1991 Edition

CPA Candidate Performance on the Uniform CPA Examination

nasba

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CPA CANDIDATE PERFORMANCE ON THE UNIFORM CPA EXAMINATION 1991

FOREWORD

This is the ninth year that the National Association of State Boards of Accountancy (NASBA) has gathered data on CPA examination candidates and the sixth year that it has published the results with an interpretative commentary and charts. The objective is to provide an ongoing inventory of the overall characteristics of the candidate population and an assessment of how these characteristics relate to performance on the Uniform Certified Public Accountant Examination (hereafter referred to as the CPA examination or the examination). The tabular summaries presented in this year's report relate to the May 1990 and November 1990 CPA examinations. Historical comparisons and other insights have been provided in the supplemental commentaries and charts.

NASBA is able to offer this report only through the voluntary participation of individual boards of accountancy and the cooperation of the American Institute of Certified Public Accountants (AICPA), which prepares and grades the CPA examination for the 54 jurisdictions which use it. To participate in the study, a board of accountancy distributes to each examination candidate a NASBA questionnaire requesting biographic and demographic information. Completed questionnaires are sent by the boards to NASBA at the conclusion of both the May and November examinations. Candidate information is entered into a computer system and matched against examination grades to generate statistical tables of performance. The identity and grades of individual candidates have been revealed only to the certifying jurisdiction.

As in prior years, participation in the 1990 surveys was excellent. All 54 U.S. jurisdictions submitted questionnaires, except that those from Tennessee were not received in November. The 63,036 candidates whose questionnaires were used for the May examination and the 68,238 November candidates reported in this survey constitute 92.6% of all examination candidates in May and 90.4% of all candidates in November.

The commentaries and charts have been prepared by Park E. Leathers, Ph.D., CPA, the Ernst & Young Professor of Accounting at Bowling Green State University. The comments are those of Professor Leathers and do not represent an official interpretation of the data by NASBA.

Tabular reports for the May 1990 and November 1990 examinations are presented following the commentaries and charts. The 12 reports for each examination are consistent in topic, format, and preparation with those presented in previous years. Educational institutions from which fewer than five candidates took the examination are not listed separately in the school reports (12A-12D) but are included in the School Index following the reports for each examination.

In all of the tabular reports, as well as in the commentaries and charts, performance is defined in terms of a passing score of 75 or above. All four subjects (Auditing, Business Law, Accounting Theory, and Accounting Practice) must be passed for a candidate to successfully pass the examination. It should be recognized, however, that achieving a score of 75 or above does not assure the candidate of earning credit for a particular examination subject. This is because of conditioning requirements, which vary among jurisdictions and make the granting of credit dependent on passing one or more subjects or achieving a minimum score on the subjects failed. Conditioning requirements and credit earned have not been considered in preparing this report.

The tabular reports show the percentages of candidates earning passing scores on each subject, as well as on all subjects taken at the specific examination, on none of the subjects taken, and on at least one, but not all, of the subjects taken. Again there may be variations among jurisdictions. Some jurisdictions require first-time candidates to take all four subjects and repeat candidates to take all remaining subjects. Other jurisdictional requirements are not as strict. Candidates may take less than all of the subjects for which they are eligible and receive grades only in the subjects completed. In most situations, however, candidates generally complete all remaining subjects.

Caution is urged in interpreting these statistics. No attempt is made to verify the data provided by the candidates, nor to edit the data for reasonableness. Candidate representations are accepted as reported. Undoubtedly, there are situations where candidates intentionally or unintentionally omit or misrepresent data, but overall the data are believed to be reliable and to provide a realistic relationship to examination performance.

INTRODUCTION

There was a record number of CPA examination candidates again in 1990. The total for both examinations was 143,572, an increase of 1,437 (1.0%) from 1989, which was the previous record. The larger increase came in May when there was a total of 68,050 candidates or 1.8% higher than in 1989. However, the total number of candidates in May remains 1.4% below the all-time high of 68,988 established in May 1983. The new record of 75,522 candidates in November 1990 is .3% above the number of candidates (75,297) in November 1989. (The NASBA studies have been conducted only since 1982 and usable questionnaires are not received for all candidates, so the population data reported for total candidates are furnished by the AICPA.)

The total candidate population for 1990 represents a continued increase since May 1988. For the five years ending in May 1988, the candidate population held steady or decreased. In November 1988, the number of candidates increased 3.3% from the previous year and continued with increases of 1.6% in November 1989 and .3% in November 1990. The increased number of candidates in May (2.3% in 1989 and 1.8% in 1990) is probably attributable to the greater number of candidates the preceding November. Typically, a number of candidates are expected to fail one or more subjects in November and to return in the following May. If this assumption is correct, the lower increase in total candidate population in November 1990 indicates that the growth in candidate population may be diminishing.

Two sets of charts illustrate the growth in total candidate population from 1950-1990. Charts 1 and 2 depict the increase in the total candidate population at five-year intervals and the five-year compounded growth percentages. Charts 3 and 4 provide equivalent data for each year in the 1980s.

The CPA examination experienced growth from 1950 to 1983, with an annual compounded growth rate of 7.9% during this period. Although the number of candidates has remained fairly constant since 1983, the candidate population continues to be large in 1990—12.6 times what it was in 1950 and 19% more than in 1980. It is apparent that the earlier growth rates would not be sustained indefinitely. The question remains, however, whether the extremely modest growth in candidate population in recent years can adequately meet the needs of the profession and society.

The ratio of first-time candidates to the total candidate population is reasonably constant from year to year. Typically, there is a greater percentage of first-time candidates in May than in November (39.2% vs. 33.9% in 1990). At both examinations in 1990, the percentage of first-time candidates decreased from the previous year. The decline was small in May (from 39.8%) but fairly large in November (from 38.4%) which reinforces the concern about the status of the candidate population. Eventually, the decline in first-time candidates may have a pervasive influence on total candidates and the number of new CPAs.

There was a slight decline in the percentage of first-time candidates who passed the examination in 1990 compared to recent years (Chart 5). In May, only 45.6% passed at least one examination subject compared to 46.8% in 1989 and to an average of 48.8% for the five years from 1985 to 1989. There was also a decline in November. The 47.8% success rate in 1990 (individuals passing at least one subject) contrasts with a 49.3% average for 1985-1989. The percentage of first-time candidates who passed all subjects taken also declined, from 21.3% in the 1985-1989 period to 20.5% in 1990.

Passing rates declined for repeat candidates as well, as shown in Chart 6 and the following table.

COMPARATIVE PASSING RATES FOR REPEAT CANDIDATES

	Average 1985-1989	1990
Percentage Passing All Subjects Taken		
May	28.6%	26.4%
November	27.3	25.4
Percentage Passing At Least One Subject Taken		
May	54.7%	50.9%
November	54.8	53.4

These changes are minor and may reverse themselves in future years. Nevertheless, they may also be indicative of future problems, given the static nature of the total population. Unsuccessful candidates take longer to successfully complete the examination, or abandon their efforts. In either case, the result (given constant total candidates) will be fewer CPAs.

The 1990 results reinforce the long-term observation that the CPA examination is difficult, even for candidates who have completed considerable accounting education. Only about 20% of candidates pass all subjects the first time they take them. Perhaps even more startling is that more than half of these candidates fail all the subjects the first time. Repeat candidates do somewhat better, probably because many of them have already earned some credit and have experience at taking the examination. Even for repeat candidates, however, performance is far from outstanding. Nearly half of the candidates fail all subjects; fewer than 30% obtain credit for all the subjects they take, a number that seems particularly low, given that many repeat candidates presumably take only one or two subjects.

The following table presents percentages of candidates passing by subject.

PASSING RATES BY SUBJECT
MAY 1985 TO NOVEMBER 1990

	Auditing	Business Law	Accounting Theory	Accounting Practice
First-time Candidates				
May 1985	29.5%	33.4%	36.4%	34.5%
November 1985	32.3	33.7	31.1	31.3
May 1986	30.4	33.5	34.8	35.9
November 1986	31.1	32.0	33.3	33.8
May 1987	28.0	31.6	34.3	34.6
November 1987	30.2	30.2	32.1	33.8
May 1988	29.6	31.9	33.5	35.8
November 1988	30.7	31.3	32.3	33.7
May 1989	30.2	30.0	33.9	34.6
November 1989	29.3	29.9	32.2	31.2
May 1990	29.4	30.0	31.5	32.4
November 1990	29.5	31.1	31.7	30.6
Repeat Candidates				
May 1985	34.0%	34.3%	31.1%	31.4%
November 1985	32.4	33.3	32.4	32.9
May 1986	35.0	32.3	29.6	33.0
November 1986	33.8	34.6	31.5	33.6
May 1987	34.0	34.3	31.0	30.8
November 1987	35.2	32.6	32.1	33.8
May 1988	34.9	33.4	30.5	31.3
November 1988	32.5	32.8	32.5	34.1
May 1989	33.3	31.5	29.8	30.4
November 1989	33.5	33.2	31.7	30.2
May 1990	32.3	30.7	25.6	27.9
November 1990	31.1	32.4	31.2	31.9

All of the percentages of candidates passing individual subjects declined in 1990 from 1989 levels, consistent with the overall decline in passing percentages. Nevertheless, interesting observations can be made:

- Accounting Practice and Accounting Theory (generally in that order) are the subjects in which first-time candidates do best. Auditing ranks last. Apparently, these results occur because academic training is in Practice and Theory, and Auditing is the subject for which work experience may provide some benefit.
- Repeat candidates generally perform better in Auditing and Business Law, but not as well in Accounting Theory and Accounting Practice (with some exceptions), where recent academic preparation appears to be the primary key to success. Another factor influences this trend. Superior repeat candidates often have completed Accounting Theory and Accounting Practice at previous examinations and subsequently concentrate on Auditing and Business Law.
- As a group, first-time candidates are usually more successful on Accounting Theory and Accounting Practice in May than in November. This is attributable to the higher percentage of first-time candidates still enrolled in school at the May examination and closer to the preparation that formal schooling provides. (The improvement in results for Accounting Theory in May seems to be diminishing, unlike in Accounting Practice.)
- In Accounting Theory and Accounting Practice, repeat candidates do better in November than in May. Presumably, many of these candidates are repeating the examination for the first time, having failed the previous May, and have an opportunity for more preparation during the summer.
- Auditing candidates rely more on experience and self-study, so the summer preparation period may be beneficial. First-time candidates have traditionally done better in Auditing in November, though this circumstance was not observed in 1989 and 1990.
- Neither Auditing nor Business Law shows a strong tendency toward better performance for repeat candidates in May or November.

For the purposes of this commentary, it has been estimated that there were approximately 34,300 new CPAs in 1990. This estimate is a function of the number of candidates, percentage of first-time candidates, and percentage of candidates passing all subjects. The estimate probably overstates the actual number of new CPAs because not all candidates who pass all subjects taken have completed all subjects at the examination and because there still may be experience requirements to be satisfied. However, the estimate has been derived consistently for the past six years, and thus provides data on the relative number of new CPAs provided in each year.

ESTIMATED NUMBER OF NEW CPAs BY YEAR — 1985-1990

	May	November	Total
1985	17,100	17,900	35,000
1986	17,600	18,900	36,500
1987	16,700	18,200	34,900
1988	17,100	18,800	35,900
1989	17,100	18,800	35,900
1990	16,300	18,000	34,300

Despite the increase in total candidates in 1990, the estimated number of new CPAs is down 4.5% from 1989. This is a direct result of the decline in passing rates in 1990. If the average success rate for 1985-1989 had prevailed in 1990, it is estimated that there would have been 36,600 new CPAs, an increase of 1.9%. It is inappropriate to project a trend from only one or two years' results. However, the decline in pass rates (observed in both 1989 and 1990), the decrease in the number of first-time candidates (observed in 1990), and modest increases in the total candidate population in recent years contribute to potentially serious implications for the ability of the CPA profession to fulfill its needs for professional personnel.

Chart 1
Number of Examination Candidates
1950-1990

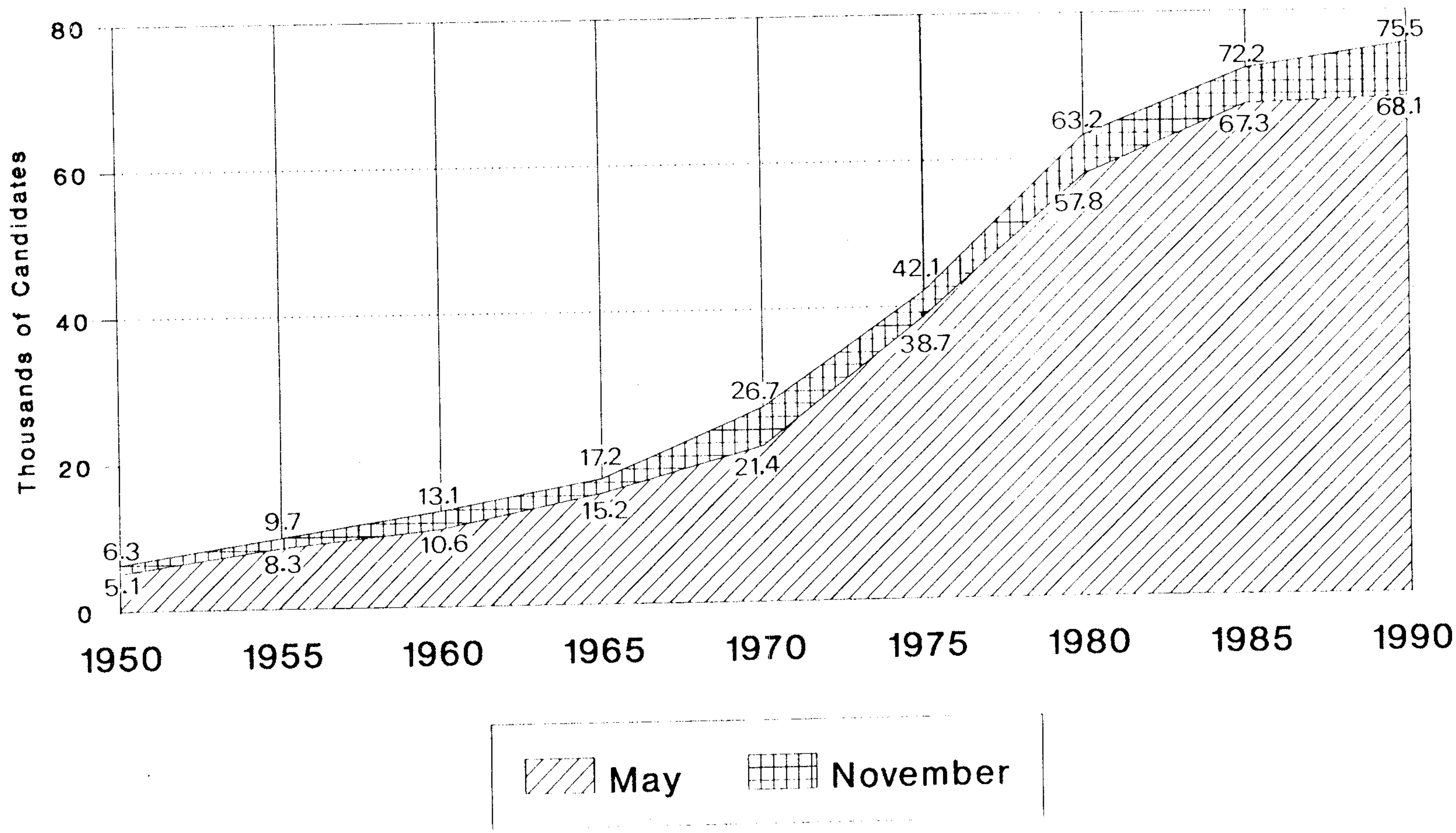


Chart 2
Percentage of Candidate Growth

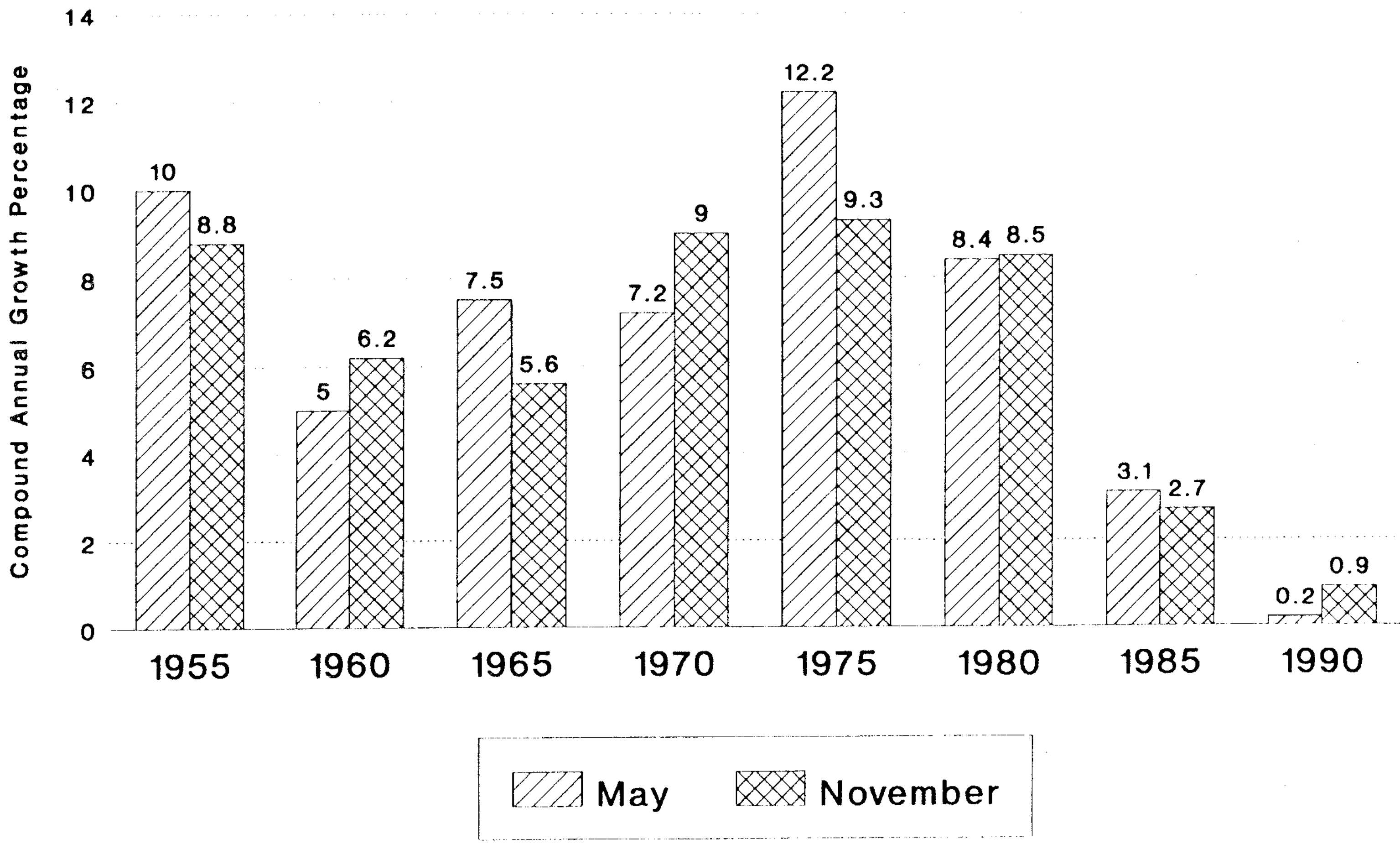


Chart 3
Number of Examination Candidates
1981-1990

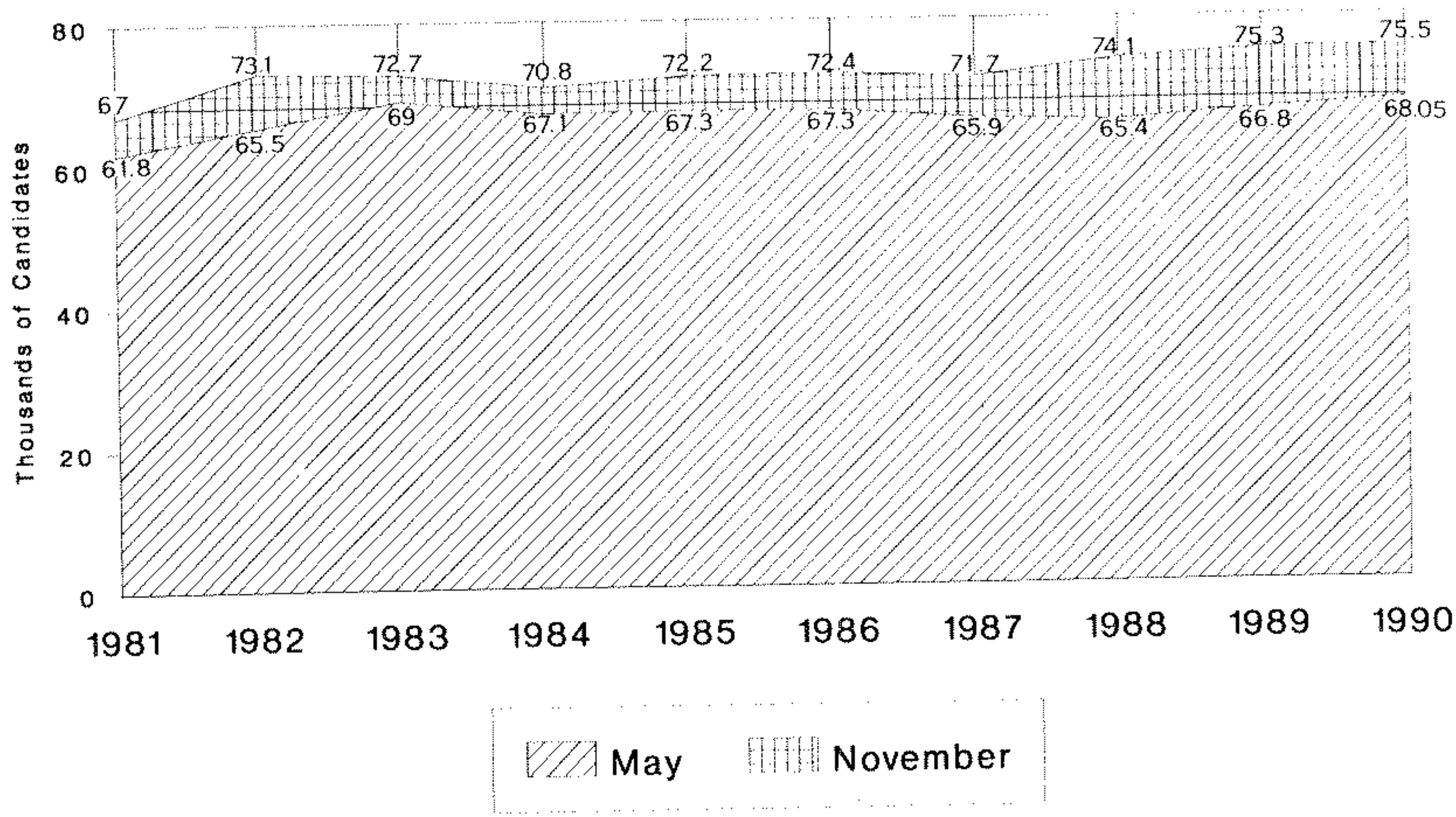


Chart 4
Annual Change in Candidate Population in the 1980s

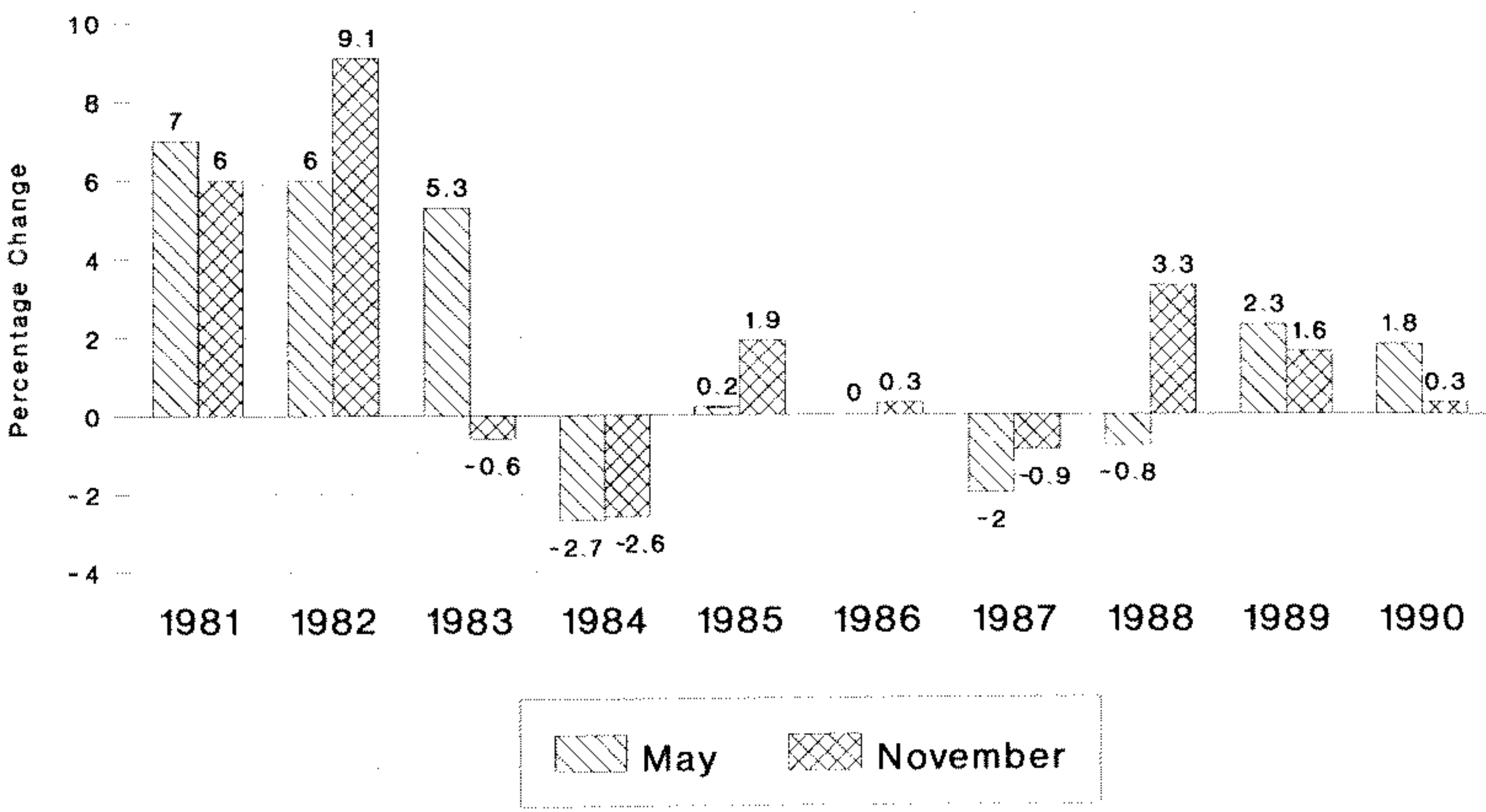


Chart 5
Passing Rates of First-time Candidates by Examination

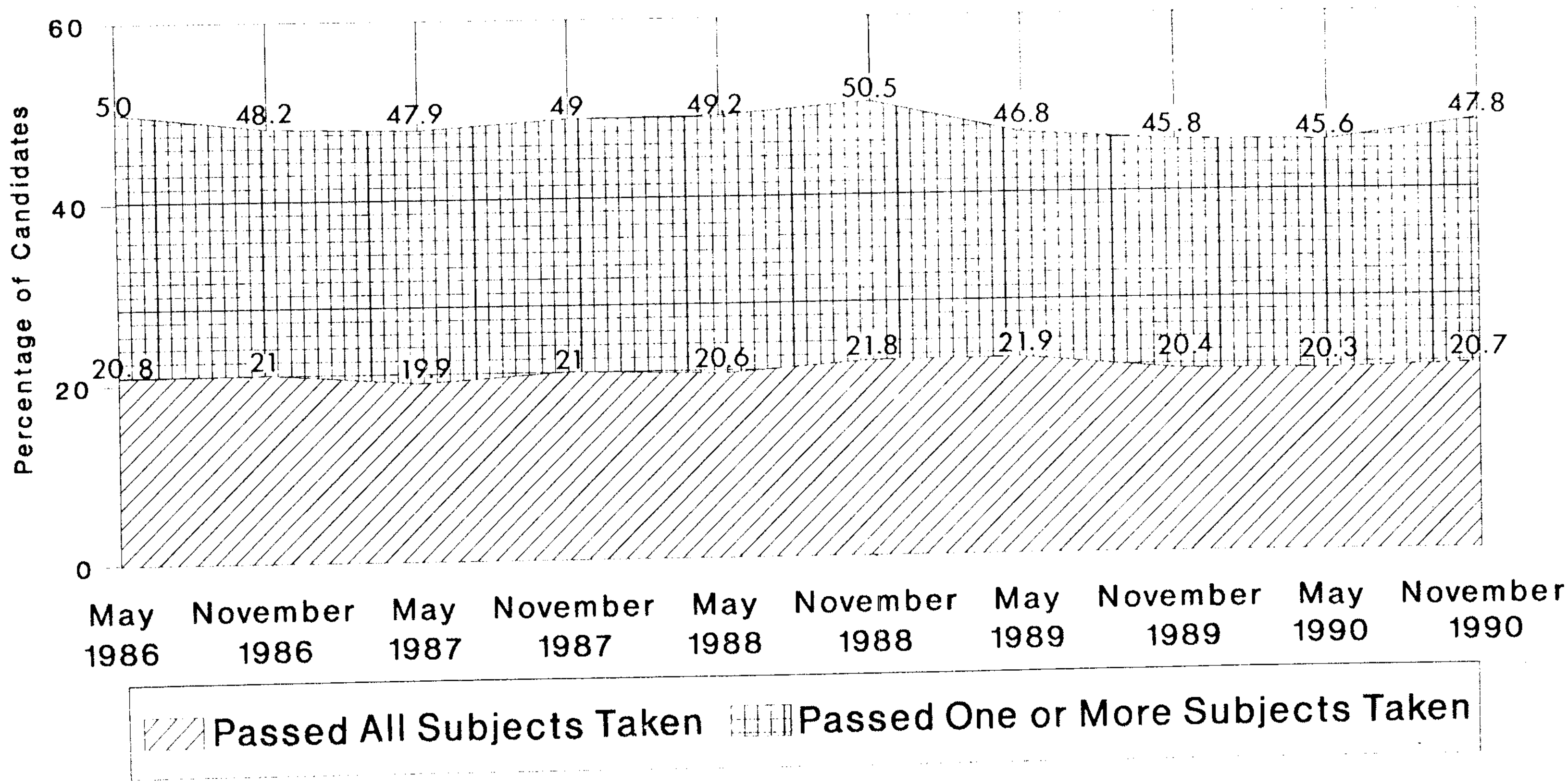
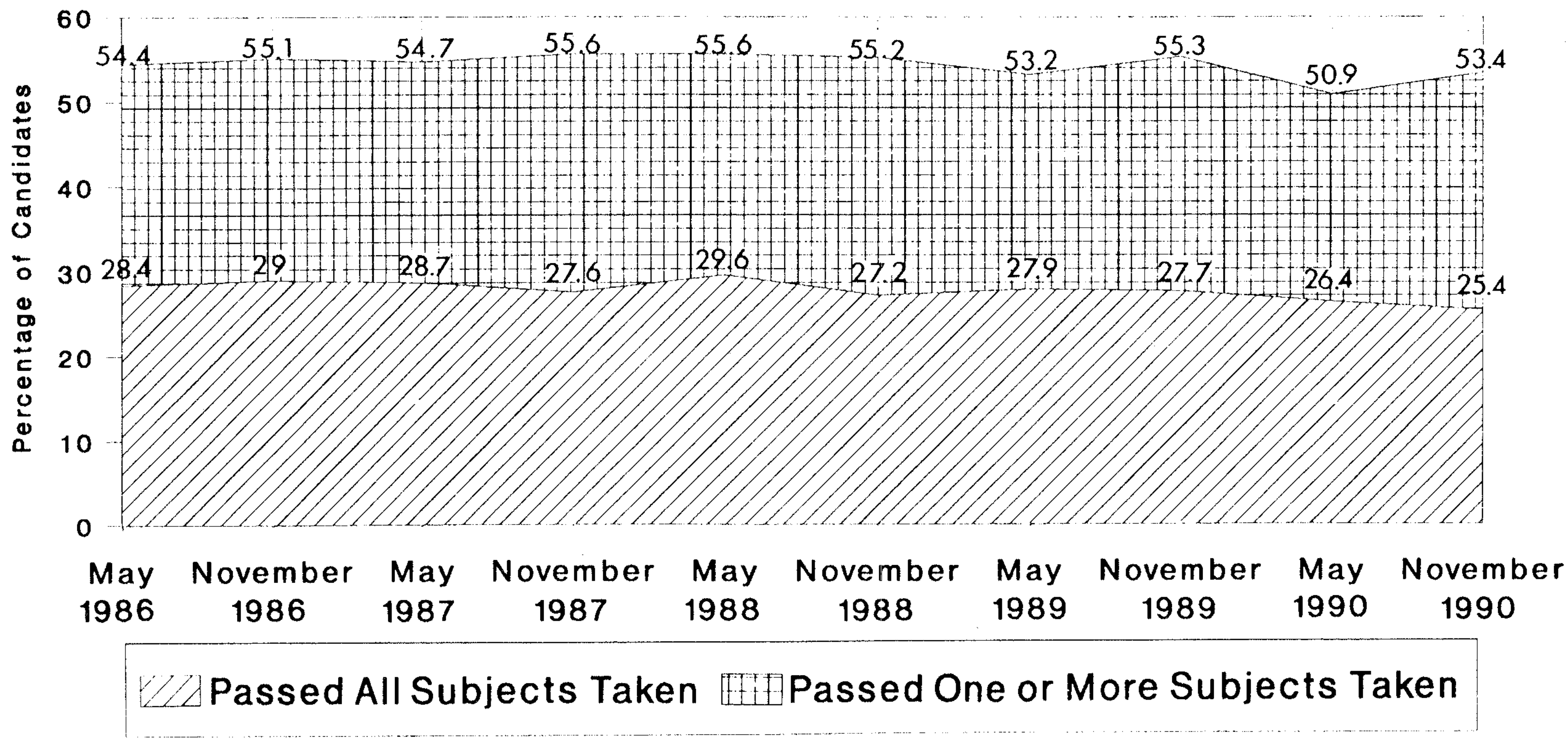


Chart 6
Passing Rates of Repeat Candidates by Examination



PARTICIPATION AND PERFORMANCE BY JURISDICTION

Listed below are the ten jurisdictions with the greatest number of first-time candidates in May and November 1990. The number in parentheses following the name of each jurisdiction indicates the position (rank) of the jurisdiction on the corresponding examination in 1989.

NUMBER OF FIRST-TIME CANDIDATES BY JURISDICTION

MAY 1990

Rank	Jurisdiction	Number
1	California (1)	4,509
2	New York (3)	2,117
3	Illinois (4)	1,790
4	Texas (2)	1,604
5	Pennsylvania (5)	1,287
6	Ohio (6)	1,004
7	Georgia (8)	819
8	Virginia (7)	782
9	North Carolina (9)	755
10	Indiana (10)	622

NOVEMBER 1990

Rank	Jurisdiction	Number
1	California (1)	4,667
2	New York (2)	1,763
3	Illinois (4)	1,428
4	Ohio (6)	1,194
5	New Jersey (7)	1,012
6	Pennsylvania (5)	997
7	Texas (3)	985
8	Georgia (8)	909
9	Massachusetts (10)	739
10	Virginia (11)	642

There is consistency from year to year in candidate population. This is not surprising because the number of candidates relates directly to jurisdictional population, which is also consistent. States also tend to maintain a similar pattern for examinations; a state that has more first-time candidates in May than in November (or vice versa) tends to continue this trend from year to year.

After each examination, NASBA recognizes as "honor roll states" those jurisdictions whose candidates have achieved passing grades in all subjects at a rate that is higher than the national average. The honor roll states, based upon this criterion, are presented below. It is noteworthy that ten states achieved this distinction in both May and November 1990.

HONOR ROLL STATES

May 1990	November 1990
Arizona	Arizona
California	California
Colorado	Colorado
Florida	Florida
Hawaii	Georgia
Illinois	Illinois
Louisiana	Louisiana
Minnesota	Minnesota
Montana	Oregon
Oregon	Washington
Washington	Wisconsin
Wisconsin	

In addition to the technique used to determine honor roll states, other methods are available for ranking jurisdictions by virtue of their candidates' performance, and three different formats are presented on succeeding pages. In the first table, the ten highest ranking jurisdictions are listed by overall success of first-time candidates passing all subjects. The second table lists the top ten jurisdictions according to the highest percentage of first-time candidates passing at least one subject. The final four tables show the top five jurisdictions with the highest ranking by examination subject. The number in parentheses following each jurisdiction's name indicates the jurisdiction's ranking on the corresponding 1989 examination. These data are presented only as a matter of interest, and profound conclusions should be avoided. Many factors, in addition to candidate ability and preparation, affect the performance of a jurisdiction's candidates. These include variations in eligibility to take the examination, the number of subjects for which the candidate may register, and conditioning requirements.

Not all the jurisdictions appearing in the succeeding tables are honor roll states. In part, this is because these tables are based only on first-time candidates and the honor roll rates are based on performance of all candidates. Moreover, a jurisdiction's candidates may perform very well on a particular subject but below average on one or more other subjects, thus not achieving for that state the "honor roll" designation. In general, however, the majority of those states listed here have qualified as honor roll states, indicating that their candidates are well-prepared in all subjects. There is also considerable consistency in the ranking of jurisdictions from year to year. For example, of the 20 jurisdictions listed in the first table (ranked by percentage of first-time candidates passing all subjects), 15 appeared in the corresponding listing in 1989. This is a tribute to the continued above average performance of the first-time candidates in these jurisdictions.

SUCCESS RANKING BY JURISDICTION

First-time Candidates Passing All Subjects Taken

MAY 1990

Rank	Jurisdiction	Percent
1	Montana (1)	31.4%
2	Florida (2)	29.6
3	California (7)	28.5
4	Arizona (3)	28.4
5	Wisconsin (5)	28.3
6	New York (9)	26.4
7	Illinois (4)	25.6
8	Oregon (17)	25.5
9	Washington (13)	25.2
10	Iowa (8)	25.1

NOVEMBER 1990

Rank	Jurisdiction	Percent
1	New York (5)	32.7%
2	Texas (11)	31.6
3	Wisconsin (2)	29.6
4	Florida (1)	28.8
5	California (3)	27.9
6	Washington (17)	27.1
7	Arizona (7)	26.3
8	Minnesota (4)	25.8
9	Nebraska (9)	23.3
10	Michigan (19)	22.5

First-time Candidates Passing At Least One Subject

MAY 1990

Rank	Jurisdiction	Percent
1	Wisconsin (3)	66.8%
2	Florida (2)	65.8
3	Montana (1)	62.8
4	Minnesota (4)	60.2
5	Arizona (6)	56.5
6	Oregon (31)	56.4
7	Idaho (24)	55.9
8	Illinois (5)	55.4
9	Hawaii (12)	55.3
10	Washington (7)	55.0

NOVEMBER 1990

Rank	Jurisdiction	Percent
1	Guam (53)	70.0%
2	Wisconsin (2)	68.2
3	Washington (7)	61.3
4	Minnesota (3)	61.2
5	Florida (1)	60.6
6	Utah (4)	58.9
7	North Dakota (14)	58.0
8	Arizona (8)	57.0
9	Oregon (11)	54.3
10	Maine (27)	54.2
	New York (15)	54.2

First-time Candidates Passing Auditing

MAY 1990

Rank	Jurisdiction	Percent
1	Florida (1)	46.6%
2	Wisconsin (5)	44.0
3	Montana (2)	43.9
4	Hawaii (11)	41.1
5	Illinois (3)	40.3

NOVEMBER 1990

Rank	Jurisdiction	Percent
1	Wisconsin (1)	44.0%
2	New York (17)	41.9
3	Arizona (8)	40.5
4	Minnesota (4)	39.1
5	Texas (23)	37.7

SUCCESS RANKING BY JURISDICTION
First-time Candidates Passing Business Law

MAY 1990			NOVEMBER 1990		
Rank	Jurisdiction	Percent	Rank	Jurisdiction	Percent
1	Wisconsin (5)	44.6%	1	Wisconsin (1)	48.5%
2	Montana (1)	44.3	2	North Dakota (12)	46.4
3	Florida (3)	41.3	3	New York (11)	45.3
4	Oregon (27)	40.4	4	Minnesota (4)	41.0
5	Illinois (4)	39.6	5	Guam (52)	40.0

First-time Candidates Passing Accounting Theory

MAY 1990			NOVEMBER 1990		
Rank	Jurisdiction	Percent	Rank	Jurisdiction	Percent
1	Montana (1)	52.7%	1	Wisconsin (2)	52.1%
2	Wisconsin (3)	50.2	2	Minnesota (3)	45.7
3	Florida (2)	48.8	3	Arizona (6)	41.6
4	Minnesota (4)	47.1	4	Utah (12)	40.7
5	Idaho (15)	43.5	5	Colorado (5)	40.5

First-time Candidates Passing Accounting Practice

MAY 1990			NOVEMBER 1990		
Rank	Jurisdiction	Percent	Rank	Jurisdiction	Percent
1	Montana (1)	52.7%	1	Wisconsin (2)	54.3%
2	Florida (2)	51.2	2	Minnesota (3)	49.3
3	Arizona (7)	47.3	3	Utah (5)	45.2
4	Minnesota (4)	46.6	4	Guam (53)	44.4
5	Washington (9)	44.3	5	Arizona (9)	40.4

EDUCATIONAL BACKGROUND

Do more CPA candidates hold master's degrees than in past years? Are increasing numbers of candidates graduating with academic training in accounting areas? Are high grade point averages and many hours of accounting study associated with improved examination performance? These are some of the questions addressed by the four tabular reports presented in this section. Two of these reports (Report 3—Education Level and Report 5—Overall Grade Point Averages) present characteristics that historically have been associated with CPA examination success. The other two (Report 4—Scholastic Major and Report 6—Semester Hours of Undergraduate Accounting) relate to areas that historically have been of lesser importance. All of these reports, with the exception of the one on education level, present data only for first-time candidates. Some of the data in these tabular reports are presented graphically in Charts 7 to 15, which appear at the end of this section.

Level of Education

The continued low percentage of first-time candidates with advanced degrees beyond the baccalaureate (Chart 7) should be of utmost concern to the accounting profession. In May 1990, 9.8% of the candidates had achieved advanced degrees, similar to the levels of the preceding four years but well below the 13.1% for May 1975 and 13.5% for May 1980. In November, only 10.7% of first-time candidates had advanced degrees, just slightly above the percentage in November 1970, 20 years earlier. The strides that the profession took in the 1970s (e.g., 15.6% of the first-time candidates in November 1975 had degrees beyond the baccalaureate) have largely disappeared. This pattern is consistent with repeat candidates, as shown in Tabular Report 3.

This decline in the percentage of candidates with advanced degrees has occurred despite the profession's long-term emphasis on post-baccalaureate training (a goal of NASBA and the AICPA for over twenty years), the adoption of 150-hour education requirements, and the advantages of post-baccalaureate education for examination performance and career advancement. If the profession is to achieve its 150-hour goal by 2000, substantial changes will be required in the 1990s. One positive note is that the percentage of candidates with advanced degrees was up slightly from 1989 in both May and November 1990.

In 1990, more than half of the first-time candidates with advanced degrees had obtained either a master's in accounting or an MBA with an accounting emphasis (Chart 8). Other MBAs constituted about a third of the candidates, with relatively small representation from other master's, law, and doctoral degrees. The following table compares the types of advanced degrees earned in 1990 with those reported in 1980.

PERCENTAGE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES

	May 1980	November 1980	May 1990	November 1990
Doctorate	0.2%	0.3%	0.1%	0.1%
Accounting master's	2.9	2.9	2.8	3.5
Accounting MBA	5.1	5.0	2.4	2.8
Other MBA	3.7	3.3	3.5	3.2
Non-business master's	1.1	1.2	0.6	0.6
Law degree	0.5	1.0	0.4	0.5
Total	13.5	13.7	9.8	10.7

The only encouraging sign is the increase in the percentage of candidates with accounting master's degrees from November 1980 to 1990. This may reflect the impact of the gradual adoption of the 150-hour requirement. Other than this degree and the non-accounting MBA, there is a decline in the percentage of first-time candidates for each type of advanced degree. The percentage of first-time candidates with an accounting MBA has declined more than 50% since 1980. There have been similar declines for the doctoral degree, non-business master's degrees, and law degrees.

