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## College accounting testing program bulletin no. 46; Results, Fall 1962

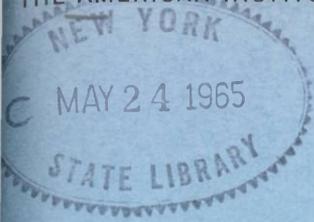
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# RESULTS

FALL 1962

## College Accounting Testing Program



PREPARED BY THE AICPA  
TESTING PROJECT OFFICE  
21 AUDUBON AVE., N.Y. 32, N.Y.

FEBRUARY 1963 / BULLETIN 46

**RESULTS**

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F A L L 1 9 6 2

College Accounting  
Testing Program

THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
COLLEGE ACCOUNTING TESTING PROGRAM

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## INSTITUTIONS PARTICIPATING IN 1962 FALL PROGRAM

Alpena Community College	McIntosh College
American Institute of Business	Memphis State University
Anchorage Community College	Miami University
Arizona State University	Midwest Institute of Business Administration
Atlantic Union College	Monmouth College
Babson Institute	Murray State College
Bliss Business College	New York State Agricultural & Technical Inst.
Brooklyn College	Norfolk State College
Bryant College	University of North Carolina
Chico State College	Ohio State University
Cleary College	University of the Pacific
David Lipscomb College	Parsons College
University of Delaware	University of Pennsylvania
De Paul University	University of Pittsburgh
University of Detroit	Providence College
Dickinson College	Queens College
Drake University	Rutgers, The State University
Duff's Iron City Business Institute	Saginaw Business Institute
East Carolina College	St. John Fisher College
Eastern Washington State College	St. Mary's College
Elon College	Salisbury Business College
Essex College of Business	San Diego City College
University of Florida	City College of San Francisco
Gannon College	San Jose State College
Golden Gate College	Siena College
Graceland College	Simpson College
Hamilton College	Skagit Valley College
Harding College	State University of South Dakota
University of Hartford	Southern Illinois University
University of Hawaii	Southwestern University
Heidelberg College	Spencerian College
Hofstra College	Susquehanna University
University of Houston	University of Tennessee
Husson College	Union Junior College
Kent State University	Virginia Polytechnic Institute
University of Kentucky	Wake Forest College
Keuka College	Washington and Lee University
King's College	West Virginia State College
Knapp College	Wheeling College
Langston University	Wilkes College
Lincoln University	College of William and Mary
Long Island University	Xavier University
Marquette University	York Junior College

## INTRODUCTION

The fall Accounting Testing Program has been offered annually to collegiate institutions since September, 1946. The purpose of the program is to provide colleges with standard or "national" measurements for accounting students and to attract the best qualified personnel available to the accounting profession.

The Institute offers three yearly programs: fall, midyear, and spring. In the fall programs, the Orientation Test is recommended for aptitude testing and the Strong Vocational Interest Blank for interest appraisal in the field of accounting. The Achievement Tests may be used in the various years of accounting study in the fall to meet the needs of individual colleges.

The Project Office scores and reports on testings throughout the year, outside the three formal programs. The tests are also made available to colleges for comparison and research studies, and the Project Office gives assistance to such activities concomitantly with the regular programs.

Table I shows that the fall, 1962 program is slightly smaller in the number of participating institutions and the number of tests used than the preceding 1961 program. However, there is no great variation in the five listed programs.

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

YEAR	NUMBER OF COLLEGES	NUMBER OF TESTS
1958	82	8,586
1959	71	7,743
1960	75	8,408
1961	88	8,363
1962	86	8,158

In the current program the majority of participating institutions concentrated on the testing of first year students in accounting. Table II shows that 6,475 Orientation Tests were administered this fall, of which 6,303 were given to first year students. Ninety-seven per cent of the Strong Vocational Interest Blanks were also given to first year students. The smaller numbers and percentages of Achievement Tests represent first and second year students on the Level I test and seniors on the Level II test.

**TABLE II**  
**USE OF THE VARIOUS TESTS IN 1961 AND 1962 FALL PROGRAMS**

T E S T	FALL, 1961		FALL, 1962	
	NUMBER	PER CENT	NUMBER	PERCENT
Orientation Test	6,551	78.33	6,475	79.37
Achievement Test, Level I	1,172	14.01	1,005	12.32
Achievement Test, Level II	284	3.40	265	3.25
Strong Vocational Interest Blank	356	4.26	413	5.06
Total	8,363	100.00	8,158	100.00

Out-of-program forms of the tests administered during the program period, but not included in the summary statistics in the preceding tables consisted of 430 Orientation Tests, 366 Level I Achievement Tests, and 28 Level II Achievement Tests. These figures include 367 tests used in two research projects plus individual testings for counseling purposes, and retestings.

