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## College accounting testing program bulletin no. 47; Results, Midyear 1963

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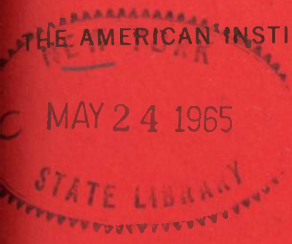


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219

THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS / COMMITTEE ON PERSONNEL TESTING



# RESULTS

MIDYEAR 1963

# College Accounting Testing Program



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

APRIL 1963 / BULLETIN 47



**RESULTS**

**MIDYEAR 1963**

**College Accounting  
Testing Program**

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## INSTITUTIONS PARTICIPATING IN 1963 MIDYEAR PROGRAM

University of Akron	Lafayette College
American Institute of Business	Le Moyne College
Argubright Business College	Long Island University
Assumption University of Windsor	MacCormac College
Atlantic Union College	Manhattan College
Baltimore College of Commerce	University of Massachusetts
Bellarmino College	Memphis State University
Bentley College of Accounting & Finance	University of Miami
Bob Jones University	Muhlenberg College
Bowling Green College of Commerce	Nasson College
Bowling Green State University	North Alabama College of Commerce
Bryant College	University of the Pacific
Catawba College	Parsons College
Chaffey College	Peirce School of Business Admin.
Christian Brothers College	Pfeiffer College
University of Connecticut	Queens College
Duff's Iron City Business Institute	Queensborough Community College
Duquesne University	Regis College
East Carolina College	Roosevelt University of Chicago
Eastern Michigan College of Commerce	St. John Fisher College
Eastern Washington State College	St. Mary's University
Elizabethtown College	St. Peter's College
Eureka College	San Diego State College
Flint Community Junior College	University of San Diego
Florida A. and M. University	Siena College
University of Florida	Simpson College
Fordham University	University of South Carolina
Franklin and Marshall College	University of Tennessee
Gallaudet College	Texas Southern University
Gates College	Valparaiso University
Golden Gate College	Villa Madonna College
College of the Holy Cross	Western State College
University of Houston	College of William and Mary
Husson College	Wisconsin State College
College of Idaho	University of Wisconsin, Madison
State University of Iowa	University of Wisconsin-Milwaukee
John Carroll University	Xavier University

## Project Office Staff

Ben D. Wood, *Director*  
Arthur E. Traxler, *Executive Director*  
Robert D. North, *Associate Director*  
Thomas Mahorney, *College Program Supervisor*

## INTRODUCTION

The College Accounting Testing Program is a service offered to schools and colleges of business by the national professional society of certified public accountants. The midyear program was initiated in 1951 as an auxiliary to the fall and spring programs. Originally intended for early senior testing, and still used for this purpose to a great extent, the midyear program has also proved valuable to colleges as a testing ground for students in the lower levels of accounting study.

More than forty thousand tests have been used in the midyear programs, 1951 through 1963. A total of 743 participations has been made by 238 colleges using the tests in one or more of the thirteen midyear programs to date. The institutions listed below have been represented in at least six midyear programs.

### Participations - Midyear 1951 through 1963

*Thirteen each*

Bryant College  
College of the Holy Cross  
Siena College

*Twelve each*

Catawba College  
Flint Community Junior College  
Queens College

*Eleven each*

Brooklyn College  
University of Miami  
University of Pennsylvania  
University of Rochester

*Ten each*

University of Akron  
Marquette University  
Roosevelt University

*Nine each*

American Institute of Business  
University of Detroit  
Duquesne University  
University of Pittsburgh  
Temple University  
University of Wisconsin

*Eight each*

Eureka College  
University of Houston  
St. Mary's University  
Spencerian College

*Seven each*

Christian Brothers College  
Drake University  
East Carolina College  
Fordham University

*Six each*

Gannon College  
Kent State University  
University of Michigan  
Morse College

The current midyear, 1963 program was the largest to date in both the number of colleges represented and the number of tests used. A five-year record of totals is listed below.