Chart 9 depicts the percentages of first-time candidates at various educational levels who passed all subjects in each of the ten examinations conducted from 1986 to 1990. Candidates with advanced degrees have consistently achieved superior examination performance, as demonstrated in the following table.

EXAMINATION PERFORMANCE BY LEVEL OF EDUCATION — 1990

	Percentage of First-Time Candidates Passing			
	All Subjects Taken		At Least One Subject Taken	
	May	November	May	November
Advanced degree	30.4%	30.1%	60.9%	61.1%
Bachelor's degree	18.2	18.6	44.0	46.1
Less than Bachelor's	19.8	13.7	33.7	41.8

Chart 9 demonstrates historically that first-time candidates with advanced degrees perform considerably better than those with only baccalaureate degrees, and that those candidates with baccalaureate degrees tend to be slightly more successful than the non-degreed candidates. Candidates with advanced degrees usually perform better in May than in November, but there is no strong May-November pattern for those holding bachelor's degrees and representing 90% of the candidate population.

In 1988 and 1989, declines in examination performance by first-time candidates with advanced degrees were noted. This decline continued in 1990 and is summarized below.

EXAMINATION PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES

	Percentage of First-Time Candidates Passing			
	All Subjects Taken		At Least One Subject Taken	
	May	November	May	November
1985-1987	34.6%	33.6%	66.0%	63.8%
1988	32.9	32.2	66.0	64.0
1989	33.2	30.3	63.9	61.0
1990	30.4	30.1	60.9	61.1

Three of the four percentages reported for 1990 declined from 1989, and all four declined from 1988 and the 1985-1987 average. If this trend toward declining performance continues, it may indicate either a change in emphasis in graduate education from topics covered on the CPA examination or a decline in the relative capability of candidates with advanced degrees.

Tabular Report 3 and Chart 10 show the success of first-time candidates by education level on individual subjects. The superior performance of advanced degree candidates was evident in all subjects for 1990. Unlike prior years, when advanced-degree holders performed especially well in Accounting Theory and Accounting Practice, in 1990 the advantage was spread relatively evenly over the four subjects. First-time candidates had approximately a 50% better likelihood of passing each of the subjects if they held advanced degrees. The advantage of candidates with advanced degrees over those with bachelor's degrees was much greater than the advantage for those with bachelor's degrees over candidates with no degrees.

Examination performance by type of advanced degree varies from year to year. As in the past, however, those candidates with doctorates were strongest in Accounting Theory and Accounting Practice in 1990. Attorneys had the best performance in Business Law, which is not surprising, but were relatively weak in the other subjects. Overall, in 1990 candidates with doctoral degrees performed best, followed by the candidates with an MBA with a concentration in accounting. Note that these two groups of candidates are the ones whose level of participation has declined sharply since 1980.

Academic Major

Nearly 90% of all first-time candidates without advanced degrees are accounting majors. An historical comparison of May candidates is presented in the following table, which shows that there has been only a minor change in this pattern for the last 15 years.

UNDERGRADUATE MAJORS OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES

May Examination

	Accounting	Business	Other
1975	88.0%	7.0%	5.0%
1980	92.0	4.0	4.0
1985	89.8	5.8	4.4
1990	88.5	7.4	4.1

As in 1989 and previous years, undergraduate accounting majors performed less well on the CPA examination than candidates who majored in other fields (Tabular Report 4). Non-accounting majors apparently find some way to offset any examination advantage that may be conferred by majoring in accounting. At the graduate level, accounting majors had an advantage over those from other areas in 1990. In May 1990, 32.6% of first-time candidates with graduate accounting majors were successful in all subjects and 64.2% of those candidates were successful in at least one subject. This compares to 29.9% of non-accounting majors with advanced degrees who were successful in all subjects and 60.6% who were successful in at least one subject. A similar pattern favoring the graduate accounting major was observed in November 1990, but results in prior years have not been consistent so no definitive conclusion can be reached.

Grade Point Averages

Tabular Report 5 summarizes overall grade point averages (GPAs) for first-time candidates at the undergraduate and graduate levels. The GPA data are the most stable of all those reported in this study. The composite grade point average has barely changed since 1985, although Chart 9 shows that grade point averages in 1990 were higher than they were in 1975. This is probably a result of general grade inflation, rather than evidence of improvement in academic ability. The Scholastic Aptitude Test (SAT) and the American College Testing (ACT) examination, which are discussed in the next section, provide a better indication of general candidate ability.

Grade point averages continue to be highly correlated with examination success. Among first-time candidates in May 1990 with undergraduate grade point averages of 3.5 to 4.0, 34.6% passed all subjects taken, compared to 16.6% of those with a 3.0 to 3.49 average, 7.7% of candidates with a 2.5 to 2.99 average, and 4.1% of candidates earning a grade point average of 2.0 to 2.49 (Chart 12). Corresponding data for successful first-time candidates with advanced degrees (Chart 13) are 41.1% with a 3.5 to 4.0 GPA, 23.8% with 3.0 to 3.49, and 13.0% with 2.5 to 2.99. (Chart 13 omits candidates with advanced degrees who had grade point averages below 2.5. This is a very small group with fewer than 20 candidates for each examination so the results are unstable.)

Higher GPAs are associated with better performance on all examination subjects, with no particular emphasis among these subjects (Charts 14 and 15). Candidates with the highest GPA (3.5 to 4.0) perform better in Accounting Theory and Accounting Practice, but this is true of first-time candidates in general. The GPAs reported in the GPA charts, as well as in Tabular Report 5, include all academic subjects, not just accounting.

Semester Hours of Accounting

Most candidates have had a substantial amount of formal academic training in accounting, regardless of their level of education or college major. The following table reveals that nearly 80% of first-time candidates (without advanced degrees) in 1989 and 1990 had at least seven undergraduate accounting courses (21 semester hours or more), and 30% indicated more than 30 hours. There was a slight increase in the percentage of first-time candidates with fewer than 21 hours from 1989-1990, but this was offset by an increase for those who had more than 36 credit hours. The median number of credit hours candidates earned in 1990 was similar to the number earned in 1988 and 1989.

HOURS OF UNDERGRADUATE ACCOUNTING STUDY FOR FIRST-TIME CANDIDATES

Semester Hours of Accounting	May 1989	November 1989	May 1990	November 1990
0-15	7.3%	8.6%	7.7%	9.1%
16-20	12.7	13.4	12.8	13.4
21-25	23.4	23.7	22.9	22.8
26-30	24.6	24.2	24.4	23.7
31-35	14.6	13.6	14.7	13.8
36-40	8.1	7.6	8.0	7.5
41 +	9.3	8.9	9.5	9.7
Total	100.0%	100.0%	100.0%	100.0%

The following table, which is excerpted from Tabular Report 6, presents the success rates for first-time candidates in May 1990 by accounting hours on the four individual subjects and on all subjects taken. As in prior years, there are modest improvements in performance as the number of credit hours earned increases. In Business Law and Accounting Theory, performance improved up to 35 hours of course work, and in Auditing and Accounting Practice, performance improved up to 40 hours. These results are generally consistent in November. Nevertheless, it is inappropriate to conclude that additional hours are helpful for any particular subject, though more than 40 hours of course work clearly are not beneficial.

EXAMINATION SUCCESS OF FIRST-TIME CANDIDATES RELATED TO SEMESTER HOURS OF ACCOUNTING MAY 1990

Passing Percentages

Hours	Auditing	Law	Accounting Theory	Accounting Practice	All Subjects
0-15	25.6%	26.2%	27.4%	26.9%	17.6%
16-20	25.9	26.3	27.5	27.5	17.5
21-25	27.1	28.7	29.6	30.6	17.4
26-30	28.6	28.2	31.0	32.4	17.9
31-35	30.0	31.2	34.1	35.2	20.2
36-40	31.9	30.3	33.8	35.6	20.5
41 +	26.6	26.8	30.6	29.9	17.4

Chart 7
First-time Candidates with Advanced Degrees by Year

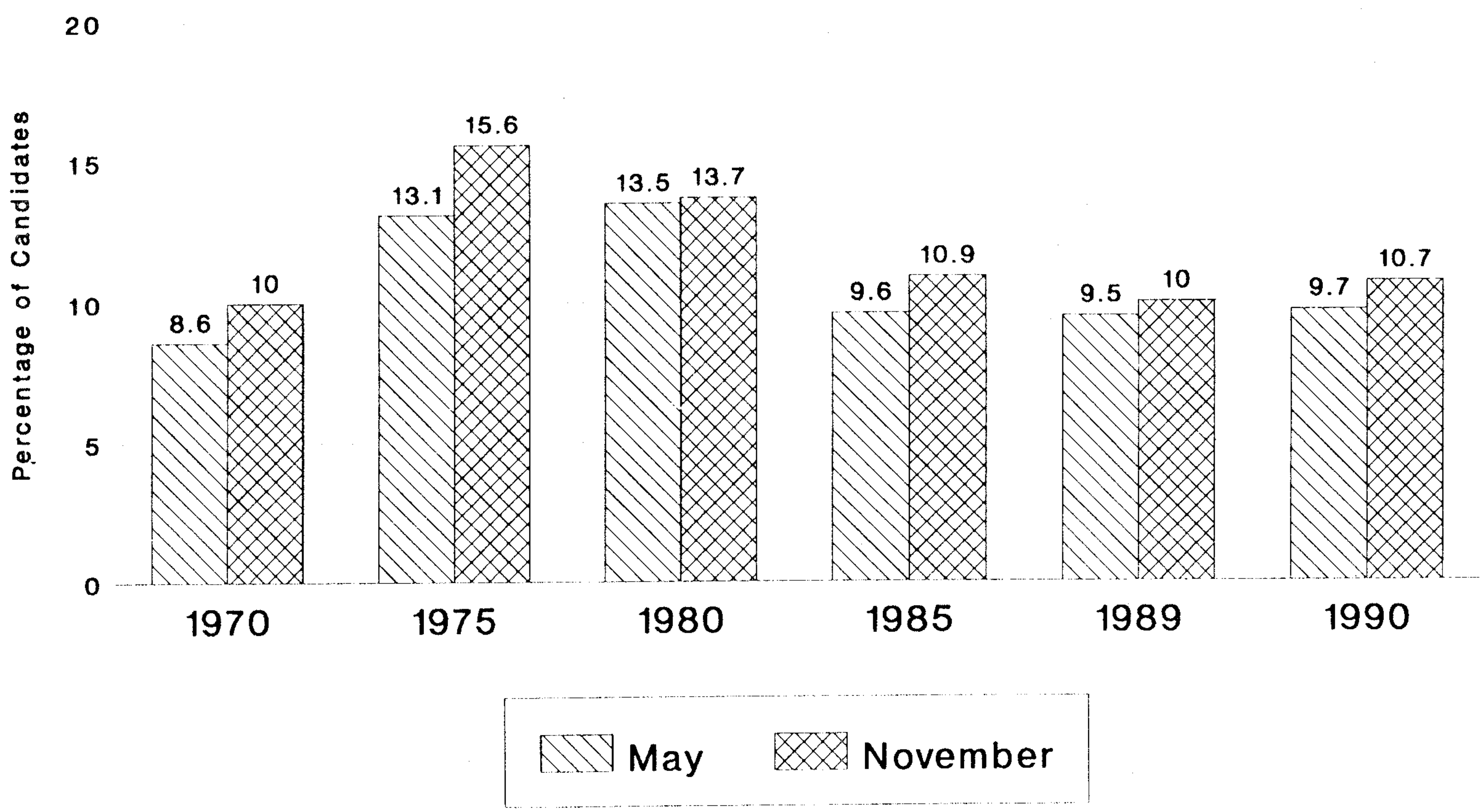
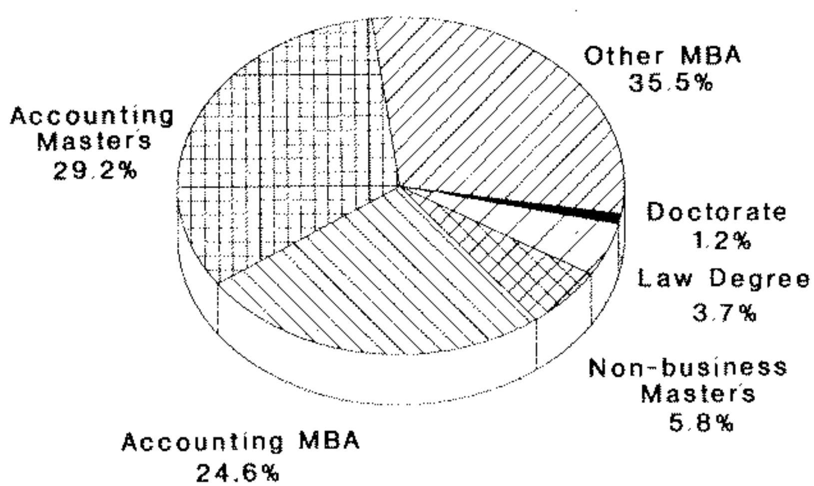
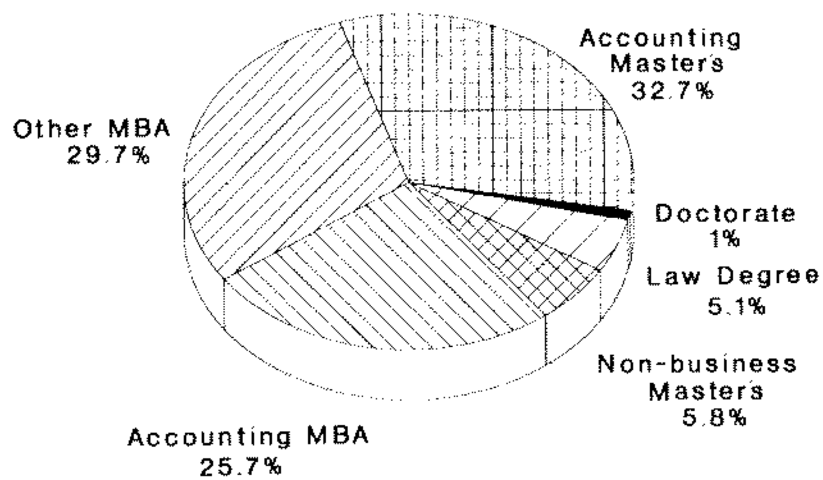


Chart 8
Advanced Degrees of First-time Candidates



May 1990



November 1990

Chart 9
Success of First-time Candidates by Educational Level

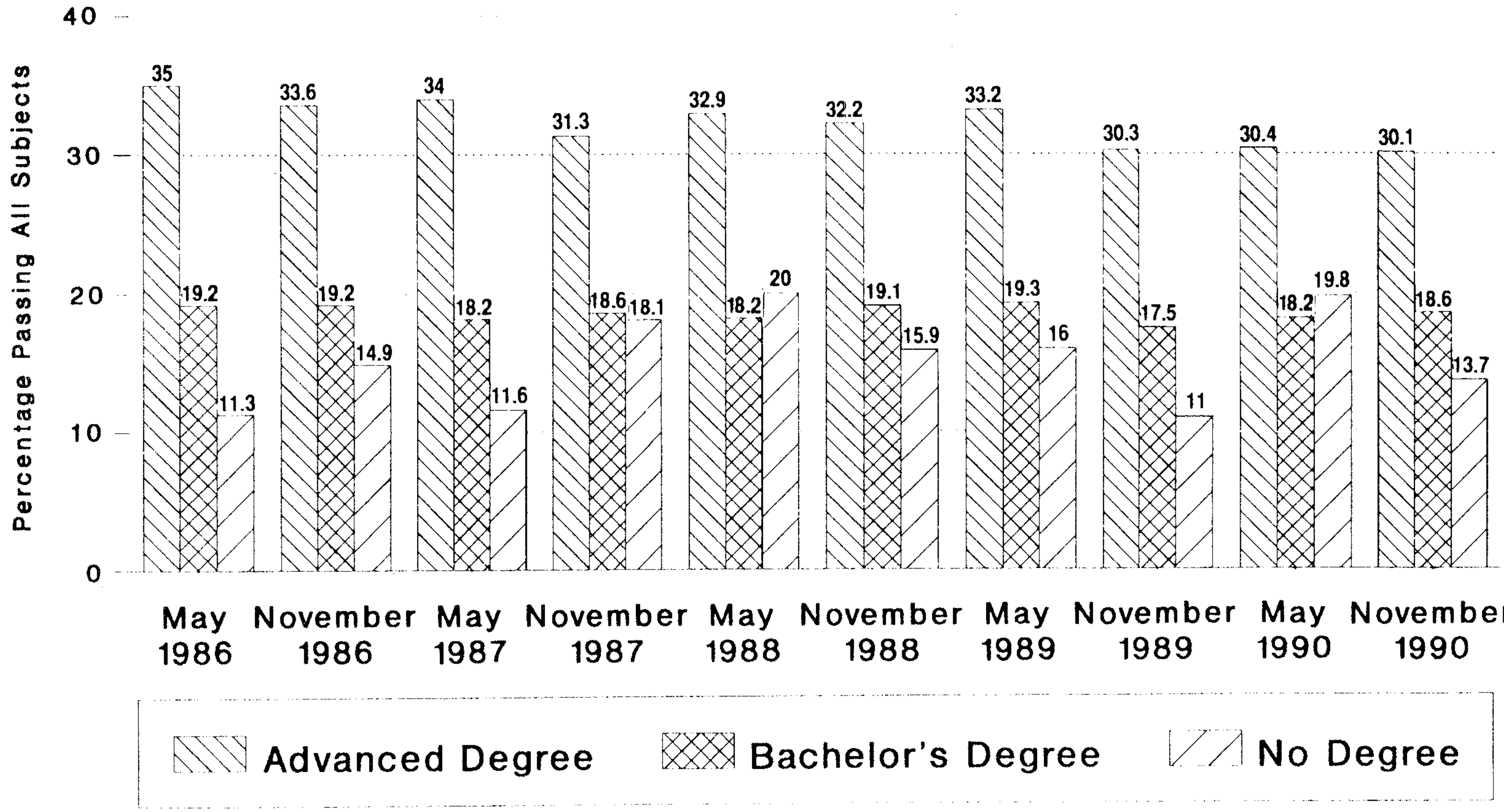


Chart 10
Success on Subjects by Education of First-time Candidates
May 1990

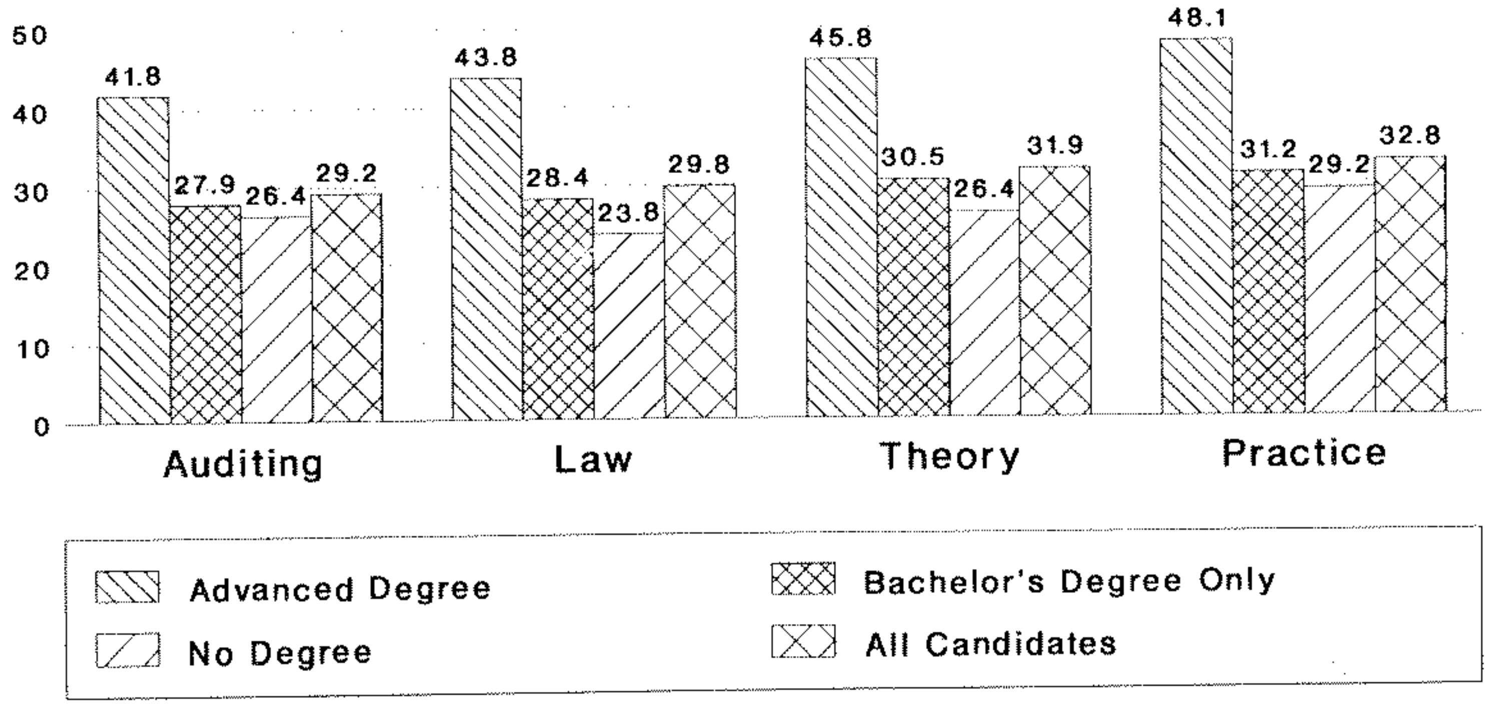


Chart 11
Grade Point Averages of First-time Candidates

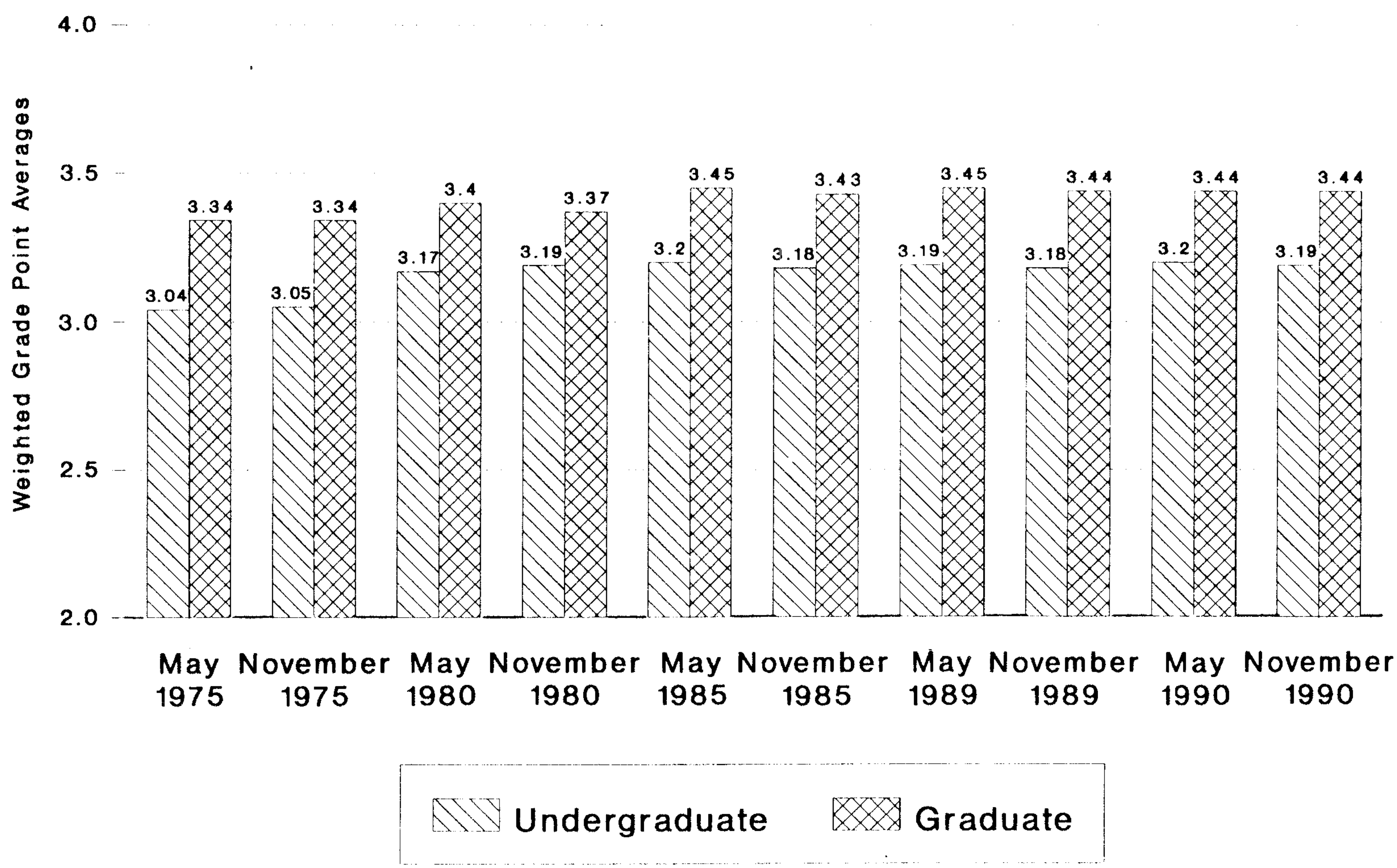


Chart 12
Success by Grade Point Average of First-time Candidates without Advanced Degrees

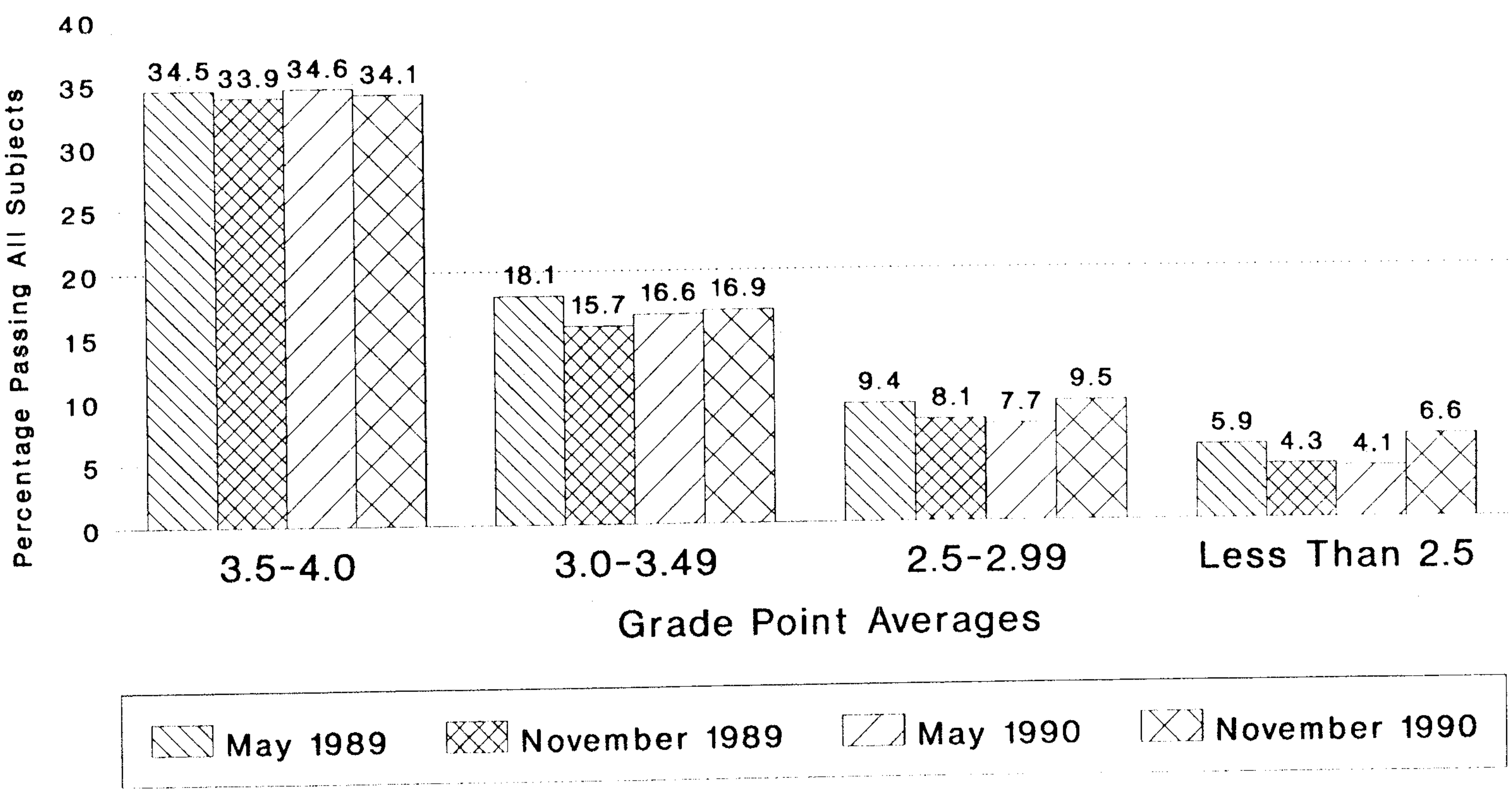


Chart 13
Success by Grade Point Average of First-time Candidates with Advanced Degrees

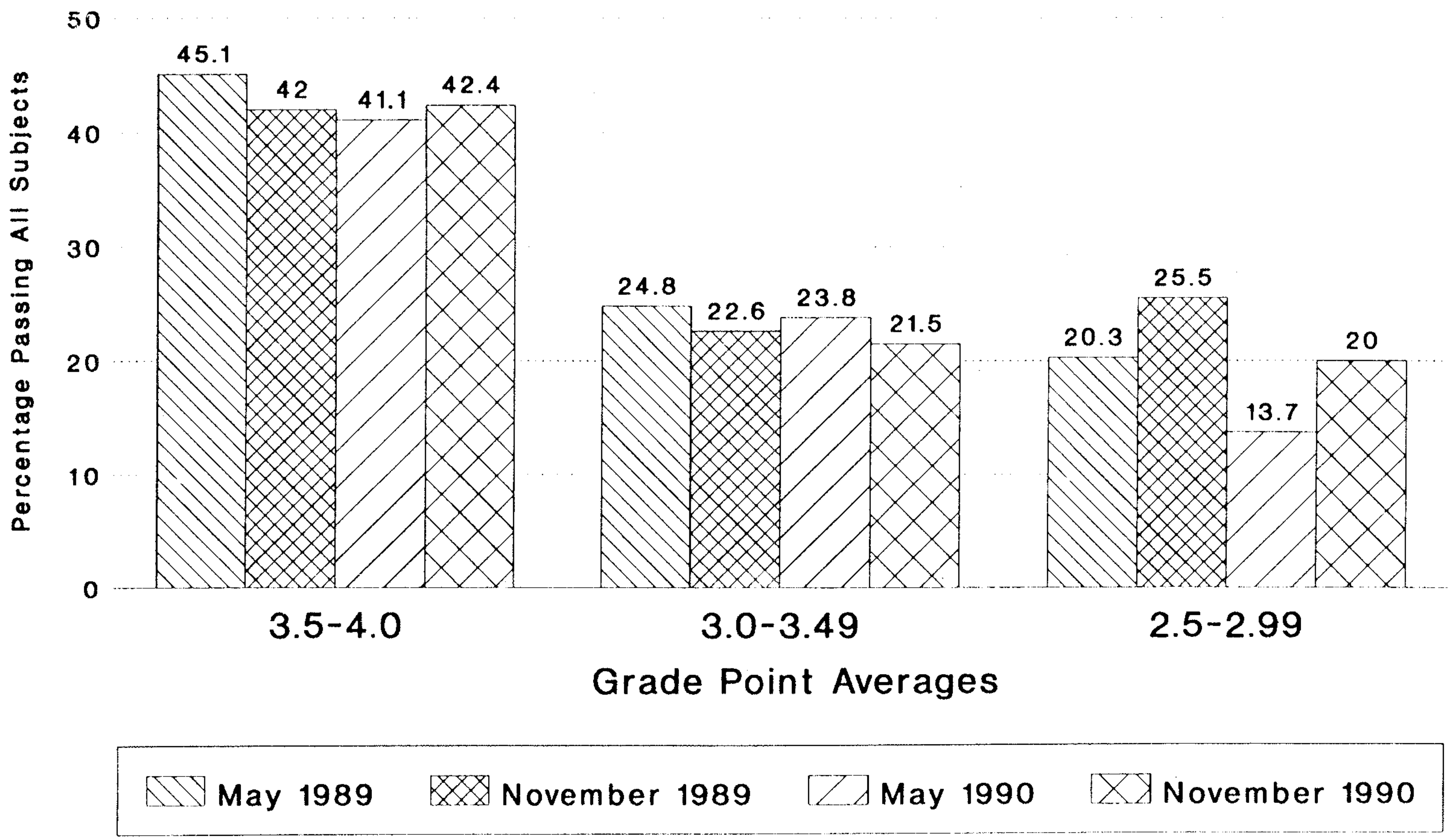


Chart 14
Success on Subjects by Grade Point Average of First-time Candidates without Advanced Degrees
May 1990

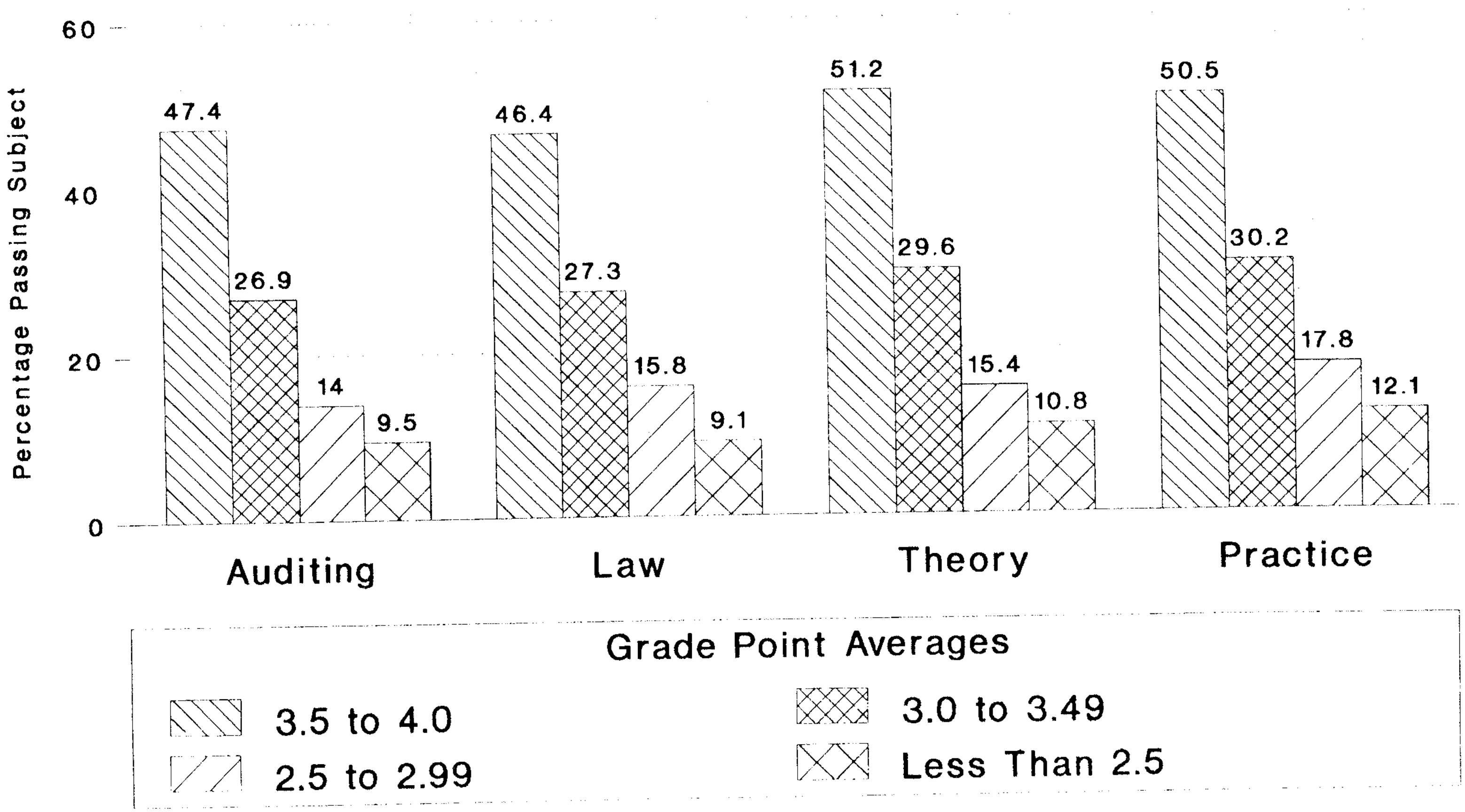
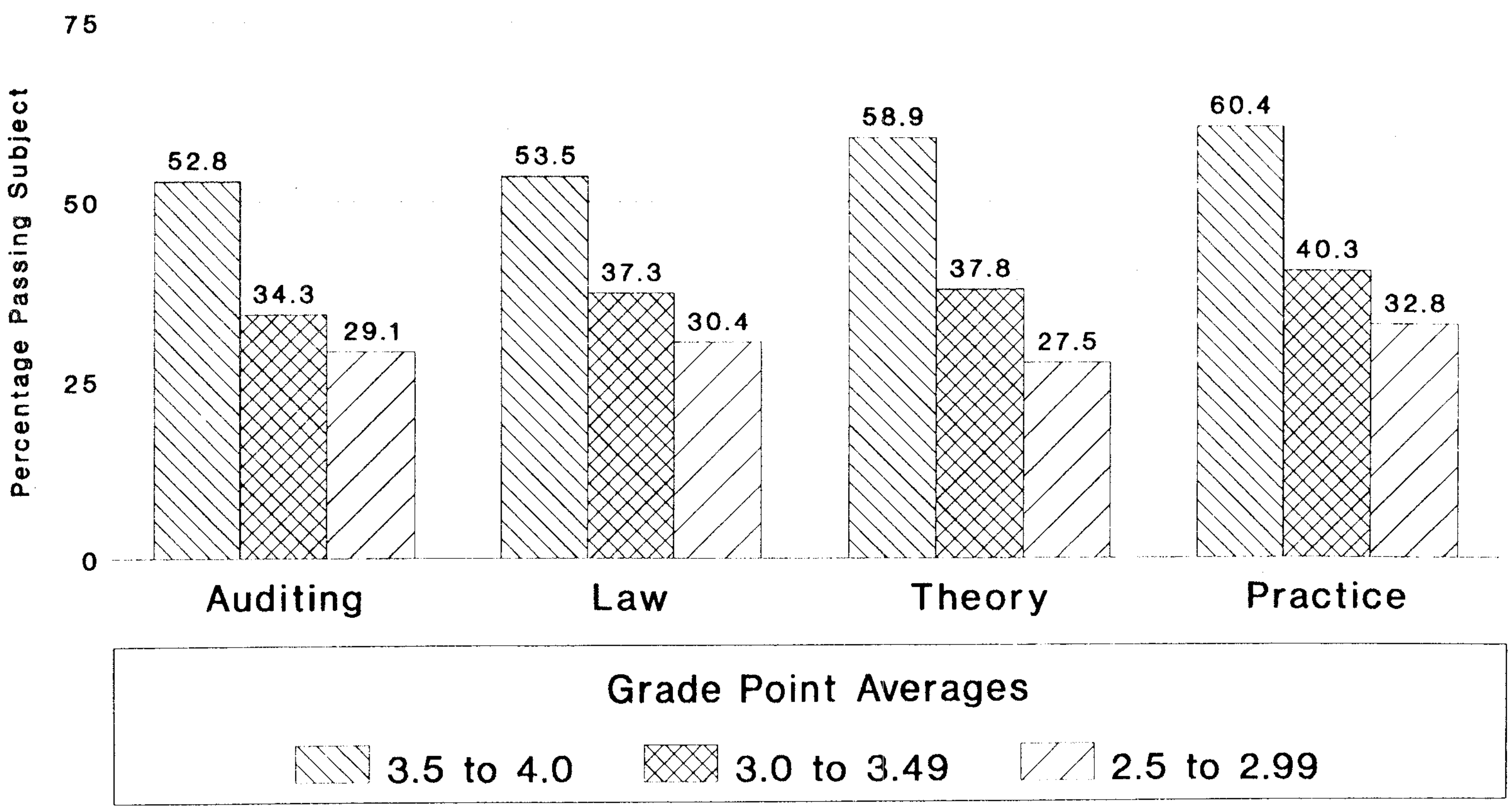


Chart 15
Success on Subjects by Grade Point Average of First-time Candidates with Advanced Degrees
May 1990



OTHER CHARACTERISTICS

Data on accounting work experience (Tabular Report 7 and Charts 16 to 19), SAT and ACT scores (Tabular Report 8 and Charts 20 to 23), number of subjects taken (Tabular Report 9), number of examinations taken by subject (Tabular Report 10), and CPA Coaching Course Preparation (Tabular Report 11 and Charts 24 to 30) are presented in this section. Historically, SAT and ACT scores have been highly correlated with examination success. Participation in a CPA coaching course and number of subjects taken have also been significant factors affecting success, while the number of examinations taken and accounting work experience have had a minimal relationship to successful examination performance.

Work Experience

In 1990, first-time candidates were more likely to have had one or more years of accounting work experience than they had in 1989. This was especially true for candidates reporting experience in private industry or government; although there were only modest increases reported for these categories in May, significant increases were reported in November. For example, 28.1% of candidates in November 1990 had one or more years of experience in private industry, compared to 25.9% in November 1989. The number of candidates reporting public accounting experience declined in May 1990 (compared to 1989) but increased in November 1990. The small percentage of candidates reporting teaching experience is consistent from year to year.

In November 1990, there was a decline in the percentage of first-time candidates taking the examination, but an increase in the amount of experience reported. This is consistent because it appears that many potential 1990 candidates deferred taking the examination. Over time, however, candidates have been increasingly likely to take the examination earlier in their careers and to have less work experience. This is demonstrated in Chart 16, which compares experience for the first-time candidates in 1990 with that reported in 1985. In May 1990, there were modest increases in industry and government experience compared to 1985.

One cannot deduce precisely from Tabular Report 7 the number of candidates with one or more years of total accounting experience. A candidate's experience may be reported in more than one category. Similarly, years of accounting experience, particularly in industry, are not necessarily an indication of years out of school because candidates may have obtained experience prior to or while attending school. Moreover, candidates from industry can be expected to defer taking the examination for the first time because the CPA certificate usually is not critical to their careers. These factors contribute to the higher level of experience in industry than in public accounting reported by first-time candidates.

As one would expect, the percentage of repeat candidates with experience is considerably higher than that observed for the first-time candidates (Chart 17). Approximately 56% of the repeat candidates have one or more years of experience in public accounting, compared to 37% in industry, 10% in government, and 2% in teaching.

The percentage of repeat candidates with at least one year in public accounting declined from 1989 to 1990, particularly in November. When one compares experience reported in 1990 with that in 1985, however, the decline in May is substantial, for both public and industry experience. Repeat candidates in November tended to have slightly more experience in 1990 than in 1985.

Work experience is not highly correlated with success on any examination subject. Chart 19 shows that, other than full-time teachers (who performed very well in Accounting Theory and Accounting Practice on the May 1990 examination) and one other minor exception, the passing rates for individual subjects by type of work experience are at or below those for the first-time May candidates as a whole. Somewhat surprisingly, those experienced in public accounting were not particularly strong in Auditing and were weaker in the other three subjects than those with experience in industry. Similar results were observed for repeat candidates in May when full-time teachers were the only group to significantly surpass the rest of the candidate population.

What do these observations mean? Obviously work experience is not detrimental and may even be beneficial to examination performance. But experience does not guarantee success. Whatever benefits arise from work experience seem to be offset by the time lapse from completion of the academic experience. The CPA examination is designed to be a test of academic knowledge, rather than of experience, which varies from job to job and often does not parallel the curriculum covered in college programs. The closer candidates are to their academic training, the better they perform. This accounts for the higher success rate for teachers, who have access to course materials, and to the lower success rates generally observed for candidates in government, who tend to defer taking the examination.

SAT and ACT Scores

Scores reported by first-time candidates for the Scholastic Aptitude Test (SAT) and American College Testing (ACT) examination are presented in Tabular Report 8. SAT scores are reported by three times as many candidates, and these scores and their relationship to examination success have been presented in Charts 20 to 23. The SAT and ACT scores constitute unverified candidate assertions which may be prone to misstatement and subject to an upward bias, but which generally may be expected to be roughly accurate and reliable. Because the same methods of analysis have been performed for several years and are subject to the same bias, historical comparisons are possible and valuable.

