

DRAFT

**Education and Licensure Requirements for Certified Public Accountants:
*A Discussion Regarding Degreed Candidates Sitting for the Uniform
CPA Examination with a Minimum of 120 Credit Hours (120-Hour
Candidate) and Becoming Eligible for Licensure with a Minimum of 150
Credit Hours (150-Hour Candidate)***

(120/150 Discussion)

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Foreword

This paper considers the issues surrounding the educational requirements for candidates to sit for the Uniform CPA examination. Forty-eight boards of accountancy require candidates to earn 150 hours of education for licensure (five of which permit a path for licensure with less than 150 hours under certain circumstances). Typically, boards have required candidates to complete their educational requirement prior to sitting for the examination. In the past few years, some boards have revised their educational requirement model to allow candidates to sit at less than 150 hours of education, i.e., 120 hours or a bachelor's degree, with the condition that they continue their educational requirement and become licensed when they have received 150 hours. Other boards are considering this 120/150 model. Therefore, after years of debating the need for requiring 150-hours; a new debate has begun. Should candidates be permitted to sit for the exam with a minimum of 120 hours? What are the benefits; what are the negatives as relates to the public interest? NASBA's purpose for delving into this is to provide boards of accountancy with a comprehensive look at the issue. Boards of accountancy are stewards of the public interest, and many times a debate can be distilled to that of public protection. Providing an empirical measurement of the effects of an educational requirement vis à vis the public protection is a continuing challenge. What is practicable is to take this issue and research it from many angles to provide a solid understanding of its implications. Hence, the word "discussion" in the title.

For many reasons, NASBA has supported the 150-hour requirement for licensure. Our support of that requirement is not in question. However, we must seek to know, based on available evidentiary documentation, if testing for the CPA exam at less than 150 hours harms the public or, more positively, is beneficial to the public. Our purpose, as always, is to enhance the effectiveness of state boards of accountancy. We hope that this paper provides insights which achieve that purpose.

David A. Costello, CPA, President & CEO, NASBA

I. Introduction

Adoption of the 150-hour requirement was not done in haste. The quest for the 150-hour education requirement goes back to the time when NASBA was called the Association of CPA Examiners and the American Institute of Accountants (AIA) was still not a part of the AICPA. The requirement was brought about by many factors, including: the expansion of client services, the growing application of information technology (electronic data processing), the increase in accounting pronouncements, the recognition of the value of formal education over informal experience, and the desire for the recognition of accounting as a profession at least as demanding as law, engineering and architecture.

Concurrently, as a result of considerable changes in the complexity of the profession through the years, the examination requirement evolved from a baccalaureate degree to a baccalaureate degree and a total of 150 semester hours. Although the 150-hour requirement is solidly in place, as almost all states have enacted legislation to put it into law, state boards of accountancy are revising their statutes to allow candidates to sit for the examination upon completion of approximately 120 hours or a bachelor's degree. These boards continue to require 150 hours for licensure but have justified allowing candidates to be examined prior to the completion of their educational requirements.

The purpose of this paper is to explore and research this topic and address some of the many issues which surround it. First, we look at the history of the 150 hour requirement to understand its genesis; then we review and provide an analysis of the current educational requirements; based on survey responses provided by boards of accountancy we provide a of the 120 hour to sit/150 hour to license model including benefits to allowing candidates to sit at 120 hours; based on statistics gleaned from the National Candidate Database, we provide a some statistical implications of passing rates on the CPA Examination in the states that allow candidates to sit at 120 and license at 150; and finally, we provide a short summary.

NASBA has undertaken this project as a service to its constituent members, the 55 State Boards of Accountancy. Boards of accountancy are the sole stewards of the CPA license. Inherent in boards' existence is to provide the appropriate entry requirements into the profession in order to ensure public protection. Boards must not only consider the most appropriate educational prerequisites in the protection of the public, but the effects of entry requirements on academia, accounting firms, and CPA candidates, who bear the responsibility of the future of the profession.

This issue is currently relevant because 19 state boards (AK, AZ, CT, GA, HI, ID, IA, KY, MA, ME, MI, MN, NJ, NM, NC, PA, RI, SC, WV) now allow candidates to sit for the examination at 120 hours or a bachelor's degree while requiring 150 hours for licensure.

Moreover, an additional three state boards allow candidates to sit for the exam with less than 150 hours (CNMI, GU, MT).

This educational model raises many questions for state boards and other stakeholders:

- Does the 120/150 model ensure that boards are maintaining their public protection responsibility?
- Does this model increase the number of candidates entering the profession?
- Does this lesser educational requirement for sitting for the examination provide greater opportunities for women and minorities?
- Does this model assist candidates with the costs associated with becoming a CPA?
- Is the number of candidates entering the profession a public protection issue for boards?

This paper provides research, some statistical data and anecdotal information to make available a starting point for a serious look at the educational requirements necessary for sitting for the Uniform CPA Examination.

II. History of the 150-Hour Requirement

Throughout the 1950s boards of accountancy heard speakers at their annual meetings describe the need for improving accounting education. The Carnegie Foundation, with additional funding from 36 states, created the Commission on Standards and Experience for Certified Public Accountants that produced a report in August 1956 favoring the requirement of a graduate degree for accountants. At the time, this was a fairly drastic recommendation as only three states, Florida, New Jersey and New York, required CPA candidates to have graduated from college; while in Mississippi, the only educational requirement was completing a study of accounting-related topics, which could be done through a correspondence course.

The Commission's findings underscored "the trend in most professions has been to qualify, first, through experience only, later through a combination of experience and formal educational training, and eventually through formal education alone." This path is illustrated in Glenn Van Wyke's book *The Struggle for Status: A History of Accounting Education*¹, which tracks the profession's evolution from the 1880s to the 1990s. In the last half century, Dr. Van Wyke says accounting education went through: (1) the apprenticeship stage, (2) the proprietary school stage, (3) the university stage, (4) the pre-professional stage, and (5) the post graduate stage.

"Our problem then becomes one that is familiar to all accountants and particularly to cost accountants. How great a cost in terms of time and effort can a young man [or woman] afford to spend in formal education and how much should be left to be obtained through self-education and experience? Once this is decided, the next important question to be resolved is this – which parts of the desired level of general and technical education can best and most efficiently be handled formally and which parts are more efficiently left to self-education or to experience and on-the-job training?" asked William W. Wertz,² not in 2008, but in a paper he delivered in August 1960. He was a partner of Touche, Ross, Bailey & Smart, which was melded into the firm now known as Deloitte, but his questions linger on.

In 1979, Florida became the first state board to adopt the 150-hour requirement to sit for the CPA examination, with an implementation date of August 1, 1983. Florida proudly pointed to its higher pass rate once the 150-hour requirement was in place. Douglas A. Snowball, Associate Dean of the University of Florida's Fisher School of Accounting, noted before 1983, the pass-rate for Florida's first-time candidates was around 14 percent. But, "Since 1983, the passing rate has not been below 32 percent, and the State has been recognized every

¹ Van Wyke, Glenn – *The Struggle for Status: A History of Accounting Education*, Garland Publishing, Inc., 1994.

² Wertz, William W. – "Accounting Education and the Ford and Carnegie Reports," paper presented at the annual meeting of the American Accounting Association at the Ohio State University on August 30, 1960, published in *The Accounting Review*, Vol. 36, No. 2 (April, 1961).

year as an honor State.³ In 2006 (the most recent year for which statistics have been published) Florida had a 39.32 percent rate for first-time candidates passing all parts taken.

Henry R. Anderson, of the University of Central Florida, wrote that the Florida Institute of CPAs had set the following objectives for the requirement:

1. To provide an academic background that will support the knowledge expansion of the profession over a person's career span.
2. To broaden the person's knowledge in areas of study that is peripheral to the accounting discipline.
3. To increase the accounting expertise of the individual.
4. To increase the overall standards of entry into the accounting profession.
5. To increase levels of personal integrity and professional ethics.
6. To increase commitment to the profession by those preparing for entry.
7. To enhance the communications and interpersonal skills of new professionals.
8. To increase the success rate on the CPA Examination.
9. To provide an educational background that is comparable to that of clients who have increasingly higher and more sophisticated ideas and levels of competence.
10. To attract the best and brightest students into the profession.⁴

A 1982 poll which drew responses from 82 percent of the Florida Institute of CPAs' members found 68.1 percent in favor of CPA candidates having a baccalaureate plus at least 30 hours of education to sit for the Uniform CPA Examination.⁵

By October 1984, Belverd E. Needles, Jr., then director of DePaul University's School of Accountancy, wrote in the Federation of Schools of Accountancy's newsletter that the

³ Snowball, Douglas A., "When the 150 Takes Effect," *New Accountant*, September 1990.

⁴ As reported by Hensler, Emil J., Jr., "Implementing the 150 Hour Accounting Requirement," *Mid-Atlantic Journal of Business*, January 1, 1990. Quoting Anderson, Henry R., "The 150-Hour Requirement: Florida's Experience," *The CPA Journal*, July 1988.

⁵ *NASBA State Board Report*, January 1985

undergraduate accounting curriculum was about to “burst” because of pressure coming from five sources⁶:

1. Students are expected to be more broadly educated in general as well as in the tool areas of management.
2. The enormous increase in the amount of authoritative accounting literature that students must learn.
3. The American Assembly of Collegiate Schools of Business’ revised sequence of accounting courses, which forced students to take more accounting courses in their junior year.
4. The CPA examination has changed from an examination on which knowledge of actual practice situations played an important role in passing the examination to an examination that is much more textbook-oriented and to one based primarily on one’s knowledge of authoritative literature in auditing, accounting, and taxation.
5. The increasing presence of the computer in business and society.

While academicians saw the need for expanding the length of their programs, whether or not that should be legislated into a requirement for CPAs was another matter. For example, the Executive Committee of the American Accounting Association supported “the view that the desirable education can seldom be obtained in four years of university study,” and they also noted that 150 hours was a reasonable expectation, but they stopped short of recommending any one path of education.

The Commission on Professional Accounting Education argued in favor of legislating the 150-hour requirement. Their July 1983 report stated: “The sole purpose of a legislated education requirement is to add to the degree of assurance of competent services provided to the public. If the education of CPAs is left to a free market solution, the public cannot be assured that the production of auditing services will be adequate.”⁷

About the same time, a study on “Involvement in Learning: Realizing the Potential of American Higher Education,” by the Study Group on Conditions of Excellence in American Higher Education, concluded: “Students are not likely to accumulate in four years both the generalized and special knowledge necessary for first-rate performance as professionals. This fact has long been acknowledged in baccalaureate degrees in architecture (most require five-year or six-year programs) and in many undergraduate programs in engineering (which offer five-year options).”

⁶ *NASBA State Board Report*, January 1983

⁷ *NASBA, State Board Report*, “AAA Supports 150-Hour Education Without Legislative Mandate,” March 1985.

The AICPA took a significant step in 1988 when its members passed the “Plan to Restructure Professional Standards,” which included updating their Bylaws to require that new members after 2000 would need to have completed 150 hours of college education. The plan was supported by 83 percent of the approximately 200,000 AICPA members who voted. Dr. Rick Elam joined the AICPA’s staff in 1989 as its Vice President – Education, and became a leading spokesman for the profession’s move to the 150 hour requirement. When he was asked in 1992 for the single most compelling reason for adopting the 150 hour requirement⁸, he responded: “The only reason for licensing and regulating certified public accountants is to protect the public from incompetent individuals who might attempt to sell auditing services to the public. CPAs are regulated throughout the industrialized world because no economy can operate without properly-prepared financial information that is independently attested to by outside auditors. The complex business environment of the future necessitates CPAs with at least 150 semester hours of college education.”

While members of the profession, educators and regulators were coming to the conclusion that more than a baccalaureate was called for, exactly what that education should contain was not agreed upon.

Richard J. Goode, NASBA Vice Chair, wrote in 1990: “The AICPA and NASBA are developing model rules to implement the 150-hour education provision that call for a broad-based accounting education, including communication, writing and other skills, and less of a focus on additional accounting hours. These rules will enable ‘non-traditional’ accounting students to enter the profession. For example, a student with a liberal arts undergraduate degree who obtains an MBA with an accounting concentration would be able to meet the requirements.

“The danger is that states will stick with the tried and true. Some states that adopted 150-hour laws have used the additional hours of education to significantly expand the number of accounting hours students must take. If states continue to adopt vastly different education requirements, the result will be restrictions on interstate mobility of young CPAs entering the profession. This would act to further discourage student interest in becoming accountants,” Mr. Goode predicted.

Nathan A. Garrett (who would become NASBA’s Chair) in a 1990 interview⁹ expressed concern that the “implementation of the 150 requirement will create a barrier for the economically disadvantaged.” Consequently, Mr. Garrett urged legislation that would permit four-year graduates to sit for the Uniform CPA Examination but would withhold their license until the 150 education requirement was completed, in this way allowing for part-time education while the candidate was employed.

⁸ *New Accountant*, “In Support of 150 Hours: An Interview with Rick Elam,” September 1992.

⁹ *New Accountant*, February 1990.

Accountants in industry were also among those encouraging flexibility in the 150-hour requirement. Accountants could begin work in the corporate sector, study part-time and take the CPA examination well after they receive their baccalaureate. Steven Berlin, who was a member of the Accounting Education Change Commission as well as Chief Financial Officer of CITGO Petroleum Corporation, commented: “We must provide for flexibility in obtaining the 150 hours. Various models can be developed and should be encouraged. CITGO Petroleum Corporation, like many corporations, provides tuition assistance to employees taking company relevant courses. Bachelor’s degree graduates hired directly out of school who pursue the additional 30 hours, most likely at our expense on a part-time basis, should not be viewed as second class accountants. A strong liberal arts major should be able to obtain the technical accounting needed to pass the CPA exam in 30 hours of additional course work that may not lead to an additional degree. It is important to remember that the 150-hour requirement is not a master’s degree requirement; only an hour requirement.”¹⁰

Mr. Berlin strongly discouraged a model for the 150 that “provides for a bachelor’s degree in accounting and then a master’s degree also in accounting. This may have some value to students who know they want to be permanently technically oriented, perhaps spending their careers as tax researchers. However, if that graduate has goals in the corporate area outside of tax and technical audit staffs, he is wasting valuable education hours.”

The 150-hour requirement was interpreted differently to different people: To some it was a way to have better rounded entry-level CPAs, while to others it was a way to guarantee more technically trained entry-level CPAs. All recognized the need for CPAs to engage in career-long learning, but exactly what was needed to be learned before entry into the profession was not clearly defined.