As shown in Table III, the types of participating institutions vary but slightly in the fall, 1961, and fall, 1962 programs. As usual, liberal arts colleges lead in numbers and percentages, followed by schools of business in colleges and universities.

**TABLE III**  
**PARTICIPATION, BY TYPES OF COLLEGES, IN 1961 AND 1962 FALL PROGRAMS**

TYPE OF COLLEGE	FALL, 1961		FALL, 1962	
	NUMBER	PER CENT	NUMBER	PER CENT
Liberal Arts Colleges	36	40.9	37	43.0
Schools of Business in Colleges and Universities	29	32.9	27	31.4
Independent Business Schools	10	11.4	13	15.1
Technical Colleges	5	5.7	4	4.7
Junior Colleges	5	5.7	4	4.7
Teachers Colleges	3	3.4	1	1.1
Total	88	100.0	86	100.0

In the fall, 1962 program thirty states, including Alaska and Hawaii, were represented by one or more institutions. Regionally, the North Central and Southern portions each provided twenty-two colleges, followed by the Middle Atlantic section with twenty-one representations. Thirteen Western and eight New England colleges also took part in the current fall program.

Pennsylvania had nine participating institutions; New York, eight; California, seven; Iowa and North Carolina, six each; Ohio, five; Michigan and Virginia, four each; Illinois, New Jersey, Tennessee, and Washington, three each. The other eighteen states were represented by one or two colleges each.

The following institutions have participated in all of the Institute's seventeen fall programs since 1946:

Drake University	University of Pennsylvania
Marquette University	Rutgers, The State University
Miami University	Virginia Polytechnic Institute
	Washington and Lee University

The University of Detroit and the New York State Agricultural and Technical Institute at Alfred have participated in the past fifteen fall programs. Bryant College, De Paul University, Providence College, Susquehanna University, and the College of William and Mary have taken part in fourteen fall programs. The University of Hartford, Memphis State University, the University of Pittsburgh, and Siena College have been represented in thirteen fall programs.

Institutions with a range of five to ten recent fall program participations are:

American Institute of Business	Midwest Institute of Business
Duff's Iron City Business Institute	University of North Carolina
East Carolina College	St. Mary's College
Eastern Washington State College	Southern Illinois University
Harding College	Spencerian College
Heidelberg College	Union Junior College
Husson College	Wake Forest College
McIntosh College	Wilkes College

Of the eighty-six colleges listed as fall, 1962 participants, all except five have participated before in one or more of the Institute's fall, spring, or midyear programs.

The Committee on Personnel Testing and the Project Office welcome inquiries, criticisms, and suggestions regarding the tests and the programs from staff members in colleges using the tests.

## SUMMARY OF TEST RESULTS

Distributions of the scores and college medians of 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  $Q_3$ , median, and  $Q_1$  points are the scores that divide the distributions into fourths.

In Table V, for example, the  $Q_3$  entry of 46.3 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  $Q_1$  point of 26.2. The median, or midpoint, in this same distribution is 35.9, and the range of raw scores is zero to 84. 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 horizontal line at the center of the distribution, and the range between the  $Q_3$  and  $Q_1$  points is marked by the vertical line. The norm median based on the results of earlier programs 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.

Comparison of the figures of the 1960, 1961, and 1962 fall programs, as shown in Table IV, shows that the medians of the total groups vary but slightly. For example, the fall, 1960 verbal median for first year students on the Orientation Test was 36.5; the corresponding fall, 1961 median was only 0.7 higher; and the current fall, 1962 median is 35.9, which is only 1.3 lower than the 1961 fall median.

TABLE IV

TEST	FALL, 1960			FALL, 1961			FALL, 1962		
	NO. OF CASES	NO. OF COLLEGES	MEDIAN	NO. OF CASES	NO. OF COLLEGES	MEDIAN	NO. OF CASES	NO. OF COLLEGES	MEDIAN
Orientation									
First Year	5734	47		6285	57		6303	59	
Verbal			36.5			37.2			35.9
Quantitative			23.7			25.2			24.2
Total			60.0			62.1			60.3
Level I, Form B-S									
First Year	397	11	37.4	711	13	26.3	826	22	35.1
Second Year	209	6	37.1	48	3	39.6	172	9	39.7
Level II, Form E									
Seniors	247	9	26.8	234	11	32.7	220	11	35.2

The current fall, 1962 median for first year students on the Level I Test, Form B-S, as shown in Table VI, slightly exceeds the norm median as exemplified by the dotted line. Comparison of the fall first year medians in Table IV shows a likeness between the fall, 1960 and the fall, 1962 medians, with a substantial drop in the fall, 1961 median. The fall, 1961 total included a large number of foreign students whose results were reported in the program bulletin, but not included in the subsequent norms.