The profession has had cause for concern from a long-term decline in SAT scores. However, the SAT performance level stabilized in 1988, and scores increased in 1989. Verbal scores declined in May 1990 but were stable in November. Mathematics scores showed a small improvement in 1990. The following table, compiled from Tabular Report 8 and Charts 20 and 21, shows the percentage of first-time candidates who reported scores of at least 600 in 1988, 1989 and 1990.

PERCENTAGE OF FIRST-TIME CANDIDATES WITH SAT SCORES OVER 600

	Verbal	Mathematics
May 1988	15.7%	39.4%
November 1988	14.9	37.0
May 1989	16.7	40.7
November 1989	15.5	38.6
May 1990	15.6	41.0
November 1990	15.6	38.9

The SAT scores of candidates in 1990 continue to compare unfavorably with the scores reported by candidates in a 1975 study by the AICPA. The data in the following table indicate that considerable improvement is needed for the candidate population to reach the levels achieved 15 years ago.

DISTRIBUTION OF SAT SCORES FOR FIRST-TIME CANDIDATES IN 1975 AND 1990

	May 1975	May 1990	November 1975	November 1990
Verbal				
600-800	24.5%	15.6%	25.1%	15.6%
500-599	43.5	42.7	42.3	41.5
200-499	32.0	41.7	32.6	42.9
Mathematics				
600-800	60.9%	41.0%	60.8%	38.9%
500-599	30.7	41.4	30.4	41.4
200-499	8.4	17.6	8.8	19.7

In 1990, ACT scores increased for the first time in several years, although gains were minor. In May, the English scores increased, and in November there was an increase in mathematics scores. However, ACT scores reported in 1990 compare unfavorably with those reported in 1975, as shown in the following table.

DISTRIBUTION OF ACT SCORES FOR FIRST-TIME CANDIDATES IN 1975 AND 1990

	May 1975	May 1990	November 1975	November 1990
English				
Above 32	11.5%	1.7%	7.9%	1.4%
28 to 31	8.6	13.1	10.0	11.6
24 to 27	24.5	35.0	26.4	34.1
20 to 23	39.6	35.7	35.0	37.2
Below 20	15.8	14.5	20.7	15.7

	May 1975	May 1990	November 1975	November 1990
Mathematics				
Above 32	25.6%	5.9%	16.0%	5.3%
28 to 31	35.6	22.8	37.2	19.6
24 to 27	20.6	35.6	27.4	36.6
20 to 23	9.5	24.5	10.3	26.3
Below 20	8.5	11.2	9.1	12.2

Scores on both the ACT and the SAT correlate highly with examination success. This is demonstrated in the following table, which compares May 1990 scores in the higher performance categories (600 and above for the SAT and 28 and above for the ACT) to the lower categories (below 500 for the SAT and below 24 for the ACT). The third column of the table shows the ratio of the higher category to the lower.

COMPARATIVE PASSING RATES OF FIRST-TIME MAY 1990 CANDIDATES BASED ON HIGH AND LOW SAT AND ACT SCORES

	High Group	Low Group	Performance Ratio
SAT Verbal	28.4%	13.9%	200%
SAT Mathematics	26.5	9.5	280
ACT English	31.9	14.3	220
ACT Mathematics	28.4	11.5	250

Although mathematics scores show a stronger relationship to CPA examination performance than verbal (or English) scores, academic test scores in general are highly related to CPA examination performance.

The relationships between success on individual subjects of the CPA examination and SAT and ACT scores are shown in Tabular Report 8. Scores on all subjects were positively correlated with both examinations. The strongest relationships were between the mathematics scores and passing percentages for Accounting Theory and Accounting Practice.

Number of Subjects Taken

A study of relationships among the number of subjects taken, number of times taken, and percentage passing all subjects (Tabular Report 9) reveals interesting information.

- The percentage of candidates passing all subjects taken increases as fewer subjects are taken (except that those candidates taking three subjects do less well than those taking four).
- The number of candidates associated with a particular examination decreases with the number of times the examination has been taken, i.e., more candidates take the examination for the first time than for the second time, etc.
- The number of subjects taken decreases fairly rapidly through the third examination and declines thereafter at a much slower rate.
- The percentage of candidates passing all subjects taken increases at least through the third examination, primarily because fewer subjects are attempted. After candidates have taken the examination more than six times, the passing rate declines.
- Approximately half of the candidates taking the examination for the second time take all four subjects.
- More candidates take all four subjects than three subjects, regardless of the number of times they have taken the examination; this may be related to conditioning requirements.
- At least 20% of the candidates can be expected to take all four subjects, regardless of the number of times that group has taken the examination.

The percentage of first-time candidates who had scores for fewer than four subjects was greater than expected (27% in May and 32% in November 1990). Some jurisdictions permit first-time candidates to take fewer than four subjects, and some candidates do not return for all subjects if they do not perform well initially. This may also indicate that some repeat candidates are included in these data because they record inaccurately the number of times the examination has been taken. To the extent this occurs, it detracts from the ability to interpret first-time data and to compare the performance of first-time candidates to repeat candidates.

Subject Performance by Number of Attempts

In 1990, first-time candidates were more successful in Accounting Theory and Accounting Practice than in Auditing and Business Law, but the difference in performance was less significant than in prior years. After taking the examination for the first time, candidates are more successful in Auditing and Business Law, probably for two reasons.

- Repeat candidates have a greater opportunity to benefit from coaching and self-study in Auditing and Business Law and, to a lesser extent, from auditing experience.
- Academic training, which relates to performance in Accounting Theory and Accounting Practice, has less impact as the number of years out of school increases.

In November, candidates tend to perform better in Business Law than in Auditing at the initial examination and at all subsequent examinations. Performance on individual subjects tends also to be better in November than in May and does not decline nearly as much for subsequent sittings. These outcomes are probably attributable to the increased time available for coaching and independent study for candidates who just take the examination in November.

CPA Coaching Courses

CPA coaching courses continue to be popular with candidates. Chart 24 shows that, among first-time candidates, 52% in May and 55% in November indicated that they had participated in some type of course within the past six months. These figures were even higher for repeat candidates, with 56% reporting such preparation in May and 61% in November (Chart 25). Proprietary courses continue to be the most popular choice, selected by well over half of the candidates participating in CPA coaching courses.

After a three-year decline in CPA coaching participation by first-time candidates in May, participation resumed in 1990 to the May 1986 level. Participation was higher for first-time candidates in November than in May but still remained below the levels achieved in 1986 and 1989. For repeat candidates, participation has increased over this five-year period, and the percentages recorded in both May and November were the highest achieved. Chart 26 illustrates participation from 1986 to 1990.

Although overall participation in coaching courses has remained high, there have been changes in the types of courses that candidates select. This is demonstrated in Charts 27 and 28 which compare 1990 to 1985. College-sponsored courses have declined in popularity in May and November for both first-time and repeat candidates. In 1990, first-time candidates placed greater emphasis upon proprietary, firm-sponsored, and home study courses than in 1985, except that participation in firm-sponsored courses declined slightly in November. Repeat candidates also showed greater enrollment in these three types of courses, with the exception of proprietary courses, for which participation declined slightly in May.

How well do CPA coaching courses prepare candidates? And which type of course is best? These questions are considered in Chart 29 which presents data for the four types of coaching courses and passing rates for candidates who do not report taking any course. When first-time and repeat candidate participation are weighted and considered jointly, the advantage of having taken some type of course was about 3%. In other words, the likelihood of a candidate passing all subjects increased from 22% to 25% if a coaching course was taken.

For several years, proprietary coaching courses have been the most successful among the various types of courses. This trend continued in 1990, but the differential narrowed from 1989, particularly for repeat candidates and in relation to home study, as shown in the following table. There is no immediate explanation for this phenomenon, but it should be monitored in future years.

COMPOSITE PASSING PERCENTAGES FOR FIRST-TIME AND REPEAT CANDIDATES BY TYPE OF COACHING COURSE 1990

	Passing Percentage	Over (Under) No Course Percentage
College-sponsored	21.0%	(1.3)%
Proprietary	26.3	4.0
Firm-sponsored	23.0	0.7
Home study	25.6	3.3
No course	22.3	—

In 1989, the proprietary courses had a 5% advantage over the "no course" percentage, and the home study advantage was only 0.5%. The two types of courses were much closer in relative effectiveness in 1990.

Chart 30 considers the success by subject for May 1990 first-time candidates for each type of review course. The results are generally consistent with those reported in Chart 29, but some new insights are suggested. Proprietary courses led in all four subject areas, but their advantage was greater than in the comparison of percentages for all subjects passed. Participation in college-sponsored courses and home study also resulted in greater success for those candidates who took all subjects but had no coaching course; firm-sponsored courses were below average in all four subjects. These results differ from the success percentage for candidates who took all subjects because only first-time candidates are considered. In addition, proprietary and college-sponsored courses may be more useful for selected subjects, whereas home study and firm-sponsored courses appear to provide an advantage in all subjects or not at all.

Rates of success for all four types of coaching courses are summarized in the following table for the past twelve examinations and are compared to the passing percentages for candidates who did not take a course.

RELATIONSHIP OF THE PERCENTAGE OF CANDIDATES PASSING ALL SUBJECTS TAKEN TO TYPE OF CPA COACHING COURSE PARTICIPATION

MAY 1985 TO NOVEMBER 1990

	College-Sponsored	Proprietary	Firm-Sponsored	Home Study	No Course
		First-time Candidates			
May 1985	21.2%	25.2%	18.6%	16.9%	17.6%
November 1985	21.4	27.4	26.7	23.6	22.9
May 1986	21.3	26.5	17.6	19.9	17.6
November 1986	18.2	26.7	22.8	18.1	16.8
May 1987	18.0	26.0	20.3	18.7	16.9
November 1987	19.4	23.3	21.3	19.1	20.0
May 1988	19.3	25.7	16.3	18.6	18.4
November 1988	18.1	24.5	19.2	19.3	21.0
May 1989	21.9	26.8	16.6	18.4	19.8
November 1989	18.2	23.1	18.7	17.4	19.6
May 1990	16.9	24.9	14.6	20.6	18.1
November 1990	15.6	23.2	20.2	20.6	19.5
		Repeat Candidates			
May 1985	28.6%	31.3%	29.7%	29.9%	26.9%
November 1985	22.6	28.7	25.2	25.2	22.6
May 1986	26.5	32.0	27.8	29.3	26.4
November 1986	25.5	32.4	30.0	30.2	26.9
May 1987	25.6	31.8	31.0	29.8	26.8
November 1987	25.2	28.9	26.6	29.3	26.5
May 1988	27.9	32.5	30.4	30.5	27.7
November 1988	24.1	29.9	27.1	28.4	25.5
May 1989	28.1	31.5	26.5	28.3	25.7
November 1989	27.3	30.1	27.6	27.5	26.0
May 1990	23.4	28.6	25.5	28.3	24.8
November 1990	25.5	27.0	24.3	25.9	24.2

First-time and repeat candidates who were enrolled in proprietary courses had the highest success rates in each of the past 12 examinations. On balance, none of the other three types of courses provided much of an advantage to first-time candidates, although home study did provide some benefit in 1990. For repeat candidates, home study courses and firm-sponsored courses have clearly been beneficial, always resulting in passing rates ahead of those for candidates who did not take a course. College-sponsored courses have not been effective for repeat candidates, providing only a slight advantage for just 6 of the 12 examinations.

In spite of the historically favorable results, the desirability of coaching courses, even proprietary courses, could be questioned. One might argue that the better candidates elect to participate in these courses or that the same amount of time invested in independent study would have equally beneficial results. The former contention has been refuted in a multivariate study independently conducted by the author, but the latter is not subject to test. Furthermore, candidates must consider whether the costs associated with these courses are justified by the differential improvement in chances for examination success. Despite these reservations, the overall conclusion is that coaching courses in general, especially proprietary courses, have provided a definite advantage for CPA candidates, particularly for repeat candidates.

Chart 16
Accounting Experience of First-time Candidates with One or More Years of Experience

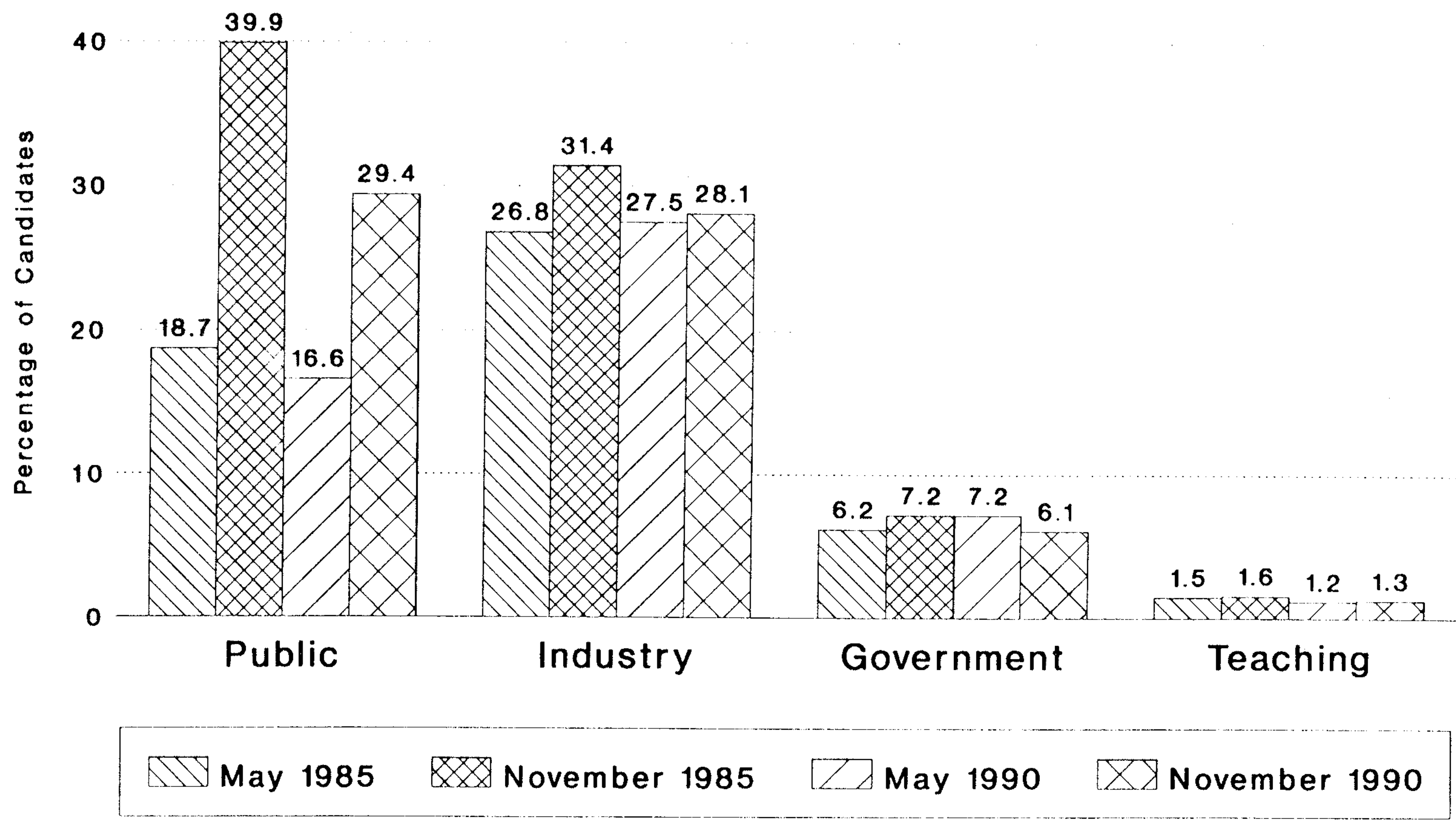


Chart 17
Accounting Experience of Repeat Candidates with One or More Years of Experience

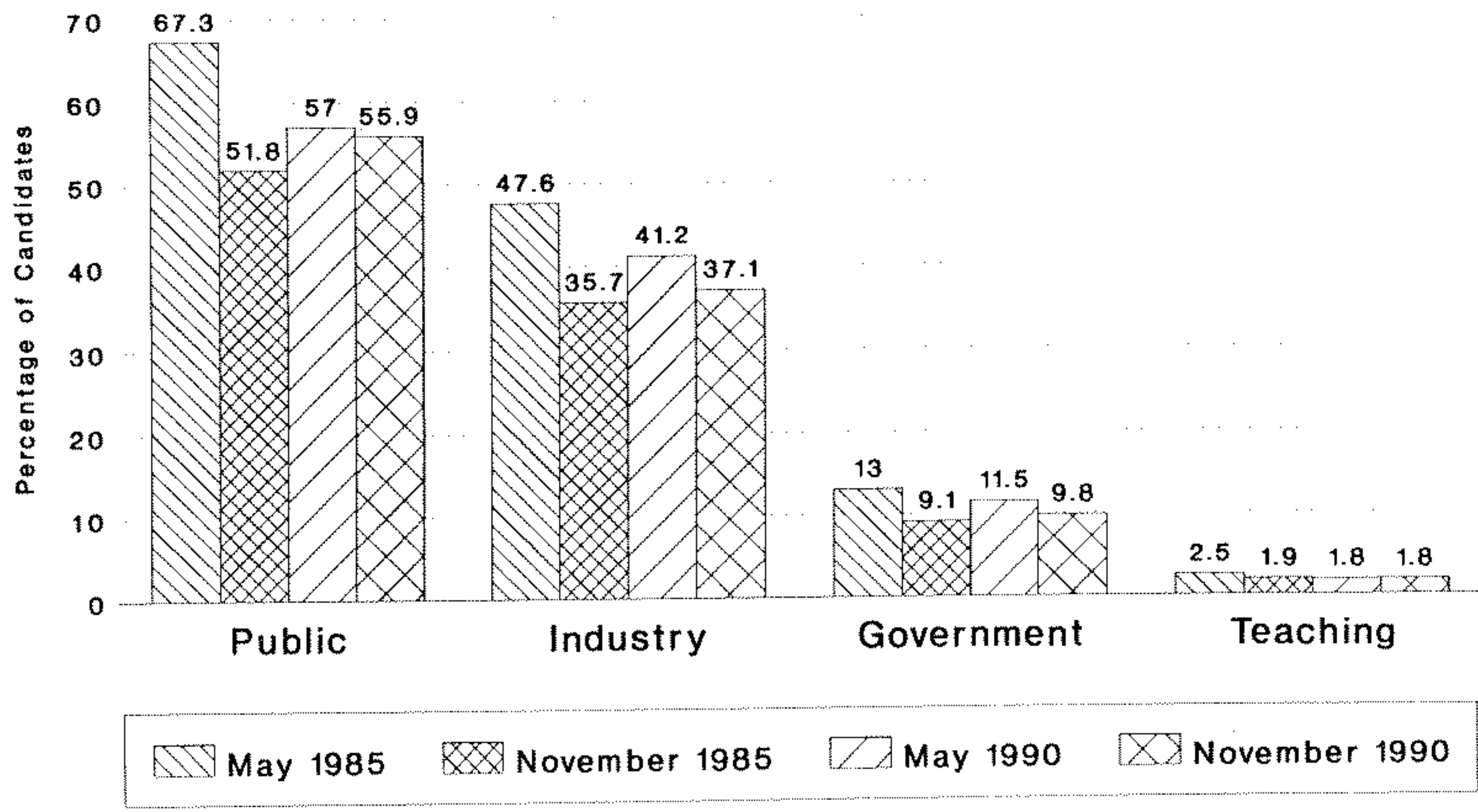


Chart 18
Success by Accounting Experience of Candidates with One or More Years of Experience

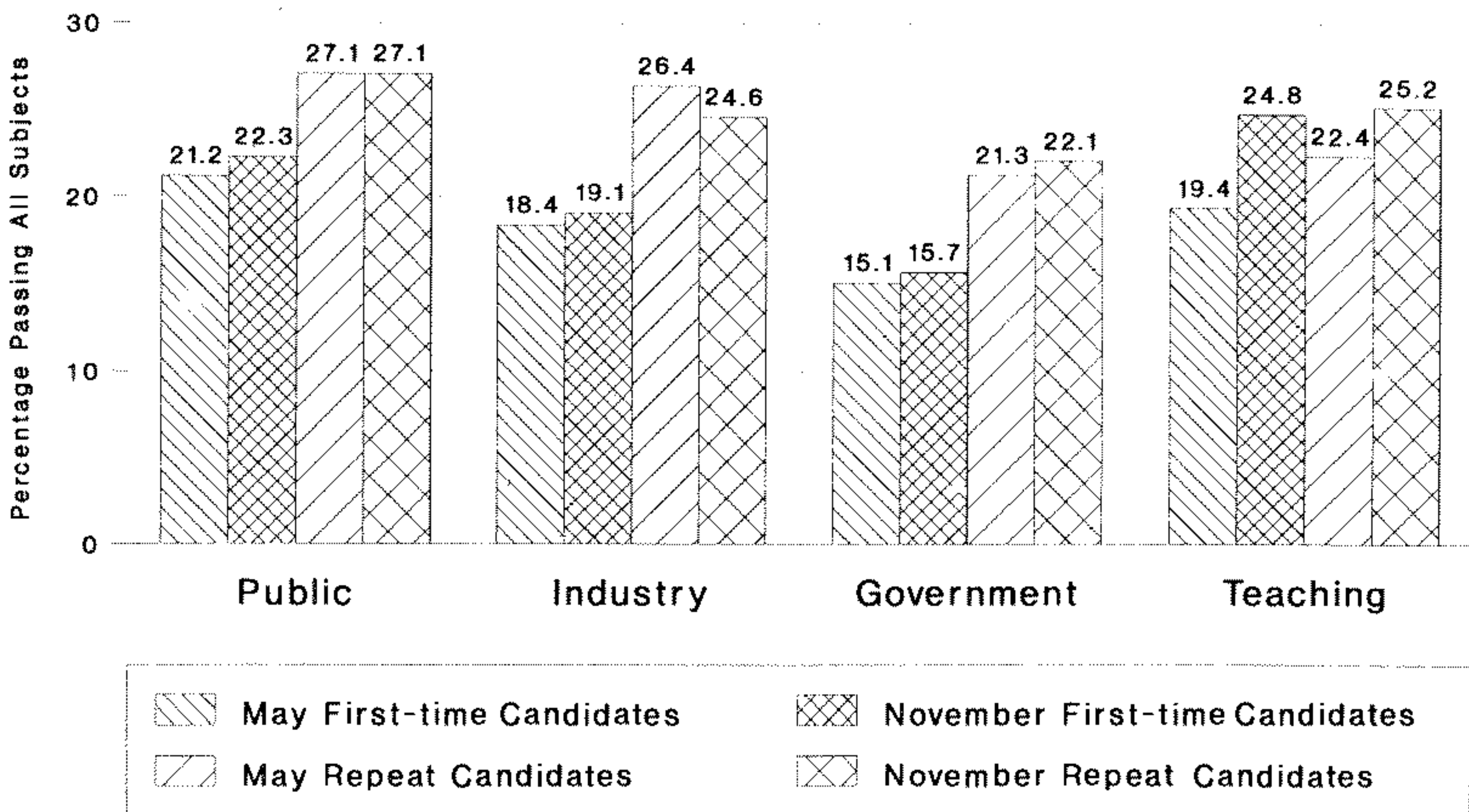


Chart 19
Success by Subject and Accounting Experience of First-time Candidates with One or More Years of Experience

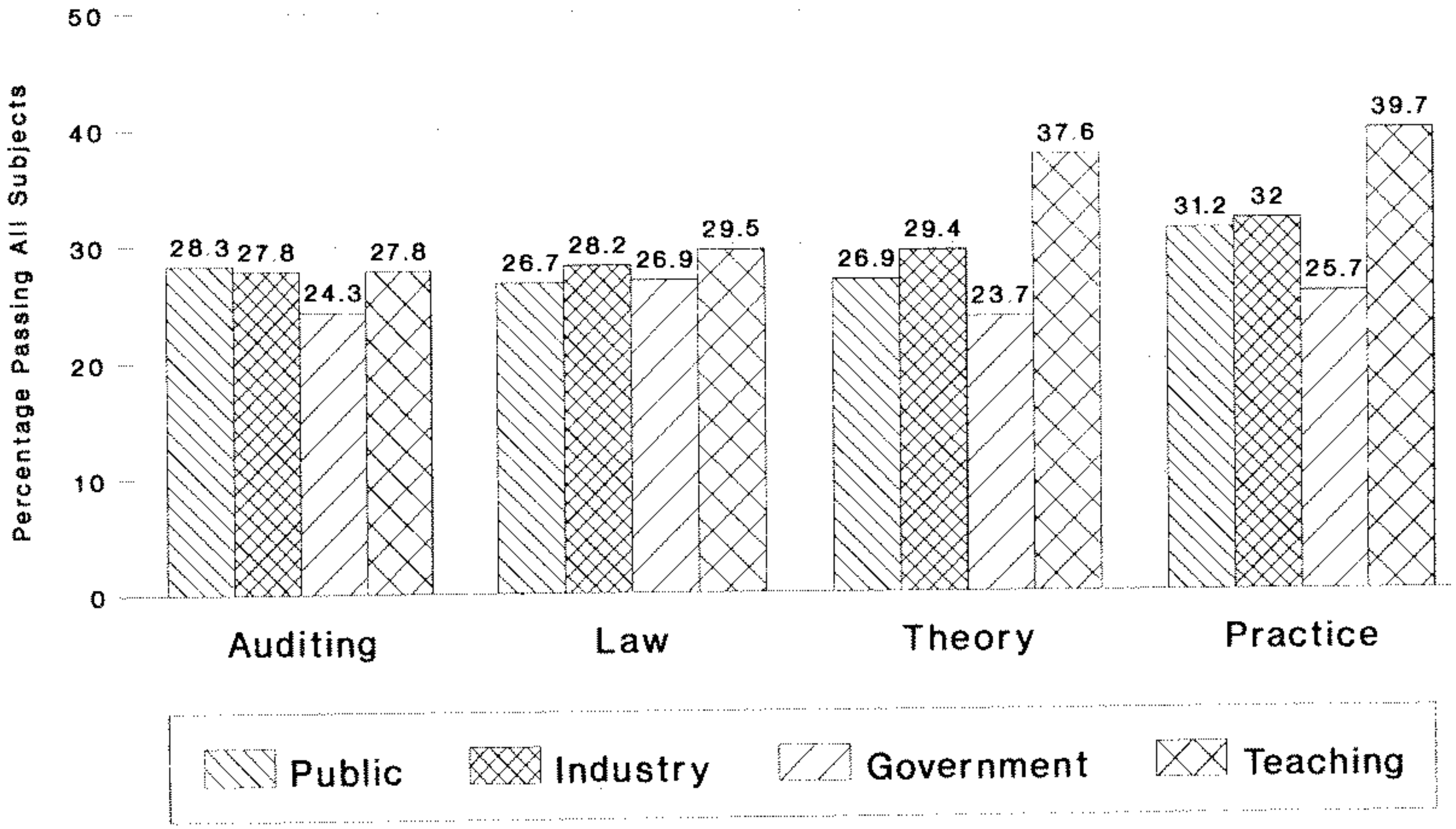


Chart 20
SAT Verbal Scores of First-time Candidates

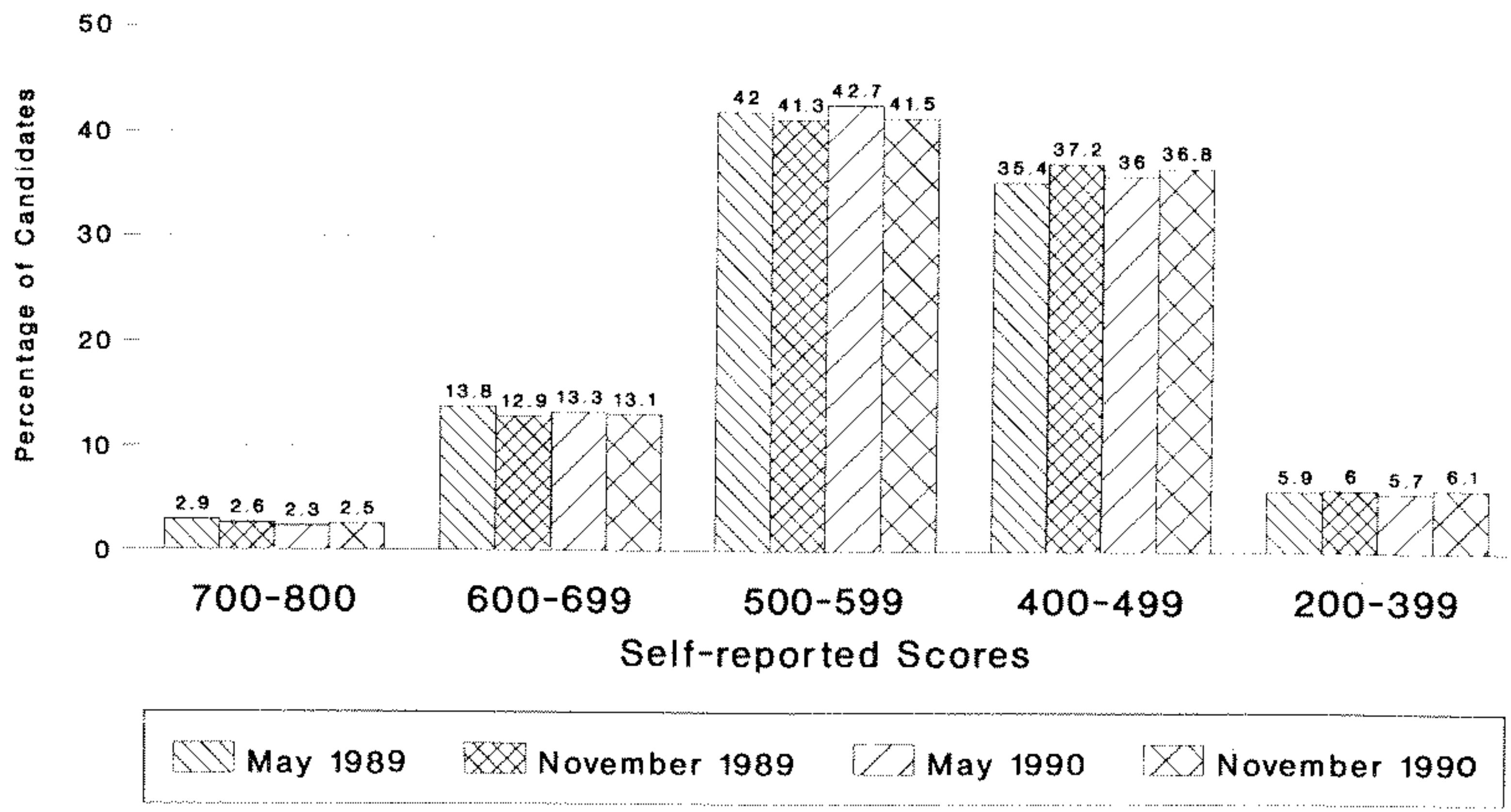


Chart 21
SAT Mathematics Scores of First-time Candidates

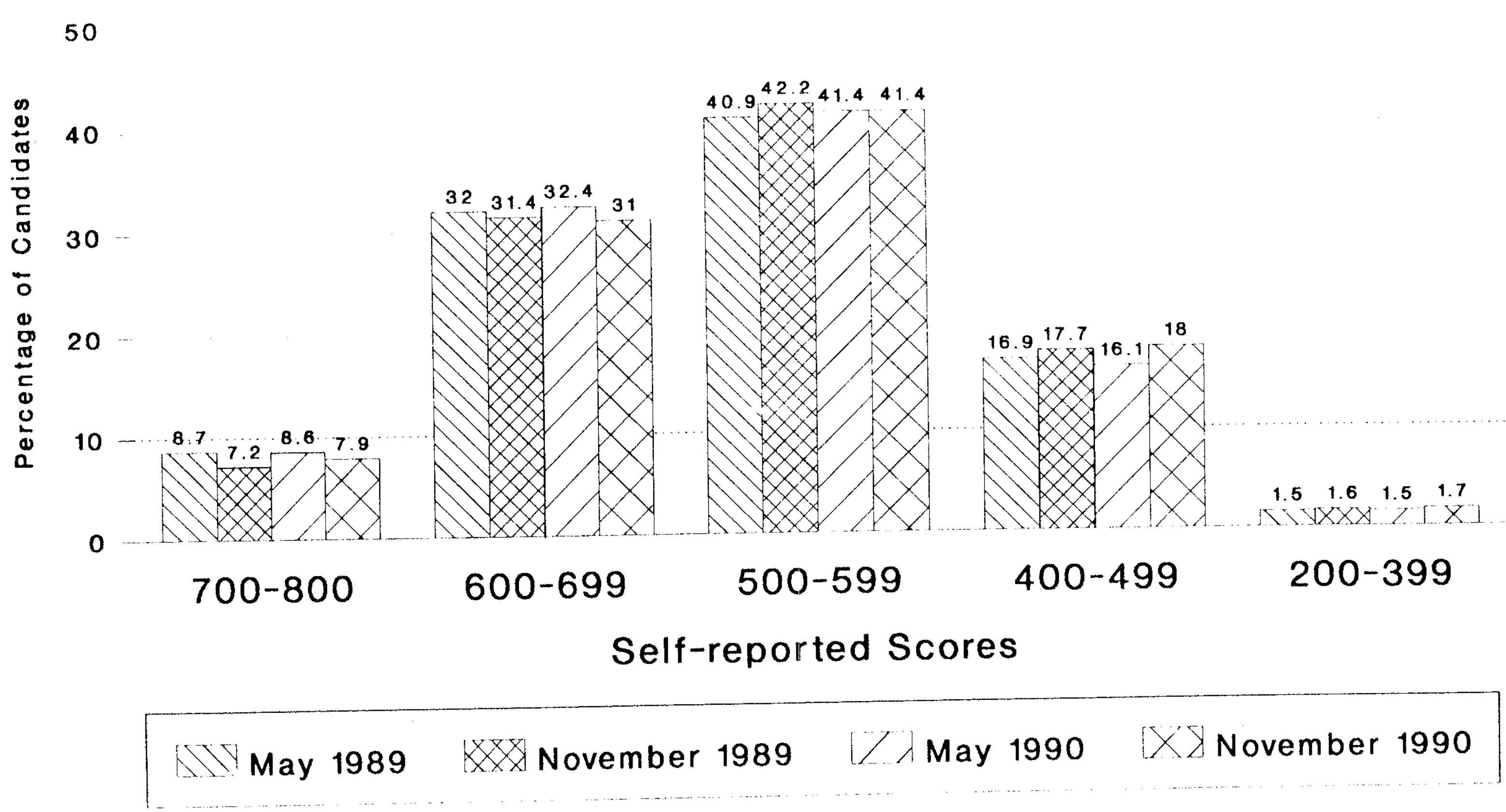


Chart 22
Success by SAT Verbal Scores of First-time Candidates

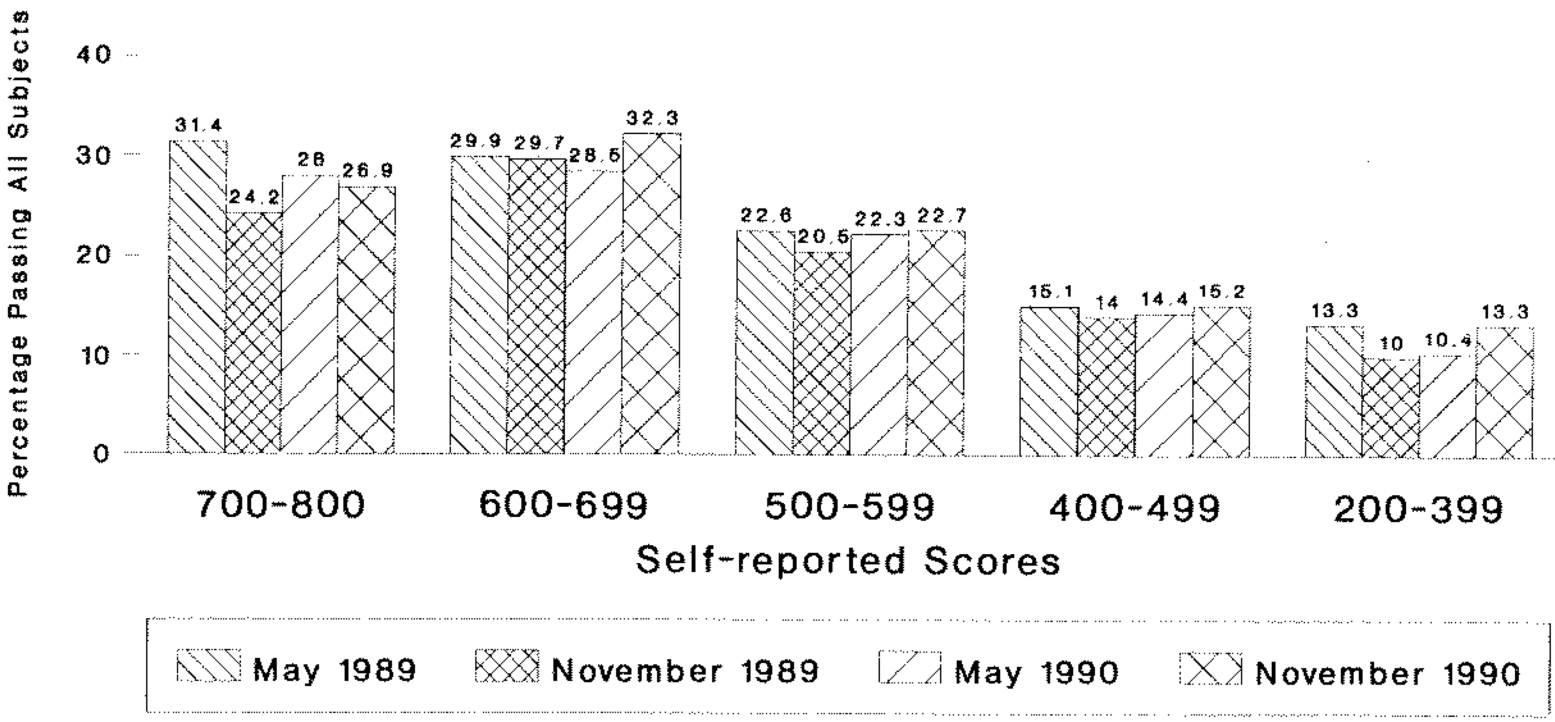


Chart 23
Success by SAT Mathematics Scores of First-time Candidates

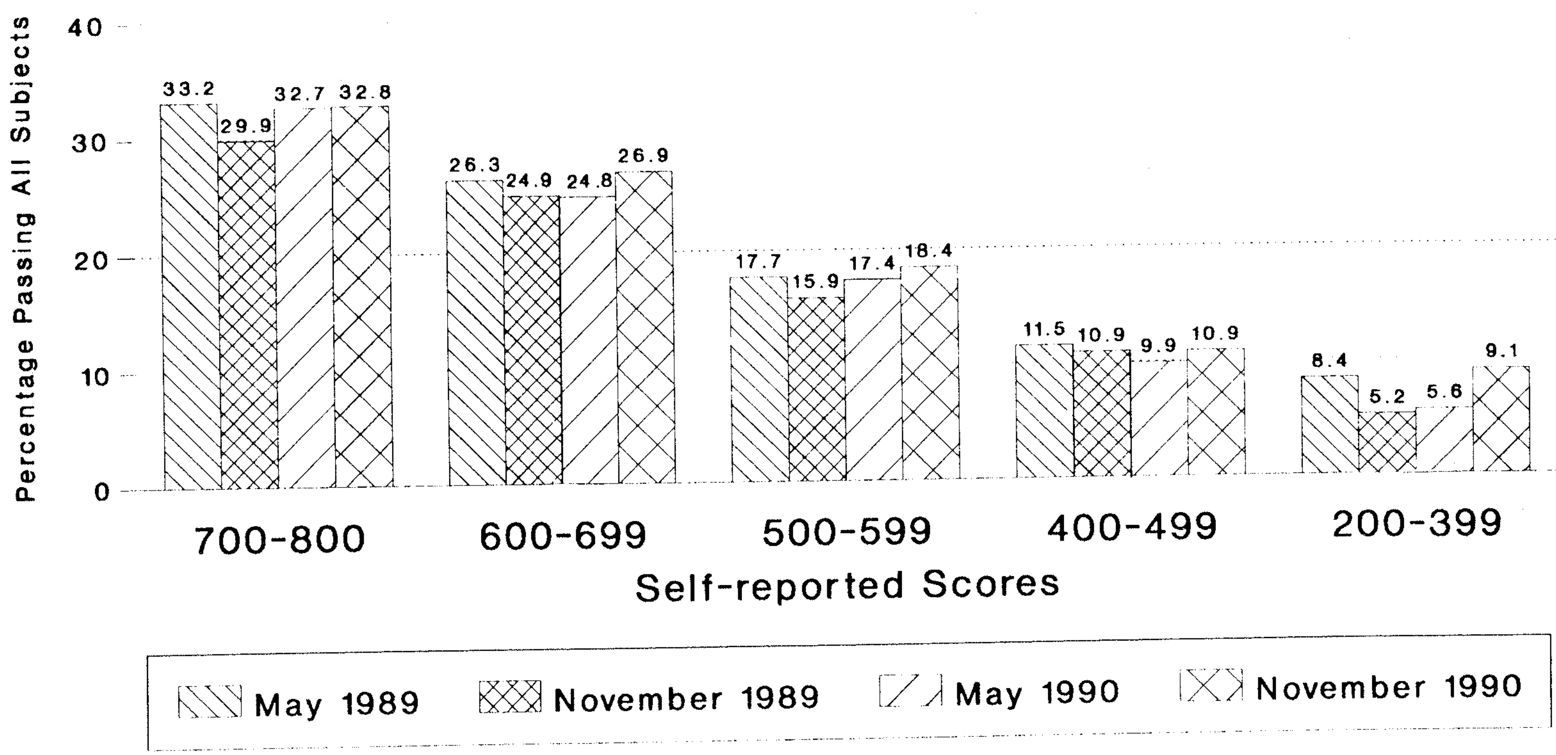
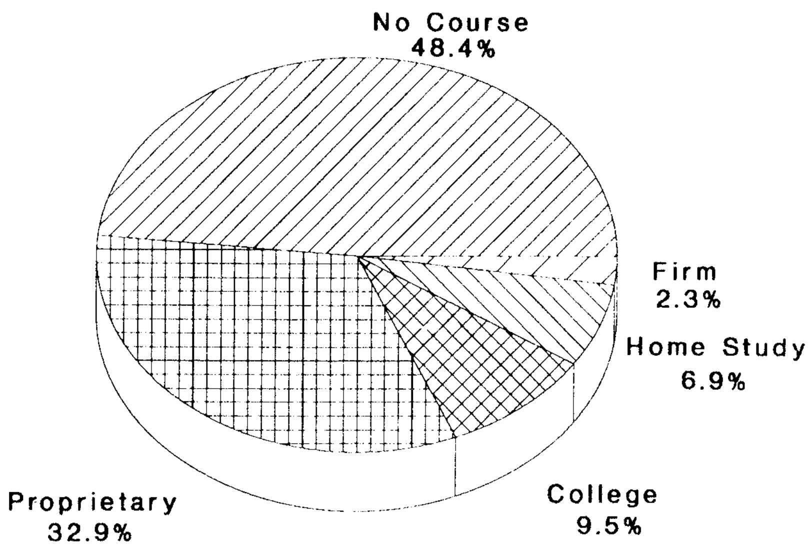
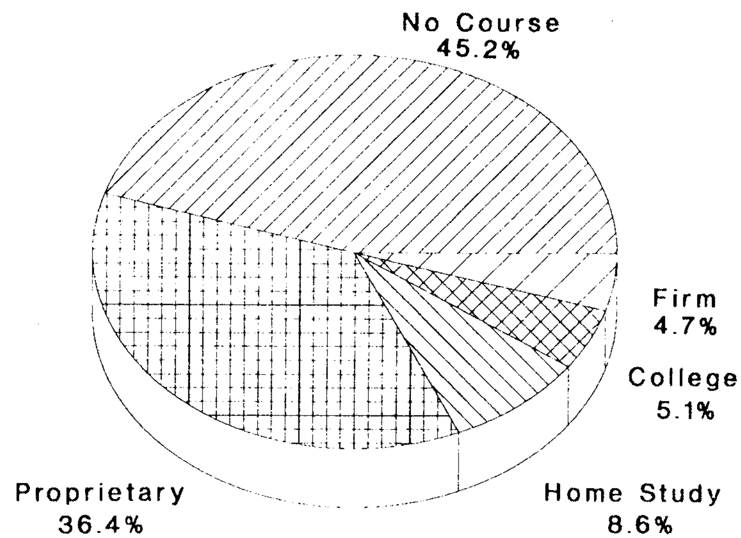