Entry-level requirements into the accounting profession, i.e., minimum competence, were not fully addressed in the literature which supported the 150-hour educational requirement. This seems a bit incongruous, because the minimum competence standard -- not the quest for the best and the brightest—is the public mandate of state boards’. This priority is a premise of the Uniform CPA Examination contract. The state statutes providing for licensing of CPAs may only restrict licensing to the extent necessary to protect the public. Licensing requirements have generally been upheld, but the 150-hour requirement for sitting for the examination (rather than for licensure) has not been clearly, separately tested in court. The applicable state and federal constitutions have been consistently interpreted by courts to require that objective of establishing minimum qualifications for CPA licensure is to ascertain whether or not an individual has the minimum professional competence to engage in the practice of public accountancy.

¹⁰ Berlin, Steve, “Opportunities Now,” *New Accountant*, September 1990.

Consistent with this principle the Uniform CPA Examination Contract, itself, provides in Section 1.1:

The purpose of the UNIFORM CPA EXAMINATION is to protect the public by assuring that each applicant for a certificate as a Certified Public Accountant is tested for minimum professional competence in addition to other State Board requirements for licensure, including education, experience, and moral character.

The Exam Contract refers to “other State Board requirements” but does not prescribe the sequence in which the licensure requirements (exam, education and experience) had to be earned.

III. Accounting Education Requirements and the Uniform Accountancy Act (UAA)

The Uniform Accountancy Act (UAA) is a model piece of legislation created for state boards as a tool that assists them in developing legislation. The UAA could be adopted totally in place of existing state laws, in part, or with appropriate amendments, be added to existing laws. Because the differing requirements for CPA licensure among the boards of accountancy creates artificial barriers to interstate practice and mobility, the UAA is an effective tool in eliminating these hurdles through the standard of “substantial equivalency.” Substantial equivalency is a determination that the education, examination and experience requirements contained in the statutes and administrative rules of any state or jurisdiction are comparable to, or exceed, those requirements contained in the UAA.

Section 5 of the UAA, “Qualifications for a Certificate as a Certified Public Accountant” describes a set of model requirements which includes a 150-hour educational requirement and the passing of the Uniform CPA Examination. On the one hand, UAA § 5 (c) prescribes that the 150 hours of education be earned before the Candidate takes the exam. On the other hand, despite that requirement, the UAA elsewhere provides in § 3 (v) [defining the term “substantial equivalence” for facilitating reciprocity and mobility] that:

In ascertaining substantial equivalency as used in this act the Board shall take into account the qualifications *without regard to the sequence* in which experience, education, or examination requirements were attained.

Thus, for purposes of substantial equivalency under the UAA, the AICPA, NASBA and a majority of states have determined that whether one earns the balance of their 150 hours of education before or after passing the exam is not relevant to whether another state’s licensee could qualify for a reciprocal license or practice privileges. This means that all licensees from states which allow the examination at 120 hours are deemed substantially equivalent literally the day they become licensed in the other state so long as their state requires 150 hours for licensure. Under the new mobility provisions (no notice, no fee, no escape) they “shall be presumed to have qualifications substantially equivalent to this state’s requirements and shall have all the privileges of licensees of this state without the need to obtain a license under Sections 6 or 7.”

Currently, 48 states are substantially equivalent to the UAA and require 150 hours for licensure; however some of these 48 boards provide other tracks for licensure. The UAA does not address the myriad other requirements promulgated by boards that define the 150-hour educational requirement. These differences range significantly among course requirements. Some boards list specific numbers of accounting and/or auditing semester hours; some boards go a step further and require specific courses at specific levels; and

other boards trend towards a broad-based liberal arts/humanities course requirement once the 120 hours of undergraduate accounting work has been completed. NASBA recently adopted thoroughly vetted model rules suggesting a consistent approach to these educational requirements, but implementation could be slowed by entrenched, diverse programs. Hence, although only seven boards are “non-UAA,” in reality, because each board already has a unique definition of the 150-hour education rule, the 48 boards that require 150 hours are not at all uniform and as previously mentioned, provide different paths to licensure.¹¹

A research paper entitled “Is the Uniform Certified Public Accounting Exam Uniform?” by Richard D. Griffin, Ph.D., CMA, B. Wynne Griffin, CPA and Robert L. Putnam, Ph.D., CPA, compares and contrasts the boards’ many differences in minimum education requirements, accounting requirements, semester hours needed for licensure, business course requirements, and minimum education to sit. Just a quick review of the tables presented in the paper immediately provide an understanding that the educational requirements among states are vastly different and the 150-hour educational requirement can be a completely different course of study between states.

(The aforementioned research paper may also be found on NASBA’s Web site at www.nasba.org under the News tab.)

¹¹ The absence of specific additional accounting course requirements was a criticism the Federal Trade Commission raised in 1996 regarding the Washington State Board of Accountancy’s plan to adopt the 150 hour requirement.

IV. The 120 Hour to Sit/150 Hour to License Educational Model

There are now 48 boards of accountancy which require candidates to earn 150 hours of education for licensure (five of which permit a path for licensure with less than 150 hours under certain circumstances). Twenty-eight of these states permit a candidate to sit for the CPA exam before they have completed all 150 hours (with variations on the specific requirement).

When a majority of the states were changing legislation to include 150 hours of education to sit for the exam and be licensed, a few states, e.g., North Carolina, Arizona and Iowa, amended their rules to include the additional education for licensure but never passed legislation that required 150 hours of education to sit for the exam. The most recent inclination, however, is to change the legislation that requires 150 hours of education to sit for the exam, back to 120 hours, but keep the increased education for licensure.

There are, of course, still many states that require 150 hours to sit for the exam as well as be licensed. Although they have not amended their rules as of November 2008, a number of these states are currently debating the educational requirement to sit for the exam. It is expected that some of these states will amend their rules to allow CPA candidates to sit for the exam at less than 150 hours of education.

It is important to note, however, that despite what level of education is required to take the exam or be licensed, specific course coverage is likely to continue to be included in each state's requirement. Additionally, the rules regarding professional experience are also very diverse. Coupled with the various education requirements, this makes numerous combinations of requirements with very few consistencies between states. As a result, virtually every state has unique requirements to be a licensed CPA.

Speaking with members of boards of accountancy members in states which retained the 120 hours to sit for the exam, while increasing the education requirement for licensure, revealed consistent rationale among the states. These boards did not want to exclude candidates from sitting for the exam due to the time and monetary factors involved with the increased education. Further, these boards believed that the examination content does not justify a requirement of 150 hours for passing. The recollection of these board members does not include any factions within these states that opposed retaining the lesser education requirement to sit for the exam.

A larger population of states had implemented a 150-hour requirement to sit for the examination and then repealed it, while maintaining the educational requirement for licensure. It is important to note that in discussions with various state board members, all indicated that there were no opposition groups to this change. A Georgia board member indicated that both empirical evidence and anecdotal evidence from accounting firms gave

no indication that the increased education had improved candidates' exam performance. For those states that currently require a 120-hour education requirement to sit for the exam, board members who responded to the question believed that the exam was in fact focused on material in undergraduate accounting programs. Candidates are as likely to pass the exam coming out of an undergraduate accounting program as a graduate accounting program. By far, however, state boards that switched to 120 hours most commonly cited the rule changes was to decrease the loss of candidates taking the exam. Almost universally, of the boards of accountancy that responded to the question, exam candidates decreased significantly with the 150 hour requirement, even though the number of accounting majors was increasing. Therefore, an unacceptable number of accounting graduates were not taking the exam or being licensed. In order to entice people into the profession, some states switched to 120 hours to sit for the exam. Border states began losing even more candidates as their accounting majors took the exam in the reduced requirement state¹². As a result, many border states began changing their requirements to allow candidates to sit at 120 hours, which spread the trend in pockets of the country.

Although most boards of accountancy did not have transcripts of board or legislative hearings on this issue, some boards did have data. In many states, the supply and demand curve was preventing firms from insisting all new hires have 150 hours of education. In 2004, the number of successful candidates in Massachusetts was approximately 200, down from an average of 500 per year in the previous three years. The reduced education requirement in Massachusetts was effective as of January 1, 2007. In 2007, the number of successful candidates rose to over 600.

Connecticut also cited some evidence of reduced numbers of successful candidates. The Connecticut Society of CPAs estimates that the average number of candidates successfully completing the exam dropped from more than 200 in early 2000 to approximately 100 in 2004 and 2005. In a survey to state boards, of those that responded, 58 percent indicated an adverse affect on the number of exam candidates with the 150 hour requirement. Furthermore, 78 percent of respondents believed the reduction will affect the public interest. North Carolina, a state that did not increase the education requirement to sit for the exam, never saw a decrease in either exam candidates or successful completions.

Many states that changed requirements indicated that the best time for a candidate to take the exam is between their undergraduate degree and their first busy season. This will make the profession more attractive to them as they have the requisite body of knowledge to be successful but have not yet become immersed in the demands of a career in public accounting. The AICPA also confirms the exam is viewed as an entrance exam, "The Uniform CPA Examination is a licensure examination, the purpose of which is to admit

¹² Anecdotally, many of these students completed their education and got licensed in their original states; they were just interested in taking the exam earlier.

individuals into the profession only after they have demonstrated entry-level knowledge and skills necessary to protect the public interest in a rapidly changing business and financial environment.”¹³ Because the exam does not focus on any specialties, candidates will be most familiar with the exam topics at this point in time. When they begin their careers, or are in graduate school, they may begin to focus on specific areas of expertise and become farther removed from the general knowledge required on the exam.

In discussions with state boards that have reduced the education required to sit for the exam, we are not aware of any opposition groups that came forward during public discussions. However, there was one potential concern that has been voiced¹⁴. Since the exam is a requirement for entrance into the profession, it is assumed that a candidate be current in professional knowledge when being licensed. Therefore, when candidates pass the exam, and then get their experience requirement (if necessary), they will be up-to-date in the profession when applying for licensure. If a candidate is allowed to sit for the exam then get their last 30 credit hours of education required for licensure without a time limit, there is no assurance of currency. For instance, candidates could pass the exam and then complete their education requirement many years later. To address this issue, Massachusetts incorporated a time requirement between passing the exam and being licensed to ensure that entry-level CPAs are current when entering the profession. Alternatively, Iowa requires that license applications that have more than three years between completion of the exam and licensure complete at least 120 hours of continuing professional education. Lastly, one of the concerns with the computer based exam is that candidates procrastinate taking the exam. If there is no time requirement to complete the additional education, they will simply be trading one procrastination (taking the exam) with another (completing their education).

Although many states that have reduced the education requirement to sit for the exam have reported a surge in exam takers, for many of these states the rule changes have been relatively recent. Therefore, due to the lack of data, it is difficult to determine if the number increases will be sustained in the long-term. Additionally, it is difficult to determine to what extent the numbers are influenced by confounding factors.

If the number of CPA candidates begins to decrease there is a potential threat to the ability of boards to protect the public interest. The number of CPA candidates is one of the most important concerns of the profession today. A reduced number of candidates entering the profession, not only limits the amount of work that can be accomplished, but does not promote a healthy competitive environment.

¹³ AICPA. 2008. Proposed Content and Skill Specifications for the Uniform CPA Examination. Exposure Draft, p. 1.

¹⁴ One other concern arose in discussion with various stakeholder groups, although it is not directly related to sitting for the exam at 120 hours. When the 150 hours of education was required in many states, they dropped or lowered the experience requirement. Some people viewed licensing of individuals without experience to be a disservice to the profession.

Discussions with CPA candidates and partners and directors of public accounting firms provided many consistent themes. Their analyses of the benefits of the 120 hour requirement included the following:

- The exam is academic and geared towards undergraduate textbook material.
- Candidates have more time at beginning of their career or before their start date to study for the exam.
- Graduate education is much more valuable when some work experience has occurred first; if the exam is taken while work experience is acquired, graduate education will be much more meaningful.
- This scenario offers more flexibility: candidates can arrange work, education and sitting for the exam into what works best for their particular circumstances.
- Undergraduate students feel encouraged and ready to sit for the exam soon after completing relevant course work.
- Is consistent with state legislation mandates of entry level requirements attracting candidates with minimal competence criteria and not catering only to the “best and brightest.”

Although there is overarching support among these stakeholders for the reduced education requirements to sit for the exam, these same stakeholders had some concerns:

- There is an increased expectation by the accounting community to pass the exam immediately after the undergraduate degree is completed.
- There is a level of frustration that the rules keep changing and students are being caught between rule changes.
- Work experience does help with exam content in some instances.

Of the boards of accountancy that have changed their education requirements, the positives of switching the rules have overwhelmingly outweighed the negatives. As a whole, stakeholders in these states have supported the change, even though there were some disadvantages noted.

V. Statistical Implications

It might be asserted that significantly lower test scores for passing CPA exam candidates is an indicator of less competence and therefore more likely harm to the public. We did not test any assertions as to the relationship between lower passing scores and later occurring disciplinary issues which some might believe is an indicator of lack of competence and therefore would portend harm to the public. We did analyze test score results in a number of ways to measure the performance by exam section. Following are our findings during the CBT era:

1. Advanced versus Non-advanced Degrees

Exhibit I reflects that for all sections, exam takers with advanced degrees outperform those with non-advanced degrees. For the cumulative averages for the years reviewed (2004-2007), advanced degree exam takers exceed the pass rate performance of non-advanced degree exam takers as follows:

Examination Section	Difference between Non-advanced and Advanced Degree Exam Takers
AUD	8.86 %
BEC	12.83 %
FAR	7.90 %
REG	7.00 %

Exhibit I – Pass Rate Differences between Non-advanced and Advanced degree exam takers

It should be noted that advanced degreed individuals represent approximately 14 percent of the total exam takers.

2. 120 versus 150 Hour States

We analyzed from inception of CBT through 2007 exam passing rates of 120 hour and 150 hour states. Exhibits II, III, IV, and V support the following findings:

BEC Section	2004	2005	2006	2007
120-hour state	47.70%	40.98%	42.00%	45.21%
150-hour state	44.13%	42.61%	43.41%	45.44%

Exhibit II – Pass Rates for BEC Section

FAR Section	2004	2005	2006	2007
120-hour state	43.51%	41.57%	42.37%	46.99%
150-hour state	43.23%	42.47%	44.15%	47.38%

Exhibit III – Pass Rates for FAR Section

REG Section	2004	2005	2006	2007
120-hour state	40.95%	38.56%	41.63%	45.23%
150-hour state	42.29%	40.30%	43.07%	46.79%

Exhibit IV – Pass Rates for REG Section

AUD Section	2004	2005	2006	2007
120-hour state	42.68%	41.65%	42.87%	46.60%
150-hour state	42.70%	43.54%	43.41%	48.45%

Exhibit V – Pass Rates for AUD Section

While there are variances within the populations of the 120 hour and 150 hours states as to exam passing rates, in the aggregate it is observed that there is no significant or meaningful difference between 120 and 150 hour states as to exam passing rates. It should be noted that while 120 hour states permit candidates to sit for the examination with a minimum of 120 hours, many of these candidates have more than the minimum hours which may account for the minor differences noted above.