<u>YEAR</u>	<u>NUMBER OF COLLEGES</u>	<u>NUMBER OF TESTS</u>
1959	65	3,853
1960	64	3,255
1961	63	3,056
1962	67	3,499
1963	74	4,381

Ninety-three per cent of the tests used in this program were the recommended forms, and the scores and medians for these are reported in the tables summarizing the results. Seven per cent were out-of-program forms, used for special groups, retestings, and for counseling purposes.

The quantities of Orientation and Achievement Tests that were used in the 1963 midyear program are shown below.

<u>TEST</u>	<u>NUMBER</u>	<u>PER CENT</u>
Orientation Test	1,599	36
Achievement Test, Level I	1,862	43
Achievement Test, Level II	797	18
Strong Vocational Interest Blank	<u>123</u>	<u>3</u>
	4,381	100

Not included in the above figures are the following four scholarship programs for which the Project Office scored tests and reported results:

*Florida Institute of Certified Public Accountants.* Forty-seven Orientation Tests were given by the University of Florida to students with no accounting study.

*Mississippi Society of Certified Public Accountants.* One hundred thirty-two Orientation Tests were administered to high school seniors in sixteen Mississippi high schools.

*New Jersey Society of Certified Public Accountants.* One hundred fifty-two Orientation Tests were administered to high school students.

*New Mexico Society of Certified Public Accountants.* Thirty-one Level II Achievement Tests were taken by college seniors in six New Mexico colleges.

As is usual in all three of the Institute's yearly programs, liberal arts colleges and schools of business in universities accounted for more than three-fourths of the number of participating institutions. The classification of the participating institutions is shown below.

<u>TYPE</u>	<u>NUMBER</u>	<u>PER CENT</u>
Liberal Arts Colleges	31	42
Schools of Business in Universities	26	35
Independent Business Schools	10	14
Junior Colleges	3	4
Technical Colleges	3	4
Teachers Colleges	<u>1</u>	<u>1</u>
	74	100

The geographical distribution of the institutions included in the midyear program is as follows:

<u>REGION</u>	<u>NUMBER</u>	<u>PER CENT</u>
New England	9	12
Middle Atlantic	17	23
North Central	18	24
South	21	29
West	8	11
Canada	<u>1</u>	<u>1</u>
	74	100

Colleges in twenty-eight states are represented in the above figures, with New York leading with eight participants, followed by Pennsylvania with seven institutions. California, Iowa, and Massachusetts were represented by five colleges each, and the remaining twenty-three states by from one to three colleges.

## 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.* - Table I shows the usual wide distribution of scores on the verbal, quantitative, and total score scales on this test. The medians for the 1,359 first year students are consistently above the dotted lines which indicate the norm medians based on the 1961 and 1962 programs combined. The number of participating colleges in the current program was only slightly larger than the number of institutions that used the test in each of the two previous midyear programs. However, the number of students tested in 1963 was more than twice the number in either of those two programs. The rise in medians above earlier norms of 1.6 points on the verbal part, 2.4 points on the quantitative part, and 3.6 points on the total test may be a result of the participation of a larger number of students.

*Achievement Test, Level I, Form C.* - The results for 686 first year students in fifteen colleges on the two-hour Level I test are reported in the first section of Table II. The current numbers of colleges and students participating are closely comparable to those of previous midyear testings, and there is only a slight 1.1 point increase in the median for the scores of individuals.

*Achievement Test, Level I, Form C-S.* - The second section of Table II shows the results for 670 first year students in eighteen colleges on the fifty-minute form of the Level I test. The current median parallels the norm median, with a negligible drop of 0.1 points in the median of the scores of individuals.

*Achievement Test, Level II, Form E.* - The Level II, Form E, test results for 614 senior students in twenty-nine colleges and for 136 second and third year students in seven colleges are shown in Table III. The number of students taking this test in the midyear program has increased each year, particularly at the senior level. This may account for the 3.8 points rise in the seniors' median above the 1961-1962 norm. In the small group of second and third year students, the increase above the established norm is much less, being 0.3 points for the group of students.

