Introduction: The ability to understand the perceptions of others is an important component of successful social interaction. Many studies have addressed the development of this ability in the visual domain, through the skill of visual perspective-taking. Flavell (1974) identified two levels of visual perspective-taking. Level 1, the ability to understand if others see what you see, develops at 24 months of age. Level 2, the ability to understand how you and others may view the same event differently, develops considerably later. However, there is minimal research on the development of these abilities in the auditory domain. The current research examines whether the developmental progression from level 1 to level 2 in audition is similar to that in the vision.

Method: Seven auditory perspective-taking tasks (four Level 1 tasks, three Level 2 tasks) were created. Children ages 36-59 months (N=32) watched an experimenter use toys to act out and narrate brief scenes of everyday life. After each scene, the child answered questions about what could or could not be heard by the characters, or how one character in the scene might hear the same sound differently than another.

Results: Results suggest that 3-year-olds are significantly more likely than chance to answer correctly on Level 1 (M = 65% correct, SD = .23); t (15) = 2.24, p = .04, but not Level 2 tasks (M = 54% correct, SD = .35); t (15)=1.17, p=.26. Additionally, 4-year-olds perform accurately on Level 1 (M = 89% correct, SD = .13); t (15)=3.92, p=.001, but have not yet reached proficiency on Level 2 tasks (M = 61% correct, SD = .23); t (15)=1.47, p=.16.

Discussion/Conclusion: The current results are in line with past findings from the visual domain of preschoolers’ understanding of others’ perceptions. 5-year-olds will be tested to further examine this developmental trajectory. This project adds to our knowledge of children’s understanding of others’ perceptions.