In addition to the simple averages shown in Exhibits II through V, we calculated the weighted average using events for each section of the 2007 examination. Exhibit VI shows the findings:

2007 Examination	AUD	FAR	REG	BEC
120-hour state	45.63%	46.86%	45.52%	44.99%
150-hour state	48.92%	49.03%	48.04%	47.64%

Exhibit VI – Weighted Averages for the 2007 CPA Examination

While the weighted averages were slightly changed, the differences are not significant between the 120 and 150 hour states.

3. We studied national data from 1996 through 2006 for the 15 states that had switched from 120 hour to sit to a requirement of 150 hours: AZ, GA, ID, IL, KY, MA, ME, MD, MI, NE, NM, ND, SC, VI, WY. It is important to note that during this time period the format of the exam switched from a paper based test (PBT) to a computer based test (CBT) as of April 2004. When compared to national averages, passing rates for states during the inspection period (1996-2004) which in some years allowed 120 hours to sit the exam and in other years required 150 hours, varied insignificantly as to 120 and 150. As a matter of fact, for all sections, the time periods with 150 hours of education required for the aggregate of all affected states had a lower passing rate when compared to the national average, which was statistically significant on the audit and financial sections. As mentioned previously, the CBT format results in significantly higher scores. State also has an impact on scores in all four sections, meaning some states score higher than others. Lastly, year is also significant in the audit and business sections, as those scores have been increasing slightly over time.

VI. Summary

Any aspect of accounting education and the Uniform CPA Examination inspires a great deal of discussion and debate by academia, the profession and boards of accountancy. So it is with the 120 to sit/150 to license issue. This paper does not debate the 150-hour requirement for licensure. The deliberation is simply whether sitting for and passing an examination at a minimum of 120 hours and subsequently fulfilling the 150-hour education track is harmful in any way to the public. We have attempted to present factually and objectively the information relative to the subject; and offer this summary devoid of the emotions and opinions generally offered as support for either position.

We have found no direct evidence of detriment to the public interest in those states allowing candidates to sit for the CPA examination at less than 150 hours of education and later fulfilling the 150 hours for licensure.¹⁵ We invite you to offer empirical evidence in support of or in opposition to our conclusion. We will continue to monitor the situation closely and will continue to not only engage in our research but also invite others to do likewise.

¹⁵ There is no empirical evidence that the sequence of completing the additional 30 hours bears any demonstrable relationship to the incidence of disciplinary cases involving ethics violations or incompetence. By way of illustration, see, for example, Bethany Mclean and Peter Elkind, “The Smartest Guys in the Room” (New York, NY: Penguin Group, 2003).

Appendix A – Pass Rates for BEC

Pass Rates for BEC Section									
	All Year 2004	All Year 2005	All Year 2006	All Year 2007		All Year 2004	All Year 2005	All Year 2006	All Year 2007
National Pass Rate	43	44.2	43.8	46.57					
States with 120-hour or less Education Requirement					States with 150-hour Education Requirement				
Alaska	44.10	38.58	42.02	41.63	Alabama	40.60	40.00	39.43	37.77
California	48.40	44.09	43.76	46.16	Arizona	50.00	49.75	56.25	50.00
Colorado	64.30	59.96	59.25	60.60	Arkansas	48.00	37.77	35.71	35.00
Connecticut	41.50	39.66	41.01	41.43	District of Columbia	15.80	20.59	38.64	45.00
Delaware	45.10	37.27	33.28	36.95	Florida	47.70	48.36	45.18	48.00
Georgia	59.40	49.76	47.90	49.62	Guam	38.30	29.27	29.13	34.00
Hawaii	40.60	34.01	38.57	37.68	Illinois	59.20	52.91	51.05	52.00
Idaho	54.10	48.39	50.33	43.15	Indiana	48.70	48.56	51.51	50.00
Iowa	60.00	55.21	52.80	54.37	Kansas	57.50	49.10	52.02	51.00
Michigan	49.02	48.06	44.26	48.83	Kentucky	42.00	43.21	41.77	44.00
Minnesota	55.40	42.75	36.57	51.82	Louisiana	36.50	40.18	36.52	38.00
Montana	45.90	33.64	46.92	39.03	Maine	46.70	43.59	48.79	43.00
New Hampshire	56.80	48.21	39.29	46.65	Maryland	38.00	38.07	42.14	43.00
New Jersey	35.90	36.29	36.44	38.67	Massachusetts	44.20	43.38	49.37	52.00
New York	33.00	35.45	48.68	38.25	Mississippi	36.80	29.81	31.53	32.00
North Carolina	55.20	50.27	38.99	51.76	Missouri	56.20	49.17	55.49	56.00
Pennsylvania	40.70	38.38	38.10	41.41	Nebraska	54.40	50.67	46.45	51.00
Rhode Island	30.80	29.55	48.29	41.86	Nevada	42.60	44.44	43.37	43.00
South Carolina	42.90	46.18	45.51	48.93	New Mexico	33.30	37.91	36.98	31.00
Vermont	48.60	44.91	50.00	48.27	North Dakota	50.00	50.94	47.33	57.00
Virgin Islands	50.00	0.00	0.00	42.28	Ohio	49.10	47.63	43.79	49.00
<i>Average</i>	47.70	40.98	42.00	45.21	Oklahoma	26.20	23.73	26.41	36.00
<i>Minimum</i>	30.80	0.00	0.00	36.95	Oregon	52.30	59.60	50.94	51.00
<i>Maximum</i>	64.30	59.96	59.25	60.60	Puerto Rico	16.80	17.69	22.75	25.00
					South Dakota	40.80	36.11	34.38	50.00
					Tennessee	45.00	42.35	40.72	42.00

Texas	53.20	47.41	47.50	51.
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Pass Rates for BEC Section - continued

		All Year 2004	All Year 2005	All Year 2006	All Year 2007
States with 150-hour Education Requirement					
<i>Weighted Average for 2007:</i>					
<i>120 hour states</i>	45.30				
<i>150 hour states</i>	48.12				
	Utah	74.30	68.90	63.51	70.
	Virginia	44.70	39.71	35.00	42.
	Washington	50.80	52.31	53.17	53.
	West Virginia	25.60	28.48	35.51	26.
	Wisconsin	54.60	57.12	54.60	53.
	Wyoming	36.40	37.50	45.65	44.
	Average	44.13	42.61	43.41	45.
	Minimum	15.80	17.69	22.75	25.
<i>Variance between 120 and 150 states simple average</i>					
		3.6	-1.6	-1.4	-0.24
	Maximum	74.30	68.90	63.51	70.

Appendix B – Pass Rates for REG Section

	Pass Rates for REG Section								
	All Year 2004	All Year 2005	All Year 2006	All Year 2007	All Year 2004	All Year 2005	All Year 2006	All Year 2007	All Year 2008
National Pass Rate	34.9	40.7	42.4	47.03					
States with 120-hour or less Education Requirement					States with 150-hour Education Requirement				
Alaska	31.10	31.60	36.28	36.34	Alabama	41.90	40.96	45.82	
California	45.70	39.70	42.06	45.32	Arizona	52.60	43.40	46.78	
Colorado	53.00	47.56	46.65	49.76	Arkansas	45.30	31.84	37.61	
Connecticut	42.60	41.30	41.04	48.96	District of Columbia	29.20	17.95	21.62	
Delaware	30.70	30.84	29.89	37.06	Florida	49.90	47.78	44.22	
Georgia	54.00	50.78	47.63	50.12	Guam	28.10	30.92	25.93	
Hawaii	28.60	26.78	36.39	34.06	Illinois	49.80	44.49	46.94	
Idaho	43.90	44.27	43.29	41.57	Indiana	43.50	44.69	41.96	
Iowa	51.00	51.66	53.70	54.43	Kansas	50.00	43.16	51.35	
Michigan	45.30	43.25	45.33	51.00	Kentucky	43.00	41.85	44.47	
Minnesota	45.90	44.25	40.99	54.44	Louisiana	44.20	37.22	46.22	
Montana	41.70	41.27	43.90	38.17	Maine	33.50	38.18	39.93	
New Hampshire	33.50	37.52	37.31	39.47	Maryland	36.50	35.77	41.89	
New Jersey	39.70	37.00	41.72	44.59	Massachusetts	46.20	43.15	47.39	
New York	42.90	37.73	40.36	42.25	Mississippi	34.40	33.73	37.16	
North Carolina	52.20	49.30	48.81	53.43	Missouri	54.80	47.28	51.36	
Pennsylvania	45.40	37.20	39.89	45.03	Nebraska	38.80	43.57	56.76	
Rhode Island	56.40	37.70	40.85	53.19	Nevada	44.40	40.97	41.03	
South Carolina	36.10	41.16	46.49	52.48	New Mexico	34.50	37.14	35.41	
Vermont	40.20	38.95	38.30	44.76	North Dakota	50.00	61.00	51.67	
Virgin Islands	0.00	0.00	33.33	33.33	Ohio	41.40	39.37	42.19	
<i>Average</i>	<i>40.95</i>	<i>38.56</i>	<i>41.63</i>	<i>45.23</i>	Oklahoma	38.30	28.41	35.01	
<i>Minimum</i>	<i>0.00</i>	<i>0.00</i>	<i>29.89</i>	<i>33.33</i>	Oregon	49.50	47.99	50.26	
<i>Maximum</i>	<i>56.40</i>	<i>51.66</i>	<i>53.70</i>	<i>54.44</i>	Puerto Rico	22.00	20.21	26.51	
					South Dakota	38.70	33.33	52.78	
					Tennessee	39.40	38.80	41.83	

Pass Rates for REG Section - Continued

All Year 2004	All Year 2005	All Year 2006
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States with 150-hour Education Requiremen

Weighted Average for 2007:

**120 hour
states
150 hour
states**

45.47

48.91

Texas	49.30	44.99	48.25
Utah	61.20	53.98	55.79
Virginia	40.10	37.38	34.70
Washington	44.00	41.48	45.85
West Virginia	32.90	36.22	28.47
Wisconsin	56.70	52.55	49.13
Wyoming	31.60	50.00	55.17

**Variance between
120 and 150 states
simple average**

-1.35

-1.73

-1.45

-1.56

Average	42.29	40.30	43.07
Minimum	22.00	17.95	21.62
Maximum	61.20	61.00	56.76

Appendix C – Pass Rates for FAR Section

	Pass Rate for FAR Section								
	All Year 2004	All Year 2005	All Year 2006	All Year 2007	All Year 2004	All Year 2005	All Year 2006		
National Pass Rate	36.80	43.20	44.60	48.15					
States with 120-hour or less Education Requirement					States with 150-hour Education Requirement				
Alaska	45.70	41.67	42.52	48.28	Alabama	51.20	39.90	39.96	
California	45.80	42.63	45.67	47.16	Arizona	45.90	44.15	51.15	
Colorado	53.00	49.89	53.47	54.94	Arkansas	45.20	31.02	38.83	
Connecticut	45.80	43.63	41.18	49.00	District of Columbia	31.80	34.15	32.50	
Delaware	39.50	36.83	34.62	37.62	Florida	45.60	49.31	47.31	
Georgia	54.40	48.35	49.74	49.87	Guam	35.40	31.19	31.94	
Hawaii	35.30	33.69	37.50	39.06	Illinois	53.20	48.21	51.30	
Idaho	48.50	42.20	38.89	39.43	Indiana	47.00	45.40	45.33	
Iowa	54.50	54.26	57.26	54.29	Kansas	54.60	44.74	48.93	
Michigan	47.00	46.21	46.93	49.70	Kentucky	45.00	40.18	43.08	
Minnesota	50.50	45.73	43.97	53.89	Louisiana	45.90	43.39	42.06	
Montana	42.90	43.88	43.58	43.00	Maine	37.90	42.80	46.55	
New Hampshire	46.40	47.65	45.59	46.42	Maryland	37.30	38.26	45.64	
New Jersey	38.90	39.74	40.88	42.93	Massachusetts	43.90	43.84	49.03	
New York	40.10	36.96	39.73	42.54	Mississippi	32.50	38.64	31.98	
North Carolina	47.80	47.54	46.16	52.04	Missouri	52.90	47.80	48.83	
Pennsylvania	47.40	40.77	41.37	44.80	Nebraska	46.00	48.65	46.50	
Rhode Island	45.90	29.41	52.63	39.78	Nevada	28.60	37.01	40.00	
South Carolina	38.00	41.15	44.51	52.65	New Mexico	32.10	36.68	33.20	
Vermont	46.30	46.56	43.64	49.29	North Dakota	47.30	49.44	59.13	
Virgin Islands	0.00	14.29	0.00	50.00	Ohio	43.70	43.46	44.09	
<i>Average</i>	<i>43.51</i>	<i>41.57</i>	<i>42.37</i>	<i>46.99</i>	Oklahoma	34.90	32.78	36.24	
<i>Minimum</i>	<i>0.00</i>	<i>14.29</i>	<i>0.00</i>	<i>37.62</i>	Oregon	50.50	46.41	49.46	
<i>Maximum</i>	<i>54.50</i>	<i>54.26</i>	<i>57.26</i>	<i>54.94</i>	Puerto Rico	27.90	25.48	29.87	
					South Dakota	55.20	50.91	43.55	
					Tennessee	43.60	39.73	41.52	
					Texas	49.20	47.64	49.51	

Pass Rate for FAR Section - Continued

All Year 2004	All Year 2005	All Year 2006
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States with 150-hour Education Requirement

Weighted Average for 2007:

*120 hour
states*
*150 hour
states*

46.94

49.61

Utah	57.00	58.01	55.61
Virginia	41.4	40.34	37.16
Washington	46.2	46.58	47.48
West Virginia	32.9	33.33	32.77
Wisconsin	54.90	54.66	53.32
Wyoming	30.0	47.37	62.96