Chart 24
Coaching Course Preparation of First-time Candidates

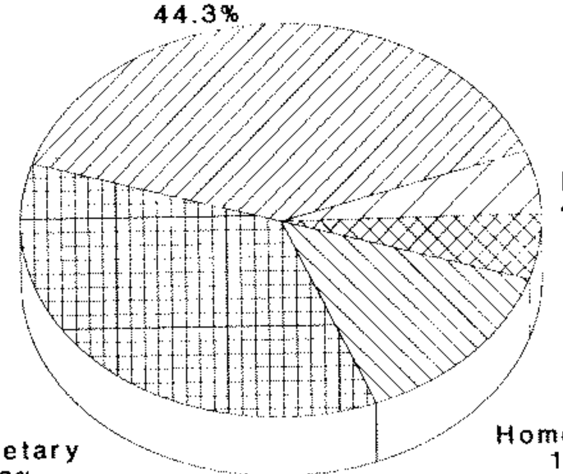


May 1990

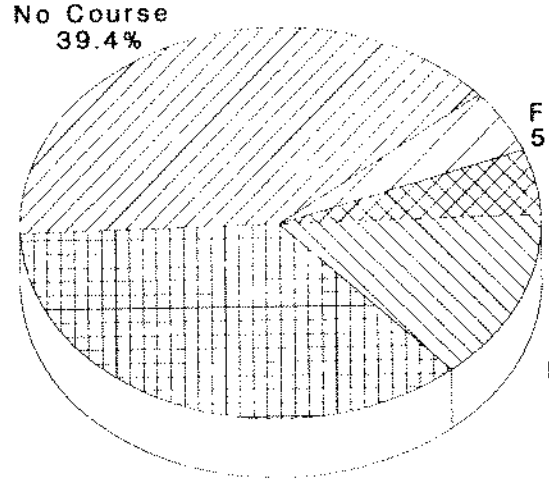


November 1990

Chart 25
Coaching Course Preparation of Repeat Candidates



May 1990



November 1990

Chart 26
Participation in Coaching Courses

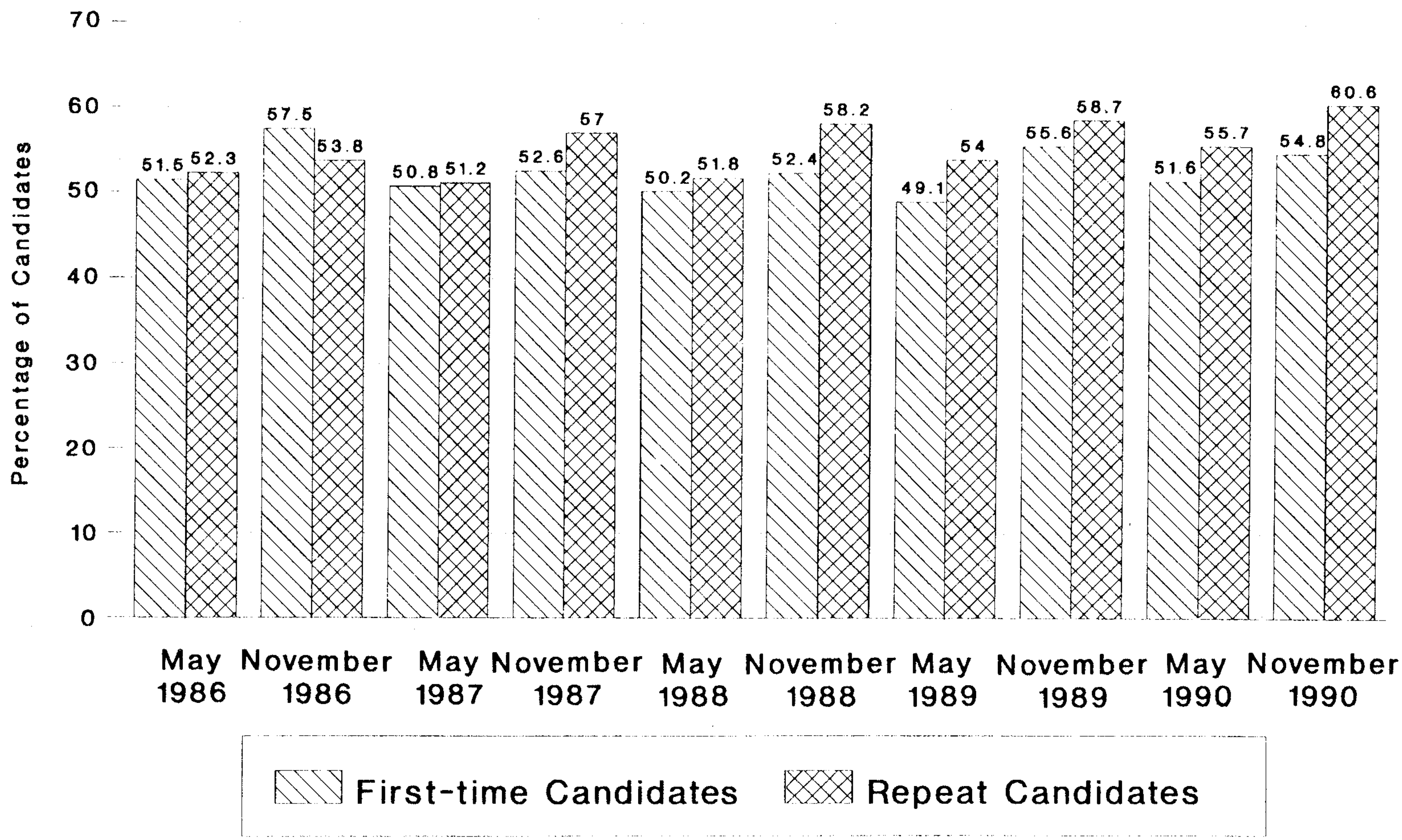


Chart 27
Participation of First-time Candidates by Type of Coaching Course

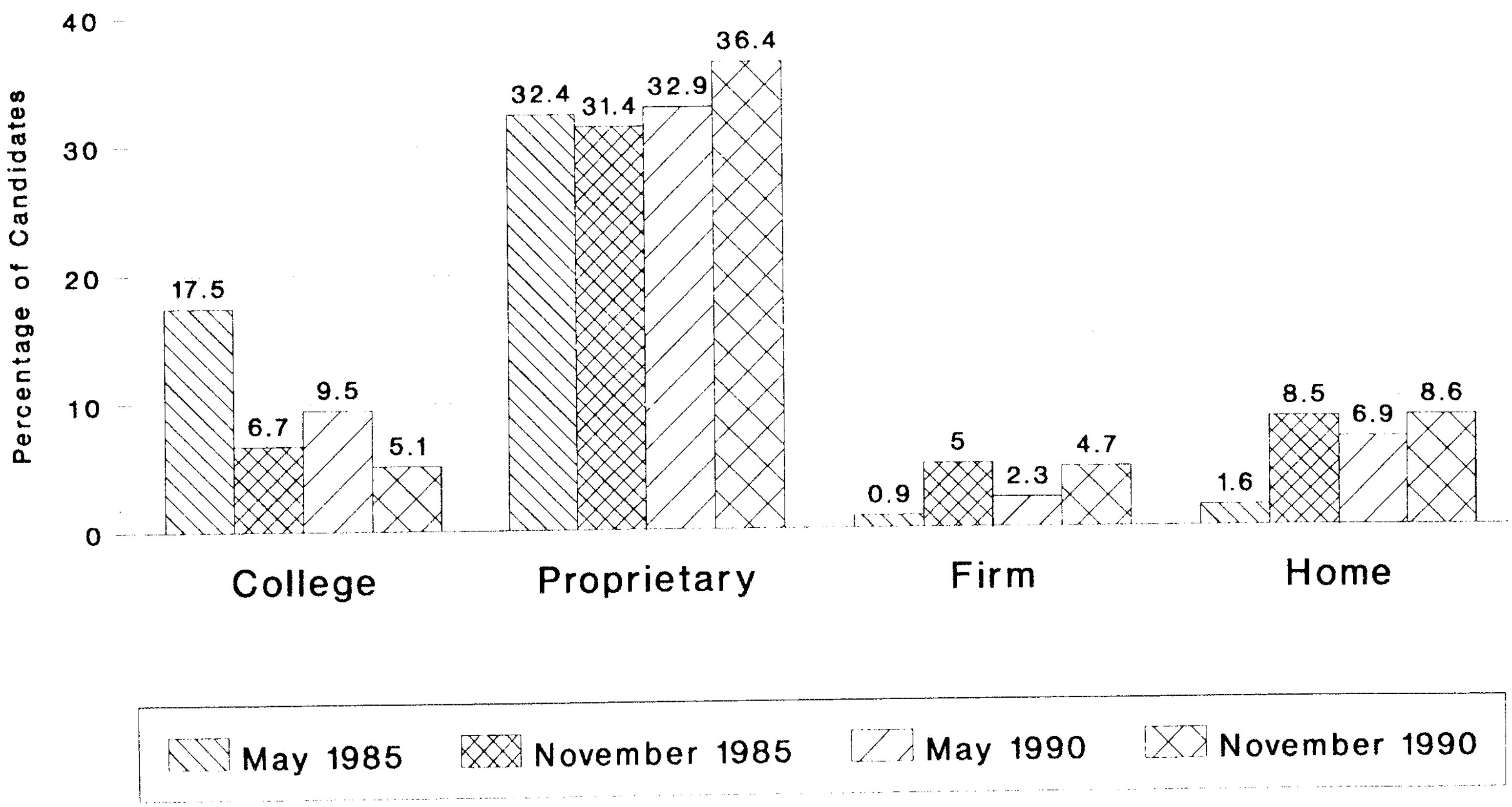


Chart 28
Participation of Repeat Candidates by Type of Coaching Course

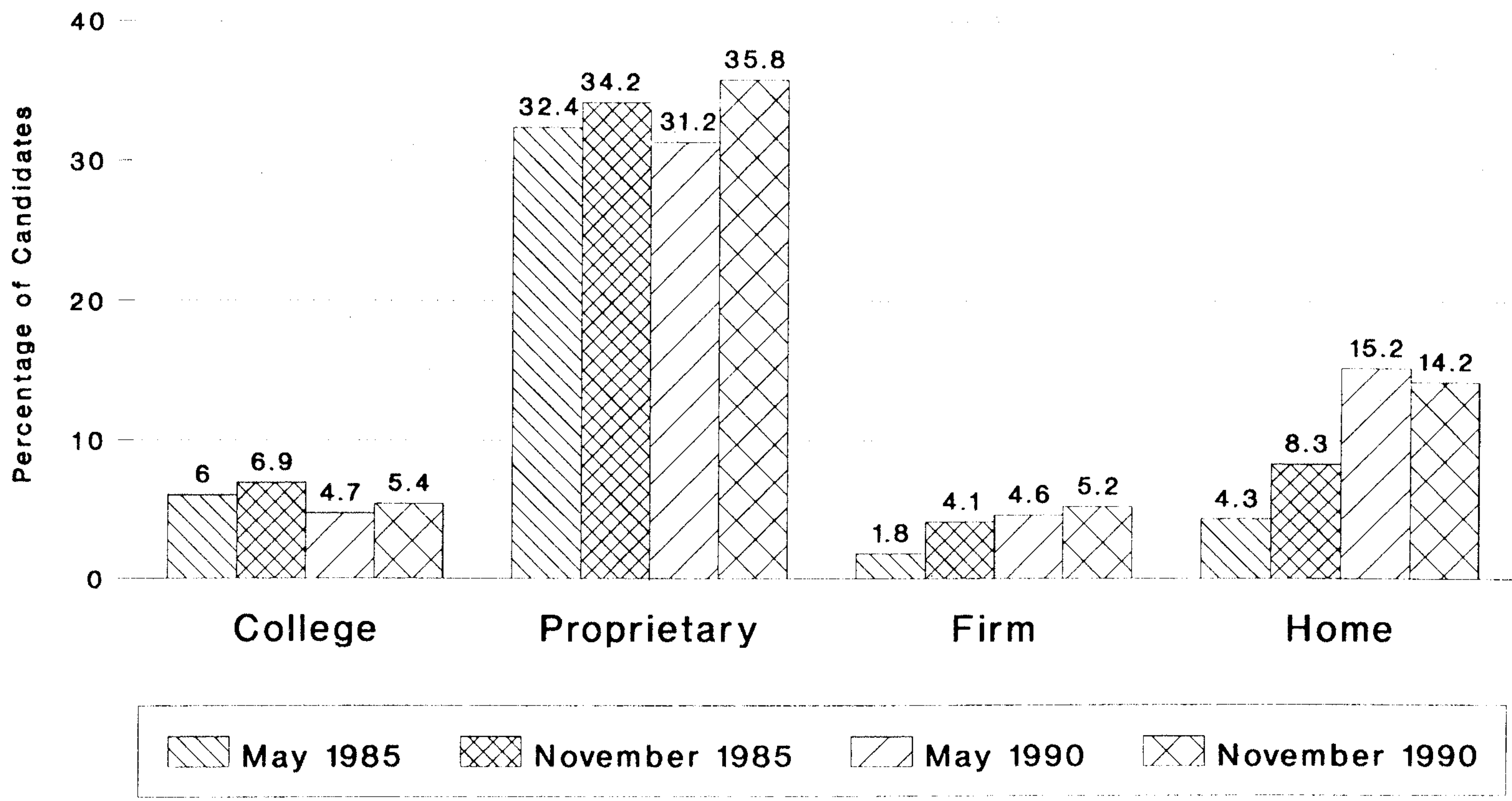


Chart 29
Passing Rates of Candidates Relative to Coaching Course Participation

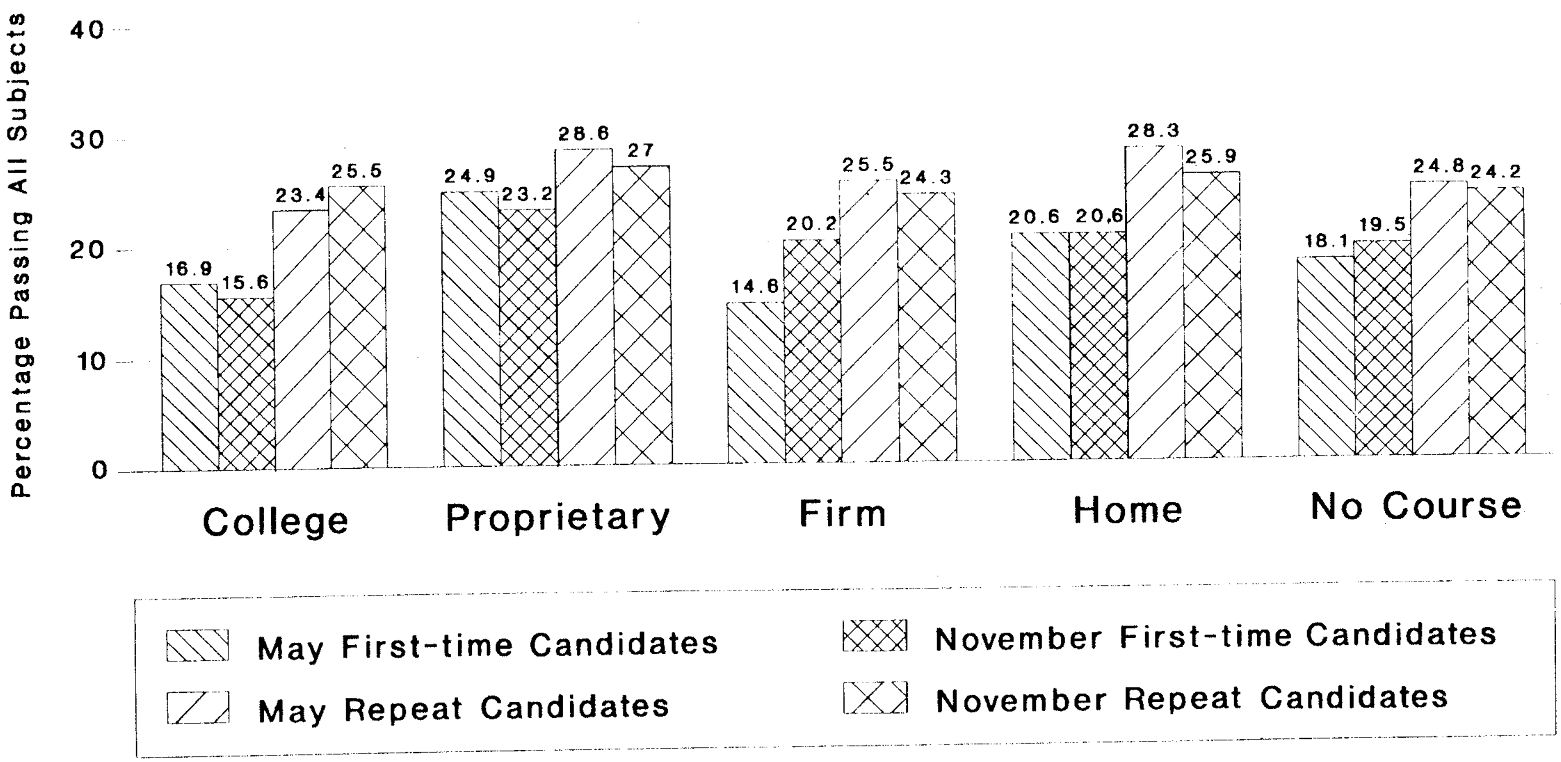
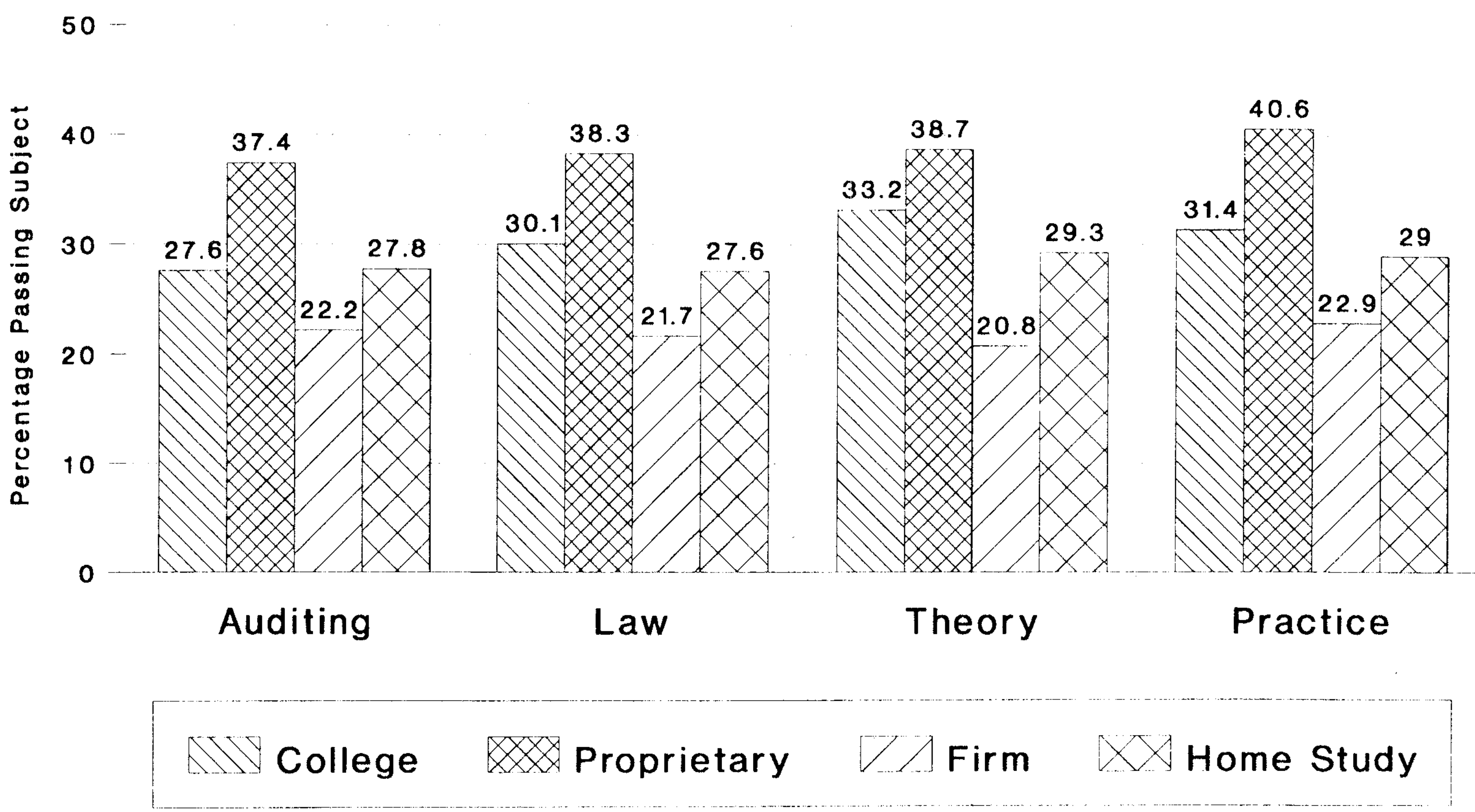


Chart 30
Passing Rates of First-time Candidates by Subject and Type of Coaching Course
May 1990



COLLEGE AND UNIVERSITY DATA

Notice to Readers

Some observers have questioned the appropriateness of compiling and disseminating information about the number and relative performance of candidates by educational institution. NASBA does not claim that these rankings are indices to overall educational quality. Nor does it believe that an institution's primary purpose is to prepare candidates for the CPA examination or that schools should necessarily try to improve their relative standings. Many of the factors affecting examination performance are beyond the control of the accounting faculty. These factors include the general scholastic ability of the institution's students, the number and relative ability of the students who take the examination, the time that candidates choose to take the examination, other formal and informal preparation undertaken by candidates, the university's general educational requirements and preparation, and the state's requirements for examination eligibility and conditioning. Nevertheless, there is wide interest in these data. If NASBA did not choose to present them, the data might be replaced by uniformed conjecture and ad hoc surveys. There also would be pressure on state boards of accountancy to produce the information, as many previously did. The purpose of this report is to provide information. What to do with the information is left to the individual reader.

Institutional Representation

Graduates from more than 1,000 colleges were represented among the candidates taking the 1990 CPA examination. (See the School Index, Report 14, for a complete list.) While many colleges contributed only a few candidates, there were 288 colleges represented with at least 20 first-time candidates without advanced degrees in May and 255 colleges with at least 20 such candidates in November. In addition, 195 institutions in May and 181 in November had 10 to 19 candidates without advanced degrees. At the advanced degree level, 31 institutions had 10 or more candidates in May, and 35 had 10 or more in November. Ranked below are the colleges and universities with the most candidates in each category.

RANKING OF COLLEGES AND UNIVERSITIES BY NUMBER OF CANDIDATES

MAY 1990			NOVEMBER 1990		
Rank	School	Number	Rank	School	Number
	Candidates Without Advanced Degrees				
1	University of Illinois—Urbana	254	1	University of Puerto Rico—Rio Piedras	154
2	Indiana University—Bloomington	182	2	Arizona State University	137
3	University of Northern Iowa	155		DePaul University	137
4	University of Puerto Rico—Rio Piedras	140	4	Ohio State University	128
5	Northern Illinois University	139	5	University of Maryland—College Park	118
	University of Maryland—College Park	139	6	Baruch College of CUNY	113
7	University of Texas—Austin	138	7	Pennsylvania State University—University Park	108
8	Baruch College of CUNY	136	8	Bently College	105
9	University of Notre Dame	134	9	San Francisco State University	103
10	DePaul University	128	10	Rutgers University—New Brunswick	102
	Candidates With Advanced Degrees				
1	University of North Carolina—Chapel Hill	89	1	Brigham Young University	46
2	University of Texas—Austin	54	2	Northeastern University	40
3	New York University	32	3	DePaul University	26
4	Brigham Young University	41	4	Rutgers University—Newark	24
5	Pace University—New York	25	5	New York University	22
				University of Hartford	22

Institutional Passing Rates

The following table lists the schools whose first-time candidates without advanced degrees had the ten highest passing rates. It also includes schools that had the five highest passing rates among candidates with advanced degrees. To be eligible for these lists, an institution must have had at least 20 graduates with baccalaureate degrees or 10 graduates with advanced degrees among its first-time candidates passing all the subjects they took.

RANKING OF COLLEGES AND UNIVERSITIES BY PERCENTAGE OF CANDIDATES PASSING ALL SUBJECTS TAKEN

MAY 1990			NOVEMBER 1990		
Rank	**School**	**Percent**	**Rank**	**School**	**Percent**
	Candidates Without Advanced Degrees				
1	Idaho State University	59.1%	1	University of Michigan—Ann Arbor	52.8%
2	Northern Illinois University	57.6	2	Brooklyn College of CUNY	51.6
3	University of Northern Iowa	56.8	3	University of Pennsylvania	50.0
4	Montana State University	56.7	4	University of Texas—San Antonio	48.0
5	University of Pennsylvania	52.6	5	State University of New York at Binghamton	46.8
6	State University of New York at Buffalo	50.9	6	University of Wisconsin—Madison	46.0
7	Oregon State University	46.2	7	Northern Illinois University	43.7
8	Bemidji State University	45.8	8	University of Texas—Austin	42.6
9	University of Michigan—Ann Arbor	44.1	9	Baruch College of CUNY	42.5
10	University of Wisconsin—Madison	43.2	10	University of California Berkeley	41.6
	Candidates With Advanced Degrees				
1	State University of New York at Buffalo	71.4%	1	University of Texas—Austin	85.7%
2	Georgia State University	70.0	2	San Diego State University	81.3
3	Northwestern University	64.3	3	State University of New York at Buffalo	66.7
4	University of Texas—Austin	63.0	4	Baruch College of CUNY	63.6
5	Boston University	60.0	5	Temple University	61.5
	Baruch College of CUNY	60.0			

These rankings have been compiled for six years from 1985-1990. During this period, a number of schools have been listed for three or more of the 12 examinations, as recognized in the following table.

COLLEGES AND UNIVERSITIES WITH THE HIGHEST PERCENTAGE OF CANDIDATES PASSING ALL SUBJECTS TAKEN 1985-1990

Candidates Without Advanced Degrees

School	Number
Northern Illinios University	10
University of Pennsylvania	10
State University of New York at Albany	9
University of Wisconsin—Madison	7
Montana State University	6
University of Northern Iowa	5
Idaho State University	4
University of Illinios—Urbana	4
University of Minnesota—Minneapolis	4
State University of New York at Binghamton	4
Saint Cloud State University	3
University of Montana	3
University of Michigan—Ann Arbor	3
University of Wisconsin—Milwaukee	3

Candidates With Advanced Degrees

School	Number
Baruch College of CUNY	7
University of Texas—Austin	7
University of California—Los Angeles	4
New York University	3
Pace University—New York	3
San Diego State University	3
State University of New York at Buffalo	3
University of Texas—Dallas	3
University of Wisconsin—Madison	3

The schools with the highest passing percentages for first-time candidates on individual examination subjects are listed below. The eligibility criterion for an institution's inclusion on these lists was at least 20 graduates with baccalaureate degrees or ten candidates with advanced degrees.

RANKING OF COLLEGES AND UNIVERSITIES BY PERCENTAGE OF CANDIDATES PASSING INDIVIDUAL EXAMINATION SUBJECTS

Candidates Without Advanced Degrees

Auditing

MAY 1990 Rank	School	Percent	NOVEMBER 1990 Rank	School	Percent
1	Idaho State University	86.4%	1	University of Michigan—Ann Arbor	65.6%
2	Montana State University	80.0	2	University of Wisconsin—La Crosse	65.2
3	Northern Illinois University	74.1	3	Hofstra University	64.1
4	Bemidji State University	70.8	4	Northern Illinois University	62.0
5	University of Pennsylvania	67.6	5	University of Wisconsin—Madison	61.6

Business Law

MAY 1990 Rank	School	Percent	NOVEMBER 1990 Rank	School	Percent
1	University of Northern Iowa	84.3%	1	Brooklyn College of CUNY	82.4%
2	Idaho State University	68.2	2	University of Michigan—Ann Arbor	66.7
3	Northern Illinois University	67.6		University of North Dakota	66.7
4	Bemidji State University	66.7	4	University of Wisconsin—Madison	65.5
5	Portland State University	66.1	5	State University of New York at Buffalo	65.2
				University of Wisconsin—La Crosse	65.2

Accounting Theory

MAY 1990 Rank	School	Percent	NOVEMBER 1990 Rank	School	Percent
1	University of Northern Iowa	78.4%	1	University of Michigan—Ann Arbor	68.8%
2	Northern Illinois University	77.7	2	Northern Illinois University	68.6
3	Idaho State University	77.3	3	University of Wisconsin—Whitewater	66.3
4	University of Pennsylvania	72.7	4	University of Kansas	63.2
5	Montana State University	71.7	5	University of Wisconsin—Madison	62.8

Accounting Practice

MAY 1990 Rank	School	Percent	NOVEMBER 1990 Rank	School	Percent
1	University of Wisconsin—Whitewater	77.3%	1	University of Michigan—Ann Arbor	72.4%
2	University of Richmond	76.7	2	University of Wisconsin—La Crosse	69.6
3	Wake Forest University	76.2	3	Saint Cloud State University	65.5
4	University of Northern Iowa	75.3	4	University of Wisconsin—Madison	64.0
5	Montana State University	75.0	5	University of Pennsylvania	63.2

RANKING OF COLLEGES AND UNIVERSITIES BY PERCENTAGE OF CANDIDATES PASSING INDIVIDUAL EXAMINATION SUBJECTS

Candidates With Advanced Degrees

MAY 1990			NOVEMBER 1990		
Rank	School	Percent	Rank	School	Percent
Auditing					
1	University of Florida	81.3%	1	University of Puerto Rico—Rio Piedras	100.0%
2	Georgia State University	80.0	2	University of Texas—Arlington	88.9
3	University of Texas—Arlington	75.0	3	San Diego State University	87.5
Business Law					
1.	University of Texas—Arlington	85.7%	1	Arizona State University	100.0%
2	University of Texas—Austin	82.9		University of California—Los Angeles	90.9
3	Georgia State University	80.0	3	University of Texas	83.3
Accounting Theory					
1	Northwestern University	92.3%	1	University of Wisconsin—Whitewater	81.8%
2	University of Texas—Austin	91.8	2	University of Colorado—Denver	81.3
3	University of Chicago	80.0	3	State University of New York at Buffalo	80.0
				University of California—Los Angeles	80.0
Accounting Practice					
1	Northwestern University	92.9%	1	Arizona State University	88.9%
2	University of Texas—Austin	91.8		University of Utah	88.9
3	Baruch College of CUNY	85.7	3	Baruch College of CUNY	83.3

MAY 1990
TABULAR REPORTS

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES BY STATE

MAY 1990 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<<< PERCENT PASSING >>>>>>>>>> AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA	.8	210	20.5	17.1	23.9	21.7	4.3	56.7	39.0
ALASKA	.2	58	18.4	20.8	32.7	29.6	13.8	63.8	22.4
ARIZONA	1.2	306	39.2	35.7	41.8	47.3	28.4	43.5	28.1
ARKANSAS	.9	217	13.7	16.9	24.6	23.6	9.2	66.4	24.4
CALIFORNIA	18.3	4,509	35.6	36.7	37.0	37.2	28.5	49.3	22.2
COLORADO	1.5	363	31.7	34.3	37.2	40.9	20.7	48.5	30.9
CONNECTICUT	1.0	240	20.7	20.4	22.6	23.4	11.7	69.2	19.2
DELAWARE	.2	48	22.2	31.9	31.8	28.6	12.5	50.0	37.5
DISTRICT OF COLUMBIA	.4	94	21.7	26.4	27.3	18.9	16.0	64.9	19.1
FLORIDA	1.0	257	46.6	41.3	48.8	51.2	29.6	34.2	36.2
GEORGIA	3.3	819	30.4	27.1	30.9	30.5	15.3	54.6	30.2
GUAM		6	16.7			16.7		83.3	16.7
HAWAII	.3	76	41.1	29.2	36.5	40.3	21.1	44.7	34.2
IDAHO	.4	93	37.4	35.9	43.5	37.4	24.7	44.1	31.2
ILLINOIS	7.2	1,790	40.3	39.6	39.9	40.6	25.6	44.6	29.8
INDIANA	2.5	622	25.9	27.8	28.9	29.1	15.1	59.5	25.4
IOWA	2.1	510	29.0	37.9	40.8	39.7	25.1	51.2	23.7
KANSAS	.7	167	28.0	34.4	32.5	33.3	18.0	53.3	28.7
KENTUCKY	1.0	249	26.5	19.8	18.4	24.0	10.4	60.2	29.3
LOUISIANA	1.1	279	27.6	29.3	31.0	32.1	16.8	54.5	28.7
MAINE	.4	93	12.4	18.9	28.1	29.7	6.5	58.1	35.5
MARYLAND	2.3	556	25.4	33.0	29.5	31.5	17.6	57.2	25.2
MASSACHUSETTS	2.1	531	23.6	25.1	24.4	22.5	12.1	63.8	24.1
MICHIGAN	2.1	511	26.5	23.6	27.7	32.1	16.8	57.3	25.8
MINNESOTA	1.6	402	39.9	38.9	47.1	46.6	24.4	39.8	35.8
MISSISSIPPI	.5	122	16.4	19.0	18.0	22.5	9.8	71.3	18.9
MISSOURI	2.1	517	30.1	31.3	28.0	31.6	18.2	56.9	25.0
MONTANA	.8	188	43.9	44.3	52.7	52.7	31.4	37.2	31.4

* THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES BY STATE

MAY 1990 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
			<<<<<<<<<< PERCENT PASSING >>>>>>>>>>						
NEBRASKA	.7	174	27.0	32.4	34.5	35.5	23.0	55.7	21.3
NEVADA	.4	96	25.5	25.3	28.4	24.5	12.5	55.2	32.3
NEW HAMPSHIRE	.2	46	26.1	21.7	15.9	25.0	15.2	67.4	17.4
NEW JERSEY	2.0	487	18.1	18.8	18.4	21.4	8.6	69.0	22.4
NEW MEXICO	.2	58	17.5	14.0	28.6	23.2	8.6	60.3	31.0
NEW YORK	8.6	2,117	30.8	31.1	29.0	32.4	26.4	55.7	17.9
NORTH CAROLINA	3.1	755	29.8	25.6	32.0	32.3	18.4	53.8	27.8
NORTH DAKOTA	.5	128	16.5	24.2	23.4	24.4	8.6	60.2	31.3
OHIO	4.1	1,004	26.5	29.7	26.9	29.0	13.7	55.2	31.1
OKLAHOMA	.8	186	27.2	25.9	26.5	31.4	13.4	53.2	33.3
OREGON	.8	204	37.2	40.4	40.4	42.1	25.5	43.6	30.9
PENNSYLVANIA	5.2	1,287	15.7	14.5	18.1	15.2	6.1	68.2	25.6
PUERTO RICO	1.4	347	21.7	17.3	17.6	15.1	13.8	76.4	9.8
RHODE ISLAND	.2	44	22.7	20.5	25.0	25.0	9.1	63.6	27.3
SOUTH CAROLINA	.8	187	15.4	19.2	20.1	18.7	5.3	66.3	28.3
SOUTH DAKOTA	.5	117	12.2	13.9	17.4	18.4	10.3	76.1	13.7
TENNESSEE	.9	220	21.9	27.7	20.9	25.8	12.7	59.1	28.2
TEXAS	6.5	1,604	28.0	29.6	33.0	33.1	22.9	55.4	21.7
UTAH	.3	68	25.4	9.8	34.8	32.8	13.2	55.9	30.9
VERMONT	.1	21	23.8	9.5	14.3	19.0	9.5	71.4	19.0
VIRGIN ISLANDS		6						100.0	
VIRGINIA	3.2	782	26.1	25.8	27.6	30.0	15.3	59.7	24.9
WASHINGTON	2.0	504	34.7	36.6	41.8	44.3	25.2	45.0	29.8
WEST VIRGINIA	.6	159	29.4	21.2	22.4	19.8	22.0	62.3	15.7
WISCONSIN	.9	226	44.0	44.6	50.2	55.2	28.3	33.2	38.5
WYOMING	.2	46	13.6	13.0	25.0	18.6	8.7	71.7	19.6
	=====	=======							
NATIONAL TOTALS	100.0	24,706	29.4	30.0	31.5	32.4	20.3	54.4	25.3

REPORT NUMBER 1

* THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

N/A = NOT AVAILABLE

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES BY STATE

MAY 1990 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ALABAMA	1.2	451	34.5	27.1	28.0	35.3	24.4	39.7	35.9
ALASKA	.2	85	29.9	28.6	23.3	22.4	17.6	47.1	35.3
ARIZONA	1.2	442	45.4	41.0	32.9	41.0	34.2	43.4	22.4
ARKANSAS	.8	307	25.5	28.1	24.4	28.3	23.5	52.4	24.1
CALIFORNIA	7.9	3,038	43.2	39.3	33.6	39.2	35.3	43.8	20.9
COLORADO	1.1	435	35.8	33.8	29.5	36.7	29.2	38.9	32.0
CONNECTICUT	1.6	631	31.1	26.5	22.5	26.6	22.5	46.0	31.5
DELAWARE	.2	71	20.0	31.7	16.0	20.5	21.1	56.3	22.5
DISTRICT OF COLUMBIA	.4	156	24.6	25.9	21.6	16.1	19.2	59.0	21.8
FLORIDA	1.3	504	33.9	31.0	29.1	31.0	30.0	43.7	26.4
GEORGIA	3.4	1,288	34.5	31.0	27.5	28.2	26.6	44.2	29.2
GUAM		12	8.3		9.1	9.1		91.7	8.3
HAWAII	.3	107	42.6	34.6	30.0	25.0	36.4	42.1	21.5
IDAHO	.3	110	20.0	19.5	13.3	17.1	13.6	61.8	24.5
ILLINOIS	4.3	1,646	33.6	33.4	27.0	28.4	29.2	45.8	25.0
INDIANA	1.7	666	29.1	30.2	25.2	29.9	24.0	50.8	25.2
IOWA	.8	321	24.0	20.6	26.2	22.7	23.1	53.6	23.4
KANSAS	.6	241	27.1	24.6	19.4	25.0	20.3	52.3	27.4
KENTUCKY	.8	288	28.1	27.6	22.0	29.7	24.0	49.3	26.7
LOUISIANA	1.2	472	37.8	33.6	31.4	30.7	28.6	41.1	30.3
MAINE	.5	178	26.5	21.4	24.2	26.7	16.3	52.8	30.9
MARYLAND	3.3	1,264	29.3	28.5	25.2	25.0	23.2	49.6	27.2
MASSACHUSETTS	3.4	1,322	30.6	27.6	24.4	22.4	23.8	49.9	26.3
MICHIGAN	2.6	1,007	26.2	25.5	22.9	25.8	23.3	52.8	23.8
MINNESOTA	1.2	443	44.6	49.5	38.8	47.2	40.0	32.7	27.3
MISSISSIPPI	.7	261	26.2	27.8	21.7	25.7	22.2	48.7	29.1
MISSOURI	2.1	795	34.2	30.2	26.4	33.7	25.9	46.0	28.1
MONTANA	.2	92	26.9	22.0	23.0	22.8	25.0	55.4	19.6

THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES BY STATE

MAY 1990 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< PERCENT PASSING >>>>>>>>> AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NEBRASKA	.5	201	25.0	27.2	25.7	32.5	23.9	51.2	24.9
NEVADA	.4	147	25.2	25.9	21.6	27.8	26.5	49.7	23.8
NEW HAMPSHIRE	.4	137	30.7	17.9	19.8	17.3	17.5	61.3	21.2
NEW JERSEY	4.4	1,701	21.3	22.5	16.9	18.0	19.3	58.7	22.0
NEW MEXICO	.4	140	24.7	32.6	37.4	27.7	31.4	47.9	20.7
NEW YORK	10.3	3,961	37.7	38.9	25.8	31.1	30.7	51.0	18.3
NORTH CAROLINA	2.9	1,098	34.2	31.1	27.0	28.1	27.3	51.5	21.1
NORTH DAKOTA	.3	104	31.0	29.1	31.7	24.5	24.0	45.2	30.8
OHIO	5.4	2,057	31.5	29.9	23.2	25.7	25.8	48.6	25.6
OKLAHOMA	1.0	382	31.8	28.8	23.8	25.5	22.0	46.9	31.2
OREGON	.6	234	34.1	29.5	32.3	29.0	25.2	45.7	29.1
PENNSYLVANIA	7.8	3,000	27.9	25.2	18.1	18.7	18.4	51.2	30.4
PUERTO RICO	1.6	600	32.2	36.0	20.7	18.4	23.8	64.0	12.2
RHODE ISLAND	.7	281	30.7	25.6	17.6	18.2	22.4	53.7	23.8
SOUTH CAROLINA	1.0	372	28.0	27.2	22.9	21.7	18.8	48.7	32.5
SOUTH DAKOTA	.2	95	32.5	24.7	20.3	19.1	23.2	52.6	24.2
TENNESSEE	1.2	459	24.2	26.9	20.6	25.9	17.9	54.2	27.9
TEXAS	10.3	3,959	33.9	32.2	29.9	32.1	27.0	52.7	20.4
UTAH	.4	142	25.0	25.9	35.1	39.2	24.6	47.2	28.2
VERMONT	.1	57	19.1	21.3	27.9	11.4	19.3	57.9	22.8
VIRGIN ISLANDS		3						100.0	
VIRGINIA	3.4	1,294	32.5	29.7	27.9	29.1	28.1	45.7	26.3
WASHINGTON	1.5	583	33.7	35.0	31.0	35.5	29.8	41.2	29.0
WEST VIRGINIA	.9	352	34.2	33.0	23.0	36.6	26.7	54.3	19.0
WISCONSIN	.8	289	47.9	53.4	45.3	51.6	47.8	26.0	26.3
WYOMING	.1	49	42.9	31.6	25.8	40.0	24.5	44.9	30.6
	=====	=======							
NATIONAL TOTALS	100.0	38,330	32.3	30.7	25.6	27.9	26.4	49.1	24.5

THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

N/A = NOT AVAILABLE

REPORT NUMBER 2

NATIONAL TOTALS
PERFORMANCE OF CANDIDATES BY HIGHEST LEVEL OF EDUCATION ACHIEVED

MAY 1990 UNIFORM CPA EXAMINATION

EDUCATION LEVEL	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<< PERCENT PASSING >>> AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
FIRST-TIME CANDIDATES									
DOCTORAL	.1	25	34.8	45.8	56.5	63.6	32.0	32.0	36.0
MASTERS IN ACCOUNTING	2.8	589	43.5	45.1	47.5	51.7	30.6	35.3	34.1
MBA EMPHASIS IN ACCOUNTING	2.4	496	40.1	38.7	46.9	46.8	32.3	41.7	26.0
OTHER MBA	3.5	715	41.1	43.9	44.6	46.4	29.1	40.8	30.1
NON-BUSINESS MASTERS	.6	118	49.1	48.6	45.0	44.5	32.2	37.3	30.5
LAW DEGREE	.4	75	36.5	57.9	33.9	46.0	25.3	40.0	34.7
BACHELORS	89.8	18,557	27.9	28.4	30.5	31.2	18.2	56.0	25.8
LESS THAN BACHELORS	.5	101	26.4	23.8	26.4	29.2	19.8	66.3	13.9
	=====	=======							
TOTAL ANSWERING	100.0	20,676	29.2	29.8	31.9	32.8	19.4	54.4	26.2
NOT ANSWERING		4,030	30.8	31.2	29.0	29.5	25.0	54.5	20.5
REPEAT CANDIDATES									
DOCTORAL	.1	30	35.0	43.5	42.9	29.4	40.0	43.3	16.7
MASTERS IN ACCOUNTING	3.0	1,082	37.2	34.5	36.0	39.3	32.7	40.8	26.5
MBA EMPHASIS IN ACCOUNTING	2.4	861	37.8	34.3	35.2	32.6	32.1	44.3	23.7
OTHER MBA	3.3	1,192	36.6	36.4	32.8	34.2	33.4	41.9	24.7
NON-BUSINESS MASTERS	.5	172	36.3	43.3	27.4	33.7	27.9	45.3	26.7
LAW DEGREE	.5	163	27.4	37.3	25.7	36.0	24.5	45.4	30.1
BACHELORS	89.9	32,185	31.9	30.4	25.0	27.2	25.9	49.6	24.5
LESS THAN BACHELORS	.3	124	18.2	20.4	19.2	21.7	18.5	64.5	16.9
	=====	=======							
TOTAL ANSWERING	100.0	35,809	32.3	30.9	25.8	28.0	26.5	48.9	24.6
NOT ANSWERING		2,521	32.0	28.3	23.2	26.6	25.1	52.0	22.9

* THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 3

NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES BY MAJOR

MAY 1990 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
GRADUATE									
ACCOUNTING	48.8	922	44.9	44.7	48.7	52.8	32.6	35.8	31.6
NON-ACCOUNTING BUSINESS MAJOR	40.7	769	40.0	42.6	46.5	46.2	29.5	40.4	30.0
ENGINEERING	.4	7	83.3	85.7	50.0	66.7	57.1		42.9
MATH	.3	6	50.0	20.0	66.7	66.7	16.7	16.7	66.7
OTHER LIBERAL ARTS	2.0	37	51.5	54.8	55.9	44.1	32.4	40.5	27.0
OTHER	7.9	149	43.1	54.0	36.6	46.3	30.9	36.9	32.2
TOTAL ANSWERING	100.0	1,890	43.1	44.9	47.0	49.4	31.3	37.7	31.1
NOT ANSWERING		128	23.6	27.8	26.2	27.8	17.2	60.2	22.7
UNDERGRADUATE									
ACCOUNTING	88.5	16,280	27.1	27.3	29.6	30.1	17.5	57.0	25.4
NON-ACCOUNTING BUSINESS MAJOR	7.4	1,369	33.1	33.8	36.0	38.5	22.0	48.7	29.3
ENGINEERING	.1	24	38.1	52.2	65.0	45.0	37.5	33.3	29.2
MATH	.3	49	43.8	45.5	59.1	59.1	38.8	30.6	30.6
OTHER LIBERAL ARTS	2.1	386	43.8	44.5	44.1	46.8	29.0	38.6	32.4
OTHER	1.6	287	41.3	42.6	46.8	47.5	31.0	39.0	30.0
TOTAL ANSWERING	100.0	18,395	28.2	28.4	30.8	31.5	18.4	55.7	25.9
NOT ANSWERING		4,293	29.3	30.4	27.2	27.8	23.6	56.5	19.9

THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 4

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES BY OVERALL GRADE POINT AVERAGE

MAY 1990 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < AUDITING	LAW	PERCENT THEORY	PRACTICE	PASSING ALL *	NONE *	> > > > > > > > > SOME *
GRADUATE									
3.50 TO 4.00	44.1	827	52.8	53.5	58.9	60.4	41.1	27.8	31.1
3.00 TO 3.49	51.2	961	34.3	37.3	37.8	40.3	23.8	46.3	29.9
2.50 TO 2.99	4.1	77	29.0	30.0	28.6	32.3	13.0	50.6	36.4
2.00 TO 2.49	.6	11	30.0	33.3	20.0	36.4	18.2	63.6	18.2
1.99 OR LESS									
	=====	=======							
TOTAL ANSWERING	100.0	1,876	42.2	44.2	46.6	48.7	31.0	38.4	30.6
NOT ANSWERING		142	36.4	38.7	35.0	39.7	22.5	47.9	29.6
UNDERGRADUATE									
3.50 TO 4.00	26.5	4,914	47.4	46.4	51.2	50.5	34.6	34.0	31.5
3.00 TO 3.49	42.4	7,851	26.9	27.3	29.6	30.2	16.6	55.9	27.5
2.50 TO 2.99	25.3	4,676	14.0	15.8	15.4	17.8	7.7	72.0	20.2
2.00 TO 2.49	5.7	1,058	9.6	9.2	10.9	12.2	4.1	81.3	14.7
1.99 OR LESS	.1	13						100.0	
	=====	=======							
TOTAL ANSWERING	100.0	18,512	28.1	28.5	30.7	31.4	18.4	55.7	25.9
NOT ANSWERING		4,176	29.5	30.3	27.8	28.2	23.8	56.5	19.7

* THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 5

NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES BY SEMESTER HOURS OF ACCOUNTING

MAY 1990 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< PERCENT PASSING AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME # >>>>>>>>>
GRADUATE									
41 OR MORE	25.6	492	35.8	39.1	45.2	47.7	28.0	40.4	31.5
36 TO 40	10.9	210	42.1	47.6	46.0	49.5	31.4	35.2	33.3
31 TO 35	12.9	247	42.1	39.8	50.7	54.2	30.8	37.2	32.0
26 TO 30	18.0	345	47.1	47.4	49.2	51.1	35.4	38.3	26.4
21 TO 25	15.0	287	40.7	44.2	40.6	44.2	28.2	40.4	31.4
16 TO 20	10.4	200	43.1	45.3	44.7	43.1	27.0	40.0	33.0
UNDER 16	7.2	138	49.6	51.8	47.8	49.2	34.8	38.4	26.8
TOTAL ANSWERING	100.0	1,919	41.8	43.9	46.2	48.5	30.5	38.9	30.6
NOT ANSWERING		99	42.0	41.8	36.5	39.2	28.3	43.4	28.3
UNDERGRADUATE									
41 OR MORE	9.5	1,766	26.6	26.8	30.6	29.9	17.4	57.0	25.7
36 TO 40	8.0	1,485	31.9	30.3	33.8	35.6	20.5	52.2	27.3
31 TO 35	14.7	2,728	30.0	31.2	34.1	35.2	20.2	51.8	27.9
26 TO 30	24.5	4,562	28.6	28.2	31.0	32.4	17.9	55.4	26.6
21 TO 25	22.9	4,259	27.1	28.7	29.6	30.6	17.4	56.4	26.2
16 TO 20	12.8	2,377	25.9	26.3	27.5	27.5	17.5	59.3	23.1
UNDER 16	7.7	1,431	25.6	26.2	27.4	26.9	17.6	59.5	22.9
TOTAL ANSWERING	100.0	18,608	28.0	28.4	30.6	31.4	18.2	55.8	26.0
NOT ANSWERING		4,080	30.6	31.0	27.8	28.1	24.7	55.8	19.5

\# THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 6

N A T I O N A L   T O T A L S
PERFORMANCE OF CANDIDATES BY ACCOUNTING EXPERIENCE

MAY 1990 UNIFORM CPA EXAMINATION

		< < < < < < < < <		P E R C E N T	P A S S I N G		> > > > > > > > >	
	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
FIRST-TIME CANDIDATES								
PUBLIC ACCOUNTING								
1 TO 3 YEARS	3,186	28.1	26.7	26.5	29.6	21.1	56.0	22.9
OVER 3 YEARS	926	28.8	26.9	28.4	36.9	21.5	54.1	24.4
PRIVATE ACCOUNTING								
1 TO 3 YEARS	3,474	25.0	25.7	26.7	27.9	16.0	59.3	24.7
OVER 3 YEARS	3,313	30.7	30.9	32.2	36.2	21.0	52.4	26.6
GOVERNMENTAL ACCOUNTING								
1 TO 3 YEARS	1,122	24.4	27.4	23.4	25.5	14.8	60.2	25.0
OVER 3 YEARS	657	24.1	26.0	24.1	26.1	15.5	62.6	21.9
TEACHING ACCOUNTING								
1 TO 3 YEARS	210	30.2	29.9	39.4	42.2	19.0	51.0	30.0
OVER 3 YEARS	83	21.9	28.6	32.9	33.3	20.5	55.4	24.1
REPEAT CANDIDATES								
PUBLIC ACCOUNTING								
1 TO 3 YEARS	14,764	33.9	31.4	26.3	28.4	27.4	47.1	25.4
OVER 3 YEARS	7,087	30.7	28.1	23.6	28.0	26.6	52.4	21.0
PRIVATE ACCOUNTING								
1 TO 3 YEARS	7,239	31.3	31.4	25.5	28.2	26.1	49.7	24.1
OVER 3 YEARS	8,548	32.2	30.9	25.5	30.2	26.6	49.4	23.9
GOVERNMENTAL ACCOUNTING								
1 TO 3 YEARS	2,253	28.1	27.4	22.6	24.6	21.5	54.5	24.0
OVER 3 YEARS	2,170	26.2	26.4	20.5	23.9	21.1	55.9	22.9
TEACHING ACCOUNTING								
1 TO 3 YEARS	494	27.6	25.6	23.3	30.5	23.1	52.8	24.1
OVER 3 YEARS	209	18.7	19.7	28.1	26.1	20.6	56.9	22.5

\# THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 7

NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES BY SAT AND ACT SCORES

MAY 1990 UNIFORM CPA EXAMINATION

REPORTED SCORES	NUMBER OF CANDIDATES	PERCENT PASSING AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SAT VERBAL								
700 AND ABOVE	254	38.5	36.9	43.0	45.4	28.0	48.0	24.0
600 TO 699	1,444	42.0	42.3	44.5	46.3	28.5	39.8	31.8
500 TO 599	4,622	32.6	33.5	35.0	35.5	22.3	50.2	27.4
400 TO 499	3,905	21.7	22.2	24.0	25.3	14.4	62.8	22.8
200 TO 399	616	16.3	17.9	18.5	18.3	10.4	69.6	20.0
SAT MATHEMATICS								
700 AND ABOVE	945	42.0	44.5	52.4	56.6	32.7	35.2	32.1
600 TO 699	3,530	34.8	36.5	38.9	41.3	24.8	45.8	29.4
500 TO 599	4,501	27.5	27.2	27.7	27.5	17.4	57.6	25.0
400 TO 499	1,750	16.9	17.0	16.7	16.3	9.9	71.8	18.3
200 TO 399	162	12.3	13.1	13.9	12.0	5.6	75.3	19.1
ACT VERBAL								
32 AND ABOVE	73	37.7	46.3	46.3	47.1	30.1	41.1	28.8
28 TO 31	549	44.2	46.5	48.5	49.3	32.1	36.4	31.5
24 TO 27	1,471	34.9	34.2	37.8	39.0	20.4	47.0	32.6
20 TO 23	1,500	26.8	25.7	28.6	29.6	15.3	57.3	27.4
BELOW 20	609	19.7	19.4	22.7	23.4	11.8	66.7	21.5
ACT MATHEMATICS								
32 AND ABOVE	262	42.5	48.6	50.2	51.8	33.2	34.0	32.8
28 TO 31	1,011	39.0	39.9	44.8	47.6	27.1	41.0	31.8
24 TO 27	1,574	31.4	30.6	35.2	36.0	17.9	50.1	32.0
20 TO 23	1,083	22.5	22.4	22.0	22.4	11.9	63.7	24.4
BELOW 20	497	20.8	17.3	18.0	17.4	10.5	70.4	19.1

THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 8

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS

PERFORMANCE OF CANDIDATES BY NUMBER OF SUBJECTS TAKEN

MAY 1990 UNIFORM CPA EXAMINATION

NUMBER OF SUBJECTS	TOTAL CANDIDATES NUMBER	TOTAL CANDIDATES %	< < < < < < < NUMBER OF SITTINGS AND PERCENT PASSING ALL SUBJECTS TAKEN > > > > > > > 1ST EXAM NUMBER	1ST EXAM %	2ND EXAM NUMBER	2ND EXAM %	3RD EXAM NUMBER	3RD EXAM %	4TH EXAM NUMBER	4TH EXAM %	5TH EXAM NUMBER	5TH EXAM %	6TH EXAM NUMBER	6TH EXAM %	OVER 6 NUMBER	OVER 6 %
4 SUBJECTS	31,930	10.8	18,314	15.7	6,760	5.1	3,338	4.3	1,740	2.5	796	2.4	425	2.8	557	2.2
3 SUBJECTS	4,842	7.7	1,212	12.8	1,072	9.1	908	6.2	683	5.3	414	3.9	187	2.7	366	2.5
2 SUBJECTS	15,584	28.8	3,949	29.2	4,048	34.0	2,950	31.1	1,988	25.3	1,149	25.0	646	19.5	854	14.5
1 SUBJECT	10,680	63.8	1,682	55.1	2,401	72.5	2,274	67.4	1,649	63.7	1,101	63.5	632	59.0	941	52.4
TOTAL	63,036	24.0	25,157	20.3	14,281	24.9	9,470	28.0	6,060	26.9	3,460	29.5	1,890	27.3	2,718	23.5

NATIONAL TOTALS

PERFORMANCE OF CANDIDATES BY SUBJECT

MAY 1990 UNIFORM CPA EXAMINATION

	< < < < < < <		NUMBER OF SITTINGS AND PERCENT PASSING										> > > > > > >	
	TOTAL		1ST EXAM		2ND EXAM		3RD EXAM		4TH EXAM		5TH EXAM		OVER 5	
SUBJECTS	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%
AUDITING	46,967	31.0	21,682	29.4	10,643	31.4	6,325	34.7	3,708	32.4	2,019	33.6	2,590	29.2
LAW	47,579	30.4	21,638	29.9	10,618	29.7	6,469	33.5	3,929	31.7	2,092	30.9	2,833	27.0
THEORY	45,812	28.4	21,618	31.6	9,829	25.6	5,915	26.9	3,725	25.7	2,015	27.0	2,710	20.5
PRACTICE	43,736	30.1	21,534	32.4	9,663	27.4	5,541	29.1	3,272	28.6	1,699	28.5	2,027	24.6

REPORT NUMBER 10

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF CANDIDATES BY SUPPLEMENTARY STUDY

MAY 1990 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAN	THEORY	PRACTICE	ALL *	NONE *	SOME *
			< < < < < < < < <		P E R C E N T	P A S S I N G		> > > > > > > > >	
FIRST-TIME CANDIDATES									
COLLEGE-SPONSORED	9.7	2,398	27.6	30.1	33.2	31.4	16.9	54.4	28.6
PROPRIETARY	33.5	8,282	37.4	38.3	38.7	40.6	24.9	45.6	29.5
FIRM-SPONSORED	2.3	567	22.2	21.7	20.8	22.9	14.6	62.8	22.6
HOME STUDY	7.0	1,727	27.8	27.6	29.3	29.0	20.6	55.5	23.9
CPA EXAM CRITIQUE									
NOT ANSWERING	49.4	12,196	24.7	24.7	26.6	27.2	18.1	59.8	22.1
REPEAT CANDIDATES									
COLLEGE-SPONSORED	4.8	1,849	28.9	28.3	29.6	29.2	23.4	47.9	28.7
PROPRIETARY	32.3	12,396	37.2	35.4	29.1	33.2	28.6	43.0	28.4
FIRM-SPONSORED	4.8	1,821	32.0	28.5	24.7	25.9	25.5	49.3	25.2
HOME STUDY	15.7	6,020	33.6	30.7	25.5	26.3	28.3	49.2	22.5
CPA EXAM CRITIQUE	.4	168	34.6	27.0	19.0	23.9	20.8	50.6	28.6
NOT ANSWERING	46.0	17,642	28.7	28.0	23.0	24.3	24.8	53.3	21.9

* THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 11

NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT AUDITING	LAW	THEORY	PRACTICE	PASSING ALL #	NONE #	> > > > > > > > > > SOME #
ALABAMA										
ATHENS STATE COLL	AL		7	14.3	14.3	16.7	14.3		71.4	28.6
AUBURN U-AUBURN	AL	.2	47	26.7	10.6	31.8	17.8	4.3	51.1	44.7
AUBURN U-MONTGOMERY	AL		9	11.1	11.1	14.3	12.5	11.1	66.7	22.2
BIRMINGHAM SOUTHERN	AL		11	27.3	9.1	27.3	27.3	9.1	72.7	18.2
JACKSONVILLE STATE	AL	.1	12	36.4	36.4	33.3	25.0	16.7	50.0	33.3
NORTH ALABAMA U	AL		9	22.2	22.2	22.2	11.1		66.7	33.3
OAKWOOD COLL	AL		9	14.3		11.1	12.5	11.1	77.8	11.1
SAMFORD U	AL		5	40.0	20.0				60.0	40.0
TROY ST-DOTHAN	AL		5	20.0	20.0	40.0	40.0	20.0	60.0	20.0
TROY ST-TROY	AL	.1	22	4.5	9.1	31.8	22.7	4.5	68.2	27.3
U OF AL-BIRMINGHAM	AL	.2	36	25.0	13.9	41.7	41.7	2.8	38.9	58.3
U OF AL-HUNTSVILLE	AL		10	30.0	40.0	22.2	20.0	10.0	50.0	40.0
U OF AL-UNIVERSITY	AL	.1	30	20.0	16.7	10.0	21.4	3.3	56.7	40.0
U OF MONTEVALLO	AL		5		20.0				80.0	20.0
U OF SO ALABAMA	AL	.1	12	8.3	33.3	33.3	33.3	8.3	50.0	41.7
ALASKA										
U OF ALASKA ANCHORAGE	AK	.1	18	22.2	27.8	44.4	33.3	16.7	50.0	33.3
U OF ALASKA FAIRBANKS	AK	.1	14	8.3		25.0	21.4		78.6	21.4
ARIZONA										
ARIZONA STATE	AZ	.4	91	51.2	52.6	56.6	56.0	42.9	30.8	26.4
NORTHERN ARIZ U	AZ	.1	32	29.0	6.9	17.9	20.7	3.1	59.4	37.5
U OF ARIZONA	AZ	.3	62	49.1	46.9	46.9	52.0	38.7	41.9	19.4
ARKANSAS										
ARKANSAS STATE	AR	.1	21	9.5	4.8	9.5	9.5	4.8	90.5	4.8
ARKANSAS TECH U	AR	.1	22	14.3	42.9	47.6	57.1	13.6	36.4	50.0
HARDING COLL	AR	.1	28		8.0	22.2	18.5		67.9	32.1
HENDERSON ST U	AR		9			33.3	11.1		66.7	33.3
HENDRIX COLL	AR	.1	13	8.3	15.4	23.1	8.3	7.7	61.5	30.8
OUACHITA BAPTIST	AR	.1	13						100.0	
SOUTHERN ARKANSAS U	AR	.1	13	25.0	16.7	33.3	15.4	7.7	69.2	23.1
U OF AR-FAYETTEVILLE	AR	.2	38	32.4	31.6	23.7	35.1	13.2	47.4	39.5
U OF AR-LITTLE ROCK	AR	.1	25	16.0	16.0	32.0	28.0	8.0	64.0	28.0
U OF AR-MONTICELLO	AR		6	16.7	16.7	16.7	16.7	16.7	83.3	
U OF AR-PINE BLUFF	AR		8		12.5				87.5	12.5
U OF CENTRAL AR	AR	.1	13	8.3	7.7	16.7	25.0	7.7	76.9	15.4

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REPORT NUMBER 12-A

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
				< < < < < < < < <		P E R C E N T	P A S S I N G			> > > > > > > > >
CALIFORNIA										
CAL LUTHERAN COLL	CA	.1	13	15.4	16.7	23.1	30.8	15.4	69.2	15.4
CAL ST C-BAKERSFIELD	CA		10	12.5	25.0	22.2	22.2	10.0	60.0	30.0
CAL ST COLL-SONOMA	CA	.1	19	58.8	46.7	50.0	43.8	42.1	36.8	21.1
CAL ST COLL-STANISLAUS	CA	.1	15	75.0	71.4	66.7	77.8	66.7	20.0	13.3
CAL ST SAN BERNARDINO	CA	.1	33	21.4	33.3	31.0	40.6	18.2	57.6	24.2
CAL ST U-CHICO	CA	.1	31	33.3	50.0	33.3	34.6	29.0	61.3	9.7
CAL ST U-FRESNO	CA	.2	49	14.0	14.3	17.5	19.0	12.2	73.5	14.3
CAL ST U-FULLERTON	CA	.3	67	34.0	27.3	39.6	44.4	20.9	47.8	31.3
CAL ST U-HAYWARD	CA	.2	53	47.1	38.7	37.8	39.5	30.2	45.3	24.5
CAL ST U-LONG BEACH	CA	.3	58	26.2	29.3	39.6	43.5	25.9	46.6	27.6
CAL ST U-LOS ANGELES	CA	.4	87	33.3	27.1	34.7	35.1	24.1	52.9	23.0
CAL ST U-NORTHRIDGE	CA	.4	100	36.5	40.9	46.8	49.4	31.0	44.0	25.0
CAL ST U-POMONA	CA	.1	34	27.6	31.3	41.4	37.9	17.6	41.2	41.2
CAL ST U-SACRAMENTO	CA	.5	112	30.0	41.6	34.9	34.1	25.9	48.2	25.9
CAL ST-DOMINGUEZ	CA	.1	23	25.0	29.4	33.3	35.3	17.4	65.2	17.4
CAL ST-SAN LUIS	CA	.3	60	20.4	15.2	25.5	27.8	11.7	68.3	20.0
CHAPMAN COLL	CA		9	11.1	11.1		12.5	11.1	77.8	11.1
CLAREMONT WENS COLL	CA		10	40.0		33.3	12.5	10.0	70.0	20.0
GOLDEN GATE	CA	.1	28	52.2	31.8	57.1	40.0	21.4	35.7	42.9
HUMBOLDT STATE	CA		10		33.3	12.5	12.5	10.0	60.0	30.0
LA VERNE COLL	CA		6	20.0	25.0	40.0	33.3	33.3	66.7	
LOYOLA MARYMOUNT	CA	.2	43	20.7	23.3	39.0	35.0	11.6	58.1	30.2
NATIONAL	CA	.1	23	56.3	35.7	35.3	35.3	30.4	43.5	26.1
PACIFIC UNION COLL	CA	.1	14		35.7	14.3	14.3		57.1	42.9
PEPPERDINE	CA		11		11.1	36.4	27.3	9.1	63.6	27.3
SAN DIEGO STATE	CA	.4	96	45.5	46.6	45.7	48.6	31.3	38.5	30.2
SAN FRANCISCO STATE	CA	.4	93	31.4	31.9	31.6	30.3	22.6	50.5	26.9
SAN JOSE STATE	CA	.3	64	27.9	21.4	37.0	37.3	20.3	50.0	29.7
ST MARYS OF CAL	CA		10						100.0	
STANFORD UNIV	CA		5	40.0		50.0	50.0	20.0	40.0	40.0
U OF CAL-BERKELEY	CA	.4	86	42.9	42.1	55.4	54.5	39.5	41.9	18.6
U OF CAL-LOS ANGELES	CA	.4	96	44.4	44.0	57.7	50.7	37.5	36.5	26.0
U OF CAL-SANTA BARBARA	CA	.4	92	42.9	55.8	60.0	62.7	33.7	28.3	38.0
U OF SAN DIEGO	CA	.1	23	45.0	33.3	35.7	26.7	26.1	52.2	21.7
U OF SAN FRANCISCO	CA	.1	15	9.1	33.3	10.0	11.1		80.0	20.0
U OF SANTA CLARA	CA	.2	48	28.2	19.4	57.8	47.7	20.8	39.6	39.6
U OF SOUTHERN CAL	CA	.2	54	58.1	41.7	60.0	42.5	33.3	33.3	33.3
U OF THE PACIFIC	CA		6	20.0	50.0		40.0	16.7	50.0	33.3

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REPORT NUMBER 12-A

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NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < AUDITING	LAW	THEORY	PERCENT PASSING PRACTICE	ALL #	NONE #	SOME # > > > > > > > > >
WOODBURY	CA		6	25.0	20.0			16.7	83.3	
COLORADO										
ADAMS STATE COLL	CO		8	25.0		25.0	25.0		62.5	37.5
CO STATE	CO	.2	37	33.3	44.4	41.7	37.8	27.0	51.4	21.6
FORT LEWIS COLL	CO	.1	16	13.3		25.0	25.0		68.8	31.3
MESA COLL	CO	.1	13	16.7	8.3	16.7	46.2	7.7	53.8	38.5
METROPOLITAN ST COLL	CO	.2	49	31.3	39.6	28.6	34.7	18.4	49.0	32.7
REGIS COLL	CO		5	20.0	20.0	20.0	40.0	20.0	60.0	20.0
U OF CO-BOULDER	CO	.2	44	34.9	34.1	40.0	37.5	22.7	45.5	31.8
U OF CO-CO SPRINGS	CO		6		20.0		16.7		66.7	33.3
U OF CO-DENVER	CO	.1	21	28.6	30.0	45.0	45.0	23.8	57.1	19.0
U OF DENVER	CO		10	22.2	30.0	44.4	44.4	20.0	40.0	40.0
U OF NORTHERN CO	CO	.1	16	25.0	43.8	33.3	46.7	18.8	37.5	43.8
U OF SOUTHERN CO	CO		6	16.7					83.3	16.7
WESTERN ST COLL	CO		5	20.0		20.0			80.0	20.0
CONNECTICUT										
BRIDGEPORT	CT		6						100.0	
CENTRAL CONN ST U	CT	.2	40	18.4	7.9	7.7	15.0	7.5	80.0	12.5
FAIRFIELD	CT	.1	13	60.0	46.2	25.0	42.9	30.8	38.5	30.8
QUINNIPIAC COLL	CT	.1	13	8.3	7.7	8.3	7.7	7.7	92.3	
SACRED HEART UNIV	CT		6	16.7	16.7	16.7	16.7	16.7	83.3	
U OF CONN	CT	.2	35	17.1	14.3	25.7	25.7	8.6	65.7	25.7
U OF HARTFORD	CT		10	30.0	30.0	10.0	10.0		70.0	30.0
U OF NEW HAVEN	CT		7	28.6	50.0	40.0	33.3	28.6	57.1	14.3
WESTERN CONN ST U	CT		7						100.0	
DELAWARE										
U OF DELAWARE	DE	.1	29	17.9	35.7	31.0	20.7	6.9	55.2	37.9
DISTRICT OF COLUMBIA										
AMERICAN	DC		8	14.3	14.3	25.0	25.0	25.0	75.0	
CATHOLIC U OF AMER	DC		6	33.3	33.3	33.3	16.7	16.7	66.7	16.7
GEORGE WASHINGTON	DC	.1	23	30.4	30.4	14.3	15.0	17.4	69.6	13.0
GEORGETOWN	DC	.1	28	34.6	37.0	34.6	38.5	28.6	53.6	17.9
HOWARD	DC	.1	19	5.9	11.8	6.7			78.9	21.1
SOUTHEASTERN	DC		5				20.0		80.0	20.0
STRAYER COLL	DC		6	16.7	33.3		16.7		66.7	33.3
U OF DC	DC		6						100.0	

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PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < AUDITING	LAW	P E R C E N T THEORY	P A S S I N G PRACTICE	ALL #	> > > > > > > > > NONE #	SOME #
FLORIDA										
BARRY	FL		6	20.0	16.7	20.0	33.3	16.7	66.7	16.7
FL AGRI & MECH	FL		6	16.7	16.7		16.7		66.7	33.3
FL ATLANTIC U	FL	.2	37	37.8	27.0	40.5	32.4	10.8	37.8	51.4
FL INTERNATIONAL	FL	.2	55	51.9	41.5	68.5	63.0	30.9	21.8	47.3
FL SOUTHERN COLL	FL		9	55.6	55.6	44.4	50.0	44.4	33.3	22.2
FL STATE	FL	.2	40	50.0	30.0	42.1	44.7	25.0	45.0	30.0
FL U	FL	.1	32	48.4	46.9	58.6	64.3	31.3	21.9	46.9
ROLLINS COLL	FL		6		16.7	33.3			66.7	33.3
ST LEO COLL	FL	.1	14	14.3	14.3	23.1	23.1	14.3	78.6	7.1
STETSON U	FL		7	33.3	50.0	66.7	57.1	42.9	14.3	42.9
U OF CENTRAL FL	FL	.1	28	50.0	42.9	51.9	51.9	32.1	39.3	28.6
U OF MIAMI	FL	.1	16	12.5	6.3	18.8	12.5	6.3	81.3	12.5
U OF NORTH FL	FL	.1	20	40.0	35.0	40.0	45.0	20.0	35.0	45.0
U OF SO FLORIDA	FL	.2	47	57.8	60.5	60.5	51.1	42.6	31.9	25.5
U OF TAMPA	FL		7	28.6	28.6	42.9	42.9	28.6	57.1	14.3
U OF WEST FLORIDA	FL	.1	18	22.2	11.1	33.3	44.4	11.1	50.0	38.9
GEORGIA										
AUGUSTA COLL	GA		8	12.5	12.5	12.5			87.5	12.5
BERRY COLL	GA		9		11.1				88.9	11.1
COLUMBUS COLL	GA		8	25.0	25.0	12.5	12.5	12.5	75.0	12.5
EMORY	GA	.1	13	53.8	61.5	30.8	38.5	15.4	30.8	53.8
GA COLLEGE	GA		11	18.2	18.2		9.1		81.8	18.2
GA INST OF TECH	GA		7	14.3	14.3	14.3	28.6	14.3	71.4	14.3
GA SOUTHERN COLL	GA		10	10.0	10.0	10.0			90.0	10.0
GA STATE	GA	.3	79	34.2	32.9	42.3	39.7	21.5	44.3	34.2
KENNESAW COLL	GA	.1	19	36.8	26.3	26.3	21.1	5.3	42.1	52.6
MERCER U-ATLANTA	GA		7	50.0	50.0	42.9	57.1	42.9	42.9	14.3
MERCER U-MACON	GA		8	14.3	14.3	12.5	25.0	12.5	75.0	12.5
MOREHOUSE COLL	GA		9						100.0	
OGLETHORPE	GA	.1	15	6.7	6.7	26.7	26.7	6.7	73.3	20.0
PIEDMONT COLL	GA		6	40.0	40.0	20.0	16.7	16.7	66.7	16.7
U OF GEORGIA	GA	.3	68	38.2	33.3	32.8	27.9	13.2	52.9	33.8
VALDOSTA STATE	GA	.1	19	10.5	15.8	10.5	10.5		73.7	26.3
WEST GEORGIA COLL	GA		10	10.0	20.0	20.0	20.0	10.0	80.0	10.0
GUAM										
U OF GUAM	GU		5	20.0			20.0		80.0	20.0

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				<<<<<<<<<		PERCENT	PASSING			>>>>>>>>>
HAWAII										
HAWAII PACIFIC COLL	HI		8	12.5	37.5	25.0	37.5	12.5	62.5	25.0
U OF HAWAII-HILO	HI		7	28.6	28.6	42.9	14.3	14.3	57.1	28.6
U OF HAWAII-MANOA	HI	.2	53	46.9	29.2	35.8	45.1	20.8	41.5	37.7
IDAHO										
BOISE STATE	ID	.1	28	30.8	25.9	37.0	30.8	14.3	42.9	42.9
IDAHO STATE	ID	.1	22	86.4	68.2	77.3	68.2	59.1	13.6	27.3
U OF IDAHO	ID	.1	25	25.0	30.4	47.8	39.1	20.0	36.0	44.0
ILLINOIS										
AUGUSTANA COLL	IL		8	12.5	12.5			12.5	87.5	
AURORA COLL	IL		5	20.0		20.0	20.0		80.0	20.0
BRADLEY	IL	.1	22	31.8	22.7	27.3	31.8	18.2	59.1	22.7
CHICAGO STATE	IL	.1	14	14.3	7.1	7.1	14.3		78.6	21.4
COLL OF ST FRANCIS	IL		6	16.7	50.0	33.3	16.7	16.7	50.0	33.3
DEPAUL	IL	.6	128	39.7	34.6	31.7	31.5	21.9	50.8	27.3
EASTERN IL	IL	.2	53	30.2	32.1	42.3	44.2	26.4	52.8	20.8
ELMHURST COLL	IL	.1	23	21.7	30.4	17.4	26.1	13.0	69.6	17.4
GOVERNORS STATE	IL	.1	22	18.2	18.2	22.7	27.3	4.5	59.1	36.4
IL BENEDICTINE COLL	IL	.1	15	40.0	26.7	20.0	26.7	13.3	60.0	26.7
IL COLL	IL		9	11.1	22.2	22.2	33.3	11.1	66.7	22.2
IL STATE	IL	.5	120	53.8	43.7	52.2	54.3	35.0	31.7	33.3
IL WESLEYAN	IL	.2	41	36.6	36.6	43.9	41.5	26.8	48.8	24.4
LEWIS	IL	.1	12	16.7	16.7	16.7	33.3		50.0	50.0
MILLIKIN	IL	.1	13	15.4	23.1	15.4	23.1	15.4	69.2	15.4
MUNDELEIN COLL	IL		6	16.7	33.3	33.3	33.3	16.7	33.3	50.0
NO PARK COLL	IL		9	22.2	22.2	22.2	22.2	11.1	66.7	22.2
NORTH CENTRAL COLL	IL		11	10.0	10.0	10.0	18.2		72.7	27.3
NORTHEASTERN IL	IL	.2	42	7.3	17.1	17.1	20.0	7.1	69.0	23.8
NORTHERN IL	IL	.6	139	74.1	67.6	77.7	74.8	57.6	12.2	30.2
NORTHWESTERN	IL		9	55.6	66.7	22.2	55.6	22.2	33.3	44.4
OLIVET NAZARENE COLL	IL		6	50.0	16.7	60.0	60.0	16.7	50.0	33.3
ROOSEVELT	IL	.1	18	5.6	16.7	5.6	11.1	5.6	83.3	11.1
ROSARY COLL	IL		6	16.7		16.7	16.7		83.3	16.7
SANGAMON STATE	IL	.1	16	31.3	43.8	37.5	37.5	31.3	50.0	18.8
ST XAVIER COLL	IL		8				14.3		87.5	12.5
STHN IL U-CARBONDALE	IL	.2	48	10.4	16.7	31.9	35.4	4.2	56.3	39.6
STHN IL U-EDWARDSVILLE	IL	.1	23	52.2	50.0	45.5	63.6	34.8	26.1	39.1

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U OF CHICAGO-LOYOLA	IL	.1	32	31.3	29.0	19.4	25.8	9.4	62.5	28.1
U OF IL-CHICAGO	IL	.3	68	25.4	21.2	27.3	25.0	7.4	52.9	39.7
U OF IL-URBANA	IL	1.1	254	62.5	65.6	48.4	47.4	36.2	24.0	39.8
WESTERN IL U	IL	.1	25	32.0	36.0	32.0	36.0	16.0	52.0	32.0
INDIANA										
ANDERSON COLL	IN		9	44.4	33.3	33.3	33.3	33.3	55.6	11.1
BALL ST	IN	.2	56	5.5	7.3	8.9	8.9	3.6	87.5	8.9
BUTLER	IN	.1	12	8.3	16.7	16.7	8.3	8.3	83.3	8.3
CALUMET COLL	IN		5	20.0	20.0	20.0	20.0	20.0	80.0	
GOSHEN COLL	IN		8	12.5					87.5	12.5
IN CENTRAL	IN	.1	16	33.3	33.3	40.0	25.0	18.8	62.5	18.8
IN ST U-EVANSVILLE	IN	.1	20	25.0	21.1	31.6	25.0	10.0	65.0	25.0
IN ST U-TERRE HAUTE	IN	.1	26	15.4	16.0	32.0	34.6	11.5	57.7	30.8
IN U-BLOOMINGTON	IN	.8	182	32.2	39.1	36.0	37.2	21.4	46.2	32.4
IN U-FORT WAYNE	IN	.1	28	25.9	22.2	42.3	35.7	14.3	53.6	32.1
IN U-NORTHWEST	IN	.1	14	15.4	23.1	23.1	21.4	7.1	64.3	28.6
IN U-PURDUE-INDPLS	IN	.2	41	31.7	38.5	22.5	30.0	22.0	56.1	22.0
IN U-SOUTH BEND	IN		9	55.6	66.7	55.6	66.7	22.2	11.1	66.7
IN U-SOUTHEAST	IN	.1	13	15.4	30.8	15.4	23.1	7.7	61.5	30.8
MANCHESTER COLL	IN	.1	27	40.7	51.9	48.1	59.3	37.0	33.3	29.6
PURDUE U-CALUMET	IN		11	36.4	40.0	45.5	45.5	27.3	54.5	18.2
PURDUE U-MAIN CAMPUS	IN	.2	39	31.6	31.6	27.0	40.5	23.1	51.3	25.6
ST JOSEPHS COLL	IN		11	9.1				9.1	90.9	
ST MARYS COLL	IN	.1	12	16.7	16.7	16.7	16.7	16.7	83.3	
TAYLOR	IN		9	11.1	11.1	11.1			88.9	11.1
U OF EVANSVILLE	IN	.1	15	13.3	13.3	6.7	13.3		73.3	26.7
U OF NOTRE DAME	IN	.6	134	41.5	37.1	35.6	31.3	22.4	47.8	29.9
VALPARAISO	IN	.1	12	50.0	45.5	58.3	54.5	41.7	33.3	25.0
IOWA										
BUENA VISTA COLL	IA	.2	47	23.4	21.3	21.3	27.7	14.9	70.2	14.9
CENTRAL U OF IOWA	IA		6	16.7	16.7	50.0	33.3	16.7	50.0	33.3
COE COLL	IA		7		28.6	16.7	16.7		71.4	28.6
DRAKE	IA	.1	17	17.6	17.6	29.4	35.3	17.6	64.7	17.6
IOWA STATE	IA	.3	78	14.1	11.5	22.4	23.4	9.0	70.5	20.5
LORAS COLL	IA		9	33.3	22.2	22.2	25.0	11.1	66.7	22.2
LUTHER COLL	IA	.1	20	10.0	5.0	15.0	5.0		80.0	20.0
MARYCREST COLL	IA		6						100.0	
MT MERCY COLL	IA		5	40.0	20.0	40.0	60.0	20.0	40.0	40.0

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N A T I O N A L   T O T A L S

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < AUDITING	LAW	P E R C E N T THEORY	PRACTICE	P A S S I N G ALL #	NONE #	> > > > > > > > > SOME #
SIMPSON COLL	IA		11			9.1	9.1		90.9	9.1
ST AMBROSE COLL	IA	.1	23	17.4	30.4	13.0	21.7	13.0	65.2	21.7
U OF IOWA	IA	.3	66	21.9	21.9	39.1	28.8	13.6	57.6	28.8
U OF NORTHERN IOWA	IA	.7	155	58.8	84.3	78.4	75.3	56.8	10.3	32.9
UPPER IOWA U	IA	.1	15			13.3	20.0		80.0	20.0
WARTBURG COLL	IA	.1	20	30.0	30.0	35.0	25.0	15.0	55.0	30.0
KANSAS										
BETHANY COLL	KS		9		11.1	11.1	22.2		77.8	22.2
FORT HAYS STATE	KS	.1	18	47.1	41.2	35.3	33.3	33.3	44.4	22.2
KANSAS STATE	KS	.2	37	22.2	38.9	28.6	29.7	18.9	56.8	24.3
MCPHERSON COLL	KS		7	14.3	28.6	14.3	14.3	14.3	71.4	14.3
PITTSBURG STATE	KS	.1	19	21.1	26.3	26.3	26.3	15.8	63.2	21.1
U OF KANSAS	KS	.1	27	34.6	28.0	32.0	25.9	18.5	59.3	22.2
WASHBURN U OF TOPEKA	KS	.1	21	28.6	23.8	42.9	42.9	19.0	52.4	28.6
WICHITA STATE	KS	.1	25	12.5	16.0	16.7	16.7	4.0	76.0	20.0
KENTUCKY										
BELLARMINE COLL	KY	.1	16	46.7	26.7	31.3	26.7	25.0	50.0	25.0
BRESCIA COLL	KY		11			9.1	18.2		81.8	18.2
EASTERN KY	KY	.1	12	36.4	54.5	41.7	27.3	33.3	50.0	16.7
MURRAY STATE	KY	.1	23	40.9	8.7	10.0	13.6		56.5	43.5
NORTHERN KENTUCKY U	KY		10	30.0	50.0	20.0	30.0	10.0	30.0	60.0
THOMAS MORE COLL	KY		6	20.0	33.3		40.0		33.3	66.7
TRANSYLVANIA	KY		6			20.0		16.7	83.3	
U OF KENTUCKY	KY	.3	59	17.5	15.5	25.9	29.3	6.8	62.7	30.5
U OF LOUISVILLE	KY	.1	24	33.3	29.2	25.0	41.7	16.7	45.8	37.5
WESTERN KY	KY	.1	26	26.9	15.4	26.9	30.8	3.8	53.8	42.3
LOUISIANA										
GRAMBLING STATE	LA		5						100.0	
LA ST U-A&M	LA	.3	78	34.7	40.5	37.7	35.2	21.8	47.4	30.8
LA ST U-SHREVEPORT	LA		10	20.0	30.0	28.6	28.6	20.0	60.0	20.0
LA TECH	LA	.1	15	14.3	7.1	7.1	8.3	6.7	86.7	6.7
LOYOLA U	LA	.1	12	16.7	16.7	16.7	16.7	16.7	83.3	
MCNEESE STATE	LA	.1	13	16.7	25.0	25.0	41.7	15.4	53.8	30.8
NICHOLLS STATE	LA	.1	14	21.4	28.6	16.7	16.7	7.1	57.1	35.7
NORTHEAST LA	LA	.1	26	36.0	25.0	22.7	20.0	11.5	50.0	38.5
NORTHWESTERN STATE	LA		8	25.0	12.5	25.0	50.0		50.0	50.0
SOUTHEASTERN LA	LA	.1	22	9.1	4.5		9.5		81.8	18.2

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NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	PERCENT THEORY	PASSING PRACTICE	ALL #	NONE #	SOME # >>>>>>>>>
SOUTHERN U-BATON RGE	LA	.1	21	10.5					90.5	9.5
TULANE U	LA	.1	13	25.0	25.0	25.0	25.0	15.4	69.2	15.4
U OF NEW ORLEANS	LA	.2	41	42.5	35.0	37.5	42.5	26.8	48.8	24.4
U OF STHWESTN LA	LA	.1	27	37.0	59.3	66.7	54.2	33.3	22.2	44.4
MAINE										
HUSSON COLL	ME	.1	26	7.7	3.8	36.0	40.0	3.8	53.8	42.3
THOMAS COLL	ME		11						100.0	
U OF ME-ORONO	ME		9	11.1	11.1	11.1	11.1	11.1	88.9	
U OF ME-PORTLAND	ME		11	27.3	27.3	18.2	18.2		54.5	45.5
MARYLAND										
FROSTBURG STATE	MD	.1	15	20.0	40.0	33.3	26.7	13.3	53.3	33.3
LOYOLA COLL	MD	.1	18	25.0	28.6	15.4	20.0	22.2	61.1	16.7
MORGAN STATE	MD		7				14.3		85.7	14.3
MT ST MARYS COLL	MD		7	14.3	28.6		16.7	14.3	71.4	14.3
SALISBURY STATE	MD		8						100.0	
TOWSON STATE	MD	.1	24	29.2	29.2	41.7	41.7	16.7	50.0	33.3
U OF BALTIMORE	MD	.2	50	20.4	18.8	25.0	22.9	14.0	70.0	16.0
U OF MD-BALTO	MD		8	50.0	62.5	50.0	62.5	50.0	25.0	25.0
U OF MD-COLLEGE PARK	MD	.6	139	26.5	35.8	33.6	32.6	18.7	54.7	26.6
MASSACHUSETTS										
AMERICAN INTERNATL	MA		6						100.0	
ASSUMPTION COLL	MA		8	12.5	12.5	12.5	12.5	12.5	87.5	
BABSON COLL	MA	.1	26	16.7	20.8	29.2	8.0	3.8	61.5	34.6
BENTLEY COLL	MA	.2	49	37.8	37.0	34.0	27.7	18.4	51.0	30.6
BOSTON COLL	MA	.1	24	27.3	40.9	26.1	19.0	12.5	58.3	29.2
BOSTON U	MA	.1	34	17.6	14.7	21.9	18.8	8.8	70.6	20.6
COLLEGE OF HOLY CROSS	MA	.1	13	33.3	69.2	33.3	41.7	23.1	23.1	53.8
FITCHBURG STATE	MA		6	50.0	50.0	50.0	50.0	50.0	50.0	
MERRIMACK COLL	MA		10		10.0				90.0	10.0
NICHOLS COLL	MA	.1	12	41.7	33.3	50.0	41.7	25.0	41.7	33.3
NORTH ADAMS STATE	MA		8		12.5	25.0	37.5		62.5	37.5
NORTHEASTERN U	MA	.1	31	23.3	26.7	6.9	10.0	6.5	71.0	22.6
SALEM STATE	MA		11		9.1				90.9	9.1
SOUTHEASTERN MASS	MA	.1	16	37.5	18.8	25.0	18.8	12.5	62.5	25.0
STONEHILL COLL	MA	.1	16		18.8	6.3	6.3		81.3	18.8
SUFFOLK	MA		10	10.0	30.0	20.0	20.0	10.0	70.0	20.0
U OF LOWELL	MA	.1	15	6.7	6.7	13.3	13.3	6.7	80.0	13.3

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MAY 1990 UNIFORM CPA EXAMINATION