There is usually a larger variation from the established norms when small classes are tested and compared with preceding results from either small or large groups. In the following tables of summary results, Table VI shows that on the Level I Achievement Test, Form B-S, the median for 172 second year students and the median for the nine colleges represented surpass the earlier norms by 1.5 and 6.3 points, respectively.

This fall, eleven colleges administered Form E of the Level II Achievement Test to 220 seniors in accounting, as reported in Table VII. It is interesting to note that a rise of 5.7 points occurred in the median of the scores of individuals. This form of the Level II test was introduced into the fall program in 1960. The norms based on the results of the fall 1960, 1961, and 1962 programs for seniors in accounting have established the median at 31.1.

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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 in the summary tables of results.

TABLE V  
ORIENTATION TEST, FORM B, REVISED  
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	4		150		
87			58	24		145		
84	2		56	6		140		
81			54	40		135	3	
78	2		52	59		130	7	
75	11		50	91		125	7	
72	11		48	116		120	19	
69	39		46	60	1	115	33	
66	45		44	135		110	52	
63	91		42	152		105	94	
60	107		40	191	1	100	130	1
57	146		38	177	1	95	171	
54	236	1	36	204	4	90	218	1
51	301	2	34	253	1	85	294	2
48	356	3	32	284		80	332	3
45	395	5	30	337	4	75	373	4
42	402	2	28	353	4	70	405	4
39	470	8	26	345	8	65	509	6
36	513	10	24	357	5	60	541	8
33	517	5	22	367	5	55	481	7
30	498	7	20	365	10	50	505	7
27	475	8	18	377	5	45	463	9
24	435	4	16	348	3	40	433	3
21	342	1	14	375	4	35	378	2
18	281	1	12	333	1	30	301	
15	209		10	264		25	211	
12	169	2	8	207		20	139	2
9	123		6	173	2	15	99	
6	71		4	126		10	68	
3	33		2	73		5	25	
0-2	23		0-1	107		0-4	12	
Total	6303	59	Total	6303	59	Total	6303	59
Q3	46.3	41.3	Q3	33.6	28.6	Q3	77.1	70.3
Md	35.9	36.5	Md	24.2	23.8	Md	60.3	59.6
Q1	26.2	29.5	Q1	15.6	19.9	Q1	44.0	48.3
Range	0-84	13.5-54.0	Range	0-60	7.2-46.0	Range	0-135	21.3-100.0
90 %ile	54.8	48.1	90 %ile	42.7	36.6	90 %ile	92.4	81.8
10 %ile	18.0	25.4	10 %ile	9.5	15.5	10 %ile	31.3	43.2

--- Medians, combined fall programs, 1960 and 1961

TABLE VI  
DISTRIBUTIONS OF SCORES AND COLLEGE MEDIANS  
ON 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	2			
56	10		5	
54	10		4	
52	19		3	
50	25		8	
48	40		19	3
46	42		7	
44	46		13	2
42	44	3	15	
40	44	2	11	
38	53	3	6	
36	56	1	6	
34	48	6	11	2
32	51		8	
30	44	2	8	
28	54		9	1
26	41	2	9	1
24	37	1	4	
22	29		5	
20	19		2	
18	22		4	
16	20	1	4	
14	17		1	
12	16	1	4	
10	10		1	
8	12		2	
6	3			
4	6		2	
2	4		1	
0-1	2			
Total	826	22	172	9
Q3	43.4	39.7	46.9	
Md	35.1	35.3	39.7	44.5
Q1	26.5	30.5	28.9	
Range	0-59	13.0-43.0	3-57	26.0-48.7
90 %ile	49.2	42.5	50.7	
10 %ile	17.3	24.4	19.1	

- - - Medians, combined fall programs, 1956 through 1961

TABLE VII  
ACHIEVEMENT TEST, LEVEL II, FORM E

SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
78		
76		
74		
72		
70		
68	1	
66		
64	1	
62	1	
60		
58	1	
56	5	
54	4	
52	4	
50	5	
48	13	
46	12	1
44	9	
42	10	
40	10	
38	14	1
36	15	2
34	12	3
32	11	
30	12	1
28	12	
26	17	1
24	9	1
22	12	1
20	9	
18	7	
16	7	
14	4	
12	1	
10	1	
8	1	
6		
4		
2		
0-1		
Total	220	11
Q3	44.2	
Md	35.2	35.0
Q1	26.5	
Range	8-68	22.0-47.5
90 %ile	50.0	
10 %ile	20.2	

- - - Median, combined fall programs, 1960 and 1961