**Variance between
120 and 150 states**

0.28 -0.90 -1.77 -0.39

Average	43.23	42.47	44.15
Minimum	27.90	25.48	29.87
Maximum	57.00	58.01	59.13

Appendix D – Pass Rates for AUD Section

Pass Rates for AUD Section

	All Year 2004	All Year 2005	All Year 2006	All Year 2007		All Year 2004	All Year 2005	All Year 2006	All Year 2007
National Pass Rate	39.60	43.70	44.20	47.57					
States with 120-hour or less Education Requirement					States with 150-hour Education Requirement				
Alaska	38.00	39.74	37.13	37.19	Alabama	44.60	48.93	48.04	51.00
California	46.80	42.61	43.88	45.08	Arizona	49.40	48.64	53.01	55.00
Colorado	54.30	49.87	48.46	48.86	Arkansas	35.40	37.50	40.00	41.00
Connecticut	49.10	48.83	50.17	57.58	District of Columbia	22.70	24.44	23.81	43.00
Delaware	34.20	30.06	28.39	30.51	Florida	46.90	44.34	43.69	50.00
Georgia	52.50	52.91	47.42	53.80	Guam	28.60	28.95	28.57	25.00
Hawaii	31.30	30.68	31.82	36.67	Illinois	52.80	47.85	49.57	48.00
Idaho	42.90	45.00	36.31	34.11	Indiana	46.80	48.15	49.05	53.00
Iowa	55.40	56.40	51.16	54.15	Kansas	55.90	47.34	49.60	53.00
Michigan	49.20	47.25	49.58	55.74	Kentucky	44.80	46.45	40.05	47.00
Minnesota	49.70	50.53	45.45	53.68	Louisiana	43.00	39.51	41.60	41.00
Montana	42.70	35.20	34.31	35.52	Maine	37.90	34.16	35.45	38.00
New Hampshire	42.90	41.68	42.43	40.98	Maryland	42.10	41.26	47.25	48.00
New Jersey	35.50	38.15	41.87	43.76	Massachusetts	49.40	51.40	53.91	58.00
New York	39.70	39.84	40.71	42.05	Mississippi	29.50	42.56	30.06	40.00
North Carolina	53.20	49.89	48.25	51.53	Missouri	50.80	48.85	51.78	55.00
Pennsylvania	50.10	41.99	47.21	49.75	Nebraska	43.70	47.55	45.25	58.00
Rhode Island	43.90	42.86	52.73	54.05	Nevada	39.20	54.07	45.65	52.00
South Carolina	42.50	42.24	45.42	54.70	New Mexico	31.10	39.13	33.18	39.00
Vermont	42.30	34.56	37.61	38.80	North Dakota	42.70	52.43	51.54	62.00
Virgin Islands	0.00	14.29	40.00	60.00	Ohio	51.10	46.39	48.21	52.00
<i>Average</i>	<i>42.68</i>	<i>41.65</i>	<i>42.87</i>	<i>46.60</i>	Oklahoma	36.20	30.52	34.82	42.00
<i>Minimum</i>	<i>0.00</i>	<i>14.29</i>	<i>28.39</i>	<i>30.51</i>	Oregon	54.80	54.23	53.62	54.00
<i>Maximum</i>	<i>55.40</i>	<i>56.40</i>	<i>52.73</i>	<i>60.00</i>	Puerto Rico	27.00	23.61	25.80	32.00
					South Dakota	36.80	45.28	46.15	56.00
					Tennessee	51.80	43.11	47.22	47.00
					Texas	50.00	47.44	49.66	53.00

Pass Rates for AUD Section - Continued

		All Year 2004	All Year 2005	All Year 2006	All Year 2007
	<u>States with 150-hour Education Requirement</u>				
	Utah	61.00	66.47	62.43	63.00
	Virginia	42.90	42.44	38.81	47.00
	Washington	46.30	45.67	45.28	46.00
	West Virginia	37.00	29.01	32.21	36.00
	Wisconsin	50.50	52.90	47.72	52.00
	Wyoming	26.30	36.36	39.47	43.00
	Average	42.70	43.54	43.41	48.00
	Minimum	22.70	23.61	23.81	25.00
	Maximum	61.00	66.47	62.43	63.00
Weighted Average for 2007:					
120 hour states	45.49				
150 hour states	50.16				
Variance between 120 and 150 states simple average	-0.02	-1.90	-0.54	-1.85	

Appendix E – Statistics by Education Level

Statistics by Education Level For All Exam Events Between 2004 and 2007

Education Level	Number of Events	Minimum Score	Maximum Score	Standard Dev of Score	Mean Score	Number of Fails	Number of Passes	Pass Rate
AUD Section								
Non-advanced Degrees	142,042	-	99	14.82	71	79,871	62,171	43.77%
Advanced Degrees	23,244	-	99	14.05	74	11,010	12,234	52.63%
Total	165,286					90,881	74,405	45.02%
BEC Section								
Non-advanced Degrees	148,016	-	97	13.03	70	84,175	63,841	43.13%
Advanced Degrees	23,767	3	95	11.59	74	10,466	13,301	55.96%
Total	171,783					94,641	77,142	44.91%
FAR Section								
Non-advanced Degrees	134,419	-	99	15.37	69	75,387	59,032	43.92%
Advanced Degrees	22,316	1	99	14.31	72	10,752	11,564	51.82%
Total	156,735					86,139	70,596	45.04%
REG Section								
Non-advanced Degrees	141,095	-	99	14.23	70	81,574	59,521	42.19%
Advanced Degrees	23,586	2	99	13.68	72	11,984	11,602	49.19%
Total	164,681					93,558	71,123	43.19%

Appendix F – State statistics with before 150 and after 150-hour requirement implemented

The following chart shows statistics for a selected subset of the state boards. These statistics show before the implementation of 150-hour requirement and after implementation of 150-hour requirement.

Note: it is color-coded to indicate when the 150-hour requirement was implemented.

DRAFT

					National	Arizona -		California -		
					Pass Rate	Arizona	Variance from	California	Variance	
							National Pass		from National	
							Rate		Pass Rate	
Year	Section									
PBT	1996	Passing Rate	May	AUD	30.20	35.90	5.70	35.70	5.50	
	1996	Passing Rate	Nov	AUD	32.30	41.50	9.20	35.90	3.60	
	1997	Passing Rate	May	AUD	30.90	35.80	4.90	37.40	6.50	
	1997	Passing Rate	Nov	AUD	31.10	40.40	9.30	37.30	6.20	
	1998	Passing Rate	May	AUD	31.40	36.90	5.50	35.00	3.60	
	1998	Passing Rate	Nov	AUD	33.10	43.30	10.20	39.20	6.10	
	1999	Passing Rate	May	AUD	34.10	41.40	7.30	43.60	9.50	
	1999	Passing Rate	Nov	AUD	27.60	35.60	8.00	33.60	6.00	
	2000	Passing Rate	May	AUD	31.70	40.70	9.00	37.90	6.20	
	2000	Passing Rate	Nov	AUD	31.00	45.40	14.40	36.10	5.10	
	2001	Passing Rate	May	AUD	29.90	37.10	7.20	35.30	5.40	
	2001	Passing Rate	Nov	AUD	32.70	36.20	3.50	36.00	3.30	
	2002	Passing Rate	May	AUD	33.20	33.20	0.00	35.90	2.70	
	2002	Passing Rate	Nov	AUD	33.60	38.80	5.20	35.00	1.40	
	2003	Passing Rate	May	AUD	33.10	38.90	5.80	34.40	1.30	
	2003	Passing Rate	Nov	AUD	32.80	34.60	1.80	37.50	4.70	
	CBT	2004	Passing Rate	All Year	AUD	39.60	49.40	9.80	46.80	7.20
		2005	Passing Rate	All Year	AUD	43.70	48.64	4.94	42.61	-1.09
		2006	Passing Rate	All Year	AUD	44.20	53.01	8.81	43.88	-0.32
		Avg Variance for 120 requirement						38.48	6.69	37.80
Avg Variance for 150 requirement						50.35	7.85		N/A	
Avg Variance for 120-exam / 150 license requirement						N/A			N/A	
PBT	1996	Passing Rate	May	BEC	31.20	38.00	6.80	36.10	4.90	
	1996	Passing Rate	Nov	BEC	35.10	44.40	9.30	38.20	3.10	
	1997	Passing Rate	May	BEC	33.00	42.00	9.00	38.20	5.20	
	1997	Passing Rate	Nov	BEC	31.70	42.10	10.40	39.50	7.80	
	1998	Passing Rate	May	BEC	30.40	36.30	5.90	32.60	2.20	
	1998	Passing Rate	Nov	BEC	36.40	40.40	4.00	44.70	8.30	
	1999	Passing Rate	May	BEC	28.10	33.70	5.60	35.40	7.30	
	1999	Passing Rate	Nov	BEC	32.30	35.60	3.30	39.80	7.50	
	2000	Passing Rate	May	BEC	33.20	37.80	4.60	39.50	6.30	
	2000	Passing Rate	Nov	BEC	31.70	34.20	2.50	39.70	8.00	
	2001	Passing Rate	May	BEC	34.90	42.00	7.10	35.20	0.30	
	2001	Passing Rate	Nov	BEC	36.60	40.50	3.90	39.70	3.10	
	2002	Passing Rate	May	BEC	33.60	45.10	11.50	33.30	-0.30	
	2002	Passing Rate	Nov	BEC	35.90	46.60	10.70	38.00	2.10	
	2003	Passing Rate	May	BEC	36.60	44.20	7.60	39.80	3.20	
	2003	Passing Rate	Nov	BEC	34.40	39.50	5.10	36.60	2.20	
	CBT	2004	Passing Rate	All Year	BEC	43.00	50.00	7.00	48.40	5.40
		2005	Passing Rate	All Year	BEC	44.20	49.75	5.55	44.09	-0.11
		2006	Passing Rate	All Year	BEC	43.80	56.25	12.45	43.76	-0.04
		Avg Variance for 120 requirement						40.15	6.71	39.10
Avg Variance for 150 requirement						52.00	8.33		N/A	
Avg Variance for 120-exam / 150 license requirement						N/A			N/A	

					National Pass Rate	Arizona - Variance from National Pass Rate		California - Variance from National Pass Rate		
Year		Section			Arizona	California				
PBT	1996	Passing Rate	May	FAR	30.30	37.80	7.50	38.90	8.60	
	1996	Passing Rate	Nov	FAR	33.40	41.20	7.80	41.50	8.10	
	1997	Passing Rate	May	FAR	27.40	34.20	6.80	36.30	8.90	
	1997	Passing Rate	Nov	FAR	25.20	32.40	7.20	36.10	10.90	
	1998	Passing Rate	May	FAR	27.30	30.60	3.30	39.40	12.10	
	1998	Passing Rate	Nov	FAR	27.10	33.30	6.20	35.60	8.50	
	1999	Passing Rate	May	FAR	25.00	27.10	2.10	34.00	9.00	
	1999	Passing Rate	Nov	FAR	25.70	35.60	9.90	34.90	9.20	
	2000	Passing Rate	May	FAR	27.10	28.30	1.20	35.70	8.60	
	2000	Passing Rate	Nov	FAR	26.40	35.80	9.40	35.20	8.80	
	2001	Passing Rate	May	FAR	30.40	28.00	-2.40	35.90	5.50	
	2001	Passing Rate	Nov	FAR	30.90	31.10	0.20	32.90	2.00	
	2002	Passing Rate	May	FAR	28.40	29.70	1.30	32.10	3.70	
	2002	Passing Rate	Nov	FAR	26.90	29.30	2.40	28.50	1.60	
	2003	Passing Rate	May	FAR	28.90	33.70	4.80	33.40	4.50	
	2003	Passing Rate	Nov	FAR	29.80	29.50	-0.30	35.80	6.00	
	CBT	2004	Passing Rate	All Year	FAR	36.80	45.90	9.10	45.80	9.00
		2005	Passing Rate	All Year	FAR	43.20	44.15	0.95	42.63	-0.57
		2006	Passing Rate	All Year	FAR	44.60	51.15	6.55	45.67	1.07
		Avg Variance for 120 requirement						32.35	4.21	36.90
Avg Variance for 150 requirement						47.07	5.53		N/A	
Avg Variance for 120-exam / 150 license requirement							N/A		N/A	
PBT	1996	Passing Rate	May	REG	30.0	33.8	3.8	37.6	7.6	
	1996	Passing Rate	Nov	REG	21.7	39.8	18.1	35.8	14.1	
	1997	Passing Rate	May	REG	29.3	32.0	2.7	37.6	8.3	
	1997	Passing Rate	Nov	REG	26.1	28.6	2.5	33.8	7.7	
	1998	Passing Rate	May	REG	28.3	37.1	8.8	35.1	6.8	
	1998	Passing Rate	Nov	REG	30.3	37.0	6.7	37.7	7.4	
	1999	Passing Rate	May	REG	33.0	41.1	8.1	41.7	8.7	
	1999	Passing Rate	Nov	REG	25.2	35.6	10.4	31.6	6.4	
	2000	Passing Rate	May	REG	31.7	38.3	6.6	41.4	9.7	
	2000	Passing Rate	Nov	REG	27.9	34.9	7.0	34.0	6.1	
	2001	Passing Rate	May	REG	28.9	33.0	4.1	33.2	4.3	
	2001	Passing Rate	Nov	REG	30.7	32.7	2.0	34.7	4.0	
	2002	Passing Rate	May	REG	31.0	31.6	0.6	32.6	1.6	
	2002	Passing Rate	Nov	REG	30.5	40.2	9.7	26.6	-3.9	
	2003	Passing Rate	May	REG	35.0	38.8	3.8	40.7	5.7	
	2003	Passing Rate	Nov	REG	29.2	30.9	1.7	32.3	3.1	
	CBT	2004	Passing Rate	All Year	REG	34.9	52.6	17.7	45.7	10.8
		2005	Passing Rate	All Year	REG	40.7	43.4	2.7	39.7	-1.0
		2006	Passing Rate	All Year	REG	42.4	46.8	4.4	42.1	-0.3
		Avg Variance for 120 requirement						35.3	6.0	36.5
Avg Variance for 150 requirement						47.6	8.3		N/A	
Avg Variance for 120-exam / 150 license requirement							N/A		N/A	