				<<<<<<<<<		PERCENT PASSING			>>>>>>>>>	
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF MASS-AMHERST	MA	.2	43	14.3	16.7	18.4	13.5	7.0	76.7	16.3
U OF MASS-BOSTON	MA	.1	16	12.5	31.3	37.5	37.5	6.3	56.3	37.5
WESTERN NEW ENG COLL	MA	.1	19	26.3	15.8	21.1	21.1	15.8	73.7	10.5
WESTFIELD ST COLL	MA		7	14.3		16.7	14.3		71.4	28.6
MICHIGAN										
ALBION COLL	MI		8	25.0	12.5				75.0	25.0
ALMA COLL	MI		6	16.7	16.7		20.0	16.7	66.7	16.7
AQUINAS COLL	MI		7	42.9	50.0	33.3	71.4	28.6	28.6	42.9
CALVIN COLL	MI		9	44.4	44.4	44.4	44.4	33.3	44.4	22.2
CENTRAL MICH	MI	.2	42	9.8	9.8	16.7	14.6	7.1	78.6	14.3
DAVENPORT COLLEGE	MI		7				14.3		85.7	14.3
EASTERN MICH	MI	.1	30	26.7	23.3	33.3	33.3	13.3	53.3	33.3
FERRIS STATE	MI	.1	26	20.8	26.9	28.0	16.7	11.5	65.4	23.1
GRAND VALLEY ST	MI	.1	16	53.3	64.3	40.0	50.0	31.3	31.3	37.5
HILLSDALE COLL	MI		6	20.0	16.7		20.0	16.7	50.0	33.3
MICHIGAN STATE	MI	.3	63	11.5	15.3	19.3	15.0	6.3	68.3	25.4
NAZARETH COLL	MI		5						100.0	
NORTHERN MICH	MI		6	33.3		16.7	33.3		66.7	33.3
OAKLAND U	MI	.1	16	43.8	43.8	50.0	50.0	31.3	43.8	25.0
SAGINAW VALLEY ST	MI		10	40.0	20.0	40.0	20.0	20.0	60.0	20.0
U OF DETROIT	MI		6	16.7					83.3	16.7
U OF MI-ANN ARBOR	MI	.1	34	52.9	50.0	61.3	64.5	44.1	20.6	35.3
U OF MI-DEARBORN	MI	.1	23	42.9	27.3	42.9	50.0	21.7	39.1	39.1
U OF MI-FLINT	MI	.1	13	23.1	23.1	23.1	33.3	7.7	61.5	30.8
WALSH COLLEGE	MI	.2	51	31.9	24.5	38.8	60.4	21.6	35.3	43.1
WAYNE STATE	MI	.1	29	28.6	21.4	19.2	14.8	17.2	62.1	20.7
WESTERN MI U	MI	.3	66	29.5	21.7	20.3	26.2	15.2	62.1	22.7
MINNESOTA										
AUGSBURG COLL	MN		5	40.0	40.0	40.0	60.0		40.0	60.0
BEMIDJI STATE	MN	.1	24	70.8	66.7	70.8	62.5	45.8	16.7	37.5
BETHEL COLL	MN		6	16.7	16.7				83.3	16.7
COLL OF ST BENEDICT	MN		6	50.0	33.3	83.3	50.0	16.7	16.7	66.7
COLL OF ST CATHERINE	MN		9	22.2	22.2	22.2	22.2	22.2	77.8	
COLL OF ST THOMAS	MN	.2	39	44.7	47.4	50.0	48.7	28.2	33.3	38.5
CONCORDIA MOORHEAD	MN	.1	13		33.3	8.3	15.4		69.2	30.8
GUSTAVUS ADOLPHUS	MN		5		20.0			20.0	80.0	
MANKATO STATE	MN	.1	25	9.1	9.1	13.0	27.3	4.0	68.0	28.0
MOORHEAD STATE	MN	.2	54	35.2	29.6	35.2	35.8	16.7	51.9	31.5

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
				< < < < < < < < < <		P E R C E N T	P A S S I N G		> > > > > > > > > >	
SOUTHWEST STATE	MN		6	33.3		50.0	50.0		33.3	66.7
ST CLOUD STATE	MN	.1	26	46.2	53.8	64.0	65.4	38.5	26.9	34.6
ST JOHNS U	MN	.1	2I	50.0	20.0	50.0	52.4	19.0	42.9	38.1
U OF MN-DULUTH	MN	.1	22	23.8	9.5	33.3	33.3	9.I	59.1	3I.8
U OF MN-MNPLS	MN	.3	73	47.9	46.6	58.9	54.8	34.2	28.8	37.0
WINONA STATE	MN	.I	15	26.7	33.3	21.4	35.7	6.7	46.7	46.7
MISSISSIPPI										
DELTA STATE	MS	.1	13	I8.2	18.2	8.3	15.4	7.7	84.6	7.7
JACKSON STATE	MS		7						I00.0	
MILLSAPS COLL	MS		9	11.1	22.2	12.5	12.5	11.1	77.8	11.1
MS COLL	MS	.1	23	4.3	8.7	8.7	13.0	4.3	87.0	8.7
MS ST U	MS	.1	23	4.5	4.5	13.6	13.6	4.3	82.6	I3.0
MS U FOR WOMEN	MS		5	20.0	20.0	20.0	20.0	20.0	80.0	
U OF MS	MS	.1	25	34.8	30.4	25.0	32.0	I2.0	56.0	32.0
U OF SOUTHERN MS	MS	.1	28	26.9	30.8	24.0	40.0	21.4	53.6	25.0
MISSOURI										
CENTRAL MO STATE	MO	.1	14	35.7	35.7	42.9	42.9	28.6	50.0	21.4
COLUMBIA COLL	MO		5		40.0	20.0	20.0		60.0	40.0
LINCOLN U	MO		10	50.0	40.0	40.0	40.0	20.0	30.0	50.0
MARYVILLE COLL	MO		5	20.0	20.0	20.0	20.0	20.0	80.0	
MO SOUTHERN STATE	MO		6	16.7		66.7	83.3		I6.7	83.3
MO WESTERN ST COLL	MO		7	28.6	28.6	14.3	I4.3	14.3	7I.4	14.3
NORTHEAST MO STATE	MO	.I	33	36.4	51.5	60.6	60.6	33.3	27.3	39.4
NORTHWEST MO STATE	MO	.I	19	15.8	16.7	22.2	26.3	I0.5	73.7	15.8
ROCKHURST COLL	MO	.1	I7		6.3	6.3	11.8		88.2	11.8
SCHOOL OF THE OZARKS	MO		6	I6.7	I6.7				83.3	16.7
SOUTHEAST MO STATE	MO	.1	18	11.8	I6.7	16.7	5.9	II.I	72.2	16.7
SOUTHWEST MO STATE	MO	.2	39	25.0	11.4	8.8	16.7	7.7	71.8	20.5
ST LOUIS U	MO	.1	22	30.0	40.9	19.0	40.9	9.1	40.9	50.0
U OF MO-COLUMBIA	MO	.2	40	I7.5	25.0	17.5	I2.5	10.0	72.5	17.5
U OF MO-KANSAS CITY	MO	.I	19	42.1	36.8	29.4	41.2	26.3	52.6	21.1
U OF MO-ST LOUIS	MO	.4	87	32.6	31.3	24.4	30.1	I4.9	54.0	31.0
WASHINGTON U	MO		11	72.7	80.0	70.0	70.0	72.7	18.2	9.1
MONTANA										
CARROLL COLL	MT		5	20.0	20.0	20.0	20.0	20.0	80.0	
EASTERN MONTANA COLL	MT	.2	37	40.5	43.2	59.5	54.1	29.7	35.1	35.I
GREAT FALLS COLL	MT		7	14.3	28.6	14.3	28.6	14.3	71.4	14.3

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MONTANA ST UNIV	MT	.3	60	80.0	65.0	71.7	75.0	56.7	11.7	31.7
U OF MONTANA	MT	.2	38	42.1	60.5	60.5	60.5	34.2	23.7	42.1
NEBRASKA										
CHADRON STATE	NE		9		12.5	11.1	11.1		77.8	22.2
CREIGHTON	NE	.1	22	9.1	9.1	23.8	19.0	9.1	72.7	18.2
DOANE COLL	NE		7	14.3	42.9	42.9	28.6	14.3	57.1	28.6
KEARNEY STATE	NE	.1	13	23.1	30.8	30.8	41.7	23.1	61.5	15.4
MIDLAND LUTHERAN COLL	NE	.1	12	25.0	27.3	27.3	18.2	25.0	66.7	8.3
NEBR-WESLEYAN	NE		6	16.7	16.7	33.3	33.3	16.7	66.7	16.7
PERU STATE COLL	NE		7	28.6	28.6	28.6	28.6	14.3	57.1	28.6
U OF NEBR-LINCOLN	NE	.2	39	28.9	25.0	31.6	42.1	20.5	51.3	28.2
U OF NEBR-OMAHA	NE	.1	17	41.2	50.0	41.2	41.2	35.3	47.1	17.6
UNION COLL	NE		8	75.0	75.0	62.5	62.5	62.5	25.0	12.5
WAYNE STATE	NE		9	44.4	37.5	37.5	50.0	44.4	44.4	11.1
NEVADA										
U OF NV-LAS VEGAS	NV	.2	38	22.9	30.6	27.8	17.1	15.8	57.9	26.3
U OF NV-RENO	NV	.1	28	38.5	22.2	25.9	33.3	14.3	50.0	35.7
NEW HAMPSHIRE										
FRANKLIN PIERCE COLL	NH		10	10.0	20.0	10.0	20.0	10.0	80.0	10.0
NH COLL	NH	.1	12	41.7	41.7	30.0	30.0	41.7	58.3	
U OF NH	NH		10	40.0	50.0	10.0	20.0	10.0	50.0	40.0
NEW JERSEY										
BLOOMFIELD COLL	NJ		8	28.6	14.3			12.5	75.0	12.5
FARLGH DCKSN-MADISON	NJ		9			11.1	12.5		88.9	11.1
FARLGH DCKSN-RTHFD	NJ		7						100.0	
FARLGH DCKSN-TEANECK	NJ	.1	19	29.4	23.5	25.0	23.5	10.5	63.2	26.3
GEORGIAN CT COLL	NJ		8	12.5		25.0	25.0		75.0	25.0
GLASSBORO STATE	NJ	.1	14	21.4	21.4	33.3	33.3	21.4	64.3	14.3
KEAN COLL OF NJ	NJ	.1	20	5.6	15.8	10.5	5.0		85.0	15.0
MONMOUTH COLL	NJ	.1	12	8.3	8.3	16.7	16.7	8.3	83.3	8.3
MONTCLAIR STATE	NJ	.1	25	24.0	20.0	16.0	20.0	4.0	68.0	28.0
RAMAPO COLL OF NJ	NJ		5	20.0	20.0	25.0	25.0	20.0	80.0	
RICHARD STOCKTON ST	NJ	.1	14	7.1	23.1	23.1	7.1		57.1	42.9
RIDER COLL	NJ	.2	36	25.7	21.2	21.2	31.4	13.9	55.6	30.6
RUTGERS U-CAMDEN	NJ	.1	15	33.3	28.6	28.6	40.0	13.3	60.0	26.7
RUTGERS U-NEW BRNSWK	NJ	.2	37	19.4	20.0	22.9	25.0	5.4	62.2	32.4

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REPORT NUMBER 12-A

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	PERCENT PASSING THEORY	PRACTICE	ALL #	NONE #	SOME # >>>>>>>>>
RUTGERS U-NEWARK	NJ	.1	28	13.0	20.8	8.3	3.8	3.6	78.6	17.9
SETON HALL	NJ	.1	32	10.3	9.7	6.7	10.3		78.1	21.9
ST PETERS COLL	NJ	.1	13	10.0	25.0	9.1	8.3	15.4	76.9	7.7
TRENTON STATE	NJ		7	28.6	20.0	60.0	60.0	28.6	42.9	28.6
WILLIAM PATERSON	NJ	.1	16	14.3	7.1	6.7	12.5	6.3	81.3	12.5
NEW MEXICO										
COLL OF SANTA FE	NM		7	14.3		28.6	14.3		71.4	28.6
EASTERN NEW MEXICO	NM		11	10.0	20.0	60.0	20.0	9.1	45.5	45.5
NEW MEXICO STATE	NM	.1	24	17.4	9.1	22.7	18.2	12.5	75.0	12.5
U OF NEW MEXICO	NM	.1	24	9.1	17.4	23.8	39.1	8.3	58.3	33.3
NEW YORK										
ADELPHI	NY	.2	35	12.5	23.8	30.8	33.3	25.7	65.7	8.6
ALFRED	NY		5			20.0	20.0		80.0	20.0
CANISIUS COLL	NY	.1	18	45.5	63.6	58.3	58.3	55.6	22.2	22.2
CLARKSON COLL TECH	NY		9						100.0	
CUNY BERNARD BARUCH	NY	.6	136	41.9	44.1	45.3	45.4	37.5	45.6	16.9
CUNY BROOKLYN COLL	NY	.2	42	40.9	50.0	50.0	43.3	38.1	45.2	16.7
CUNY HUNTER COLL	NY	.1	27	21.4	35.7	31.3	23.5	29.6	66.7	3.7
CUNY LEHMAN COLL	NY	.1	16	22.2	11.1	25.0	16.7	12.5	68.8	18.8
CUNY QUEENS COLL	NY	.4	84	40.4	40.8	32.7	25.0	28.6	52.4	19.0
CUNY STATEN ISLAND	NY		8	14.3	14.3	25.0			87.5	12.5
CUNY YORK	NY		10			12.5	33.3	10.0	80.0	10.0
DOWLING COLL	NY	.1	16		22.2	27.3	18.2	18.8	75.0	6.3
FORDHAM	NY	.2	42	46.7	50.0	40.0	41.2	42.9	42.9	14.3
HOFSTRA	NY	.3	74	36.8	43.2	32.1	44.0	29.7	47.3	23.0
IONA COLL	NY	.2	38			8.8	2.9		89.5	10.5
ITHACA COLL	NY		8		28.6	16.7	16.7	12.5	62.5	25.0
L I U-BKLYN CENTER	NY		10			28.6	12.5	10.0	80.0	10.0
L I U-CW POST	NY	.2	37	30.0	42.9	25.0	38.1	29.7	54.1	16.2
LE MOYNE COLL	NY	.1	23	16.7	25.0	28.6	45.5	17.4	52.2	30.4
MANHATTAN COLL	NY	.1	31	13.0	16.0	20.0	20.0	19.4	80.6	
MARIST COLL	NY		9	50.0	33.3	40.0	33.3	33.3	55.6	11.1
MERCY COLL	NY		10				25.0		80.0	20.0
NAZARETH OF RCHSTR	NY		5	40.0	20.0				60.0	40.0
NEW YORK U	NY	.2	52	39.4	35.5	31.0	29.2	30.8	48.1	21.2
NIAGARA U	NY	.1	20	6.3	14.3	7.1	20.0	10.0	70.0	20.0
NY TECH INST-WESTBURY	NY		11			20.0	20.0	18.2	81.8	
PACE U-NY	NY	.5	105	25.8	21.6	17.6	20.3	14.3	61.9	23.8

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REPORT NUMBER 12-A

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
				<<<<<<<<< PERCENT PASSING >>>>>>>>>						
PACE U-PLEASANTVILLE	NY	.5	107	17.0	6.0	13.0	11.8	2.8	79.4	17.8
PACE U-WHITE PLAINS	NY	.1	20	15.0	11.1	10.5	10.5	10.0	80.0	10.0
ROCHESTER INST TECH	NY	.1	20	7.1	26.7	8.3	7.7	15.0	75.0	10.0
SIENA COLL	NY	.1	32	16.0	12.0	20.0	9.1	21.9	75.0	3.1
ST BONAVENTURE U	NY	.1	21	5.0	6.7		5.6	4.8	85.7	9.5
ST FRANCIS COLL	NY	.1	13		16.7	8.3	8.3		84.6	15.4
ST JOHN FISHER COLL	NY		10	12.5	14.3	57.1	71.4	30.0	40.0	30.0
ST JOHNS	NY	.3	65	20.8	26.4	17.6	25.7	21.5	64.6	13.8
ST THOMAS AQUINAS	NY		7	28.6	16.7			28.6	71.4	
SUNY AT ALBANY	NY	.4	85	36.7	44.2	42.9	43.9	34.1	45.9	20.0
SUNY AT BINGHAMTON	NY	.3	72	40.6	51.4	52.9	52.0	43.1	36.1	20.8
SUNY AT BUFFALO	NY	.2	55	61.5	64.9	50.0	63.6	50.9	25.5	23.6
SUNY COLL FREDONIA	NY	.1	21	33.3	35.3	33.3	35.3	28.6	52.4	19.0
SUNY COLL GENESEO	NY	.2	52	13.3	4.7	31.3	31.1	5.8	57.7	36.5
SUNY COLL OLD WESTBY	NY	.1	15	25.0	37.5	33.3	20.0	33.3	60.0	6.7
SUNY COLL OSWEGO	NY	.1	20	18.8	21.4	28.6	28.6	15.0	65.0	20.0
SUNY COLL PLATTSBGH	NY	.1	17	23.1	38.5	30.8	33.3	17.6	58.8	23.5
SUNY COLL UTICA-ROME	NY		5			20.0	20.0	20.0	80.0	
SYRACUSE	NY	.1	16	30.8	23.1	8.3	18.2	18.8	56.3	25.0
TOURO	NY		10	87.5	85.7	25.0	50.0	60.0	20.0	20.0
UTICA COLL-SYRACUSE	NY		8		16.7		14.3		75.0	25.0
WAGNER COLL	NY		8		14.3	28.6	28.6	12.5	75.0	12.5
YESHIVA	NY	.1	22	27.8	50.0	38.5	66.7	22.7	45.5	31.8
NORTH CAROLINA										
APPALACHIAN STATE	NC	.1	22	23.8	33.3	20.0	21.1	9.1	54.5	36.4
ATLANTIC CHRISTIAN	NC		8				14.3	12.5	87.5	
BELMONT ABBEY COLL	NC		11				9.1		90.9	9.1
CAMPBELL U	NC		11		18.2				81.8	18.2
EAST CAROLINA	NC	.3	59	27.6	21.1	19.1	17.4	10.2	67.8	22.0
ELIZABETH CITY STATE	NC		5		25.0		20.0		80.0	20.0
ELON COLL	NC	.1	12	9.1	16.7	14.3	14.3	16.7	83.3	
GARDNER-WEBB COLL	NC		10			10.0	10.0		90.0	10.0
GUILFORD COLL	NC	.1	24	26.3	15.8	10.5	5.3	16.7	62.5	20.8
HIGH POINT COLL	NC		11	22.2		18.2	11.1		72.7	27.3
LENOIR-RHYNE COLL	NC		5	50.0	60.0		33.3	40.0	20.0	40.0
MEREDITH COLL	NC		10	10.0	10.0	20.0	30.0	10.0	70.0	20.0
NC AGRIC & TECH	NC	.1	23			5.0			95.7	4.3
NC CENTRAL	NC		10	10.0	10.0				90.0	10.0
NC ST U-RALEIGH	NC	.4	91	28.4	21.0	53.0	57.1	22.0	38.5	39.6

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REPORT NUMBER 12-A

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NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

				<<<<<<<<<	PERCENT	PASSING			>>>>>>>>>	
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
PEMBROKE STATE	NC		6						100.0	
QUEENS COLL	NC		9		16.7	50.0	44.4	22.2	44.4	33.3
U OF NC-ASHEVILLE	NC	.1	13	38.5	33.3	46.2	46.2	30.8	46.2	23.1
U OF NC-CHAPEL HILL	NC	.1	12	41.7	30.0	20.0	20.0	25.0	58.3	16.7
U OF NC-CHARLOTTE	NC	.3	70	50.0	25.4	44.6	38.1	22.9	38.6	38.6
U OF NC-GREENSBORO	NC	.1	34	25.0	16.1	44.8	39.3	17.6	52.9	29.4
U OF NC-WILMINGTON	NC	.1	27	20.0	12.5	21.7	16.7	7.4	70.4	22.2
WAKE FOREST	NC	.2	43	42.9	35.7	69.0	76.2	32.6	18.6	48.8
WESTERN CAROLINA U	NC		9		22.2	12.5	12.5	11.1	66.7	22.2
NORTH DAKOTA										
DICKINSON STATE	ND		6		16.7	33.3	33.3		66.7	33.3
MARY COLL	ND	.1	18	17.6	5.6	16.7	23.5		66.7	33.3
MINOT STATE	ND	.1	12		8.3	8.3	16.7		83.3	16.7
NO DAKOTA STATE	ND	.1	20	30.0	40.0	40.0	40.0	20.0	45.0	35.0
U OF NO DAKOTA	ND	.2	44	19.0	41.9	31.0	33.3	11.4	43.2	45.5
OHIO										
ASHLAND COLL	OH		10	10.0	40.0	11.1	33.3	10.0	60.0	30.0
BALDWIN-WALLACE COLL	OH	.1	27	11.5	15.4	3.8	3.7		77.8	22.2
BOWLING GREEN STATE	OH	.1	32	25.8	29.0	29.0	31.3	12.5	59.4	28.1
CASE WESTERN RESERVE	OH		9	25.0	11.1	12.5	37.5	11.1	55.6	33.3
CLEVELAND STATE	OH	.3	61	31.1	34.4	38.3	40.0	19.7	47.5	32.8
DYKE COLL	OH		8	12.5	12.5	12.5	12.5	12.5	87.5	
FINDLAY COLL	OH		7	14.3		28.6	42.9		57.1	42.9
FRANKLIN U	OH	.1	27	33.3	29.6	18.5	14.8	14.8	59.3	25.9
JOHN CARROLL U	OH	.1	19	31.6	42.1	26.3	36.8	10.5	36.8	52.6
KENT STATE	OH	.1	31	33.3	29.0	36.7	36.7	19.4	51.6	29.0
MARIETTA COLL	OH		8		25.0	12.5	12.5		62.5	37.5
MIAMI U	OH	.5	115	21.2	47.8	25.7	27.2	13.0	45.2	41.7
MT VERNON NAZARENE	OH		5			20.0			80.0	20.0
OHIO DOMINICAN COLL	OH		5	20.0			20.0		80.0	20.0
OHIO STATE	OH	.5	113	35.2	27.1	31.8	30.9	15.0	51.3	33.6
OHIO U	OH	.1	16	43.8	37.5	46.7	46.7	25.0	37.5	37.5
OHIO WESLEYAN	OH		8	37.5	37.5		12.5		62.5	37.5
OTTERBEIN COLL	OH		5	20.0			40.0		60.0	40.0
U OF AKRON	OH	.3	71	16.9	21.1	19.7	23.9	14.1	70.4	15.5
U OF CINCINNATI	OH	.2	45	37.8	46.7	42.2	44.4	26.7	40.0	33.3
U OF DAYTON	OH	.2	35	20.0	17.1	31.4	28.6	5.7	62.9	31.4
U OF TOLEDO	OH	.1	26	30.8	30.8	34.6	34.6	15.4	53.8	30.8

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NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

				<<<<<<<<<		PERCENT	PASSING			>>>>>>>>>
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
WALSH COLL	OH		8			12.5			87.5	12.5
WRIGHT STATE	OH	.2	35	14.3	31.4	25.7	25.7	11.4	60.0	28.6
XAVIER	OH		7	42.9	85.7	28.6	28.6	28.6	14.3	57.1
YOUNGSTOWN STATE	OH	.2	38	42.1	39.5	42.9	42.9	28.9	44.7	26.3
OKLAHOMA										
CAMERON U	OK		8	25.0	37.5	28.6	28.6	25.0	62.5	12.5
CENTRAL STATE	OK	.2	41	33.3	30.8	36.1	38.9	22.0	48.8	29.3
LANGSTON U	OK		10	30.0	50.0	22.2	22.2	10.0	50.0	40.0
NORTHEASTERN OK ST	OK		8			12.5	12.5		75.0	25.0
OK ST U	OK	.2	40	17.9	10.8	20.6	17.6	5.0	67.5	27.5
ORAL ROBERTS U	OK		8		12.5	12.5	25.0		62.5	37.5
SOUTHEASTERN OK STATE	OK		10	55.6	22.2	55.6	44.4	20.0	30.0	50.0
SOUTHWESTERN OK STATE	OK		9	12.5	22.2	11.1	25.0	11.1	66.7	22.2
U OF OK-NORMAN	OK	.2	36	41.2	42.4	40.0	40.0	22.2	38.9	38.9
U OF TULSA	OK	.1	26	20.0	16.0	11.5	11.5	7.7	73.1	19.2
OREGON										
EASTERN OR STATE	OR	.1	15	28.6	28.6	26.7	28.6	13.3	60.0	26.7
LINFIELD COLL	OR		7	28.6	42.9	42.9	57.1	14.3	28.6	57.1
OREGON STATE	OR	.1	26	52.0	53.8	48.0	52.0	46.2	38.5	15.4
PORTLAND STATE	OR	.3	62	55.7	66.1	61.7	61.0	41.9	21.0	37.1
SOUTHERN OR STATE	OR	.1	16	37.5	37.5	31.3	31.3	25.0	50.0	25.0
U OF OREGON	OR	.1	29	31.0	25.0	37.0	37.0	17.2	44.8	37.9
U OF PORTLAND	OR		11	45.5	36.4	36.4	36.4	27.3	54.5	18.2
PENNSYLVANIA										
ALBRIGHT COLL	PA		7	16.7		42.9	20.0		57.1	42.9
ALVERNIA COLL	PA		6				16.7		83.3	16.7
BLOOMSBURG U	PA	.2	52	8.0	6.0	10.2	9.8	5.8	80.8	13.5
BUCKNELL U	PA	.1	19	11.1	10.5	11.8	11.8		68.4	31.6
CALIFORNIA U	PA		7	14.3	14.3	14.3	14.3		71.4	28.6
CLARION U OF PA	PA	.1	30	6.9	6.9	6.7	10.3		86.7	13.3
COLL MISERICORDIA	PA		7						100.0	
DREXEL	PA	.3	62	20.3	20.3	25.4	20.3	12.9	62.9	24.2
DUQUESNE	PA	.2	39	28.6	36.1	16.2	10.3	7.7	64.1	28.2
ELIZABETHTOWN COLL	PA	.1	16	6.3	12.5	14.3	26.7	6.3	68.8	25.0
FRANKLIN & MARSHALL	PA		9	11.1	11.1	12.5	12.5	11.1	77.8	11.1
GROVE CITY COLL	PA	.1	25	8.0	8.0	40.0	24.0		52.0	48.0
INDIANA U OF PA	PA	.2	36	20.6	15.2	14.3	14.3	8.3	61.1	30.6

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REPORT NUMBER 12-A

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NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < AUDITING	LAW	P E R C E N T THEORY	PRACTICE	P A S S I N G ALL #	NONE #	> > > > > > > > > SOME #
KINGS COLL	PA	.1	31	6.5	3.2	6.7	6.7	3.2	90.3	6.5
KUTZTOWN U OF PA	PA		5				40.0		60.0	40.0
LA SALLE COLL	PA	.1	31	8.0	15.4	12.0	10.7	6.5	74.2	19.4
LEHIGH U	PA	.2	56	12.0	21.6	36.7	29.2	10.7	50.0	39.3
LYCOMING COLL	PA		5			20.0	20.0	20.0	80.0	
MARYWOOD COLL	PA		9	25.0	14.3	25.0	25.0	22.2	55.6	22.2
MERCYHURST COLL	PA		7	16.7	16.7				85.7	14.3
MESSIAH COLL	PA	.1	14	28.6	42.9	42.9	28.6	21.4	42.9	35.7
MILLERSVILLE U	PA		9	11.1	11.1	22.2	11.1	11.1	77.8	11.1
MORAVIAN COLL	PA		7	14.3					85.7	14.3
MUHLENBERG COLL	PA	.1	17			12.5	12.5	5.9	88.2	5.9
PA ST U-BEHREND	PA	.1	12						100.0	
PA ST U-CAPITOL	PA	.1	21	14.3	19.0	14.3	19.0	9.5	76.2	14.3
PA ST U-U PARK	PA	.5	118	27.3	21.9	19.4	15.5	11.9	61.0	27.1
PHILA TEXTILE & SCI	PA		11		9.1				90.9	9.1
POINT PARK COLL	PA		6						100.0	
ROBERT MORRIS COLL	PA	.2	54	22.6	5.6	18.5	22.2	3.7	63.0	33.3
SHIPPENSBURG U OF PA	PA	.1	16	21.4	37.5	40.0	40.0	31.3	56.3	12.5
ST FRANCIS COLL	PA	.1	14	7.7	7.7				92.9	7.1
ST JOSEPHS COLL	PA	.1	28	15.4	19.2	19.2	11.1	7.1	67.9	25.0
ST VINCENT COLL	PA	.1	26	12.5	13.0	8.3	7.7	3.8	80.8	15.4
SUSQUEHANNA U	PA		10			11.1	10.0		90.0	10.0
TEMPLE	PA	.2	54	17.0	11.1	17.0	11.3	5.6	66.7	27.8
THIEL COLL	PA	.1	14						100.0	
U OF PA	PA	.2	38	67.6	58.1	72.7	74.2	52.6	15.8	31.6
U OF PITTSBURGH	PA	.1	28	19.2	22.2	7.7	14.8	3.6	60.7	35.7
U OF SCRANTON	PA	.1	31	6.5	3.2	3.6	3.6		90.3	9.7
VILLANOVA	PA	.4	81	15.4	16.5	11.5	9.1	4.9	72.8	22.2
WEST CHESTER U OF PA	PA	.1	13	16.7	33.3	54.5	41.7	15.4	38.5	46.2
WESTMINSTER COLL	PA		9						100.0	
WIDENER U	PA	.1	23			13.6	9.1		87.0	13.0
WILKES COLL	PA		9						100.0	
YORK COLL OF PA	PA	.1	14	35.7	7.7	23.1	23.1	7.1	57.1	35.7
PUERTO RICO										
CATHOLIC U OF PR	PR	.1	21			6.3	6.3	4.8	95.2	
CAYEY U COLL-PR	PR	.1	17						100.0	
INTER AMER-HATO REY	PR	.2	35	7.7			3.7	2.9	94.3	2.9
INTER AMER-SAN GERMN	PR		6						100.0	
SACRED HEART COLL	PR		8			20.0	20.0	12.5	87.5	

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REPORT NUMBER 12-A

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<< AUDITING	LAW	PERCENT THEORY	PASSING PRACTICE	ALL #	NONE #	SOME # >>>>>
U OF PR-MAYAGUEZ	PR		7						100.0	
U OF PR-RIO PIEDRAS	PR	.6	140	40.8	31.7	29.2	21.6	22.9	60.7	16.4
RHODE ISLAND										
BRYANT COLL	RI	.1	30	27.6	7.1	17.2	22.2	10.0	63.3	26.7
JOHNSON & WALES COLL	RI		8						100.0	
PROVIDENCE COLL	RI		6	16.7		33.3	16.7		66.7	33.3
U OF RHODE ISLAND	RI	.1	16	40.0	40.0	26.7	20.0	25.0	56.3	18.8
SOUTH CAROLINA										
BOB JONES U	SC	.1	30	10.0	13.3	30.0	43.3	10.0	56.7	33.3
CHARLESTON COLL	SC	.1	22	13.6	36.4	22.7	14.3		54.5	45.5
CLEMSON	SC	.2	41	21.1	36.8	20.5	18.4	9.8	58.5	31.7
FURMAN	SC		10		10.0	40.0	30.0		50.0	50.0
THE CITADEL	SC		10						100.0	
U OF SC-AIKEN	SC		9	22.2	44.4	66.7	66.7	22.2	33.3	44.4
U OF SC-COASTAL	SC		9			22.2	11.1		77.8	22.2
U OF SC-COLUMBIA	SC	.2	35	20.6	14.3	12.1	12.5	2.9	74.3	22.9
U OF SC-SPARTANBURG	SC		8	28.6	14.3	12.5	12.5	12.5	62.5	25.0
WINTHROP COLL	SC	.1	19	21.1	15.8	16.7	11.1	10.5	78.9	10.5
SOUTH DAKOTA										
AUGUSTANA COLL	SD		6						100.0	
BLACK HILLS STATE	SD		11	9.1		9.1	9.1		81.8	18.2
NATL COLL OF BUS	SD	.1	12	16.7	41.7	25.0	16.7	16.7	58.3	25.0
NORTHERN STATE	SD	.1	26	8.0	4.0	3.8	7.7	3.8	84.6	11.5
SIOUX FALLS COLL	SD		7						100.0	
U OF SD	SD	.2	54	13.2	9.4	20.4	22.6	5.6	74.1	20.4
TENNESSEE										
AUSTIN PEAY STATE	TN	.1	16	6.7	20.0	6.7	18.8	12.5	75.0	12.5
CHRISTIAN BROS COLL	TN		11	9.1	18.2	18.2	54.5		45.5	54.5
DAVID LIPSCOMB COLL	TN		11	9.1	30.0	10.0	27.3	9.1	72.7	18.2
EAST TENN STATE	TN		6	16.7	16.7		16.7		66.7	33.3
FREED-HARDEMAN COLL	TN		5						100.0	
MEMPHIS STATE	TN	.1	30	27.6	17.9	25.9	25.9	13.3	56.7	30.0
MIDDLE TENN STATE	TN	.1	28	30.8	42.3	25.9	32.1	21.4	50.0	28.6
SOUTHERN MISSIONARY	TN		5	20.0	20.0	40.0	40.0	20.0	60.0	20.0
TENN STATE	TN		6	16.7	33.3	33.3			66.7	33.3
TENN TECH	TN		9	33.3	44.4	22.2	33.3	11.1	44.4	44.4

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REPORT NUMBER 12-A

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < <		PERCENT	PASSING		> > > > > > > > >	
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF TN-CHATTANOOGA	TN		9	11.1	12.5	12.5			88.9	11.1
U OF TN-KNOXVILLE	TN		8	14.3	37.5	28.6	33.3		50.0	50.0
UNION U	TN		6						100.0	
TEXAS										
ABILENE CHRISTIAN	TX	.1	18	29.4	13.3		6.7	11.1	72.2	16.7
ANGELO STATE	TX	.1	13	10.0		11.1	9.1		92.3	7.7
BAYLOR	TX	.3	57	27.9	37.0	38.3	34.1	22.8	50.9	26.3
CORPUS CHRISTI STATE U	TX	.1	12	40.0	22.2	33.3	22.2	16.7	58.3	25.0
E TEXAS STATE	TX	.1	14	22.2	33.3			28.6	71.4	
HOUSTON BAPTIST	TX		7	28.6	16.7	40.0	40.0	28.6	57.1	14.3
HOWARD PAYNE U	TX		5						100.0	
LAMAR U	TX	.1	14	22.2	9.1	20.0	30.0	14.3	64.3	21.4
MARY HARDIN-BAYLOR	TX		5	40.0	40.0	60.0	40.0	20.0	40.0	40.0
MCMURRAY COLL	TX		8		16.7	20.0	16.7		75.0	25.0
MIDWESTERN STATE	TX		10	12.5	14.3	14.3	22.2		70.0	30.0
PAN AMERICAN U	TX	.1	12			11.1	11.1	16.7	83.3	
SAM HOUSTON STATE	TX	.1	22	37.5	23.1		30.0	13.6	59.1	27.3
SOUTHERN METHODIST	TX	.1	20	6.7	21.4	27.3	35.7	15.0	60.0	25.0
SOUTHWEST TEX STATE	TX	.2	43	25.0	29.6	25.0	18.8	16.3	60.5	23.3
SOUTHWESTERN U	TX		7	16.7		16.7	16.7	14.3	71.4	14.3
ST MARYS U-SAN ANTONIO	TX		5	20.0	20.0	20.0	20.0	20.0	80.0	
ST THOMAS U	TX		6	25.0		20.0	20.0	16.7	66.7	16.7
STEPHEN F AUSTIN STATE	TX	.1	34	30.0	40.0	20.0	11.1	23.5	67.6	8.8
SUL ROSS STATE	TX		6						100.0	
TARLETON STATE	TX		9				14.3		88.9	11.1
TEX A&M	TX	.5	111	24.1	14.3	31.6	27.5	18.9	63.1	18.0
TEX CHRISTIAN	TX		11	40.0		70.0	63.6		27.3	72.7
TEX LUTHERAN COLL	TX		5			40.0	50.0	20.0	40.0	40.0
TEX SOUTHERN	TX		10				10.0		90.0	10.0
TEX TECH	TX	.2	37	11.8	10.7	34.5	24.2	5.4	70.3	24.3
TEX WESLEYAN COLL	TX		6	16.7	20.0	16.7			83.3	16.7
TRINITY U	TX	.1	17	12.5	15.4	6.3	15.4		76.5	23.5
U OF HOUSTON	TX	.3	77	27.3	34.7	30.9	35.3	24.7	50.6	24.7
U OF HOUSTON CLEAR LAKE	TX	.2	38	24.1	21.4	15.4	20.8	18.4	65.8	15.8
U OF HOUSTON DOWN TOWN	TX	.1	23	7.1	26.7	27.8	29.4	21.7	60.9	17.4
U OF HOUSTON-VICTORIA	TX	.1	15	33.3	33.3	11.1	11.1	26.7	60.0	13.3
U OF NORTH TEXAS	TX	.1	22	16.7	11.1	13.3	14.3	13.6	68.2	18.2
U OF TEX-ARLINGTON	TX	.3	63	43.4	35.3	48.1	50.9	23.8	34.9	41.3
U OF TEX-AUSTIN	TX	.6	138	32.6	48.9	50.5	51.9	30.4	38.4	31.2

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REPORT NUMBER 12-A

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NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAN	THEORY	PERCENT PASSING PRACTICE	ALL #	NONE #	SOME # >>>>>>>>>
U OF TEX-DALLAS	TX	.2	40	35.3	34.4	31.0	48.3	32.5	47.5	20.0
U OF TEX-EL PASO	TX	.1	31	20.8	28.0	31.6	15.0	25.8	54.8	19.4
U OF TEX-PERMIAN BASIN	TX		11	25.0	25.0	44.4	28.6	18.2	63.6	18.2
U OF TEX-SAN ANTONIO	TX	.1	27	29.2	32.0	18.8	20.0	18.5	63.0	18.5
U OF TEX-TYLER	TX		8	28.6	16.7	20.0	40.0	12.5	50.0	37.5
WEST TEX STATE	TX	.1	15	21.4	35.7	44.4	42.9	13.3	46.7	40.0
UTAH										
BRIGHAM YOUNG	UT	.2	38	37.5	21.9	30.3	37.5	26.3	50.0	23.7
SOUTHERN UTAH STATE	UT		9	33.3	44.4	28.6	28.6	22.2	44.4	33.3
U OF UTAH	UT	.1	33	33.3	24.1	39.4	37.5	21.2	51.5	27.3
UTAH STATE	UT	.1	16	20.0	7.1	14.3	28.6	6.3	62.5	31.3
WEBER STATE	UT		6	16.7	16.7		16.7		66.7	33.3
VERMONT										
U OF VT	VT	.1	18	37.5	35.3	35.7	50.0	38.9	44.4	16.7
VIRGINIA										
AVERETT COLL	VA		7	16.7	16.7	14.3	14.3	14.3	85.7	
CHRISTOPHER NEWPORT	VA	.1	17	35.3	35.3	29.4	23.5	17.6	52.9	29.4
CLINCH VALLEY	VA		7	28.6	57.1	28.6	42.9	28.6	42.9	28.6
COLL OF WILLIAM & MARY	VA	.2	53	25.0	31.4	30.8	20.8	15.1	64.2	20.8
EMORY & HENRY COLL	VA		8	12.5	12.5	12.5	37.5	12.5	62.5	25.0
GEORGE MASON U	VA	.1	34	21.2	11.8	26.5	32.4	8.8	67.6	23.5
HAMPTON U	VA	.1	23						100.0	
LONGWOOD COLL	VA		9	33.3	22.2	11.1	33.3	11.1	66.7	22.2
LYNCHBURG COLL	VA	.1	13	30.8	15.4	23.1	38.5	7.7	53.8	38.5
MADISON COLL	VA	.1	31	12.9	6.5	6.5			80.6	19.4
MARYMOUNT U	VA		6	16.7		16.7	16.7		66.7	33.3
NORFOLK STATE	VA		10						100.0	
OLD DOMINION U	VA	.2	44	31.0	23.8	23.3	27.9	11.4	59.1	29.5
RADFORD U	VA	.1	21	9.5	4.8		9.5		81.0	19.0
U OF RICHMOND	VA	.1	30	40.0	55.2	66.7	76.7	30.0	13.3	56.7
U OF VA	VA	.2	49	14.6	12.8	23.9	31.3	8.2	63.3	28.6
VA COMMONWEALTH U	VA	.2	41	41.5	46.3	45.0	50.0	36.6	43.9	19.5
VA POLY TECH	VA	.3	77	40.0	27.3	32.9	35.5	19.5	48.1	32.5
VA STATE	VA	.1	12		8.3	9.1	9.1		91.7	8.3
VA UNION	VA		6	16.7					83.3	16.7

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PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	P E R C E N T THEORY	PRACTICE	P A S S I N G ALL #	NONE #	>>>>>>>>> SOME #
WASHINGTON										
CENTRAL WASH STATE	WA	.3	66	23.1	22.7	24.6	27.7	15.2	62.1	22.7
CITY U	WA	.1	21	38.1	52.4	40.0	45.0	28.6	42.9	28.6
EASTERN WASH STATE	WA	.1	27	30.8	37.0	33.3	34.6	14.8	51.9	33.3
GONZAGA U	WA	.1	29	25.0	31.0	37.9	41.4	20.7	55.2	24.1
PACIFIC LUTHERAN	WA	.1	16	21.4	26.7	37.5	42.9	25.0	56.3	18.8
SEATTLE PACIFIC COLL	WA		11	50.0	60.0	36.4	54.5	27.3	18.2	54.5
SEATTLE U	WA	.1	22	36.4	40.9	42.9	52.4	27.3	40.9	31.8
ST MARTINS COLL	WA		7		14.3	14.3			71.4	28.6
U OF PUGET SOUND	WA	.1	22	13.6	13.6	13.6	4.5		72.7	27.3
U OF WASH	WA	.5	121	55.9	54.2	67.2	69.5	42.1	21.5	36.4
WALLA WALLA COLL	WA		5		20.0	40.0	40.0		60.0	40.0
WASH STATE	WA	.2	48	28.3	24.4	34.0	27.1	10.4	50.0	39.6
WESTERN WASH STATE	WA	.1	28	35.7	28.6	35.7	53.6	21.4	39.3	39.3
WHITWORTH COLL	WA		5	20.0	20.0	20.0	40.0	20.0	60.0	20.0
WEST VIRGINIA										
BLUEFIELD STATE	WV		7	33.3	16.7		20.0	14.3	71.4	14.3
CONCORD COLL	WV		11	30.0	55.6	44.4	33.3	36.4	36.4	27.3
FAIRMONT STATE	WV	.1	14		20.0		10.0	7.1	78.6	14.3
GLENVILLE STATE	WV		9	33.3	22.2	33.3	22.2	22.2	55.6	22.2
MARSHALL U	WV	.2	40	23.3	32.3	17.9	17.2	22.5	60.0	17.5
SHEPHERD COLL	WV	.1	13	23.1	23.1	20.0	15.4	7.7	69.2	23.1
W VA INST TECH	WV	.1	12	25.0	20.0	28.6	14.3	16.7	75.0	8.3
W VA STATE	WV	.1	18	41.7	15.4	40.0	28.6	16.7	55.6	27.8
W VA U	WV	.1	32	33.3	17.4	17.6	16.7	25.0	53.1	21.9
WEST LIBERTY STATE	WV		6						100.0	
WHEELING COLL	WV		7	14.3	14.3	16.7	33.3	14.3	71.4	14.3
WISCONSIN										
CARTHAGE COLL	WI		5	20.0	20.0	20.0	20.0		60.0	40.0
LAKELAND COLL	WI	.1	19	31.6	31.6	36.8	42.1	15.8	52.6	31.6
MARQUETTE U	WI	.1	25	28.0	16.0	40.0	32.0	8.0	52.0	40.0
ST NORBERT COLL	WI		5	20.0	40.0	40.0	40.0	20.0	60.0	20.0
U OF WI-EAU CLAIRE	WI	.1	29	41.4	51.7	34.5	51.7	20.7	37.9	41.4
U OF WI-LA CROSSE	WI		5	20.0	20.0	40.0	40.0	20.0	60.0	20.0
U OF WI-MADISON	WI	.2	44	50.0	55.8	60.5	63.6	43.2	25.0	31.8
U OF WI-MILWAUKEE	WI	.2	47	55.3	50.0	52.2	63.0	31.9	25.5	42.6
U OF WI-OSHKOSH	WI		11	45.5	54.5	54.5	63.6	27.3	18.2	54.5

