	55	59	2
30	43	1	20	47	2	50	46	2
27	41	2	18	40	3	45	45	2
24	36		16	40		40	56	
21	44		14	34		35	27	
18	17		12	30		30	25	
15	7		10	18		25	12	
12	9		8	15		20	6	
9	6		6	12		15	4	
6	6		4	6		10	2	
3	1		2	3		5	1	
0-2			0-1	1		0-4		
Total	539	13	Total	539	13	Total	539	13
Q3	44.8		Q3	31.2		Q3	73.1	
Md	35.9	37.9	Md	23.3	26.5	Md	58.9	65.8
Q1	27.6		Q1	16.8		Q1	45.2	
Range	3-69	27.5 45.0	Range	0-60	18.0 33.5	Range	5-117	45.0 80.0
90 %ile	51.9		90 %ile	39.4		90 %ile	86.6	
10 %ile	21.5		10 %ile	11.9		10 %ile	35.7	

- - - Medians, midyear program, 1961

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			60			150		
87			58			145		
84			56			140		
81			54			135		
78			52	3		130		
75			50	3		125		
72			48	3		120		
69	1		46	2		115		
66			44	2		110	1	
63	7		42	8		105	6	
60	3		40	5		100	4	
57	6		38	6		95	6	
54	14		36	9		90	12	
51	10		34	15		85	16	
48	17	1	32	11	2	80	12	1
45	18	2	30	14		75	18	2
42	19		28	14		70	20	
39	14		26	16	1	65	15	
36	21	1	24	12	1	60	21	1
33	13		22	11		55	17	
30	7		20	11		50	3	
27	10		18	6		45	10	
24	6		16	7		40	5	
21	3		14	3		35	3	
18	1		12	3		30	1	
15	1		10	1		25	1	
12			8	4		20		
9			6	2		15		
6			4			10		
3			2			5		
0-2			0-1			0-4		
Total	171	4	Total	171	4	Total	171	4
Q3	50.7		Q3	35.8		Q3	85.7	
Md	43.5		Md	29.4		Md	72.4	
Q1	38.3		Q1	23.0		Q1	60.7	
Range	15-70	36.5 47.3	Range	7-53	25.3 33.7	Range	25-114	61.2 81.9
90 %ile	57.0		90 %ile	43.0		90 %ile	95.0	
10 %ile	28.8		10 %ile	17.2		10 %ile	48.8	

- - - Medians, midyear program, 1961

TABLE III

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

SCORE	FORM C-S - FIRST YEAR		FORM C-S - SECOND YEAR		SCORE	FORM C - FIRST YEAR	
	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES		SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
					135		
					108	3	
					105	1	
					102	3	
					99		
					96	6	
					93	6	
					90	6	
60					87	10	
58	1				84	10	
56			2		81	11	
54	2		2		78	15	
52	4		3		75	15	
50	7		1		72	23	
48	3		3		69	18	
46	12		6		66	17	
44	13		4		63	29	3
42	16		7		60	24	1
40	16		8		57	23	
38	32		6		54	30	3
36	26		6		51	25	1
34	34	1	10		48	39	2
32	28		13	3	45	31	1
30	45	2	16	1	42	28	
28	40	2	10		39	30	
26	51	4	5		36	29	1
24	32	2	12	1	33	24	
22	38	2	9		30	27	
20	42	1	9	1	27	22	2
18	53	1	17		24	17	1
16	36	1	6		21	23	
14	34	1	7		18	19	
12	29	1	8		15	15	
10	20		2		12	4	
8	28		2		9	7	
6	13		3		6	5	
4	5				3	3	
2	5		1				
0-1	4				0-2		
Total	669	18	178	6	Total	598	15
Q3	33.9	28.5	37.2		Q3	65.4	60.8
Md	25.7	26.0	29.6	32.0	Md	49.2	52.5
Q1	17.6	21.0	19.8		Q1	33.9	38.3
Range	0-59	13.0	3-57	21.0	Range	3-110	26.3
		35.3		33.0			64.5
90 %ile	40.9	31.2	45.6		90 %ile	80.2	64.5
10 %ile	11.2	15.6	14.5		10 %ile	21.9	27.8

- - - Medians, combined midyears, 1958-1961

- - - Median, combined midyear, 1956-1961

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	1			
68	1		1	
66	1			
64	1			
62				
60	2			
58	2			
56	5			
54	3			
52	8	1	1	
50	7			
48	8		1	
46	13		1	
44	12		2	
42	23		1	
40	15	1	1	
38	26	2	5	
36	37		2	
34	22	3	5	
32	36	4	9	1
30	46	3	1	
28	45	5	13	
26	47	4	10	2
24	33	2	8	1
22	33	1	17	2
20	16		14	1
18	17		11	1
16	19		14	3
14	8		9	
12	9		9	
10	6		1	
8	3		3	
6	3		5	
4	2			
2			1	
0-1			1	
Total	510	26	146	11
Q3	38.0	34.3	29.0	
Md	30.6	30.7	22.6	22.5
Q1	24.7	27.8	17.1	
Range	4-70	23.0	0-69	16.0
		53.0		33.0
90 %ile	46.2	39.4	36.4	
10 %ile	18.1	25.6	12.8	

- - - Medians, midyear program, 1961