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

**TABLE I**  
**ORIENTATION TEST, FORM C, 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			150		
87			58	3		145		
84			56			140		
81			54	1		135		
78	1		52	3		130		
75	2		50	3		125	1	
72	1		48	8		120	1	
69	5		46	10		115	3	
66	5		44	18		110	8	
63	14		42	30		105	11	
60	25		40	31		100	16	
57	36		38	43		95	24	
54	48		36	65		90	45	
51	43		34	71	1	85	55	
48	76	1	32	82	2	80	88	1
45	90	1	30	88	1	75	108	3
42	118	1	28	103	3	70	108	
39	117	3	26	102	2	65	116	3
36	124	1	24	90		60	123	2
33	115	5	22	82	3	55	132	2
30	97	1	20	87	2	50	111	3
27	106	1	18	79	2	45	93	1
24	86		16	56		40	83	1
21	72	3	14	65		35	71	
18	70		12	64		30	59	1
15	42		10	63	1	25	43	
12	34		8	32		20	25	
9	18		6	26		15	17	
6	6		4	25		10	11	
3	4		2	17		5	6	
0-2	4		0-1	22		0-4	1	
Total	1359	17	Total	1359	17	Total	1359	17
Q3	45.2	40.8	Q3	32.7	29.8	Q3	75.9	69.6
Md	36.6	35.1	Md	25.6	26.5	Md	61.1	61.3
Q1	27.1	30.8	Q1	17.3	21.3	Q1	46.3	52.1
Range	0-78	21.9 48.5	Range	0-58	10.0 34.7	Range	3-127	30.9 82.0
90 %ile	54.1	45.9	90 %ile	38.7	33.3	90 %ile	87.6	78.8
10 %ile	19.2	22.7	10 %ile	10.5	18.7	10 %ile	32.8	43.5

- - - Medians, midyear programs 1961 and 1962



TABLE II

ACHIEVEMENT TEST, LEVEL I  
FIRST YEAR STUDENTS

FORM C			FORM C-S		
SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES	SCORE	SCORES OF INDIVIDUALS	MEDIANS OF COLLEGES
<del>135</del> 108	1				
105	1				
102	4				
99	3				
96	4				
93	4				
90	4		60		
87	9		58		
84	9		56	1	
81	8		54	2	
78	18		52	3	
75	17		50	3	
72	25	1	48	5	
69	30		46	8	
66	28		44	12	
63	43	1	42	14	
60	34		40	22	
57	30	2	38	28	
54	41	1	36	21	
51	29	3	34	33	
48	44	3	32	38	2
45	37	1	30	42	1
42	30	1	28	36	2
39	42		26	37	3
36	36		24	35	6
33	32		22	54	1
30	24	1	20	46	1
27	15		18	41	1
24	17	1	16	23	
21	14		14	24	1
18	17		12	32	
15	15		10	33	1
12	8		8	30	
9	7		6	19	
6	4		4	15	
3	1		2	6	
0-2	1		0-1	7	
Total	686	15	Total	670	18
Q3	65.5	57.4	Q3	33.2	28.5
Md	50.9	51.5	Md	24.3	23.7
Q1	37.4	47.3	Q1	16.1	22.2
Range	1-108	25.5 73.5	Range	0-57	11.3 33.0
90 %ile	77.4	64.5	90 %ile	40.3	32.2
10 %ile	24.3	31.5	10 %ile	9.3	15.6

- - - Median, combined midyear programs, 1956 through 1962

- - - Median, combined midyear programs, 1958 through 1962

TABLE III

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	2			
66				
64	3			
62	1			
60	3			
58	2			
56	6			
54	10			
52	8			
50	8	1		
48	22			
46	28	1	1	
44	15	1	1	
42	38	1	1	
40	33		2	
38	24	3	1	
36	37	3	4	
34	35	4	5	
32	42	2	6	
30	30	1	6	1
28	42	5	13	
26	51	2	7	1
24	30		11	2
22	31	3	14	
20	27	1	14	2
18	16		8	1
16	31	1	13	
14	12		12	
12	13		5	
10	7		6	
8	2		2	
6	3		3	
4	1			
2	1			
0-1			1	
Total	614	29	136	7
Q3	41.5	37.8	28.9	
Md	32.5	33.5	22.6	24.5
Q1	24.6	28.1	16.8	
Range	3-69	17.5 50.0	1-46	18.0 31.0
90 %ile	48.3	44.2	34.6	
10 %ile	17.4	22.6	12.6	

- - - Medians, midyear programs 1961 and 1962