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NATIONAL TOTALS

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MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< PERCENT PASSING >>>>>>>>> AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF WI-PARKSIDE	WI		10	60.0	60.0	50.0	50.0	30.0	30.0	40.0
U OF WI-RIVER FALLS	WI		7	28.6	28.6	42.9	14.3	14.3	57.1	28.6
U OF WI-STEVENS PT	WI		5		25.0	25.0	33.3	20.0	40.0	40.0
U OF WI-WHITEWATER	WI	.1	23	59.1	47.8	59.1	77.3	39.1	13.0	47.8
WYOMING										
U OF WYOMING	WY	.2	42	17.1	19.0	27.5	22.5	11.9	61.9	26.2
SCHOOLS WITH FEWER THAN FIVE		3.1	699	14.7	13.8	14.2	15.7	8.9	74.4	16.7
SCHOOLS NOT RECORDED		21.0	4,771	30.0	31.0	29.3	30.1	23.7	55.5	20.8
		=====	=======							
TOTALS		100.0	22,688	28.3	28.8	30.3	30.9	19.4	55.8	24.8

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PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < <	PERCENT	PASSING			> > > > > > > > >	
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ALABAMA										
U OF AL-UNIVERSITY	AL	.2	5	40.0	40.0	80.0	80.0	20.0	20.0	60.0
ARIZONA										
AMER GRAD SC OF MGMT	AZ	.2	5	60.0	50.0	25.0	25.0	40.0	40.0	20.0
ARIZONA STATE	AZ	.5	11		37.5	33.3	28.6	18.2	45.5	36.4
U OF ARIZONA	AZ	.4	8	37.5	57.1	71.4	75.0	37.5	12.5	50.0
ARKANSAS										
HARDING COLL	AR	.4	9	11.1		42.9	50.0	11.1	55.6	33.3
CALIFORNIA										
CAL ST U-LONG BEACH	CA	.2	5	50.0	50.0			40.0	60.0	
CAL ST U-POMONA	CA	.2	5		80.0	100.0		40.0	20.0	40.0
GOLDEN GATE	CA	.3	7	33.3	50.0	42.9	71.4	42.9	28.6	28.6
NORTHROP	CA	.2	5		66.7			40.0	60.0	
SAN DIEGO STATE	CA	.3	7	100.0	80.0	80.0	100.0	71.4		28.6
SAN FRANCISCO STATE	CA	.2	5	20.0	60.0	33.3	33.3	20.0	40.0	40.0
U OF CAL-LOS ANGELES	CA	.7	15	30.0	45.5	77.8	63.6	33.3	20.0	46.7
U OF SOUTHERN CAL	CA	.7	15	70.0	55.6	50.0	40.0	40.0	40.0	20.0
COLORADO										
U OF CO-BOULDER	CO	.2	5	60.0	20.0	60.0	60.0	20.0	40.0	40.0
U OF CO-DENVER	CO	.3	6	50.0	40.0	60.0	66.7	33.3	33.3	33.3
CONNECTICUT										
U OF HARTFORD	CT	.2	5	20.0			20.0		60.0	40.0
DISTRICT OF COLUMBIA										
GEORGE WASHINGTON	DC	.7	14	46.2	42.9	53.8	46.2	28.6	35.7	35.7
HOWARD	DC	.2	5		33.3	33.3	40.0	20.0	60.0	20.0
U OF DC	DC	.4	8	25.0	25.0	25.0	12.5	12.5	62.5	25.0
FLORIDA										
FL ATLANTIC U	FL	.3	6	50.0	66.7	66.7	83.3	50.0	16.7	33.3
FL U	FL	.8	16	81.3	68.8	56.3	56.3	43.8	18.8	37.5
U OF SO FLORIDA	FL	.4	9	50.0	33.3	44.4	62.5	22.2	33.3	44.4

THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 12-B

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	PERCENT THEORY	PASSING PRACTICE	ALL *	NONE *	>>>>>>>>> SOME *
GEORGIA										
EMORY	GA	.3	6	50.0	33.3	66.7	33.3	16.7	33.3	50.0
GA STATE	GA	.5	10	80.0	80.0	70.0	70.0	70.0	20.0	10.0
U OF GEORGIA	GA	.2	5	60.0	20.0	60.0	80.0	20.0	20.0	60.0
ILLINOIS										
DEPAUL	IL	.9	19	50.0	55.6	55.6	57.9	36.8	36.8	26.3
NORTHERN IL	IL	.4	8	50.0	37.5	42.9	42.9	25.0	37.5	37.5
NORTHWESTERN	IL	.7	14	61.5	69.2	92.3	92.9	64.3	7.1	28.6
U OF CHICAGO	IL	.5	11	70.0	70.0	80.0	63.6	54.5	27.3	18.2
U OF IL-CHICAGO	IL	.3	7	57.1	57.1	66.7	66.7	57.1	14.3	28.6
U OF IL-URBANA	IL	1.0	20	55.0	50.0	68.4	63.2	45.0	25.0	30.0
INDIANA										
IN U-BLOOMINGTON	IN	.4	9	50.0	57.1	62.5	66.7	44.4	33.3	22.2
IOWA										
U OF IOWA	IA	.4	8	37.5	50.0	42.9	50.0	12.5	37.5	50.0
MARYLAND										
LOYOLA COLL	MD	.4	8	50.0	50.0	75.0	62.5	50.0	25.0	25.0
U OF BALTIMORE	MD	.2	5	40.0	40.0	40.0	20.0	20.0	40.0	40.0
U OF MD-COLLEGE PARK	MD	.4	9	55.6	77.8	77.8	77.8	55.6	22.2	22.2
MASSACHUSETTS										
BENTLEY COLL	MA	.5	11	44.4	33.3	55.6	45.5	18.2	45.5	36.4
BOSTON U	MA	.5	10	60.0	70.0	70.0	70.0	60.0	30.0	10.0
NORTHEASTERN U	MA	.4	8	71.4	57.1	62.5	50.0	50.0	25.0	25.0
WESTERN NEW ENG COLL	MA	.2	5	20.0	20.0	40.0	40.0	20.0	40.0	40.0
MICHIGAN										
EASTERN MICH	MI	.3	7	66.7	57.1	60.0	60.0	57.1	28.6	14.3
MICHIGAN STATE	MI	.2	5	50.0	50.0	60.0	60.0	60.0	40.0	
WALSH COLLEGE	MI	.3	6	50.0	16.7	33.3	50.0		33.3	66.7
MINNESOTA										
COLL OF ST THOMAS	MN	.2	5	60.0	40.0	60.0	60.0	20.0	20.0	60.0
U OF MN-MNPLS	MN	.4	8	50.0	50.0	75.0	37.5	25.0	25.0	50.0

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REPORT NUMBER 12-B

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < <	P E R C E N T	P A S S I N G				> > > > > > > > >
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
MISSISSIPPI										
MS ST U	MS	.3	7	42.9	33.3	16.7	16.7	28.6	57.1	14.3
U OF MS	MS	.3	6	50.0	33.3	20.0	16.7	16.7	50.0	33.3
MISSOURI										
U OF MO-COLUMBIA	MO	.6	12	54.5	40.0	50.0	63.6	33.3	33.3	33.3
U OF MO-KANSAS CITY	MO	.4	9	50.0	57.1	37.5	71.4	22.2	33.3	44.4
NEW JERSEY										
FARLGH DCKSN-MADISON	NJ	.4	8	50.0	50.0	50.0	50.0	25.0	25.0	50.0
FARLGH DCKSN-TEANECK	NJ	.4	8	50.0	71.4	50.0	33.3	25.0	12.5	62.5
RIDER COLL	NJ	.2	5	33.3	33.3	50.0	80.0	40.0	20.0	40.0
RUTGERS U-NEWARK	NJ	.4	9	44.4	33.3	55.6	22.2		44.4	55.6
NEW YORK										
ADELPHI	NY	.2	5	25.0		33.3			80.0	20.0
COLUMBIA U	NY	.3	6	66.7	50.0	25.0	50.0	33.3	33.3	33.3
CUNY BERNARD BARUCH	NY	.7	15	58.3	64.3	75.0	85.7	60.0	33.3	6.7
FORDHAM	NY	.6	12	37.5	25.0	22.2	44.4	25.0	41.7	33.3
HOFSTRA	NY	1.1	23	46.2	57.1	46.2	63.6	43.5	39.1	17.4
L I U-BKLYN CENTER	NY	.2	5		33.3	66.7	66.7	20.0	40.0	40.0
L I U-CW POST	NY	.8	16	20.0	41.7	30.8	54.5	25.0	43.8	31.3
NEW YORK U	NY	1.6	32	59.3	50.0	36.4	60.0	43.8	34.4	21.9
PACE U-NY	NY	1.2	25	47.1	41.2	43.8	46.7	44.0	52.0	4.0
PACE U-PLEASANTVILLE	NY	.7	15	35.7	35.7	50.0	64.3	20.0	20.0	60.0
PACE U-WHITE PLAINS	NY	.2	5	25.0	40.0	40.0	40.0	40.0	60.0	
ST JOHNS	NY	.8	16	36.4	23.1	12.5	50.0	25.0	50.0	25.0
SUNY AT ALBANY	NY	.4	8	37.5	57.1	40.0	25.0	37.5	37.5	25.0
SUNY AT BINGHAMTON	NY	.2	5	66.7	50.0		50.0	20.0	40.0	40.0
SUNY AT BUFFALO	NY	.7	14	62.5	63.6	62.5	83.3	71.4	28.6	
U OF ROCHESTER	NY	.4	8	57.1	62.5	50.0	33.3	62.5	25.0	12.5
NORTH CAROLINA										
U OF NC-CHAPEL HILL	NC	4.4	89	56.6	61.3	39.0	35.9	29.2	29.2	41.6
OHIO										
CLEVELAND STATE	OH	.5	10	30.0	20.0	44.4	40.0	20.0	60.0	20.0
MIAMI U	OH	.2	5	80.0	80.0	80.0	60.0	60.0	20.0	20.0
OHIO STATE	OH	.3	7	85.7	57.1	85.7	71.4	42.9	14.3	42.9

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REPORT NUMBER 12-B

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

N A T I O N A L   T O T A L S

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < <		PERCENT PASSING				> > > > > > > > >
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF DAYTON	OH	.2	5	75.0	100.0	75.0	50.0	60.0	20.0	20.0
WRIGHT STATE	OH	.4	8	37.5	12.5	25.0	37.5	12.5	50.0	37.5
OREGON										
PORTLAND STATE	OR	.2	5	80.0	75.0	80.0	80.0	80.0	20.0	
PENNSYLVANIA										
DREXEL	PA	.3	6		16.7	16.7			66.7	33.3
LA SALLE COLL	PA	.3	7	28.6	28.6	28.6	28.6	14.3	57.1	28.6
PA ST U-U PARK	PA	.4	8	37.5	37.5	50.0	50.0	12.5	37.5	50.0
ST JOSEPHS COLL	PA	.2	5		40.0	75.0	40.0		20.0	80.0
TEMPLE	PA	.7	15	50.0	57.1	42.9	46.7	13.3	33.3	53.3
U OF PA	PA	.4	9	50.0	62.5	75.0	66.7	44.4	33.3	22.2
U OF PITTSBURGH	PA	.6	12	18.2	36.4	8.3	36.4	8.3	41.7	50.0
PUERTO RICO										
INTER AMER-HATO REY	PR	.5	10			12.5	12.5		80.0	20.0
U OF PR-RIO PIEDRAS	PR	.3	7	20.0	33.3	100.0	100.0	42.9	57.1	
RHODE ISLAND										
U OF RHODE ISLAND	RI	.3	6	50.0	66.7	66.7	100.0	50.0		50.0
SOUTH CAROLINA										
CLEMSON	SC	.2	5	40.0	40.0	20.0	60.0	20.0	20.0	60.0
U OF SC-COLUMBIA	SC	.2	5	40.0	40.0	60.0	60.0	20.0	20.0	60.0
TEXAS										
TEX TECH	TX	.3	6	25.0	100.0	66.7	66.7	16.7	33.3	50.0
U OF HOUSTON	TX	.3	7		50.0	60.0	83.3	42.9	28.6	28.6
U OF NORTH TEXAS	TX	.7	15	50.0	70.0	50.0	60.0	46.7	26.7	26.7
U OF TEX-ARLINGTON	TX	.6	12	75.0	85.7	33.3	80.0	58.3		41.7
U OF TEX-AUSTIN	TX	2.7	54	50.0	82.9	91.8	91.8	63.0	5.6	31.5
U OF TEX-DALLAS	TX	.6	12	30.0	33.3	33.3	30.0	33.3	66.7	
U OF TEX-EL PASO	TX	.2	5	33.3	33.3	40.0	25.0	40.0	60.0	
UTAH										
BRIGHAM YOUNG	UT	1.5	31	26.1	10.0	60.0	66.7	19.4	22.6	58.1
SOUTHERN UTAH STATE	UT	.4	9	11.1	44.4	55.6	33.3	11.1	44.4	44.4
U OF UTAH	UT	.3	6	20.0		33.3		16.7	66.7	16.7
UTAH STATE	UT	.4	8	16.7	16.7	37.5	37.5	12.5	50.0	37.5

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REPORT NUMBER 12-B

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

N A T I O N A L T O T A L S
PERFORMANCE OF FIRST-TIME CANDIOATES NITH ADVANCEO OEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANOIOATES	<<<<<<<<< AUDITING	LAN	PERCENT THEORY	PASSING PRACTICE	ALL #	NONE #	>>>>>>>>> SOME #
WEBER STATE	UT	.2	5	20.0	20.0	40.0	40.0	20.0	60.0	20.0
VIRGINIA										
U OF VA	VA	.3	7	28.6	28.6	42.9	57.1	28.6	42.9	28.6
VA COMMONWEALTH U	VA	.2	5	40.0	60.0	60.0	60.0	40.0	40.0	20.0
WASHINGTON										
U OF WASH	WA	.3	7	75.0	75.0	50.0	57.1	42.9	42.9	14.3
WISCONSIN										
U OF WI-MAOISON	WI	.3	7	83.3	66.7	66.7	66.7	57.1	28.6	14.3
SCHOOLS NITH FEWER THAN FIVE		33.8	682	35.9	37.1	38.7	42.3	24.5	46.0	29.5
SCHOOLS NOT RECORDEO		13.0	262	38.1	39.1	41.1	40.8	27.1	45.0	27.9
		=====	=======							
TOTALS		100.0	2,018	41.8	43.8	45.8	48.1	30.4	39.1	30.5

\# THE ALL, NONE AND SOME COLUMNS ARE BASEO ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

OATA FOR SCHOOLS WITH FEWER THAN FIVE CANOIOATES ARE COMBINED AT END OF REPORT.

REPORT NUMBER 12-B

NATIONAL TOTALS

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < <		PERCENT	PASSING		> > > > > > > > >	
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ALABAMA										
ALABAMA A & M	AL		10			25.0	14.3		80.0	20.0
AUBURN U-AUBURN	AL	.4	123	35.2	28.4	29.7	32.3	22.8	38.2	39.0
AUBURN U-MONTGOMERY	AL	.1	28	25.0	15.0	27.3	30.0	21.4	39.3	39.3
BIRMINGHAM SOUTHERN	AL	.1	22	31.3	22.2	14.3	18.2	22.7	54.5	22.7
JACKSONVILLE STATE	AL	.1	24	18.2	10.0	15.0	25.0	8.3	62.5	29.2
NORTH ALABAMA U	AL	.1	27	26.3	25.0	38.1	31.3	22.2	44.4	33.3
SAMFORD U	AL		5	75.0	40.0			40.0	20.0	40.0
SPRING HILL COLL	AL		6	25.0	20.0	20.0	16.7	16.7	66.7	16.7
TROY ST-DOTHAN	AL		11	33.3	22.2	42.9	33.3	9.1	45.5	45.5
TROY ST-TROY	AL	.1	27	5.0	13.6	21.1	33.3	14.8	59.3	25.9
TUSKEGEE INSTITUTE	AL		9	28.6	25.0	12.5		11.1	66.7	22.2
U OF AL-BIRMINGHAM	AL	.2	60	41.9	29.2	31.3	43.3	33.3	36.7	30.0
U OF AL-HUNTSVILLE	AL	.1	18	42.9	40.0	40.0	22.2	33.3	33.3	33.3
U OF AL-UNIVERSITY	AL	.3	91	33.8	20.0	28.8	25.5	22.0	45.1	33.0
U OF SO ALABAMA	AL	.1	44	42.9	35.3	20.7	22.2	20.5	40.9	38.6
ALASKA										
U OF ALASKA ANCHORAGE	AK	.1	34	41.4	28.6	19.0	35.0	20.6	35.3	44.1
U OF ALASKA FAIRBANKS	AK		16	38.5	31.3	30.8	10.0	12.5	37.5	50.0
ARIZONA										
ARIZONA STATE	AZ	.5	171	53.3	42.0	31.4	36.1	32.7	40.4	26.9
GRAND CANYON COLL	AZ		6	80.0	66.7	100.0		50.0	16.7	33.3
NORTHERN ARIZ U	AZ	.1	34	39.1	45.0	30.0	57.1	32.4	38.2	29.4
U OF ARIZONA	AZ	.3	92	50.9	39.3	37.0	21.6	34.8	47.8	17.4
ARKANSAS										
ARKANSAS STATE	AR	.1	34	31.0	24.0	21.1	20.0	17.6	55.9	26.5
ARKANSAS TECH U	AR	.1	24	13.6	10.5	26.3	18.8	12.5	62.5	25.0
COLL OF THE OZARKS	AR		11	54.5	50.0	20.0	33.3	45.5	36.4	18.2
HARDING COLL	AR	.1	40	33.3	28.6	19.2	20.8	27.5	60.0	12.5
HENDERSON ST U	AR		12	40.0	41.7	50.0	50.0	25.0	25.0	50.0
HENDRIX COLL	AR	.1	21	38.9	21.1	25.0	22.2	19.0	57.1	23.8
OUACHITA BAPTIST	AR		11	25.0	20.0	28.6	25.0	18.2	63.6	18.2
SOUTHERN ARKANSAS U	AR		15	7.1		8.3	11.1		86.7	13.3
U OF AR-FAYETTEVILLE	AR	.2	61	28.6	31.6	25.5	38.9	31.1	50.8	18.0
U OF AR-LITTLE ROCK	AR	.1	47	35.0	35.9	29.4	34.6	29.8	46.8	23.4
U OF AR-MONTICELLO	AR	.1	18	13.3	12.5	13.3	7.7	16.7	72.2	11.1

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REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< PERCENT PASSING >>>>>>>>> AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF CENTRAL AR	AR	.1	43	27.0	27.3	15.6	23.1	23.3	55.8	20.9
CALIFORNIA										
CAL LUTHERAN COLL	CA		6	25.0	50.0		33.3	16.7	50.0	33.3
CAL ST C-BAKERSFIELD	CA	.1	19	40.0	33.3	27.3	30.0	36.8	52.6	10.5
CAL ST COLL-SONOMA	CA	.1	19	30.8	38.5	18.2	14.3	31.6	52.6	15.8
CAL ST COLL-STANISLAUS	CA		17	28.6	50.0		25.0	47.1	52.9	
CAL ST SAN BERNARDINO	CA	.1	18	46.2	36.4	11.1	22.2	33.3	44.4	22.2
CAL ST U-CHICO	CA	.1	43	27.3	35.0	29.6	37.5	27.9	48.8	23.3
CAL ST U-FRESNO	CA	.2	80	32.7	30.4	19.6	25.0	27.5	55.0	17.5
CAL ST U-FULLERTON	CA	.3	103	46.3	40.3	33.3	40.4	35.0	42.7	22.3
CAL ST U-HAYWARD	CA	.2	72	50.0	59.0	44.7	35.7	48.6	34.7	16.7
CAL ST U-LONG BEACH	CA	.3	98	44.8	19.0	25.0	41.7	29.6	53.1	17.3
CAL ST U-LOS ANGELES	CA	.3	89	37.0	49.0	31.7	43.8	32.6	47.2	20.2
CAL ST U-NORTHRIDGE	CA	.4	129	49.3	43.3	32.8	29.2	38.8	45.7	15.5
CAL ST U-POMONA	CA	.1	52	40.7	32.0	46.4	66.7	30.8	38.5	30.8
CAL ST U-SACRAMENTO	CA	.4	123	38.3	46.6	37.3	37.1	34.1	40.7	25.2
CAL ST-DOMINGUEZ	CA	.1	35	42.1	12.5	15.0	29.4	20.0	60.0	20.0
CAL ST-SAN LUIS	CA	.1	48	31.0	27.6	44.8	59.3	20.8	41.7	37.5
CHAPMAN COLL	CA		12		60.0	25.0	42.9	25.0	50.0	25.0
CLAREMONT MENS COLL	CA	.1	18	50.0	33.3	77.8	80.0	55.6	16.7	27.8
GOLDEN GATE	CA	.1	33	35.3	11.8	15.4	13.3	21.2	63.6	15.2
HUMBOLDT STATE	CA		8	50.0	42.9	33.3	50.0	50.0	37.5	12.5
LA VERNE COLL	CA		12	75.0	50.0	60.0	50.0	58.3	25.0	16.7
LOMA LINDA	CA		8	66.7	66.7	40.0	25.0	50.0	37.5	12.5
LOYOLA MARYMOUNT	CA	.1	25	28.6	58.3	41.7	66.7	40.0	32.0	28.0
NATIONAL	CA	.1	28	41.2	27.8	15.4	33.3	21.4	50.0	28.6
PEPPERDINE	CA		17	36.4	30.0	18.2	28.6	29.4	52.9	17.6
SAN DIEGO STATE	CA	.3	101	50.8	38.5	33.3	41.7	33.7	43.6	22.8
SAN FRANCISCO STATE	CA	.3	101	34.6	31.1	30.6	34.1	31.7	51.5	16.8
SAN JOSE STATE	CA	.2	74	43.5	36.6	44.1	20.0	33.8	47.3	18.9
ST MARYS OF CAL	CA	.1	23	28.6	26.7	18.2	21.4	21.7	65.2	13.0
U OF CAL-BERKELEY	CA	.2	76	50.0	50.0	41.0	50.0	46.1	34.2	19.7
U OF CAL-LOS ANGELES	CA	.3	108	57.4	43.4	34.5	31.3	35.2	39.8	25.0
U OF CAL-SANTA BARBARA	CA	.3	94	44.9	40.0	42.9	43.6	41.5	37.2	21.3
U OF REDLANDS	CA		7	75.0	100.0	50.0	100.0	71.4	14.3	14.3
U OF SAN DIEGO	CA	.1	34	50.0	60.0	16.7	35.7	44.1	35.3	20.6
U OF SAN FRANCISCO	CA	.1	25	38.5	38.5	27.8	21.4	20.0	48.0	32.0
U OF SANTA CLARA	CA	.1	37	33.3	27.3	50.0	50.0	21.6	43.2	35.1
U OF SOUTHERN CAL	CA	.3	101	45.6	43.3	37.5	55.9	41.6	37.6	20.8

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REPORT NUMBER 12-C

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	PERCENT THEORY	PASSING PRACTICE	ALL #	NONE #	>>>>>>>>> SOME #
U OF THE PACIFIC	CA		14	14.3	25.0	20.0	33.3	21.4	64.3	14.3
WOODBURY	CA		6			33.3			66.7	33.3
COLORADO										
ADAMS STATE COLL	CO		6	50.0	80.0			50.0	33.3	16.7
CO STATE	CO	.1	31	53.8	38.9	33.3	23.5	35.5	29.0	35.5
FORT LEWIS COLL	CO	.1	19	50.0	28.6	45.5	54.5	36.8	26.3	36.8
MESA COLL	CO		5	25.0	25.0		33.3	20.0	40.0	40.0
METROPOLITAN ST COLL	CO	.2	69	30.2	27.1	23.3	35.9	24.6	47.8	27.5
REGIS COLL	CO		16	37.5	11.1	15.4	15.4	12.5	56.3	31.3
U OF CO-BOULDER	CO	.1	43	46.4	25.0	41.9	37.0	32.6	34.9	32.6
U OF CO-CO SPRINGS	CO		9	44.4	20.0	25.0	50.0	33.3	44.4	22.2
U OF CO-DENVER	CO	.1	28	30.8	38.1	52.6	42.1	35.7	28.6	35.7
U OF DENVER	CO	.1	20	38.5	26.7	33.3	20.0	35.0	45.0	20.0
U OF NORTHERN CO	CO	.1	30	33.3	50.0	20.0	45.5	43.3	36.7	20.0
U OF SOUTHERN CO	CO		14	16.7	33.3	10.0	18.2	14.3	57.1	28.6
CONNECTICUT										
BRIDGEPORT	CT		14	36.4	18.2	20.0	54.5	14.3	35.7	50.0
CENTRAL CONN ST U	CT	.3	92	25.0	13.5	13.2	17.5	15.2	60.9	23.9
FAIRFIELD	CT	.1	49	38.9	35.0	23.5	26.5	32.7	38.8	28.6
QUINNIPIAC COLL	CT	.1	33	33.3	25.0	8.3	27.8	27.3	57.6	15.2
SACRED HEART UNIV	CT	.1	29	25.0	10.7	11.5	8.3	6.9	62.1	31.0
U OF CONN	CT	.2	66	41.7	42.6	43.9	38.5	33.3	30.3	36.4
U OF HARTFORD	CT	.1	23	18.8	26.3	18.8	14.3	21.7	60.9	17.4
U OF NEW HAVEN	CT		17	9.1	38.5	15.4	23.1	17.6	41.2	41.2
WESTERN CONN ST U	CT	.1	22	35.3	21.4	9.1	33.3	27.3	50.0	22.7
DELAWARE										
DELAWARE ST COLL	DE		7		20.0				85.7	14.3
GOLDEY BEACOM COLL	DE		9	22.2	25.0	28.6	28.6	11.1	55.6	33.3
U OF DELAWARE	DE	.2	73	31.6	30.5	27.9	27.8	21.9	45.2	32.9
DISTRICT OF COLUMBIA										
AMERICAN	DC	.1	37	32.1	25.9	14.3	25.0	24.3	48.6	27.0
BENJAMIN FRANKLIN U	DC	.1	19	33.3	33.3	23.1	21.4	26.3	52.6	21.1
CATHOLIC U OF AMER	DC		10		25.0	16.7	20.0	10.0	70.0	20.0
GEORGE WASHINGTON	DC	.1	45	37.0	50.0	20.0	26.7	26.7	44.4	28.9
GEORGETOWN	DC	.1	25	54.5	53.8	20.0	23.1	24.0	44.0	32.0
HOWARD	DC	.1	34	33.3	24.0	25.0	22.2	26.5	55.9	17.6

THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
				< < < < < < < < <	PERCENT	PASSING			> > > > > > > > >	
SOUTHEASTERN	DC		10				12.5		90.0	10.0
STRAYER COLL	DC		12		18.2		10.0		75.0	25.0
U OF DC	.DC	.1	25	4.8	21.7	13.6	8.7	4.0	80.0	16.0
FLORIDA										
BARRY	FL		10	44.4	12.5	11.1	12.5	10.0	40.0	50.0
BISCAYNE COLL	FL		9		11.1				88.9	11.1
FL AGRI & MECH	FL	.1	19	25.0	28.6		20.0	21.1	57.9	21.1
FL ATLANTIC U	FL	.2	53	36.1	25.6	35.1	17.6	26.4	43.4	30.2
FL INTERNATIONAL	FL	.1	49	46.7	51.4	42.9	50.0	42.9	36.7	20.4
FL SOUTHERN COLL	FL		12	33.3	12.5	37.5	40.0	33.3	41.7	25.0
FL STATE	FL	.2	67	40.6	29.5	41.9	37.8	28.4	34.3	37.3
FL U	FL	.1	42	47.4	30.0	66.7	75.0	42.9	40.5	16.7
ROLLINS COLL	FL		6		20.0			16.7	83.3	
ST LEO COLL	FL		6	25.0	25.0	20.0	16.7	16.7	83.3	
STETSON U	FL		10	22.2	50.0		25.0	20.0	30.0	50.0
U OF CENTRAL FL	FL	.1	37	26.9	43.8	34.6	33.3	35.1	43.2	21.6
U OF MIAMI	FL	.1	22	26.7	23.5		18.2	22.7	63.6	13.6
U OF NORTH FL	FL	.1	19	70.0	60.0	33.3	16.7	57.9	21.1	21.1
U OF SO FLORIDA	FL	.2	75	25.6	35.2	27.5	30.2	34.7	45.3	20.0
U OF TAMPA	FL		11	44.4	25.0	37.5	37.5	9.1	36.4	54.5
U OF WEST FLORIDA	FL	.1	32	45.8	33.3	40.9	45.8	28.1	34.4	37.5
GEORGIA										
AUGUSTA COLL	GA		7	50.0		42.9	14.3		42.9	57.1
BERRY COLL	GA		10	12.5	25.0	25.0	25.0	20.0	40.0	40.0
BRENAU COLL	GA		5	33.3	33.3		20.0	20.0	60.0	20.0
COLUMBUS COLL	GA		14	20.0	20.0	10.0	16.7	14.3	64.3	21.4
EMORY	GA	.1	22	50.0	38.9	61.5	46.7	31.8	27.3	40.9
GA COLLEGE	GA	.1	22	41.2	23.5	20.0	35.3	31.8	45.5	22.7
GA INST OF TECH	GA		8	28.6	42.9	20.0	60.0	37.5	25.0	37.5
GA SOUTHERN COLL	GA	.1	35	28.6	15.4	16.7	22.2	22.9	54.3	22.9
GA STATE	GA	.4	122	37.3	39.2	25.0	22.4	23.8	40.2	36.1
KENNESAW COLL	GA	.1	31	21.7	26.1	9.5	13.6	16.1	64.5	19.4
MERCER U-ATLANTA	GA		10	42.9	33.3	12.5	25.0	30.0	60.0	10.0
MERCER U-MACON	GA		14	40.0	45.5	22.2	36.4	42.9	35.7	21.4
MOREHOUSE COLL	GA		11	33.3	28.6	12.5	18.2	18.2	54.5	27.3
NORTH GEORGIA COLL	GA	.1	19	35.7	26.7	21.4	20.0	26.3	47.4	26.3
OGLETHORPE	GA		10	33.3	55.6	42.9		20.0	10.0	70.0
SAVANNAH STATE	GA		8	42.9	57.1	28.6	14.3	12.5	25.0	62.5

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REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	PERCENT THEORY	PASSING PRACTICE	ALL #	NONE #	>>>>>>>>> SOME #
SHORTER COLL	GA		5	20.0	20.0	20.0	20.0	20.0	80.0	
U OF GEORGIA	GA	.3	121	33.3	25.6	22.6	25.6	23.1	50.4	26.4
VALDOSTA STATE	GA	.1	35	20.7	25.0	16.7	7.1	5.7	60.0	34.3
WESLEYAN COLL	GA		7	40.0	40.0	57.1	50.0	42.9	28.6	28.6
WEST GEORGIA COLL	GA	.1	24	27.8	15.8	20.0	21.7	12.5	54.2	33.3
GUAM										
U OF GUAM	GU		5						100.0	
HAWAII										
BRIGHAM YOUNG	HI		6	40.0	25.0		20.0	33.3	66.7	
U OF HAWAII-MANOA	HI	.2	70	41.5	32.0	24.3	18.8	35.7	45.7	18.6
IDAHO										
BOISE STATE	ID	.2	61	30.0	27.9	10.9	15.6	16.4	59.0	24.6
COLL OF IDAHO	ID		6						100.0	
IDAHO STATE	ID		8		20.0	25.0		25.0	75.0	
U OF IDAHO	ID	.1	32	32.0	25.0	18.2	26.1	12.5	50.0	37.5
ILLINOIS										
AUGUSTANA COLL	IL	.1	20	64.7	53.3	36.4	35.7	40.0	20.0	40.0
AURORA COLL	IL		5				20.0		80.0	20.0
BRADLEY	IL	.1	30	43.8	52.4	61.1	26.7	50.0	33.3	16.7
CHICAGO STATE	IL	.1	18	5.9		12.5	11.1		83.3	16.7
COLL OF ST FRANCIS	IL		6	40.0	60.0	66.7	40.0	33.3	33.3	33.3
DEPAUL	IL	.4	122	33.0	37.9	20.8	24.7	32.0	45.9	22.1
EASTERN IL	IL	.1	33	39.3	46.2	25.0	12.5	24.2	36.4	39.4
ELMHURST COLL	IL	.1	25	13.6	26.1	9.5	16.7	16.0	56.0	28.0
GOVERNORS STATE	IL		17	35.7	12.5	18.2	30.0	29.4	58.8	11.8
IL BENEDICTINE COLL	IL	.1	20	28.6	33.3	42.9	35.3	30.0	45.0	25.0
IL INST TECH	IL		6	66.7	75.0			50.0	16.7	33.3
IL STATE	IL	.2	83	40.0	41.9	39.0	35.3	36.1	38.6	25.3
IL WESLEYAN	IL		13	36.4	41.7	16.7	40.0	15.4	46.2	38.5
LEWIS	IL		17	17.6	20.0	7.7	14.3	5.9	64.7	29.4
MCKENDREE COLL	IL		6	20.0	20.0	40.0	20.0	16.7	50.0	33.3
MILLIKIN	IL		12	22.2	45.5	20.0	25.0	16.7	50.0	33.3
MUNDELEIN COLL	IL		5	25.0	25.0				60.0	40.0
NO PARK COLL	IL		5	40.0	20.0		25.0		60.0	40.0
NORTH CENTRAL COLL	IL		8	37.5	12.5	12.5	12.5		62.5	37.5
NORTHEASTERN IL	IL	.1	48	17.5	25.0	11.1	17.5	20.8	64.6	14.6

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

				<<<<<<<<<		P E R C E N T		P A S S I N G		>>>>>>>>>
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
NORTHERN IL	IL	.2	79	48.0	51.8	61.4	58.1	40.5	25.3	34.2
NORTHWESTERN	IL		11	12.5	25.0	22.2	20.0	27.3	54.5	18.2
QUINCY COLL	IL		8	50.0	25.0	40.0	50.0	62.5	37.5	
ROOSEVELT	IL	.1	38	14.3	9.4	6.5	20.7	13.2	71.1	15.8
ROSARY COLL	IL		10	20.0	14.3	14.3		20.0	70.0	10.0
SANGAMON STATE	IL	.1	18	30.8	36.4	18.2	18.2	38.9	50.0	11.1
ST XAVIER COLL	IL		12	30.0	18.2	9.1	11.1	16.7	58.3	25.0
STHN IL U-CARBONDALE	IL	.2	56	28.9	36.4	27.5	21.6	23.2	41.1	35.7
STHN IL U-EDWARDSVILLE	IL	.1	39	23.3	32.1	21.7	37.5	17.9	46.2	35.9
U OF CHICAGO-LOYOLA	IL	.1	43	43.3	38.2	25.9	22.2	37.2	39.5	23.3
U OF IL-CHICAGO	IL	.3	94	22.1	23.3	28.8	26.8	24.5	57.4	18.1
U OF IL-URBANA	IL	.3	104	41.5	46.8	36.3	40.3	34.6	41.3	24.0
WESTERN IL U	IL	.1	19	37.5	53.3	60.0	50.0	31.6	21.1	47.4
INDIANA										
ANDERSON COLL	IN		13	40.0	22.2	20.0	20.0	23.1	46.2	30.8
BALL ST	IN	.2	86	30.4	25.8	29.6	29.1	26.7	51.2	22.1
BUTLER	IN		17	23.1	28.6	18.2	25.0	23.5	64.7	11.8
CALUMET COLL	IN		10	20.0	11.1		11.1		80.0	20.0
IN CENTRAL	IN		17	21.4	7.1	12.5	25.0	11.8	70.6	17.6
IN ST U-EVANSVILLE	IN	.1	32	24.0	22.7	29.2	25.0	25.0	50.0	25.0
IN ST U-TERRE HAUTE	IN	.1	46	20.6	20.0	18.2	18.9	10.9	65.2	23.9
IN U-BLOOMINGTON	IN	.6	206	40.4	42.0	32.9	40.9	35.0	41.3	23.8
IN U-FORT WAYNE	IN	.1	18	16.7	25.0	27.3	27.3	22.2	66.7	11.1
IN U-NORTHWEST	IN	.1	35	28.6	45.2	13.0	23.1	31.4	40.0	28.6
IN U-PURDUE-INDPLS	IN	.2	64	34.0	29.8	29.2	34.0	26.6	45.3	28.1
IN U-SOUTH BEND	IN		11	50.0	28.6	75.0	50.0	27.3	27.3	45.5
IN U-SOUTHEAST	IN		15	33.3	45.5	18.2	16.7	13.3	53.3	33.3
MANCHESTER COLL	IN	.1	21	28.6	18.8	15.4	27.3	28.6	61.9	9.5
MARIAN COLL-INDPLS.	IN		8	50.0	25.0	42.9	14.3	25.0	50.0	25.0
PURDUE U-CALUMET	IN	.1	19	18.8	38.9		18.2	21.1	57.9	21.1
PURDUE U-MAIN CAMPUS	IN	.2	53	20.0	30.2	17.9	26.2	13.2	49.1	37.7
ST JOSEPHS COLL	IN	.1	19	25.0	41.2	12.5	28.6	26.3	47.4	26.3
ST MARYS COLL	IN	.1	27	35.0	21.1	17.4	13.0	14.8	59.3	25.9
U OF EVANSVILLE	IN		13	40.0	30.0	30.0	9.1	15.4	46.2	38.5
U OF NOTRE DAME	IN	.4	129	41.2	37.7	40.4	30.6	32.6	39.5	27.9
VALPARAISO	IN	.1	32	47.4	30.4	15.8	41.2	28.1	40.6	31.3
IOWA										
BUENA VISTA COLL	IA	.1	22	11.8	23.5	35.3	35.7	27.3	45.5	27.3

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N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < AUDITING	LAW	P E R C E N T THEORY	PRACTICE	P A S S I N G ALL #	NONE #	> > > > > > > > > SOME #
CENTRAL U OF IOWA	IA		8	40.0	40.0	25.0	20.0	50.0	37.5	12.5
DORDT COLL	IA		8	60.0	50.0	33.3	50.0	75.0	25.0	
DRAKE	IA	.1	21	25.0	28.6	7.7	28.6	19.0	57.1	23.8
IOWA STATE	IA	.2	79	26.2	33.3	29.5	32.7	29.1	43.0	27.8
LORAS COLL	IA	.1	18	50.0	30.8	10.0	20.0	38.9	44.4	16.7
LUTHER COLL	IA		17	28.6	31.3	21.4	38.5	23.5	47.1	29.4
MORNINGSIDE COLL	IA		5		33.3	40.0		20.0	40.0	40.0
MT MERCY COLL	IA		9	14.3	12.5			11.1	88.9	
NORTHWESTERN COLL	IA		7	50.0		50.0		28.6	28.6	42.9
SIMPSON COLL	IA	.1	22	27.8	30.0	17.6	29.4	18.2	54.5	27.3
ST AMBROSE COLL	IA	.1	22	27.8	14.3	20.0	25.0	9.1	68.2	22.7
U OF IOWA	IA	.2	65	45.3	18.4	39.0	31.0	32.3	44.6	23.1
U OF NORTHERN IOWA	IA	.1	40	20.0	27.8	33.3	50.0	27.5	52.5	20.0
UPPER IOWA U	IA		14	38.5	25.0	27.3	55.6	21.4	42.9	35.7
WARTBURG COLL	IA		8	37.5	42.9	12.5	16.7	12.5	50.0	37.5
KANSAS										
BETHANY COLL	KS		5		60.0	33.3	33.3	40.0	40.0	20.0
EMPORIA STATE	KS	.1	26	19.0	14.3	16.7	6.3	15.4	73.1	11.5
FORT HAYS STATE	KS	.1	28	33.3	16.7	26.3	28.6	21.4	60.7	17.9
FRIENDS	KS		5	25.0		20.0		20.0	80.0	
KANSAS STATE	KS	.2	76	34.5	36.5	20.4	21.2	26.3	55.3	18.4
MID-AMERICA NAZARENE	KS		7	40.0	33.3	20.0		28.6	57.1	14.3
PITTSBURG STATE	KS		17	50.0	33.3	16.7	33.3	23.5	35.3	41.2
U OF KANSAS	KS	.2	77	35.2	36.5	29.8	26.1	26.0	45.5	28.6
WASHBURN U OF TOPEKA	KS		14	33.3	50.0	36.4	55.6	28.6	28.6	42.9
WICHITA STATE	KS	.1	42	22.6	28.1	32.3	32.3	23.8	47.6	28.6
KENTUCKY										
BELLARMINE COLL	KY		16	22.2	18.2		33.3	12.5	62.5	25.0
BRESCIA COLL	KY		6	40.0	25.0	25.0	50.0	16.7	33.3	50.0
CUMBERLAND COLL	KY		5	60.0	40.0	25.0		40.0	40.0	20.0
EASTERN KY	KY	.1	32	25.9	22.2	25.0	20.8	18.8	59.4	21.9
GEORGETOWN COLL	KY		6	33.3	25.0	16.7	16.7	16.7	50.0	33.3
MOREHEAD STATE	KY		11	80.0	71.4	50.0	80.0	72.7	18.2	9.1
MURRAY STATE	KY	.1	26	20.0	9.5	8.3	12.5	7.7	73.1	19.2
NORTHERN KENTUCKY U	KY	.1	18	8.3	43.8	27.3	20.0	27.8	50.0	22.2
PIKEVILLE COLL	KY		5	40.0	60.0	50.0	50.0	40.0	40.0	20.0
THOMAS MORE COLL	KY		10		57.1	12.5		30.0	50.0	20.0
TRANSYLVANIA	KY		13	30.0	12.5	20.0	11.1	15.4	53.8	30.8

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MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME * > > > > >
U OF KENTUCKY	KY	.3	110	34.6	31.1	20.5	32.0	22.7	45.5	31.8
U OF LOUISVILLE	KY	.1	48	30.0	27.5	18.5	34.5	29.2	47.9	22.9
WESTERN KY	KY	.1	30	35.0	37.5	33.3	36.8	33.3	46.7	20.0
LOUISIANA										
CENTENARY OF LA	LA		9	37.5	50.0		16.7	11.1	44.4	44.4
GRAMBLING STATE	LA		12	44.4	14.3	50.0		8.3	58.3	33.3
LA COLL	LA		5	100.0	100.0	100.0	66.7	80.0		20.0
LA ST U-A&M	LA	.4	125	43.2	48.1	44.7	52.0	37.6	30.4	32.0
LA ST U-SHREVEPORT	LA	.1	27	9.5	13.0	9.1	28.6	14.8	66.7	18.5
LA TECH	LA	.1	49	36.4	43.3	22.2	27.6	26.5	49.0	24.5
LOYOLA U	LA	.1	31	58.3	50.0	33.3	46.7	45.2	25.8	29.0
MCNEESE STATE	LA	.1	21	23.5	22.2	30.8	30.8	19.0	57.1	23.8
NICHOLLS STATE	LA	.1	18	38.5	30.8	16.7	35.7	27.8	44.4	27.8
NORTHEAST LA	LA	.1	51	32.6	19.4	21.6	17.6	7.8	56.9	35.3
NORTHWESTERN STATE	LA		12	40.0	11.1	25.0	16.7	8.3	58.3	33.3
SOUTHEASTERN LA	LA	.1	38	29.0	40.7	14.3	19.2	21.1	50.0	28.9
SOUTHERN U-BATON RGE	LA	.1	19	46.7	20.0	21.4	7.7	15.8	52.6	31.6
SOUTHERN U-NEW ORLEANS	LA		10	22.2	25.0	11.1		10.0	60.0	30.0
TULANE U	LA	.1	30	44.4	57.1	23.8	38.9	26.7	30.0	43.3
U OF NEW ORLEANS	LA	.2	86	43.3	37.3	32.3	25.0	27.9	44.2	27.9
U OF STHWESTN LA	LA	.1	35	41.7	34.6	29.4	46.7	42.9	40.0	17.1
XAVIER U OF LA	LA		13		30.0	11.1	36.4	15.4	69.2	15.4
MAINE										
HUSSON COLL	ME	.1	40	12.5	21.6	20.8	5.3	5.0	67.5	27.5
ST JOSEPHS COLL	ME		5			20.0	20.0	20.0	80.0	
THOMAS COLL	ME	.1	20	26.3	5.6	25.0	16.7	10.0	60.0	30.0
U OF ME-AUGUSTA	ME		5	20.0		25.0	25.0	20.0	60.0	20.0
U OF ME-ORONO	ME	.1	38	44.8	32.4	30.4	40.9	34.2	31.6	34.2
U OF ME-PORTLAND	ME	.1	25	11.8	26.1	27.8	25.0	16.0	60.0	24.0
MARYLAND										
COLL OF NOTRE DAME	MD		6			33.3	40.0	16.7	50.0	33.3
FROSTBURG STATE	MD	.1	26	22.7	10.0	10.0	16.7	23.1	65.4	11.5
LOYOLA COLL	MD	.3	91	40.9	29.9	31.7	36.4	24.2	41.8	34.1
MORGAN STATE	MD	.1	25	9.5	21.7	17.4	13.0	12.0	68.0	20.0
MT ST MARYS COLL	MD	.1	40	21.9	25.7	15.6	18.8	10.0	62.5	27.5
SALISBURY STATE	MD	.1	24	36.4	14.3	16.7	25.0	20.8	45.8	33.3
TOWSON STATE	MD	.3	88	34.8	29.0	18.2	26.2	23.9	51.1	25.0