	Year	Section	National Pass Rate	Georgia - Variance from National Pass Rate		Idaho - Variance from National Pass Rate				
				Georgia	Idaho	Georgia	Idaho			
PBT	1996	Passing Rate	May	AUD	30.20	32.80	2.60	31.70	1.50	
	1996	Passing Rate	Nov	AUD	32.30	34.80	2.50	34.00	1.70	
	1997	Passing Rate	May	AUD	30.90	31.20	0.30	34.00	3.10	
	1997	Passing Rate	Nov	AUD	31.10	24.00	-7.10	29.80	-1.30	
	1998	Passing Rate	May	AUD	31.40	30.80	-0.60	26.60	-4.80	
	1998	Passing Rate	Nov	AUD	33.10	35.10	2.00	29.00	-4.10	
	1999	Passing Rate	May	AUD	34.10	39.50	5.40	29.60	-4.50	
	1999	Passing Rate	Nov	AUD	27.60	33.20	5.60	23.80	-3.80	
	2000	Passing Rate	May	AUD	31.70	40.60	8.90	23.00	-8.70	
	2000	Passing Rate	Nov	AUD	31.00	35.30	4.30	21.00	-10.00	
	2001	Passing Rate	May	AUD	29.90	37.70	7.80	25.50	-4.40	
	2001	Passing Rate	Nov	AUD	32.70	36.00	3.30	28.90	-3.80	
	2002	Passing Rate	May	AUD	33.20	39.30	6.10	26.90	-6.30	
	2002	Passing Rate	Nov	AUD	33.60	38.30	4.70	31.80	-1.80	
	2003	Passing Rate	May	AUD	33.10	37.80	4.70	32.60	-0.50	
	2003	Passing Rate	Nov	AUD	32.80	36.60	3.80	28.30	-4.50	
	CBT	2004	Passing Rate	All Year	AUD	39.60	52.50	12.90	42.90	3.30
		2005	Passing Rate	All Year	AUD	43.70	52.91	9.21	45.00	1.30
2006		Passing Rate	All Year	AUD	44.20	47.42	3.22	36.31	-7.89	
		Avg Variance for 120 requirement				30.70	-0.43	29.81	-1.53	
		Avg Variance for 150 requirement				36.58	4.75	31.11	-3.94	
	Avg Variance for 120-exam / 150 license requirement				45.45	6.77		N/A		
PBT	1996	Passing Rate	May	BEC	31.20	33.00	1.80	37.40	6.20	
	1996	Passing Rate	Nov	BEC	35.10	37.60	2.50	30.70	-4.40	
	1997	Passing Rate	May	BEC	33.00	36.30	3.30	29.20	-3.80	
	1997	Passing Rate	Nov	BEC	31.70	24.70	-7.00	25.80	-5.90	
	1998	Passing Rate	May	BEC	30.40	29.90	-0.50	26.10	-4.30	
	1998	Passing Rate	Nov	BEC	36.40	37.00	0.60	30.40	-6.00	
	1999	Passing Rate	May	BEC	28.10	32.80	4.70	20.80	-7.30	
	1999	Passing Rate	Nov	BEC	32.30	38.60	6.30	29.40	-2.90	
	2000	Passing Rate	May	BEC	33.20	44.70	11.50	22.80	-10.40	
	2000	Passing Rate	Nov	BEC	31.70	36.90	5.20	26.40	-5.30	
	2001	Passing Rate	May	BEC	34.90	38.60	3.70	30.70	-4.20	
	2001	Passing Rate	Nov	BEC	36.60	35.10	-1.50	39.70	3.10	
	2002	Passing Rate	May	BEC	33.60	40.00	6.40	32.70	-0.90	
	2002	Passing Rate	Nov	BEC	35.90	42.90	7.00	43.80	7.90	
	2003	Passing Rate	May	BEC	36.60	40.60	4.00	39.50	2.90	
	2003	Passing Rate	Nov	BEC	34.40	39.20	4.80	32.00	-2.40	
	CBT	2004	Passing Rate	All Year	BEC	43.00	59.40	16.40	54.10	11.10
		2005	Passing Rate	All Year	BEC	44.20	49.76	5.56	48.39	4.19
2006		Passing Rate	All Year	BEC	43.80	47.90	4.10	50.33	6.53	
		Avg Variance for 120 requirement				32.90	0.15	28.73	-3.55	
	Avg Variance for 150 requirement				37.65	4.34	38.22	1.14		
	Avg Variance for 120-exam / 150 license requirement				47.37	6.97		N/A		

	Year	Passing Rate	Month	Section	National Pass Rate	Georgia - Variance from National Pass Rate		Idaho - Variance from National Pass Rate	
						Georgia	Idaho	Georgia	Idaho
PBT	1996	Passing Rate	May	FAR	30.30	32.50	2.20	34.70	4.40
	1996	Passing Rate	Nov	FAR	33.40	33.20	-0.20	33.30	-0.10
	1997	Passing Rate	May	FAR	27.40	29.00	1.60	32.90	5.50
	1997	Passing Rate	Nov	FAR	25.20	20.70	-4.50	19.10	-6.10
	1998	Passing Rate	May	FAR	27.30	26.30	-1.00	25.70	-1.60
	1998	Passing Rate	Nov	FAR	27.10	24.20	-2.90	19.70	-7.40
	1999	Passing Rate	May	FAR	25.00	26.10	1.10	19.50	-5.50
	1999	Passing Rate	Nov	FAR	25.70	26.50	0.80	25.50	-0.20
	2000	Passing Rate	May	FAR	27.10	34.70	7.60	20.40	-6.70
	2000	Passing Rate	Nov	FAR	26.40	25.00	-1.40	27.40	1.00
	2001	Passing Rate	May	FAR	30.40	30.50	0.10	21.60	-8.80
	2001	Passing Rate	Nov	FAR	30.90	26.70	-4.20	22.60	-8.30
	2002	Passing Rate	May	FAR	28.40	31.90	3.50	19.70	-8.70
	2002	Passing Rate	Nov	FAR	26.90	28.60	1.70	35.10	8.20
	2003	Passing Rate	May	FAR	28.90	35.40	6.50	30.20	1.30
	CBT	2003	Passing Rate	Nov	FAR	29.80	29.00	-0.80	28.70
2004		Passing Rate	All Year	FAR	36.80	54.40	17.60	48.50	11.70
2005		Passing Rate	All Year	FAR	43.20	48.35	5.15	42.20	-1.00
2006		Passing Rate	All Year	FAR	44.60	49.74	5.14	38.89	-5.71
						28.85	-0.22	26.30	-1.38
					28.05	0.53	30.48	-1.65	
					43.38	6.72		N/A	
PBT	1996	Passing Rate	May	REG	30.00	32.50	2.50	34.50	4.50
	1996	Passing Rate	Nov	REG	21.70	32.80	11.10	41.40	19.70
	1997	Passing Rate	May	REG	29.30	30.50	1.20	29.90	0.60
	1997	Passing Rate	Nov	REG	26.10	20.60	-5.50	34.80	8.70
	1998	Passing Rate	May	REG	28.30	29.20	0.90	25.90	-2.40
	1998	Passing Rate	Nov	REG	30.30	31.40	1.10	33.20	2.90
	1999	Passing Rate	May	REG	33.00	38.90	5.90	29.70	-3.30
	1999	Passing Rate	Nov	REG	25.20	28.40	3.20	27.20	2.00
	2000	Passing Rate	May	REG	31.70	39.70	8.00	21.50	-10.20
	2000	Passing Rate	Nov	REG	27.90	31.40	3.50	31.80	3.90
	2001	Passing Rate	May	REG	28.90	33.10	4.20	23.60	-5.30
	2001	Passing Rate	Nov	REG	30.70	33.60	2.90	33.80	3.10
	2002	Passing Rate	May	REG	31.00	35.50	4.50	28.40	-2.60
	2002	Passing Rate	Nov	REG	30.50	34.30	3.80	27.20	-3.30
	2003	Passing Rate	May	REG	35.00	41.80	6.80	40.50	5.50
	CBT	2003	Passing Rate	Nov	REG	29.20	31.30	2.10	31.70
2004		Passing Rate	All Year	REG	34.90	54.00	19.10	43.90	9.00
2005		Passing Rate	All Year	REG	40.70	50.78	10.08	44.27	3.57
2006		Passing Rate	All Year	REG	42.40	47.63	5.23	43.29	0.89
						29.10	2.33	32.08	4.09
					33.55	3.80	33.63	0.64	
					45.10	8.66		N/A	

	Year	Section	National Pass Rate	Illinois - Variance from National Pass Rate		Maine - Variance from National Pass Rate				
				Illinois	Maine	Illinois	Maine			
PBT	1996	Passing Rate	May	AUD	30.20	38.10	7.90	26.60	-3.60	
	1996	Passing Rate	Nov	AUD	32.30	38.30	6.00	33.80	1.50	
	1997	Passing Rate	May	AUD	30.90	35.70	4.80	29.30	-1.60	
	1997	Passing Rate	Nov	AUD	31.10	37.50	6.40	36.30	5.20	
	1998	Passing Rate	May	AUD	31.40	37.70	6.30	25.60	-5.80	
	1998	Passing Rate	Nov	AUD	33.10	38.00	4.90	29.60	-3.50	
	1999	Passing Rate	May	AUD	34.10	37.60	3.50	31.90	-2.20	
	1999	Passing Rate	Nov	AUD	27.60	32.30	4.70	24.80	-2.80	
	2000	Passing Rate	May	AUD	31.70	33.70	2.00	23.90	-7.80	
	2000	Passing Rate	Nov	AUD	31.00	25.40	-5.60	40.30	9.30	
	2001	Passing Rate	May	AUD	29.90	37.00	7.10	23.60	-6.30	
	2001	Passing Rate	Nov	AUD	32.70	35.50	2.80	35.50	2.80	
	2002	Passing Rate	May	AUD	33.20	40.20	7.00	27.60	-5.60	
	2002	Passing Rate	Nov	AUD	33.60	38.40	4.80	39.70	6.10	
	2003	Passing Rate	May	AUD	33.10	44.30	11.20	42.80	9.70	
	2003	Passing Rate	Nov	AUD	32.80	40.10	7.30	30.90	-1.90	
	CBT	2004	Passing Rate	All Year	AUD	39.60	52.80	13.20	37.90	-1.70
		2005	Passing Rate	All Year	AUD	43.70	47.85	4.15	34.16	-9.54
2006		Passing Rate	All Year	AUD	44.20	49.57	5.37	35.45	-8.75	
		Avg Variance for 120 requirement				35.43	4.09	30.61	-1.02	
		Avg Variance for 150 requirement				42.86	6.99	36.24	-2.44	
	Avg Variance for 120-exam / 150 license requirement				N/A		N/A			
PBT	1996	Passing Rate	May	BEC	31.20	34.80	3.60	30.40	-0.80	
	1996	Passing Rate	Nov	BEC	35.10	39.20	4.10	35.30	0.20	
	1997	Passing Rate	May	BEC	33.00	40.40	7.40	28.50	-4.50	
	1997	Passing Rate	Nov	BEC	31.70	38.80	7.10	23.90	-7.80	
	1998	Passing Rate	May	BEC	30.40	37.90	7.50	20.20	-10.20	
	1998	Passing Rate	Nov	BEC	36.40	38.90	2.50	28.40	-8.00	
	1999	Passing Rate	May	BEC	28.10	34.50	6.40	16.80	-11.30	
	1999	Passing Rate	Nov	BEC	32.30	36.80	4.50	25.20	-7.10	
	2000	Passing Rate	May	BEC	33.20	36.30	3.10	27.90	-5.30	
	2000	Passing Rate	Nov	BEC	31.70	25.80	-5.90	35.70	4.00	
	2001	Passing Rate	May	BEC	34.90	38.10	3.20	26.30	-8.60	
	2001	Passing Rate	Nov	BEC	36.60	41.00	4.40	34.60	-2.00	
	2002	Passing Rate	May	BEC	33.60	45.10	11.50	28.00	-5.60	
	2002	Passing Rate	Nov	BEC	35.90	42.90	7.00	35.30	-0.60	
	2003	Passing Rate	May	BEC	36.60	44.70	8.10	51.90	15.30	
	2003	Passing Rate	Nov	BEC	34.40	40.50	6.10	36.50	2.10	
	CBT	2004	Passing Rate	All Year	BEC	43.00	59.20	16.20	46.70	3.70
		2005	Passing Rate	All Year	BEC	44.20	52.91	8.71	43.59	-0.61
2006		Passing Rate	All Year	BEC	43.80	51.05	7.25	48.79	4.99	
		Avg Variance for 120 requirement				36.34	4.03	28.32	-4.83	
	Avg Variance for 150 requirement				46.16	8.05	45.50	5.10		
	Avg Variance for 120-exam / 150 license requirement				N/A		N/A			

	Year	Section	National Pass Rate	Illinois - Variance from National Pass Rate		Maine - Variance from National Pass Rate				
				Illinois		Maine				
PBT	1996	Passing Rate	May	FAR	30.30	36.80	6.50	25.40	-4.90	
	1996	Passing Rate	Nov	FAR	33.40	37.70	4.30	34.10	0.70	
	1997	Passing Rate	May	FAR	27.40	31.60	4.20	29.80	2.40	
	1997	Passing Rate	Nov	FAR	25.20	30.80	5.60	19.50	-5.70	
	1998	Passing Rate	May	FAR	27.30	32.80	5.50	22.80	-4.50	
	1998	Passing Rate	Nov	FAR	27.10	29.10	2.00	20.70	-6.40	
	1999	Passing Rate	May	FAR	25.00	29.60	4.60	22.30	-2.70	
	1999	Passing Rate	Nov	FAR	25.70	29.00	3.30	20.20	-5.50	
	2000	Passing Rate	May	FAR	27.10	28.90	1.80	19.40	-7.70	
	2000	Passing Rate	Nov	FAR	26.40	21.80	-4.60	34.80	8.40	
	2001	Passing Rate	May	FAR	30.40	32.40	2.00	28.60	-1.80	
	2001	Passing Rate	Nov	FAR	30.90	28.00	-2.90	36.20	5.30	
	2002	Passing Rate	May	FAR	28.40	34.00	5.60	32.50	4.10	
	2002	Passing Rate	Nov	FAR	26.90	28.30	1.40	41.70	14.80	
	2003	Passing Rate	May	FAR	28.90	33.40	4.50	36.40	7.50	
	2003	Passing Rate	Nov	FAR	29.80	34.30	4.50	38.20	8.40	
	CBT	2004	Passing Rate	All Year	FAR	36.80	53.20	16.40	37.90	1.10
		2005	Passing Rate	All Year	FAR	43.20	48.21	5.01	42.80	-0.40
		2006	Passing Rate	All Year	FAR	44.60	51.30	6.70	46.55	1.95
			Avg Variance for 120 requirement				30.81	3.32	27.71	-0.25
	Avg Variance for 150 requirement				38.12	4.80	40.37	3.71		
	Avg Variance for 120-exam / 150 license requirement				N/A		N/A			
PBT	1996	Passing Rate	May	REG	30.00	35.10	5.10	28.00	-2.00	
	1996	Passing Rate	Nov	REG	21.70	36.30	14.60	37.00	15.30	
	1997	Passing Rate	May	REG	29.30	34.00	4.70	31.70	2.40	
	1997	Passing Rate	Nov	REG	26.10	29.10	3.00	28.80	2.70	
	1998	Passing Rate	May	REG	28.30	32.20	3.90	26.70	-1.60	
	1998	Passing Rate	Nov	REG	30.30	33.10	2.80	29.40	-0.90	
	1999	Passing Rate	May	REG	33.00	35.90	2.90	30.10	-2.90	
	1999	Passing Rate	Nov	REG	25.20	27.30	2.10	27.10	1.90	
	2000	Passing Rate	May	REG	31.70	33.90	2.20	31.90	0.20	
	2000	Passing Rate	Nov	REG	27.90	21.50	-6.40	32.60	4.70	
	2001	Passing Rate	May	REG	28.90	32.70	3.80	25.70	-3.20	
	2001	Passing Rate	Nov	REG	30.70	31.50	0.80	32.40	1.70	
	2002	Passing Rate	May	REG	31.00	39.90	8.90	26.30	-4.70	
	2002	Passing Rate	Nov	REG	30.50	32.40	1.90	36.00	5.50	
	2003	Passing Rate	May	REG	35.00	40.10	5.10	50.70	15.70	
	2003	Passing Rate	Nov	REG	29.20	33.30	4.10	36.80	7.60	
	CBT	2004	Passing Rate	All Year	REG	34.90	49.80	14.90	33.50	-1.40
		2005	Passing Rate	All Year	REG	40.70	44.49	3.79	38.18	-2.52
		2006	Passing Rate	All Year	REG	42.40	46.94	4.54	39.93	-2.47
			Avg Variance for 120 requirement				31.84	3.49	30.26	1.36
	Avg Variance for 150 requirement				39.01	5.31	39.82	3.38		
	Avg Variance for 120-exam / 150 license requirement				N/A		N/A			

	Year	Passing Rate	Section	AUD	National Pass Rate	Maryland - Variance from National Pass Rate		Missouri - Variance from National Pass Rate		
						Maryland	Rate	Missouri	Pass Rate	
PBT	1996	Passing Rate	May	AUD	30.20	24.30	-5.90	27.40	-2.80	
	1996	Passing Rate	Nov	AUD	32.30	30.00	-2.30	37.40	5.10	
	1997	Passing Rate	May	AUD	30.90	26.70	-4.20	30.10	-0.80	
	1997	Passing Rate	Nov	AUD	31.10	30.90	-0.20	31.60	0.50	
	1998	Passing Rate	May	AUD	31.40	26.00	-5.40	31.20	-0.20	
	1998	Passing Rate	Nov	AUD	33.10	28.70	-4.40	28.70	-4.40	
	1999	Passing Rate	May	AUD	34.10	27.70	-6.40	28.60	-5.50	
	1999	Passing Rate	Nov	AUD	27.60	21.10	-6.50	20.70	-6.90	
	2000	Passing Rate	May	AUD	31.70	25.80	-5.90	34.10	2.40	
	2000	Passing Rate	Nov	AUD	31.00	26.90	-4.10	33.30	2.30	
	2001	Passing Rate	May	AUD	29.90	24.10	-5.80	37.70	7.80	
	2001	Passing Rate	Nov	AUD	32.70	25.30	-7.40	33.70	1.00	
	2002	Passing Rate	May	AUD	33.20	26.60	-6.60	38.60	5.40	
	2002	Passing Rate	Nov	AUD	33.60	24.60	-9.00	34.50	0.90	
	2003	Passing Rate	May	AUD	33.10	24.40	-8.70	39.40	6.30	
	CBT	2003	Passing Rate	Nov	AUD	32.80	14.90	-17.90	33.90	1.10
		2004	Passing Rate	All Year	AUD	39.60	42.10	2.50	50.80	11.20
2005		Passing Rate	All Year	AUD	43.70	41.26	-2.44	48.85	5.15	
2006		Passing Rate	All Year	AUD	44.20	47.25	3.05	51.78	7.58	
						Avg Variance for 120 requirement	27.77	-3.73	31.07	-0.43
						Avg Variance for 150 requirement	28.62	-5.78	37.38	2.98
					Avg Variance for 120-exam / 150 license requirement		N/A		N/A	
PBT	1996	Passing Rate	May	BEC	31.20	29.10	-2.10	31.70	0.50	
	1996	Passing Rate	Nov	BEC	35.10	36.20	1.10	34.40	-0.70	
	1997	Passing Rate	May	BEC	33.00	34.30	1.30	32.30	-0.70	
	1997	Passing Rate	Nov	BEC	31.70	34.80	3.10	30.90	-0.80	
	1998	Passing Rate	May	BEC	30.40	29.90	-0.50	27.60	-2.80	
	1998	Passing Rate	Nov	BEC	36.40	35.70	-0.70	31.00	-5.40	
	1999	Passing Rate	May	BEC	28.10	26.00	-2.10	25.10	-3.00	
	1999	Passing Rate	Nov	BEC	32.30	30.30	-2.00	23.50	-8.80	
	2000	Passing Rate	May	BEC	33.20	32.50	-0.70	35.30	2.10	
	2000	Passing Rate	Nov	BEC	31.70	32.90	1.20	29.40	-2.30	
	2001	Passing Rate	May	BEC	34.90	26.90	-8.00	34.50	-0.40	
	2001	Passing Rate	Nov	BEC	36.60	32.10	-4.50	34.10	-2.50	
	2002	Passing Rate	May	BEC	33.60	31.20	-2.40	37.70	4.10	
	2002	Passing Rate	Nov	BEC	35.90	31.40	-4.50	37.40	1.50	
	2003	Passing Rate	May	BEC	36.60	32.60	-4.00	41.50	4.90	
	2003	Passing Rate	Nov	BEC	34.40	21.00	-13.40	37.30	2.90	
	CBT	2004	Passing Rate	All Year	BEC	43.00	38.00	-5.00	56.20	13.20
2005		Passing Rate	All Year	BEC	44.20	38.07	-6.13	49.17	4.97	
2006		Passing Rate	All Year	BEC	43.80	42.14	-1.66	55.49	11.69	
						Avg Variance for 120 requirement	33.33	0.37	31.32	-1.65
					Avg Variance for 150 requirement	31.93	-4.09	38.20	2.18	
					Avg Variance for 120-exam / 150 license requirement		N/A		N/A	

	Year	Section	National Pass Rate	Maryland - Variance from National Pass Rate		Missouri - Variance from National Pass Rate			
				Maryland	Rate	Missouri	Rate		
PBT	1996	Passing Rate	May	FAR	30.30	26.10	-4.20	31.40	1.10
	1996	Passing Rate	Nov	FAR	33.40	29.40	-4.00	33.90	0.50
	1997	Passing Rate	May	FAR	27.40	24.70	-2.70	24.90	-2.50
	1997	Passing Rate	Nov	FAR	25.20	26.10	0.90	23.50	-1.70
	1998	Passing Rate	May	FAR	27.30	23.10	-4.20	21.09	-6.20
	1998	Passing Rate	Nov	FAR	27.10	24.40	-2.70	22.90	-4.20
	1999	Passing Rate	May	FAR	25.00	18.90	-6.10	19.70	-5.30
	1999	Passing Rate	Nov	FAR	25.70	20.50	-5.20	18.90	-6.80
	2000	Passing Rate	May	FAR	27.10	21.40	-5.70	25.70	-1.40
	2000	Passing Rate	Nov	FAR	26.40	22.40	-4.00	24.10	-2.30
	2001	Passing Rate	May	FAR	30.40	18.30	-12.10	28.60	-1.80
	2001	Passing Rate	Nov	FAR	30.90	21.60	-9.30	23.50	-7.40
	2002	Passing Rate	May	FAR	28.40	19.80	-8.60	28.60	0.20
	2002	Passing Rate	Nov	FAR	26.90	15.40	-11.50	22.90	-4.00
	CBT	2003	Passing Rate	May	FAR	28.90	19.30	-9.60	35.60
2003		Passing Rate	Nov	FAR	29.80	14.00	-15.80	30.00	0.20
2004		Passing Rate	All Year	FAR	36.80	37.30	0.50	52.90	16.10
2005		Passing Rate	All Year	FAR	43.20	38.26	-4.94	47.80	4.60
2006		Passing Rate	All Year	FAR	44.60	45.64	1.04	48.83	4.20
			Avg Variance for 120 requirement			25.63	-2.82	26.28	-2.10
		Avg Variance for 150 requirement			24.06	-7.02	31.32	0.20	
		Avg Variance for 120-exam / 150 license requirement				N/A		N/A	
PBT	1996	Passing Rate	May	REG	30.00	26.20	-3.80	28.40	-1.60
	1996	Passing Rate	Nov	REG	21.70	29.00	7.30	34.00	12.30
	1997	Passing Rate	May	REG	29.30	27.90	-1.40	26.70	-2.60
	1997	Passing Rate	Nov	REG	26.10	25.70	-0.40	25.20	-0.90
	1998	Passing Rate	May	REG	28.30	25.90	-2.40	24.80	-3.50
	1998	Passing Rate	Nov	REG	30.30	25.30	-5.00	26.20	-4.10
	1999	Passing Rate	May	REG	33.00	26.30	-6.70	27.60	-5.40
	1999	Passing Rate	Nov	REG	25.20	19.20	-6.00	19.40	-5.80
	2000	Passing Rate	May	REG	31.70	26.30	-5.40	29.90	-1.80
	2000	Passing Rate	Nov	REG	27.90	24.20	-3.70	28.20	0.30
	2001	Passing Rate	May	REG	28.90	22.70	-6.20	29.30	0.40
	2001	Passing Rate	Nov	REG	30.70	22.20	-8.50	27.30	-3.40
	2002	Passing Rate	May	REG	31.00	22.50	-8.50	34.20	3.20
	2002	Passing Rate	Nov	REG	30.50	20.20	-10.30	29.60	-0.90
	CBT	2003	Passing Rate	May	REG	35.00	21.30	-13.70	44.00
2003		Passing Rate	Nov	REG	29.20	17.00	-12.20	32.50	3.30
2004		Passing Rate	All Year	REG	34.90	36.50	1.60	54.80	19.90
2005		Passing Rate	All Year	REG	40.70	35.77	-4.93	47.28	6.50
		Avg Variance for 120 requirement			26.67	-0.95	27.55	-0.00	
		Avg Variance for 150 requirement			25.85	-6.54	35.03	2.60	
		Avg Variance for 120-exam / 150 license requirement				N/A		N/A	

Year	Section	National Pass Rate	Nevada - Variance from National Pass Rate		New Mexico - Variance from National Pass Rate					
			Nevada	New Mexico	New Mexico	New Mexico				
PBT	1996	Passing Rate	May	AUD	30.20	35.70	5.50	25.90	-4.30	
	1996	Passing Rate	Nov	AUD	32.30	39.90	7.60	26.90	-5.40	
	1997	Passing Rate	May	AUD	30.90	35.20	4.30	28.90	-2.00	
	1997	Passing Rate	Nov	AUD	31.10	42.50	11.40	31.00	-0.10	
	1998	Passing Rate	May	AUD	31.40	40.90	9.50	24.80	-6.60	
	1998	Passing Rate	Nov	AUD	33.10	43.00	9.90	28.70	-4.40	
	1999	Passing Rate	May	AUD	34.10	36.70	2.60	30.80	-3.30	
	1999	Passing Rate	Nov	AUD	27.60	33.70	6.10	28.10	0.50	
	2000	Passing Rate	May	AUD	31.70	41.70	10.00	31.40	-0.30	
	2000	Passing Rate	Nov	AUD	31.00	33.20	2.20	32.60	1.60	
	2001	Passing Rate	May	AUD	29.90	45.80	15.90	31.50	1.60	
	2001	Passing Rate	Nov	AUD	32.70	44.40	11.70	29.00	-3.70	
	2002	Passing Rate	May	AUD	33.20	48.30	15.10	40.50	7.30	
	2002	Passing Rate	Nov	AUD	33.60	45.70	12.10	35.80	2.20	
	2003	Passing Rate	May	AUD	33.10	33.30	0.20	32.90	-0.20	
	2003	Passing Rate	Nov	AUD	32.80	37.20	4.40	38.20	5.40	
	CBT	2004	Passing Rate	All Year	AUD	39.60	39.20	-0.40	31.10	-8.50
		2005	Passing Rate	All Year	AUD	43.70	54.07	10.37	39.13	-4.57
2006		Passing Rate	All Year	AUD	44.20	45.65	1.45	33.18	-11.02	
Avg Variance for 120 requirement						38.25	6.91	31.06	-0.73	
Avg Variance for 150 requirement						43.74	7.87	34.47	-8.03	
Avg Variance for 120-exam / 150 license requirement						N/A		N/A		

PBT	1996	Passing Rate	May	BEC	31.20	37.20	6.00	27.80	-3.40	
	1996	Passing Rate	Nov	BEC	35.10	38.30	3.20	37.30	2.20	
	1997	Passing Rate	May	BEC	33.00	38.40	5.40	24.90	-8.10	
	1997	Passing Rate	Nov	BEC	31.70	42.30	10.60	30.30	-1.40	
	1998	Passing Rate	May	BEC	30.40	38.30	7.90	27.90	-2.50	
	1998	Passing Rate	Nov	BEC	36.40	40.60	4.20	33.50	-2.90	
	1999	Passing Rate	May	BEC	28.10	31.00	2.90	19.90	-8.20	
	1999	Passing Rate	Nov	BEC	32.30	35.70	3.40	34.50	2.20	
	2000	Passing Rate	May	BEC	33.20	40.30	7.10	32.30	-0.90	
	2000	Passing Rate	Nov	BEC	31.70	27.60	-4.10	22.50	-9.20	
	2001	Passing Rate	May	BEC	34.90	36.20	1.30	37.90	3.00	
	2001	Passing Rate	Nov	BEC	36.60	47.40	10.80	37.70	1.10	
	2002	Passing Rate	May	BEC	33.60	36.50	2.90	34.20	0.60	
	2002	Passing Rate	Nov	BEC	35.90	47.40	11.50	41.40	5.50	
	2003	Passing Rate	May	BEC	36.60	37.60	1.00	37.20	0.60	
	2003	Passing Rate	Nov	BEC	34.40	37.20	2.80	35.90	1.50	
	CBT	2004	Passing Rate	All Year	BEC	43.00	42.60	-0.40	33.30	-9.70
		2005	Passing Rate	All Year	BEC	44.20	44.44	0.24	37.91	-6.29
2006		Passing Rate	All Year	BEC	43.80	43.37	-0.43	36.98	-6.82	
Avg Variance for 120 requirement						36.97	4.66	32.20	-1.24	
Avg Variance for 150 requirement						41.41	3.30	36.06	-7.60	
Avg Variance for 120-exam / 150 license requirement						N/A		N/A		

					National Pass Rate	Nevada - Variance from National Pass Rate		New Mexico Variance from National Pass Rate	
Year		Section			National Pass Rate	Nevada	Nevada - Variance from National Pass Rate	New Mexico	New Mexico Variance from National Pass Rate
PBT	1996	Passing Rate	May	FAR	30.30	29.80	-0.50	26.30	-4.00
	1996	Passing Rate	Nov	FAR	33.40	37.10	3.70	29.30	-4.10
	1997	Passing Rate	May	FAR	27.40	40.10	12.70	21.60	-5.80
	1997	Passing Rate	Nov	FAR	25.20	34.90	9.70	22.00	-3.20
	1998	Passing Rate	May	FAR	27.30	28.70	1.40	22.90	-4.40
	1998	Passing Rate	Nov	FAR	27.10	34.50	7.40	21.60	-5.50
	1999	Passing Rate	May	FAR	25.00	27.10	2.10	21.60	-3.40
	1999	Passing Rate	Nov	FAR	25.70	33.30	7.60	27.10	1.40
	2000	Passing Rate	May	FAR	27.10	30.80	3.70	24.70	-2.40
	2000	Passing Rate	Nov	FAR	26.40	25.80	-0.60	27.90	1.50
	2001	Passing Rate	May	FAR	30.40	36.60	6.20	25.20	-5.20
	2001	Passing Rate	Nov	FAR	30.90	26.20	-4.70	25.70	-5.20
	2002	Passing Rate	May	FAR	28.40	37.20	8.80	37.50	9.10
	2002	Passing Rate	Nov	FAR	26.90	32.90	6.00	22.50	-4.40
	2003	Passing Rate	May	FAR	28.90	31.80	2.90	25.60	-3.30
	2003	Passing Rate	Nov	FAR	29.80	27.20	-2.60	29.60	-0.20
CBT	2004	Passing Rate	All Year	FAR	36.80	28.60	-8.20	32.10	-4.70
	2005	Passing Rate	All Year	FAR	43.20	37.01	-6.19	36.68	-6.52
	2006	Passing Rate	All Year	FAR	44.60	40.00	-4.60	33.20	-11.40
	Avg Variance for 120 requirement						32.21	4.72	25.69
Avg Variance for 150 requirement						33.06	-0.27	33.99	-7.50
Avg Variance for 120-exam / 150 license requirement						N/A		N/A	
PBT	1996	Passing Rate	May	REG	30.00	31.20	1.20	28.90	-1.10
	1996	Passing Rate	Nov	REG	21.70	36.10	14.40	29.20	7.50
	1997	Passing Rate	May	REG	29.30	35.60	6.30	23.00	-6.30
	1997	Passing Rate	Nov	REG	26.10	36.60	10.50	28.30	2.20
	1998	Passing Rate	May	REG	28.30	40.60	12.30	25.90	-2.40
	1998	Passing Rate	Nov	REG	30.30	37.10	6.80	31.60	1.30
	1999	Passing Rate	May	REG	33.00	39.40	6.40	30.10	-2.90
	1999	Passing Rate	Nov	REG	25.20	30.00	4.80	24.40	-0.80
	2000	Passing Rate	May	REG	31.70	32.00	0.30	25.20	-6.50
	2000	Passing Rate	Nov	REG	27.90	26.30	-1.60	29.80	1.90
	2001	Passing Rate	May	REG	28.90	34.70	5.80	28.70	-0.20
	2001	Passing Rate	Nov	REG	30.70	27.60	-3.10	30.70	0.00
	2002	Passing Rate	May	REG	31.00	41.30	10.30	32.00	1.00
	2002	Passing Rate	Nov	REG	30.50	38.70	8.20	28.30	-2.20
	2003	Passing Rate	May	REG	35.00	38.70	3.70	32.90	-2.10
	2003	Passing Rate	Nov	REG	29.20	35.80	6.60	26.50	-2.70
CBT	2004	Passing Rate	All Year	REG	34.90	44.40	9.50	34.50	-0.40
	2005	Passing Rate	All Year	REG	40.70	40.97	0.27	37.14	-3.56
	2006	Passing Rate	All Year	REG	42.40	41.03	-1.37	35.41	-6.99
	Avg Variance for 120 requirement						34.49	6.14	28.47
Avg Variance for 150 requirement						38.13	4.43	35.68	-3.60
Avg Variance for 120-exam / 150 license requirement						N/A		N/A	

	Year	Section	National Pass Rate	North Dakota - Variance from National Pass Rate		Virginia - Variance from National Pass Rate				
				North Dakota	Rate	Virginia	Rate			
PBT	1996	Passing Rate	May	AUD	30.20	28.60	-1.60	29.10	-1.10	
	1996	Passing Rate	Nov	AUD	32.30	28.80	-3.50	35.70	3.40	
	1997	Passing Rate	May	AUD	30.90	34.60	3.70	32.20	1.30	
	1997	Passing Rate	Nov	AUD	31.10	31.30	0.20	35.20	4.10	
	1998	Passing Rate	May	AUD	31.40	35.90	4.50	31.70	0.30	
	1998	Passing Rate	Nov	AUD	33.10	25.20	-7.90	33.60	0.50	
	1999	Passing Rate	May	AUD	34.10	24.30	-9.80	33.90	-0.20	
	1999	Passing Rate	Nov	AUD	27.60	21.80	-5.80	31.30	3.70	
	2000	Passing Rate	May	AUD	31.70	31.10	-0.60	28.30	-3.40	
	2000	Passing Rate	Nov	AUD	31.00	29.90	-1.10	31.30	0.30	
	2001	Passing Rate	May	AUD	29.90	33.80	3.90	30.60	0.70	
	2001	Passing Rate	Nov	AUD	32.70	28.40	-4.30	30.00	-2.70	
	2002	Passing Rate	May	AUD	33.20	26.20	-7.00	30.10	-3.10	
	2002	Passing Rate	Nov	AUD	33.60	24.30	-9.30	29.60	-4.00	
	2003	Passing Rate	May	AUD	33.10	27.30	-5.80	29.80	-3.30	
	CBT	2003	Passing Rate	Nov	AUD	32.80	32.50	-0.30	31.00	-1.80
		2004	Passing Rate	All Year	AUD	39.60	42.70	3.10	42.90	3.30
2005		Passing Rate	All Year	AUD	43.70	52.43	8.73	42.44	-1.26	
2006		Passing Rate	All Year	AUD	44.20	51.54	7.34	38.81	-5.39	
			Avg Variance for 120 requirement			30.73	-0.77	31.61	-0.01	
			Avg Variance for 150 requirement			32.79	-1.61	36.99	-1.69	
		Avg Variance for 120-exam / 150 license requirement			N/A		N/A			
PBT	1996	Passing Rate	May	BEC	31.20	29.10	-2.10	30.40	-0.80	
	1996	Passing Rate	Nov	BEC	35.10	34.60	-0.50	35.00	-0.10	
	1997	Passing Rate	May	BEC	33.00	33.90	0.90	34.20	1.20	
	1997	Passing Rate	Nov	BEC	31.70	33.10	1.40	36.30	4.60	
	1998	Passing Rate	May	BEC	30.40	36.70	6.30	29.90	-0.50	
	1998	Passing Rate	Nov	BEC	36.40	37.10	0.70	35.50	-0.90	
	1999	Passing Rate	May	BEC	28.10	26.00	-2.10	28.10	0.00	
	1999	Passing Rate	Nov	BEC	32.30	41.20	8.90	33.60	1.30	
	2000	Passing Rate	May	BEC	33.20	36.50	3.30	29.60	-3.60	
	2000	Passing Rate	Nov	BEC	31.70	30.20	-1.50	28.90	-2.80	
	2001	Passing Rate	May	BEC	34.90	34.60	-0.30	33.70	-1.20	
	2001	Passing Rate	Nov	BEC	36.60	34.30	-2.30	33.20	-3.40	
	2002	Passing Rate	May	BEC	33.60	30.30	-3.30	34.90	1.30	
	2002	Passing Rate	Nov	BEC	35.90	31.30	-4.60	32.60	-3.30	
	2003	Passing Rate	May	BEC	36.60	43.30	6.70	34.20	-2.40	
	2003	Passing Rate	Nov	BEC	34.40	39.90	5.50	31.70	-2.70	
	CBT	2004	Passing Rate	All Year	BEC	43.00	50.00	7.00	44.70	1.70
2005		Passing Rate	All Year	BEC	44.20	50.94	6.74	39.71	-4.49	
2006		Passing Rate	All Year	BEC	43.80	47.33	3.53	35.00	-8.80	
			Avg Variance for 120 requirement			34.08	1.12	32.56	-0.59	
		Avg Variance for 150 requirement			38.14	2.12	37.06	-3.34		
		Avg Variance for 120-exam / 150 license requirement			N/A		N/A			

	Year	Section	National Pass Rate	North Dakota - Variance from National Pass Rate		Virginia - Variance from National Pass Rate				
				North Dakota	Rate	Virginia	Rate			
PBT	1996	Passing Rate	May	FAR	30.30	26.10	-4.20	30.10	-0.20	
	1996	Passing Rate	Nov	FAR	33.40	32.50	-0.90	36.40	3.00	
	1997	Passing Rate	May	FAR	27.40	38.80	11.40	27.20	-0.20	
	1997	Passing Rate	Nov	FAR	25.20	36.60	11.40	30.00	4.80	
	1998	Passing Rate	May	FAR	27.30	31.30	4.00	25.40	-1.90	
	1998	Passing Rate	Nov	FAR	27.10	19.30	-7.80	29.50	2.40	
	1999	Passing Rate	May	FAR	25.00	23.50	-1.50	22.90	-2.10	
	1999	Passing Rate	Nov	FAR	25.70	28.60	2.90	28.40	2.70	
	2000	Passing Rate	May	FAR	27.10	32.00	4.90	21.80	-5.30	
	2000	Passing Rate	Nov	FAR	26.40	29.10	2.70	28.30	1.90	
	2001	Passing Rate	May	FAR	30.40	18.10	-12.30	23.80	-6.60	
	2001	Passing Rate	Nov	FAR	30.90	23.50	-7.40	25.40	-5.50	
	2002	Passing Rate	May	FAR	28.40	17.90	-10.50	23.10	-5.30	
	2002	Passing Rate	Nov	FAR	26.90	25.60	-1.30	25.40	-1.50	
	2003	Passing Rate	May	FAR	28.90	26.90	-2.00	25.50	-3.40	
	CBT	2003	Passing Rate	Nov	FAR	29.80	35.30	5.50	25.90	-3.90
		2004	Passing Rate	All Year	FAR	36.80	47.30	10.50	41.40	4.60
2005		Passing Rate	All Year	FAR	43.20	49.44	6.24	40.34	-2.86	
2006		Passing Rate	All Year	FAR	44.60	59.13	14.53	37.16	-7.44	
Avg Variance for 120 requirement					30.77	2.32	26.98	-0.99		
Avg Variance for 150 requirement					32.03	0.94	34.06	-2.60		
Avg Variance for 120-exam / 150 license requirement						N/A		N/A		
PBT	1996	Passing Rate	May	REG	30.00	34.70	4.70	27.60	-2.40	
	1996	Passing Rate	Nov	REG	21.70	33.60	11.90	33.70	12.00	
	1997	Passing Rate	May	REG	29.30	38.70	9.40	30.10	0.80	
	1997	Passing Rate	Nov	REG	26.10	33.90	7.80	30.50	4.40	
	1998	Passing Rate	May	REG	28.30	32.40	4.10	25.80	-2.50	
	1998	Passing Rate	Nov	REG	30.30	31.10	0.80	30.50	0.20	
	1999	Passing Rate	May	REG	33.00	26.50	-6.50	32.90	-0.10	
	1999	Passing Rate	Nov	REG	25.20	30.60	5.40	24.70	-0.50	
	2000	Passing Rate	May	REG	31.70	38.50	6.80	27.60	-4.10	
	2000	Passing Rate	Nov	REG	27.90	35.90	8.00	25.70	-2.20	
	2001	Passing Rate	May	REG	28.90	30.80	1.90	28.00	-0.90	
	2001	Passing Rate	Nov	REG	30.70	25.20	-5.50	27.40	-3.30	
	2002	Passing Rate	May	REG	31.00	32.00	1.00	24.60	-6.40	
	2002	Passing Rate	Nov	REG	30.50	29.40	-1.10	30.00	-0.50	
	2003	Passing Rate	May	REG	35.00	29.10	-5.90	30.50	-4.50	
	CBT	2003	Passing Rate	Nov	REG	29.20	32.70	3.50	26.20	-3.00
		2004	Passing Rate	All Year	REG	34.90	50.00	15.10	40.10	5.20
2005		Passing Rate	All Year	REG	40.70	61.00	20.30	37.38	-3.32	
2006		Passing Rate	All Year	REG	42.40	51.67	9.27	34.70	-7.70	
Avg Variance for 120 requirement					34.07	6.45	28.51	-0.39		
Avg Variance for 150 requirement					36.41	4.02	33.78	-2.66		
Avg Variance for 120-exam / 150 license requirement						N/A		N/A		

					National Pass Rate	Wyoming - Variance from National Pass Rate		Kentucky - Variance from National Pass Rate		
Year	Section					Wyoming		Kentucky		
PBT	1996	Passing Rate	May	AUD	30.20	18.00	-12.20	23.60	-6.60	
	1996	Passing Rate	Nov	AUD	32.30	36.60	4.30	27.90	-4.40	
	1997	Passing Rate	May	AUD	30.90	27.10	-3.80	26.90	-4.00	
	1997	Passing Rate	Nov	AUD	31.10	29.40	-1.70	30.80	-0.30	
	1998	Passing Rate	May	AUD	31.40	32.90	1.50	24.90	-6.50	
	1998	Passing Rate	Nov	AUD	33.10	32.80	-0.30	29.10	-4.00	
	1999	Passing Rate	May	AUD	34.10	25.70	-8.40	22.70	-11.40	
	1999	Passing Rate	Nov	AUD	27.60	31.60	4.00	16.40	-11.20	
	2000	Passing Rate	May	AUD	31.70	36.70	5.00	20.70	-11.00	
	2000	Passing Rate	Nov	AUD	31.00	29.70	-1.30	17.90	-13.10	
	2001	Passing Rate	May	AUD	29.90	25.00	-4.90	18.40	-11.50	
	2001	Passing Rate	Nov	AUD	32.70	23.10	-9.60	20.10	-12.60	
	2002	Passing Rate	May	AUD	33.20	40.00	6.80	23.00	-10.20	
	2002	Passing Rate	Nov	AUD	33.60	18.20	-15.40	26.60	-7.00	
	2003	Passing Rate	May	AUD	33.10	37.00	3.90	21.90	-11.20	
	CBT	2003	Passing Rate	Nov	AUD	32.80	29.70	-3.10	27.30	-5.50
		2004	Passing Rate	All Year	AUD	39.60	26.30	-13.30	44.80	5.20
2005		Passing Rate	All Year	AUD	43.70	36.36	-7.34	46.45	2.75	
2006		Passing Rate	All Year	AUD	44.20	39.47	-4.73	40.05	-4.15	
Avg Variance for 120 requirement						29.47	-2.03	25.29	-6.00	
Avg Variance for 150 requirement						30.68	-3.72	27.93	-7.40	
Avg Variance for 120-exam / 150 license requirement						N/A		N/A		
PBT	1996	Passing Rate	May	BEC	31.20	31.10	-0.10	24.70	-6.50	
	1996	Passing Rate	Nov	BEC	35.10	41.50	6.40	28.50	-6.60	
	1997	Passing Rate	May	BEC	33.00	30.80	-2.20	25.30	-7.70	
	1997	Passing Rate	Nov	BEC	31.70	18.40	-13.30	27.00	-4.70	
	1998	Passing Rate	May	BEC	30.40	33.80	3.40	22.20	-8.20	
	1998	Passing Rate	Nov	BEC	36.40	33.30	-3.10	28.00	-8.40	
	1999	Passing Rate	May	BEC	28.10	22.40	-5.70	17.30	-10.80	
	1999	Passing Rate	Nov	BEC	32.30	35.40	3.10	17.70	-14.60	
	2000	Passing Rate	May	BEC	33.20	40.60	7.40	20.60	-12.60	
	2000	Passing Rate	Nov	BEC	31.70	25.00	-6.70	17.00	-14.70	
	2001	Passing Rate	May	BEC	34.90	52.20	17.30	18.40	-16.50	
	2001	Passing Rate	Nov	BEC	36.60	33.30	-3.30	21.00	-15.60	
	2002	Passing Rate	May	BEC	33.60	43.50	9.90	22.50	-11.10	
	2002	Passing Rate	Nov	BEC	35.90	29.00	-6.90	24.80	-11.10	
	2003	Passing Rate	May	BEC	36.60	38.50	1.90	17.90	-18.70	
	CBT	2003	Passing Rate	Nov	BEC	34.40	30.30	-4.10	19.50	-14.90
		2004	Passing Rate	All Year	BEC	43.00	36.40	-6.60	42.00	-1.00
2005		Passing Rate	All Year	BEC	44.20	37.50	-6.70	43.21	-0.99	
2006		Passing Rate	All Year	BEC	43.80	45.65	1.85	41.77	-2.03	
Avg Variance for 120 requirement						31.48	-1.48	23.84	-8.40	
Avg Variance for 150 requirement						36.13	0.11	26.24	-11.70	
Avg Variance for 120-exam / 150 license requirement						N/A		N/A		

				National Pass Rate	Wyoming - Variance from National Pass Rate	Kentucky - Variance from National Pass Rate				
Year	Section			Wyoming	Kentucky					
PBT	1996	Passing Rate	May	FAR	30.30	25.80	-4.50	25.80	-4.50	
	1996	Passing Rate	Nov	FAR	33.40	31.00	-2.40	27.70	-5.70	
	1997	Passing Rate	May	FAR	27.40	33.90	6.50	19.10	-8.30	
	1997	Passing Rate	Nov	FAR	25.20	16.30	-8.90	19.70	-5.50	
	1998	Passing Rate	May	FAR	27.30	26.80	-0.50	19.30	-8.00	
	1998	Passing Rate	Nov	FAR	27.10	36.80	9.70	20.30	-6.80	
	1999	Passing Rate	May	FAR	25.00	29.10	4.10	16.00	-9.00	
	1999	Passing Rate	Nov	FAR	25.70	20.00	-5.70	12.40	-13.30	
	2000	Passing Rate	May	FAR	27.10	20.00	-7.10	16.50	-10.60	
	2000	Passing Rate	Nov	FAR	26.40	19.00	-7.40	12.10	-14.30	
	2001	Passing Rate	May	FAR	30.40	25.90	-4.50	15.80	-14.60	
	2001	Passing Rate	Nov	FAR	30.90	31.00	0.10	16.20	-14.70	
	2002	Passing Rate	May	FAR	28.40	30.40	2.00	17.50	-10.90	
	2002	Passing Rate	Nov	FAR	26.90	25.00	-1.90	18.90	-8.00	
	2003	Passing Rate	May	FAR	28.90	14.30	-14.60	20.30	-8.60	
	2003	Passing Rate	Nov	FAR	29.80	19.00	-10.80	25.70	-4.10	
	CBT	2004	Passing Rate	All Year	FAR	36.80	30.00	-6.80	45.00	8.20
		2005	Passing Rate	All Year	FAR	43.20	47.37	4.17	40.18	-3.02
2006		Passing Rate	All Year	FAR	44.60	62.96	18.36	43.08	-1.52	
		Avg Variance for 120 requirement				28.43	-0.02	20.04	-7.64	
		Avg Variance for 150 requirement				28.77	-2.31	24.66	-8.06	
	Avg Variance for 120-exam / 150 license requirement				N/A		N/A			
PBT	1996	Passing Rate	May	REG	30.00	34.40	4.40	25.10	-4.90	
	1996	Passing Rate	Nov	REG	21.70	35.90	14.20	28.80	7.10	
	1997	Passing Rate	May	REG	29.30	31.60	2.30	25.30	-4.00	
	1997	Passing Rate	Nov	REG	26.10	26.00	-0.10	25.40	-0.70	
	1998	Passing Rate	May	REG	28.30	29.00	0.70	20.30	-8.00	
	1998	Passing Rate	Nov	REG	30.30	23.00	-7.30	25.10	-5.20	
	1999	Passing Rate	May	REG	33.00	42.50	9.50	21.70	-11.30	
	1999	Passing Rate	Nov	REG	25.20	30.10	4.90	14.10	-11.10	
	2000	Passing Rate	May	REG	31.70	39.30	7.60	20.70	-11.00	
	2000	Passing Rate	Nov	REG	27.90	32.30	4.40	18.30	-9.60	
	2001	Passing Rate	May	REG	28.90	31.60	2.70	17.70	-11.20	
	2001	Passing Rate	Nov	REG	30.70	40.90	10.20	20.40	-10.30	
	2002	Passing Rate	May	REG	31.00	30.00	-1.00	25.10	-5.90	
	2002	Passing Rate	Nov	REG	30.50	31.40	0.90	27.00	-3.50	
	2003	Passing Rate	May	REG	35.00	26.90	-8.10	21.10	-13.90	
	2003	Passing Rate	Nov	REG	29.20	32.40	3.20	23.00	-6.20	
	CBT	2004	Passing Rate	All Year	REG	34.90	31.60	-3.30	43.00	8.10
		2005	Passing Rate	All Year	REG	40.70	50.00	9.30	41.85	1.15
2006		Passing Rate	All Year	REG	42.40	55.17	12.77	44.47	2.07	
		Avg Variance for 120 requirement				29.98	2.37	23.23	-4.76	
	Avg Variance for 150 requirement				36.47	4.08	27.51	-6.24		
	Avg Variance for 120-exam / 150 license requirement				N/A		N/A			

				National Pass Rate	Massachusetts - Variance from National Pass Rate	South Carolina	South Carolina - Variance from Nationa Pass Rate		
Year	Section			Massachusetts	South Carolina				
PBT	1996	Passing Rate	May	AUD	30.20	34.50	4.30	20.70	-9.50
	1996	Passing Rate	Nov	AUD	32.30	36.30	4.00	23.30	-9.00
	1997	Passing Rate	May	AUD	30.90	38.30	7.40	23.70	-7.20
	1997	Passing Rate	Nov	AUD	31.10	40.20	9.10	18.00	-13.10
	1998	Passing Rate	May	AUD	31.40	34.10	2.70	29.40	-2.00
	1998	Passing Rate	Nov	AUD	33.10	33.80	0.70	18.40	-14.70
	1999	Passing Rate	May	AUD	34.10	37.10	3.00	34.40	0.30
	1999	Passing Rate	Nov	AUD	27.60	31.00	3.40	19.00	-8.60
	2000	Passing Rate	May	AUD	31.70	30.60	-1.10	25.60	-6.10
	2000	Passing Rate	Nov	AUD	31.00	31.50	0.50	25.60	-5.40
	2001	Passing Rate	May	AUD	29.90	32.70	2.80	29.00	-0.90
	2001	Passing Rate	Nov	AUD	32.70	27.50	-5.20	22.90	-9.80
	2002	Passing Rate	May	AUD	33.20	20.10	-13.10	31.70	-1.50
	2002	Passing Rate	Nov	AUD	33.60	29.40	-4.20	27.80	-5.80
CBT	2003	Passing Rate	May	AUD	33.10	28.70	-4.40	26.10	-7.00
	2003	Passing Rate	Nov	AUD	32.80	31.90	-0.90	27.00	-5.80
	2004	Passing Rate	All Year	AUD	39.60	49.40	9.80	42.50	2.90
	2005	Passing Rate	All Year	AUD	43.70	51.40	7.70	42.24	-1.46
	2006	Passing Rate	All Year	AUD	44.20	53.91	9.71	45.42	1.22
		Avg Variance for 120 requirement				33.97	2.63	22.00	-9.25
	Avg Variance for 150 requirement				37.83	0.66	25.61	-6.26	
	Avg Variance for 120-exam / 150 license requirement				N/A		43.39	0.85	
PBT	1996	Passing Rate	May	BEC	31.20	33.70	2.50	25.20	-6.00
	1996	Passing Rate	Nov	BEC	35.10	39.10	4.00	26.50	-8.60
	1997	Passing Rate	May	BEC	33.00	36.10	3.10	19.20	-13.80
	1997	Passing Rate	Nov	BEC	31.70	33.70	2.00	18.80	-12.90
	1998	Passing Rate	May	BEC	30.40	33.60	3.20	22.40	-8.00
	1998	Passing Rate	Nov	BEC	36.40	32.60	-3.80	23.50	-12.90
	1999	Passing Rate	May	BEC	28.10	26.40	-1.70	23.70	-4.40
	1999	Passing Rate	Nov	BEC	32.30	27.10	-5.20	22.50	-9.80
	2000	Passing Rate	May	BEC	33.20	28.60	-4.60	24.70	-8.50
	2000	Passing Rate	Nov	BEC	31.70	26.40	-5.30	25.70	-6.00
	2001	Passing Rate	May	BEC	34.90	28.60	-6.30	31.00	-3.90
	2001	Passing Rate	Nov	BEC	36.60	25.50	-11.10	22.80	-13.80
	2002	Passing Rate	May	BEC	33.60	18.50	-15.10	26.30	-7.30
	2002	Passing Rate	Nov	BEC	35.90	30.20	-5.70	30.50	-5.40
CBT	2003	Passing Rate	May	BEC	36.60	27.80	-8.80	25.80	-10.80
	2003	Passing Rate	Nov	BEC	34.40	32.30	-2.10	27.00	-7.40
	2004	Passing Rate	All Year	BEC	43.00	44.20	1.20	42.90	-0.10
	2005	Passing Rate	All Year	BEC	44.20	43.38	-0.82	46.18	1.98
2006	Passing Rate	All Year	BEC	43.80	49.37	5.57	48.29	4.49	
	Avg Variance for 120 requirement				30.95	-1.93	25.85	-7.30	
	Avg Variance for 150 requirement				35.11	-3.68	24.56	-8.92	
	Avg Variance for 120-exam / 150 license requirement				N/A		45.79	2.12	

				National Pass Rate	Massachusetts - Variance from National Pass Rate	South Carolina	South Carolina - Variance from National Pass Rate			
Year	Section			Massachusetts						
PBT	1996	Passing Rate	May	FAR	30.30	29.80	-0.50	19.50	-10.80	
	1996	Passing Rate	Nov	FAR	33.40	34.30	0.90	23.30	-10.10	
	1997	Passing Rate	May	FAR	27.40	27.60	0.20	17.30	-10.10	
	1997	Passing Rate	Nov	FAR	25.20	26.30	1.10	13.60	-11.60	
	1998	Passing Rate	May	FAR	27.30	26.10	-1.20	18.90	-8.40	
	1998	Passing Rate	Nov	FAR	27.10	23.60	-3.50	14.80	-12.30	
	1999	Passing Rate	May	FAR	25.00	21.60	-3.40	18.90	-6.10	
	1999	Passing Rate	Nov	FAR	25.70	23.80	-1.90	17.70	-8.00	
	2000	Passing Rate	May	FAR	27.10	22.00	-5.10	20.80	-6.30	
	2000	Passing Rate	Nov	FAR	26.40	20.70	-5.70	19.80	-6.60	
	2001	Passing Rate	May	FAR	30.40	19.40	-11.00	18.90	-11.50	
	2001	Passing Rate	Nov	FAR	30.90	19.30	-11.60	19.00	-11.90	
	2002	Passing Rate	May	FAR	28.40	14.10	-14.30	22.30	-6.10	
	2002	Passing Rate	Nov	FAR	26.90	19.30	-7.60	19.90	-7.00	
	2003	Passing Rate	May	FAR	28.90	24.30	-4.60	17.20	-11.70	
	2003	Passing Rate	Nov	FAR	29.80	22.60	-7.20	18.80	-11.00	
	CBT	2004	Passing Rate	All Year	FAR	36.80	43.90	7.10	38.00	1.20
		2005	Passing Rate	All Year	FAR	43.20	43.84	0.64	41.15	-2.05
2006		Passing Rate	All Year	FAR	44.60	49.03	4.43	44.51	-0.09	
		Avg Variance for 120 requirement				24.54	-3.48	21.40	-10.45	
		Avg Variance for 150 requirement				31.01	-3.08	18.42	-9.19	
	Avg Variance for 120-exam / 150 license requirement				N/A		41.22	-0.31		
PBT	1996	Passing Rate	May	REG	30.00	31.50	1.50	24.80	-5.20	
	1996	Passing Rate	Nov	REG	21.70	29.90	8.20	24.10	2.40	
	1997	Passing Rate	May	REG	29.30	27.30	-2.00	21.60	-7.70	
	1997	Passing Rate	Nov	REG	26.10	25.30	-0.80	16.70	-9.40	
	1998	Passing Rate	May	REG	28.30	27.00	-1.30	23.40	-4.90	
	1998	Passing Rate	Nov	REG	30.30	27.50	-2.80	20.00	-10.30	
	1999	Passing Rate	May	REG	33.00	29.70	-3.30	32.50	-0.50	
	1999	Passing Rate	Nov	REG	25.20	21.90	-3.30	21.80	-3.40	
	2000	Passing Rate	May	REG	31.70	23.80	-7.90	25.90	-5.80	
	2000	Passing Rate	Nov	REG	27.90	21.60	-6.30	22.10	-5.80	
	2001	Passing Rate	May	REG	28.90	22.50	-6.40	26.80	-2.10	
	2001	Passing Rate	Nov	REG	30.70	20.20	-10.50	27.40	-3.30	
	2002	Passing Rate	May	REG	31.00	17.00	-14.00	31.30	0.30	
	2002	Passing Rate	Nov	REG	30.50	23.70	-6.80	25.50	-5.00	
	2003	Passing Rate	May	REG	35.00	27.10	-7.90	30.50	-4.50	
	2003	Passing Rate	Nov	REG	29.20	26.20	-3.00	28.10	-1.10	
	CBT	2004	Passing Rate	All Year	REG	34.90	46.20	11.30	36.10	1.20
		2005	Passing Rate	All Year	REG	40.70	43.15	2.45	41.16	0.46
2006		Passing Rate	All Year	REG	42.40	47.39	4.99	46.49	4.09	
		Avg Variance for 120 requirement				25.68	-2.91	24.45	-1.40	
		Avg Variance for 150 requirement				32.96	-1.85	25.26	-4.54	
	Avg Variance for 120-exam / 150 license requirement				N/A		41.25	1.92		