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REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	PERCENT THEORY	PASSING PRACTICE	ALL #	NONE #	>>>>>>>>> SOME #
U OF BALTIMORE	MD	.4	146	19.1	21.4	23.3	23.4	18.5	58.9	22.6
U OF MD-BALTO	MD		11	62.5	60.0		25.0	63.6	36.4	
U OF MD-COLLEGE PARK	MD	.8	293	36.5	34.4	29.6	24.6	27.0	45.7	27.3
MASSACHUSETTS										
AMERICAN INTERNATL	MA		11	30.0	10.0	11.1			63.6	36.4
ASSUMPTION COLL	MA	.1	26	9.1	9.1	4.8	19.0	7.7	73.1	19.2
BABSON COLL	MA	.1	40	28.1	25.0	29.2	27.3	17.5	47.5	35.0
BENTLEY COLL	MA	.6	222	32.3	27.2	25.8	29.0	25.2	47.3	27.5
BOSTON COLL	MA	.3	101	30.3	25.9	36.8	20.3	28.7	46.5	24.8
BOSTON U	MA	.1	45	45.2	47.1	28.6	26.9	33.3	42.2	24.4
COLLEGE OF HOLY CROSS	MA	.1	28	23.5	35.3	29.4	25.0	32.1	50.0	17.9
FITCHBURG STATE	MA		9	14.3	28.6	16.7	22.2	11.1	66.7	22.2
MERRIMACK COLL	MA	.1	45	28.6	14.7	22.2	14.8	17.8	55.6	26.7
NICHOLS COLL	MA		17	21.4		13.3	6.7	5.9	70.6	23.5
NORTH ADAMS STATE	MA		14	9.1		27.3		7.1	78.6	14.3
NORTHEASTERN U	MA	.3	111	23.5	22.2	20.0	19.4	22.5	56.8	20.7
SALEM STATE	MA	.1	31	28.6	26.9	25.0	15.4	25.8	51.6	22.6
SIMMONS COLL	MA		6	25.0	40.0	40.0	50.0	33.3	33.3	33.3
SOUTHEASTERN MASS	MA	.1	32	20.8	21.7	18.2	23.5	21.9	59.4	18.8
STONEHILL COLL	MA	.1	23	31.3	33.3	6.3	13.3	21.7	65.2	13.0
SUFFOLK	MA	.1	40	10.3	6.9	21.6	22.6	22.5	70.0	7.5
U OF LOWELL	MA	.1	44	28.9	16.7	25.7	11.5	18.2	54.5	27.3
U OF MASS-AMHERST	MA	.3	93	26.4	21.0	27.9	21.4	25.8	53.8	20.4
U OF MASS-BOSTON	MA	.1	33	38.7	31.0	17.2	11.5	18.2	54.5	27.3
WESTERN NEW ENG COLL	MA	.1	38	39.4	17.2	6.7	12.9	13.2	55.3	31.6
WESTFIELD ST COLL	MA		15	46.2	16.7			6.7	60.0	33.3
WORCESTER STATE	MA		5	20.0	20.0		25.0		60.0	40.0
MICHIGAN										
ADRIAN COLL	MI		7	40.0	20.0	50.0	42.9	14.3	42.9	42.9
ALBION COLL	MI	.1	29	13.0	16.0	8.0	13.6	6.9	72.4	20.7
ANDREWS	MI		9	44.4	25.0	16.7	50.0	22.2	33.3	44.4
AQUINAS COLL	MI	.1	24	47.4	38.1	31.6	31.3	29.2	50.0	20.8
CALVIN COLL	MI		16	46.2	30.8	36.4	28.6	43.8	37.5	18.8
CENTRAL MICH	MI	.2	80	26.0	20.0	25.5	34.0	22.5	53.8	23.8
CLEARY COLL	MI		7	28.6				14.3	71.4	14.3
DAVENPORT COLLEGE	MI		12	25.0	50.0	22.2	28.6	33.3	50.0	16.7
DETROIT COLL OF BUS	MI		9		12.5	12.5	25.0		66.7	33.3
EASTERN MICH	MI	.1	47	25.0	22.5	30.0	18.5	25.5	55.3	19.1

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MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
				PERCENT PASSING						
FERRIS STATE	MI	.1	43	21.9	24.2	12.1	22.6	18.6	60.5	20.9
GRAND VALLEY ST	MI	.1	25	19.0	50.0	26.3	25.0	24.0	40.0	36.0
HILLSDALE COLL	MI	.1	20	7.1	18.8	23.5	12.5	20.0	70.0	10.0
LAKE SUPERIOR STATE	MI		10	11.1	12.5	22.2	50.0	10.0	50.0	40.0
LAWRENCE INST TECH	MI		10	28.6	37.5	14.3	20.0	30.0	40.0	30.0
MADONNA COLL	MI		6	40.0			25.0	33.3	66.7	
MICHIGAN STATE	MI	.5	157	37.2	34.9	33.6	31.6	27.4	40.8	31.8
MICHIGAN TECH	MI		12	10.0	18.2	9.1	20.0		75.0	25.0
NORTHERN MICH	MI	.1	19	15.4	18.8	28.6	30.0	26.3	57.9	15.8
NORTHWOOD INST	MI		15	14.3		7.7		6.7	80.0	13.3
OAKLAND U	MI	.1	28	17.6	20.0	25.0	20.0	17.9	50.0	32.1
SAGINAW VALLEY ST	MI		13	28.6	33.3	28.6	50.0	38.5	38.5	23.1
U OF DETROIT	MI	.1	24	16.7	18.2	16.7	12.5	12.5	62.5	25.0
U OF MI-ANN ARBOR	MI	.2	53	45.7	41.7	48.6	42.4	41.5	30.2	28.3
U OF MI-DEARBORN	MI	.1	32	17.4	24.1	23.1	13.3	15.6	62.5	21.9
U OF MI-FLINT	MI	.1	36	23.1	26.7	20.0	34.8	33.3	52.8	13.9
WALSH COLLEGE	MI	.2	79	24.6	24.2	15.9	23.3	26.6	55.7	17.7
WAYNE STATE	MI	.2	63	30.6	25.0	22.0	26.8	27.0	57.1	15.9
WESTERN MI U	MI	.3	102	26.3	27.8	22.2	34.3	26.5	44.1	29.4
MINNESOTA										
BEMIDJI STATE	MN		8	20.0	50.0	75.0	40.0	37.5	25.0	37.5
COLL OF ST BENEDICT	MN		7	60.0	50.0			14.3	42.9	42.9
COLL OF ST CATHERINE	MN		9	33.3	66.7	40.0	60.0	44.4	33.3	22.2
COLL OF ST THOMAS	MN	.1	31	40.0	44.0	30.0	27.8	29.0	41.9	29.0
CONCORDIA MOORHEAD	MN		17	45.5	38.5	11.1	27.3	17.6	47.1	35.3
GUSTAVUS ADOLPHUS	MN		8	20.0	57.1	12.5	40.0	12.5	25.0	62.5
MANKATO STATE	MN	.1	44	58.6	57.7	33.3	52.4	52.3	29.5	18.2
MOORHEAD STATE	MN	.1	45	39.3	54.5	34.6	25.0	40.0	37.8	22.2
SOUTHWEST STATE	MN		9	33.3	42.9	20.0	40.0	33.3	55.6	11.1
ST CLOUD STATE	MN	.1	32	57.9	60.0	60.0	78.6	53.1	21.9	25.0
ST JOHNS U	MN		10	16.7	40.0	28.6	33.3	30.0	50.0	20.0
ST MARYS COLL	MN		6	66.7		66.7	33.3	66.7	16.7	16.7
U OF MN-DULUTH	MN	.1	24	46.7	43.8	36.4	33.3	37.5	41.7	20.8
U OF MN-MNPLS	MN	.2	62	48.8	44.2	50.0	53.3	43.5	19.4	37.1
WINONA STATE	MN	.1	19	31.3	37.5	30.8	42.9	21.1	42.1	36.8
MISSISSIPPI										
BELHAVEN COLL	MS		8	16.7		25.0	28.6	12.5	62.5	25.0
DELTA STATE	MS	.1	31	20.8	21.7	18.2	11.8	19.4	58.1	22.6

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NATIONAL TOTALS
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MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	PERCENT THEORY	PASSING PRACTICE	ALL *	NONE *	>>>>>>>>> SOME *
JACKSON STATE	MS		10	22.2	33.3			10.0	70.0	20.0
MILLSAPS COLL	MS		13		37.5	23.1	23.1	7.7	61.5	30.8
MS COLL	MS	.1	28	26.3	30.4	28.6	35.0	28.6	53.6	17.9
MS ST U	MS	.2	80	23.3	29.5	24.1	31.5	22.5	47.5	30.0
MS U FOR WOMEN	MS		10	37.5	37.5	14.3	33.3	10.0	30.0	60.0
U OF MS	MS	.2	54	34.1	33.3	34.1	25.0	25.9	44.4	29.6
U OF SOUTHERN MS	MS	.2	63	36.0	30.0	23.4	23.1	25.4	54.0	20.6
MISSOURI										
AVILA COLL	MO		7	33.3	40.0	40.0	25.0	42.9	42.9	14.3
CENTRAL MO STATE	MO	.1	32	33.3	35.7	17.4	47.6	25.0	43.8	31.3
COLUMBIA COLL	MO		5	20.0	40.0	20.0	60.0		40.0	60.0
DRURY COLL	MO		7	40.0	50.0	60.0	100.0	57.1	14.3	28.6
EVANGEL COLL	MO		13	40.0	37.5	44.4	14.3	38.5	38.5	23.1
FONTBONNE COLL	MO		7						100.0	
LINCOLN U	MO		7	40.0	33.3	40.0	33.3	28.6	42.9	28.6
MO SOUTHERN STATE	MO		15	38.5	33.3	36.4	36.4	40.0	40.0	20.0
MO WESTERN ST COLL	MO		17	38.5	20.0	9.1	50.0	35.3	41.2	23.5
NORTHEAST MO STATE	MO	.1	30	57.7	27.3	36.4	36.8	26.7	40.0	33.3
NORTHWEST MO STATE	MO		17	38.5	38.5	36.4	45.5	35.3	29.4	35.3
PARK COLL	MO		5		66.7				60.0	40.0
ROCKHURST COLL	MO	.1	31	18.2	19.2	25.0	14.3	22.6	61.3	16.1
SOUTHEAST MO STATE	MO	.1	24	23.1	47.4	18.8	18.8	20.8	50.0	29.2
SOUTHWEST MO STATE	MO	.2	83	40.9	31.8	21.1	29.3	22.9	39.8	37.3
ST LOUIS U	MO	.2	57	28.2	31.1	22.5	30.3	24.6	52.6	22.8
U OF MO-COLUMBIA	MO	.2	62	40.0	33.3	25.0	41.5	27.4	43.5	29.0
U OF MO-KANSAS CITY	MO	.1	37	16.7	18.2	8.0	29.2	18.9	64.9	16.2
U OF MO-ST LOUIS	MO	.3	101	37.5	31.6	22.1	31.8	29.7	43.6	26.7
WASHINGTON U	MO		15	22.2	22.2	50.0	55.6	40.0	46.7	13.3
WILLIAM JEWELL COLL	MO		10	50.0	50.0	28.6	28.6	20.0	40.0	40.0
MONTANA										
CARROLL COLL	MT		8	14.3	16.7			12.5	87.5	
EASTERN MONTANA COLL	MT		14	22.2	18.2	18.2	14.3	21.4	64.3	14.3
MONTANA ST UNIV	MT	.1	20	26.7	43.8	35.7	42.9	40.0	30.0	30.0
ROCKY MTN COLL	MT		5	20.0					80.0	20.0
U OF MONTANA	MT	.1	28	50.0	25.0	21.4	21.4	35.7	42.9	21.4
NEBRASKA										
BELLEVUE COLL	NE		10		33.3	28.6	33.3	30.0	50.0	20.0

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MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
				< < < < < < < < < <		PERCENT PASSING				> > > > > > > > > >
CHADRON STATE	NE		5	20.0	33.3	25.0		20.0	60.0	20.0
CREIGHTON	NE	.1	22	17.6	35.0		36.4	22.7	45.5	31.8
DOANE COLL	NE		5	25.0		25.0		20.0	60.0	20.0
HASTINGS COLL	NE		6	20.0				16.7	83.3	
KEARNEY STATE	NE		17	53.8	36.4	20.0	40.0	29.4	35.3	35.3
MIDLAND LUTHERAN COLL	NE		5	60.0	50.0	25.0	25.0	40.0	40.0	20.0
NEBR-WESLEYAN	NE		5	50.0				20.0	60.0	20.0
U OF NEBR-LINCOLN	NE	.2	85	18.3	21.9	19.7	33.3	23.5	57.6	18.8
U OF NEBR-OMAHA	NE	.1	33	33.3	31.8	44.0	43.5	33.3	36.4	30.3
UNION COLL	NE		5	25.0					80.0	20.0
WAYNE STATE	NE		7		25.0	28.6	25.0	14.3	57.1	28.6
NEVADA										
U OF NV-LAS VEGAS	NV	.2	66	26.7	26.9	16.3	22.0	27.3	51.5	21.2
U OF NV-RENO	NV	.1	36	26.9	25.9	39.1	36.4	27.8	38.9	33.3
NEW HAMPSHIRE										
FRANKLIN PIERCE COLL	NH		7	40.0	40.0	16.7	20.0	14.3	57.1	28.6
NH COLL	NH	.1	43	29.0	24.3	19.4	19.2	14.0	55.8	30.2
NH PLYMOUTH STATE	NH	.1	21	21.4	23.5	21.4	25.0	19.0	61.9	19.0
RIVIER COLL	NH		6	20.0		16.7	16.7		66.7	33.3
U OF NH	NH	.1	18	25.0	35.7	21.4	26.7	27.8	50.0	22.2
NEW JERSEY										
BLOOMFIELD COLL	NJ		7	16.7	16.7		16.7	28.6	71.4	
FARLGH DCKSN-MADISON	NJ	.1	51	23.3	13.2	15.4	18.9	23.5	64.7	11.8
FARLGH DCKSN-RTHFD	NJ	.1	24	13.6	15.0		7.1	16.7	79.2	4.2
FARLGH DCKSN-TEANECK	NJ	.1	47	22.0	24.3	33.3	28.6	14.9	48.9	36.2
GEORGIAN CT COLL	NJ	.1	23	10.0	14.3	9.1	10.0	8.7	69.6	21.7
GLASSBORO STATE	NJ	.2	60	22.6	21.2	6.8	11.9	18.3	65.0	16.7
KEAN COLL OF NJ	NJ	.1	47	19.0	20.5	8.3	17.6	10.6	66.0	23.4
MONMOUTH COLL	NJ	.1	48	14.3	15.4	20.0	18.2	18.8	62.5	18.8
MONTCLAIR STATE	NJ	.3	113	25.9	30.6	20.3	19.3	20.4	51.3	28.3
RAMAPO COLL OF NJ	NJ	.1	37	22.2	23.3	17.2	16.7	16.2	56.8	27.0
RICHARD STOCKTON ST	NJ	.1	41	25.0	23.3	10.7	19.4	24.4	53.7	22.0
RIDER COLL	NJ	.3	110	20.7	20.3	15.7	25.3	25.5	55.5	19.1
RUTGERS U-CAMDEN	NJ	.2	65	19.6	20.0	8.9	18.2	12.3	63.1	24.6
RUTGERS U-NEW BRNSWK	NJ	.4	142	31.1	32.7	25.5	21.2	28.9	47.9	23.2
RUTGERS U-NEWARK	NJ	.5	168	17.0	14.6	10.5	13.4	17.3	66.7	16.1
SETON HALL	NJ	.3	114	21.1	22.0	19.3	18.8	17.5	56.1	26.3

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	PERCENT THEORY	PASSING PRACTICE	ALL #	NONE #	SOME # >>>>>>>>>
ST ELIZABETH COLL	NJ		7	25.0			66.7	14.3	57.1	28.6
ST PETERS COLL	NJ	.2	77	11.9	20.7	8.0	12.7	13.0	68.8	18.2
TRENTON STATE	NJ	.1	39	24.1	25.0	24.0	13.8	20.5	66.7	12.8
UPSALA COLL	NJ		10	11.1	42.9	25.0	16.7	20.0	60.0	20.0
WILLIAM PATERSON	NJ	.3	91	21.6	19.7	8.1	8.9	18.7	70.3	11.0
NEW MEXICO										
COLL OF SANTA FE	NM		9	12.5	22.2	42.9	12.5		55.6	44.4
EASTERN NEW MEXICO	NM	.1	27	23.1	35.3	31.3	38.9	40.7	51.9	7.4
NEW MEXICO HIGHLANDS	NM		5	25.0		33.3	33.3	40.0	60.0	
NEW MEXICO STATE	NM	.2	80	29.6	22.0	31.3	20.0	23.8	55.0	21.3
U OF NEW MEXICO	NM	.1	43	25.9	33.3	50.0	33.3	32.6	44.2	23.3
WESTERN NEW MEXICO	NM		6			40.0		16.7	66.7	16.7
NEW YORK										
ADELPHI	NY	.2	84	31.8	28.9	22.2	40.5	23.8	53.6	22.6
ALFRED	NY		14	62.5	37.5		33.3	35.7	42.9	21.4
CANISIUS COLL	NY	.1	41	68.2	41.7	25.0	46.7	34.1	41.5	24.4
CLARKSON COLL TECH	NY	.1	23	23.5	31.3	25.0	18.2	8.7	56.5	34.8
CUNY BERNARD BARUCH	NY	.5	168	43.8	36.5	26.1	35.5	35.1	45.8	19.0
CUNY BROOKLYN COLL	NY	.3	94	42.9	45.0	24.4	27.5	27.7	48.9	23.4
CUNY HUNTER COLL	NY	.1	28	42.9	50.0	23.5	14.3	17.9	50.0	32.1
CUNY LEHMAN COLL	NY	.1	22	23.1	30.8	26.7	30.8	13.6	50.0	36.4
CUNY QUEENS COLL	NY	.4	135	38.7	41.5	25.7	29.5	30.4	53.3	16.3
CUNY STATEN ISLAND	NY		16	36.4	12.5	57.1		31.3	50.0	18.8
CUNY YORK	NY		15	25.0		11.1	30.0	13.3	60.0	26.7
DOMINICAN BLAUVELT	NY		12	11.1	25.0			8.3	83.3	8.3
DOWLING COLL	NY	.1	41	35.0	35.0	4.2	17.6	26.8	61.0	12.2
ELMIRA COLL	NY		8	66.7	33.3		50.0	37.5	37.5	25.0
FORDHAM	NY	.2	72	35.3	29.4	28.9	39.1	31.9	48.6	19.4
HOFSTRA	NY	.6	193	42.6	43.2	27.3	37.7	37.3	48.7	14.0
IONA COLL	NY	.2	85	33.9	28.6	26.2	29.2	28.2	56.5	15.3
ITHACA COLL	NY	.1	26	36.8	47.1	13.3	26.7	30.8	42.3	26.9
L I U-BKLYN CENTER	NY		15	25.0	20.0		20.0	13.3	73.3	13.3
L I U-CW POST	NY	.3	112	41.8	41.4	23.4	28.2	32.1	49.1	18.8
LE MOYNE COLL	NY	.2	77	27.3	26.2	19.6	26.3	23.4	59.7	16.9
MANHATTAN COLL	NY	.1	52	26.9	37.0	16.7	28.6	21.2	59.6	19.2
MARIST COLL	NY	.1	22	40.0	22.2	25.0	15.4	31.8	59.1	9.1
MARYMOUNT MANHATTAN	NY		5			50.0	66.7	40.0	60.0	
MERCY COLL	NY	.1	30	17.6	16.7	15.0	25.0	16.7	70.0	13.3

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REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< PERCENT PASSING >>>>>>>>> AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NAZARETH OF RCHSTR	NY		11	44.4	37.5	14.3	16.7	27.3	54.5	18.2
NEW YORK U	NY	.3	103	40.0	46.2	34.4	37.7	30.1	48.5	21.4
NIAGARA U	NY	.1	31	5.9	17.4	11.8	25.0	12.9	71.0	16.1
NY TECH INST-NYC	NY		9						100.0	
NY TECH INST-WESTBURY	NY	.1	28	41.7	42.9	5.9	21.4	32.1	57.1	10.7
PACE U-NY	NY	.5	161	34.1	35.2	20.0	21.5	26.1	55.9	18.0
PACE U-PLEASANTVILLE	NY	.5	162	40.0	32.3	32.0	32.4	29.0	48.1	22.8
PACE U-WHITE PLAINS	NY	.1	36	28.6	30.0	26.3	33.3	27.8	63.9	8.3
ROCHESTER INST TECH	NY	.1	39	32.1	36.7	14.3	17.6	25.6	51.3	23.1
RUSSELL SAGE COLL	NY		10		28.6	14.3	14.3	30.0	70.0	
SIENA COLL	NY	.3	95	31.6	28.0	20.8	38.9	24.2	58.9	16.8
SKIDMORE COLL	NY		7	57.1	60.0		100.0	42.9	14.3	42.9
ST BONAVENTURE U	NY	.2	71	34.1	38.1	17.6	17.9	29.6	57.7	12.7
ST FRANCIS COLL	NY	.1	31	40.0	28.6	18.8	25.0	19.4	54.8	25.8
ST JOHN FISHER COLL	NY	.1	30	31.3	62.5	25.0	22.2	30.0	40.0	30.0
ST JOHNS	NY	.7	228	34.2	34.2	19.4	24.8	24.6	59.6	15.8
ST THOMAS AQUINAS	NY	.1	23	12.5	17.6		14.3	8.7	73.9	17.4
SUNY AT ALBANY	NY	.2	87	47.9	54.2	31.9	28.2	41.4	36.8	21.8
SUNY AT BINGHAMTON	NY	.4	133	44.6	50.8	34.3	44.4	35.3	36.8	27.8
SUNY AT BUFFALO	NY	.2	74	34.3	42.1	30.0	29.0	32.4	48.6	18.9
SUNY COLL BROCKPORT	NY		15	42.9	44.4	20.0	37.5	33.3	46.7	20.0
SUNY COLL FREDONIA	NY	.1	38	24.0	26.9	25.0	22.2	18.4	50.0	31.6
SUNY COLL GENESEO	NY	.1	30	47.4	56.3	13.3	45.5	36.7	43.3	20.0
SUNY COLL OLD WESTBY	NY	.1	30	33.3	31.3	21.4	25.0	30.0	56.7	13.3
SUNY COLL OSWEGO	NY	.2	61	29.4	36.4	25.0	36.8	27.9	52.5	19.7
SUNY COLL PLATTSBGH	NY	.1	38	23.3	21.7	23.8	8.3	15.8	63.2	21.1
SUNY COLL UTICA-ROME	NY		12	20.0	60.0	37.5	20.0	50.0	41.7	8.3
SYRACUSE	NY	.1	52	34.3	29.0	33.3	37.0	23.1	48.1	28.8
TOURO	NY		16	42.9	20.0	8.3		12.5	68.8	18.8
UTICA COLL-SYRACUSE	NY		16	20.0	14.3	8.3	9.1	6.3	75.0	18.8
WAGNER COLL	NY		17	10.0	50.0			23.5	52.9	23.5
YESHIVA	NY	.1	31	41.7	66.7	53.3	55.6	48.4	32.3	19.4
NORTH CAROLINA										
APPALACHIAN STATE	NC	.1	48	12.5	29.4	10.3	8.3	10.4	64.6	25.0
ATLANTIC CHRISTIAN	NC		13		10.0	22.2	22.2	7.7	76.9	15.4
BELMONT ABBEY COLL	NC		15		20.0	10.0		6.7	86.7	6.7
CAMPBELL U	NC		15	27.3	22.2	9.1	25.0	20.0	60.0	20.0
CATAWBA COLL	NC		8	40.0	20.0	16.7	28.6	12.5	50.0	37.5
EAST CAROLINA	NC	.2	60	25.0	35.3	25.0	31.3	31.7	55.0	13.3

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

				<<<<<<<<<		PERCENT PASSING				>>>>>>>>>
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ELON COLL	NC	.1	25	33.3	11.8	14.3	30.8	16.0	56.0	28.0
GARDNER-WEBB COLL	NC		9	28.6	14.3	33.3	25.0	11.1	66.7	22.2
GUILFORD COLL	NC	.1	38	30.4	26.7	18.2	33.3	28.9	50.0	21.1
HIGH POINT COLL	NC		13	50.0	22.2	11.1	14.3	15.4	53.8	30.8
JOHNSON C SMITH U	NC		7				16.7	14.3	85.7	
LENOIR-RHYNE COLL	NC	.1	26	26.3	6.3	18.8	33.3	23.1	53.8	23.1
MARS HILL COLL	NC		5	66.7	100.0	80.0	50.0	40.0		60.0
MEREDITH COLL	NC	.1	27	18.8	23.5	11.8	17.6	18.5	63.0	18.5
METHODIST COLL	NC		9	33.3	60.0	60.0	20.0	55.6	44.4	
NC AGRIC & TECH	NC	.1	21	18.8	20.0	13.3	7.1	9.5	66.7	23.8
NC CENTRAL	NC		11	22.2	22.2	11.1	11.1	9.1	72.7	18.2
NC ST U-RALEIGH	NC	.4	135	39.8	35.5	28.0	28.6	30.4	48.9	20.7
NC WESLEYAN COLL	NC		6		16.7			16.7	83.3	
PEMBROKE STATE	NC		6	16.7	20.0	20.0	25.0	16.7	66.7	16.7
PFIEFFER COLL	NC		7	40.0	33.3	40.0	40.0	42.9	57.1	
ST AUGUSTINES COLL	NC		6		25.0				83.3	16.7
U OF NC-ASHEVILLE	NC		15	36.4	25.0	27.3	28.6	26.7	40.0	33.3
U OF NC-CHAPEL HILL	NC	.2	61	41.7	33.3	25.7	42.9	29.5	45.9	24.6
U OF NC-CHARLOTTE	NC	.3	89	40.7	32.8	41.5	24.1	33.7	43.8	22.5
U OF NC-GREENSBORO	NC	.2	71	40.0	44.4	34.4	42.9	39.4	46.5	14.1
U OF NC-WILMINGTON	NC	.1	36	33.3	26.1	30.4	33.3	25.0	52.8	22.2
WAKE FOREST	NC	.1	20	46.2	54.5	37.5	57.1	45.0	35.0	20.0
WESTERN CAROLINA U	NC	.1	24	25.0	27.8	11.8	13.3	20.8	62.5	16.7
NORTH DAKOTA										
MARY COLL	ND	.1	21	29.4	25.0	20.0	28.6	23.8	47.6	28.6
MINOT STATE	ND		16	25.0	38.5		11.1	25.0	56.3	18.8
NO DAKOTA STATE	ND	.1	18	28.6	40.0	16.7	11.1	22.2	55.6	22.2
U OF NO DAKOTA	ND	.2	63	28.6	32.5	48.7	37.5	27.0	39.7	33.3
OHIO										
ASHLAND COLL	OH		7	50.0	50.0		20.0		42.9	57.1
BALDWIN-WALLACE COLL	OH	.1	38	10.7	10.3	14.7	20.0	13.2	68.4	18.4
BOWLING GREEN STATE	OH	.2	76	42.2	27.7	30.2	27.1	31.6	42.1	26.3
CAPITAL U	OH		16	44.4	22.2	20.0	58.3	37.5	25.0	37.5
CASE WESTERN RESERVE	OH		17	36.4	46.2	23.1	33.3	35.3	35.3	29.4
CEDARVILLE COLL	OH	.1	21		17.6	10.5	38.9	14.3	57.1	28.6
CENTRAL STATE	OH		6		16.7			16.7	83.3	
CLEVELAND STATE	OH	.4	123	26.0	24.3	20.0	22.9	23.6	56.1	20.3
DYKE COLL	OH		16	16.7	9.1		8.3	25.0	75.0	

REPORT NUMBER 12-C

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N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< PERCENT PASSING >>>>>>>>> AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
FINDLAY COLL	OH		12	44.4	36.4	22.2	30.0	16.7	41.7	41.7
FRANKLIN U	OH	.1	50	22.9	25.0	11.1	21.6	24.0	60.0	16.0
JOHN CARROLL U	OH	.2	53	38.2	45.9	38.5	35.5	30.2	32.1	37.7
KENT STATE	OH	.2	64	42.1	32.7	31.6	26.2	28.1	43.8	28.1
LAKE ERIE COLL	OH		7	28.6	42.9	20.0	20.0	28.6	57.1	14.3
MARIETTA COLL	OH		12	28.6	55.6	28.6	57.1	41.7	33.3	25.0
MIAMI U	OH	.3	116	35.8	42.9	32.5	30.0	34.5	38.8	26.7
MT ST JOSEPH	OH		6				16.7		83.3	16.7
MT UNION COLL	OH	.1	20	35.7	15.4	17.6	6.3	20.0	55.0	25.0
MUSKINGUM COLL	OH		11	25.0	22.2	37.5	25.0	18.2	63.6	18.2
OHIO NORTHERN	OH		7		33.3		20.0	14.3	71.4	14.3
OHIO STATE	OH	.6	201	44.8	35.8	32.4	31.8	27.4	34.8	37.8
OHIO U	OH	.2	55	35.0	32.3	32.4	32.3	40.0	45.5	14.5
OHIO WESLEYAN	OH		5	33.3	25.0		33.3	20.0	40.0	40.0
OTTERBEIN COLL	OH		10	50.0	50.0	42.9	14.3	40.0	40.0	20.0
TIFFIN U	OH		6	40.0	50.0	16.7	33.3		33.3	66.7
U OF AKRON	OH	.4	123	28.3	28.0	14.3	18.1	21.1	51.2	27.6
U OF CINCINNATI	OH	.3	116	38.0	24.4	30.4	28.2	27.6	47.4	25.0
U OF DAYTON	OH	.1	44	25.0	35.7	17.2	35.5	27.3	45.5	27.3
U OF STEUBENVILLE	OH		9	16.7		33.3	14.3	11.1	55.6	33.3
U OF TOLEDO	OH	.2	79	39.6	35.2	34.6	31.1	35.4	41.8	22.8
WALSH COLL	OH		9	28.6	33.3	16.7	14.3	33.3	44.4	22.2
WILMINGTON COLL	OH		5	25.0				20.0	80.0	
WITTENBERG U	OH	.1	19	27.3	35.7	23.1	14.3	15.8	47.4	36.8
WRIGHT STATE	OH	.2	67	34.1	22.2	31.9	32.5	23.9	41.8	34.3
XAVIER	OH	.1	19	21.4	30.0	7.7	26.7	15.8	52.6	31.6
YOUNGSTOWN STATE	OH	.2	70	19.6	30.6	12.2	22.2	15.7	57.1	27.1
OKLAHOMA										
BETHANY NAZARENE	OK		5	33.3			75.0	20.0	20.0	60.0
CAMERON U	OK		7	16.7	25.0		20.0		57.1	42.9
CENTRAL STATE	OK	.2	75	27.6	24.5	24.1	25.9	17.3	52.0	30.7
EAST CENTRAL OK STATE	OK	.1	18	41.7	46.7	30.8	30.8	22.2	27.8	50.0
LANGSTON U	OK		9	22.2	33.3		12.5		55.6	44.4
NORTHEASTERN OK ST	OK	.1	30	15.0	43.5	15.0	15.0	26.7	56.7	16.7
NORTHWESTERN OK ST	OK		8	28.6		14.3	16.7		62.5	37.5
OK BAPTIST	OK		7	20.0	16.7			14.3	85.7	
OK CHRISTIAN COLL	OK		15	10.0	10.0		20.0	6.7	73.3	20.0
OK CITY U	OK		8	33.3		16.7		25.0	62.5	12.5
OK PANHANDLE ST	OK		8	16.7				12.5	87.5	

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MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	PERCENT THEORY	PRACTICE	PASSING ALL #	NONE #	>>>>>>>>> SOME #
OK ST U	OK	.4	135	30.2	25.2	28.1	28.4	24.4	48.9	26.7
ORAL ROBERTS U	OK	.1	21	53.3	33.3	7.7	60.0	42.9	38.1	19.0
SOUTHEASTERN OK STATE	OK		13	25.0		22.2	18.2	23.1	61.5	15.4
SOUTHWESTERN OK STATE	OK	.1	20	33.3	21.4	15.4	30.8	20.0	50.0	30.0
U OF OK-NORMAN	OK	.3	91	46.3	37.9	28.1	25.5	27.5	39.6	33.0
U OF TULSA	OK	.1	44	37.1	34.4	37.0	34.6	31.8	34.1	34.1
OREGON										
EASTERN OR STATE	OR		8	16.7		14.3	25.0	12.5	75.0	12.5
LEWIS & CLARK COLL	OR		5			20.0			80.0	20.0
LINFIELD COLL	OR		15	21.4	25.0	18.2	33.3	20.0	53.3	26.7
OREGON STATE	OR	.1	33	26.1	46.9	33.3	26.7	30.3	33.3	36.4
PORTLAND STATE	OR	.2	69	39.1	28.0	42.1	37.5	26.1	37.7	36.2
SOUTHERN OR STATE	OR		11	33.3	30.0	22.2	12.5	18.2	54.5	27.3
U OF OREGON	OR	.1	32	28.0	35.7	32.0	45.0	21.9	50.0	28.1
U OF PORTLAND	OR		8	16.7	12.5	16.7	25.0	12.5	62.5	25.0
PENNSYLVANIA										
ALBRIGHT COLL	PA	.1	26	29.4	33.3	17.6	13.3	23.1	53.8	23.1
ALVERNIA COLL	PA		6	25.0			25.0	16.7	66.7	16.7
BLOOMSBURG U	PA	.3	94	25.8	26.9	22.4	27.0	22.3	46.8	30.9
BUCKNELL U	PA	.1	35	66.7	61.9	50.0	47.6	42.9	11.4	45.7
CALIFORNIA U	PA		17	15.4	16.7	23.1	28.6	5.9	52.9	41.2
CEDAR CREST COLL	PA		7	28.6	14.3			14.3	71.4	14.3
CHEYNEY U OF PA	PA		6			16.7			83.3	16.7
CLARION U OF PA	PA	.2	60	13.2	17.8	9.5	17.8	16.7	65.0	18.3
COLL MISERICORDIA	PA		9	37.5		14.3	25.0	11.1	55.6	33.3
DREXEL	PA	.4	136	26.8	35.1	18.2	23.1	30.9	45.6	23.5
DUQUESNE	PA	.2	64	29.7	25.6	31.9	12.5	23.4	45.3	31.3
EASTERN COLL	PA		6	33.3		50.0			50.0	50.0
ELIZABETHTOWN COLL	PA	.1	20	50.0	23.1	9.1	20.0	20.0	50.0	30.0
FRANKLIN & MARSHALL	PA	.1	39	25.9	31.0	14.3	22.2	20.5	53.8	25.6
GANNON U	PA		15	18.2	9.1	12.5	20.0	13.3	73.3	13.3
GENEVA COLL	PA		5			20.0	20.0	20.0	80.0	
GETTYSBURG COLL	PA		10	57.1	33.3	40.0	40.0	40.0	20.0	40.0
GROVE CITY COLL	PA	.1	31	31.6	37.5	31.6	26.3	16.1	38.7	45.2
GWYNEDD-MERCY COLL	PA		6	20.0		40.0	20.0		50.0	50.0
INDIANA U OF PA	PA	.4	133	20.5	19.6	14.7	15.7	9.0	60.2	30.8
KINGS COLL	PA	.2	71	18.9	18.0	7.0	1.9	9.9	69.0	21.1
KUTZTOWN U OF PA	PA		13		38.5	25.0		23.1	46.2	30.8

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REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
LA ROCHE COLL	PA		7	20.0	20.0	40.0	50.0	28.6	42.9	28.6
LA SALLE COLL	PA	.3	115	29.3	27.3	17.3	12.8	16.5	50.4	33.0
LEHIGH U	PA	.3	89	49.1	39.7	32.0	39.2	40.4	36.0	23.6
LYCOMING COLL	PA		12	33.3	12.5	11.1	11.1	8.3	58.3	33.3
MARYWOOD COLL	PA		12		12.5	37.5	33.3	25.0	50.0	25.0
MERCYHURST COLL	PA		13	20.0	22.2	25.0	25.0	7.7	46.2	46.2
MESSIAH COLL	PA		17	53.3	50.0	12.5	18.2	29.4	35.3	35.3
MILLERSVILLE U	PA	.1	23	58.8	31.3	31.3	25.0	21.7	26.1	52.2
MORAVIAN COLL	PA		15	45.5	63.6	50.0	20.0	33.3	20.0	46.7
MUHLENBERG COLL	PA	.1	38	34.6	19.2	24.0	33.3	18.4	42.1	39.5
PA ST U-BEHREND	PA		14	10.0	25.0	10.0	36.4	21.4	50.0	28.6
PA ST U-CAPITOL	PA	.1	44	31.3	25.0	14.8	16.1	18.2	52.3	29.5
PA ST U-U PARK	PA	1.0	348	38.9	31.5	26.3	26.1	25.0	42.8	32.2
PHILA TEXTILE & SCI	PA	.1	38	20.0	18.5	11.1	22.2	18.4	60.5	21.1
POINT PARK COLL	PA		7	50.0	50.0	14.3	20.0		28.6	71.4
ROBERT MORRIS COLL	PA	.4	129	22.8	25.5	21.4	16.3	18.6	53.5	27.9
SHIPPENSBURG U OF PA	PA	.2	56	37.1	33.3	24.2	25.8	25.0	37.5	37.5
SPRING GARDEN COLL	PA		7	20.0	40.0	25.0	16.7	28.6	42.9	28.6
ST FRANCIS COLL	PA	.1	29	35.0	18.2	23.1	22.2	10.3	55.2	34.5
ST JOSEPHS COLL	PA	.3	105	18.0	23.8	18.8	22.8	19.0	55.2	25.7
ST VINCENT COLL	PA	.1	33	24.0	15.8	11.5	13.8	12.1	66.7	21.2
SUSQUEHANNA U	PA	.1	28	40.0	28.6	11.8	14.3	14.3	50.0	35.7
TEMPLE	PA	.5	162	24.8	21.5	5.9	13.0	14.2	61.7	24.1
THIEL COLL	PA	.1	21	14.3	13.3	20.0	20.0	33.3	66.7	
U OF PA	PA	.1	43	39.3	60.6	47.6	50.0	46.5	25.6	27.9
U OF PITTSBURGH	PA	.2	65	30.0	22.4	18.8	22.6	15.4	53.8	30.8
U OF SCRANTON	PA	.3	109	26.5	26.7	13.6	3.8	13.8	59.6	26.6
URSINUS COLL	PA		10	25.0	42.9	20.0	20.0	30.0	40.0	30.0
VILLANOVA	PA	.6	197	25.5	25.3	15.4	15.7	19.8	54.3	25.9
WAYNESBURG COLL	PA		9	16.7	25.0		25.0	33.3	66.7	
WEST CHESTER U OF PA	PA	.1	41	31.3	26.5	42.9	30.4	19.5	41.5	39.0
WESTMINSTER COLL	PA	.1	20	18.2	20.0	23.5	25.0	15.0	60.0	25.0
WIDENER U	PA	.1	47	21.6	23.7	18.8	20.0	17.0	55.3	27.7
WILKES COLL	PA	.1	38	12.9	20.0	10.0	6.9	10.5	68.4	21.1
YORK COLL OF PA	PA	.1	29	40.9	42.9	20.0	28.6	31.0	34.5	34.5
PUERTO RICO										
CATHOLIC U OF PR	PR	.1	25	23.1	20.0	13.3	8.3	12.0	72.0	16.0
CAYEY U COLL-PR	PR	.1	21	41.7	44.4			33.3	61.9	4.8
INTER AMER-HATO REY	PR	.2	65	20.7	26.9	16.7	6.1	15.4	70.8	13.8

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REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < < <	P E R C E N T		P A S S I N G		> > > > > > > > > >	
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
INTER AMER-SAN GERMN	PR		13		25.0	10.0	10.0	15.4	84.6	
SACRED HEART COLL	PR	.1	24	28.6	30.0	28.6	27.3	12.5	58.3	29.2
U OF PR-MAYAGUEZ	PR	.1	30	23.5	23.1	33.3	14.3	30.0	63.3	6.7
U OF PR-RIO PIEDRAS	PR	.7	257	35.3	42.1	21.6	22.2	27.6	60.7	11.7
WORLD U	PR		7	20.0					85.7	14.3
RHODE ISLAND										
BRYANT COLL	RI	.5	164	29.6	24.6	16.5	20.4	19.5	52.4	28.0
JOHNSON & WALES COLL	RI		12	20.0	33.3	22.2	30.0	16.7	50.0	33.3
PROVIDENCE COLL	RI	.2	56	36.4	31.1	12.2	8.3	23.2	51.8	25.0
SALVE REGINA-NEWPORT	RI		8	16.7	14.3	50.0	20.0	12.5	62.5	25.0
U OF RHODE ISLAND	RI	.1	50	28.9	27.5	20.5	18.8	18.0	44.0	38.0
SOUTH CAROLINA										
BAPT COLL-CHARLESTON	SC		8	14.3	14.3				75.0	25.0
BOB JONES U	SC	.1	38	16.7	20.7	31.3	34.6	10.5	50.0	39.5
CHARLESTON COLL	SC	.1	29	34.6	27.8	31.6	21.4	31.0	51.7	17.2
CLEMSON	SC	.2	58	31.7	35.0	33.3	39.5	24.1	41.4	34.5
COLUMBIA COLL	SC		6	33.3	16.7				66.7	33.3
FRANCIS MARION COLL	SC		9	16.7	33.3	16.7		11.1	55.6	33.3
FURMAN	SC	.1	20	37.5	50.0	46.2	43.8	50.0	30.0	20.0
LANDER COLL	SC		5	40.0	25.0	25.0		20.0	40.0	40.0
PRESBYTERIAN COLL	SC		8	20.0	50.0	40.0		25.0	50.0	25.0
SC STATE	SC		7			33.3			71.4	28.6
THE CITADEL	SC		11	37.5	50.0	25.0	28.6	36.4	54.5	9.1
U OF SC-AIKEN	SC		7			16.7	20.0	28.6	71.4	
U OF SC-COASTAL	SC	.1	18	33.3	43.8	11.1	12.5	22.2	50.0	27.8
U OF SC-COLUMBIA	SC	.3	91	29.4	22.1	22.2	18.8	11.0	51.6	37.4
U OF SC-SPARTANBURG	SC		17	7.7	9.1	7.1	22.2	11.8	70.6	17.6
WINTHROP COLL	SC	.1	19	38.5	23.1	7.7	28.6	26.3	42.1	31.6
WOFFORD COLL	SC		11	30.0		12.5	20.0	9.1	63.6	27.3
SOUTH DAKOTA										
AUGUSTANA COLL	SD		8	28.6		16.7	16.7	25.0	62.5	12.5
BLACK HILLS STATE	SD		14	44.4	40.0	30.0	25.0	35.7	42.9	21.4
NATL COLL OF BUS	SD		8	33.3	16.7	16.7	20.0	12.5	62.5	25.0
NORTHERN STATE	SD	.1	18	20.0	38.5		27.3	22.2	55.6	22.2
U OF SD	SD	.1	42	47.1	30.0	37.9	30.8	33.3	45.2	21.4

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
TENNESSEE										
AUSTIN PEAY STATE	TN		12	20.0	11.1		11.1	8.3	66.7	25.0
BELMONT COLL	TN		13	33.3	33.3	14.3	14.3	30.8	61.5	7.7
CARSON NEWMAN COLL	TN		6	16.7	50.0	33.3			33.3	66.7
CHRISTIAN BROS COLL	TN	.1	21	42.1	40.0	10.5	17.6	19.0	47.6	33.3
DAVID LIPSCOMB COLL	TN	.1	22	14.3	10.5	16.7	28.6	13.6	54.5	31.8
EAST TENN STATE	TN	.1	19	41.2	53.3	27.3	41.7	31.6	36.8	31.6
FREED-HARDEMAN COLL	TN		7		16.7				85.7	14.3
MEMPHIS STATE	TN	.2	79	27.3	26.6	25.4	35.2	22.8	51.9	25.3
MIDDLE TENN STATE	TN	.1	29	5.6	40.0	15.8	36.4	27.6	48.3	24.1
MILLIGAN COLL	TN		7	20.0	40.0	40.0	66.7	28.6	57.1	14.3
SOUTHERN MISSIONARY	TN		7		66.7	40.0	60.0	28.6	42.9	28.6
TENN STATE	TN		16	15.4	23.1	28.6	43.8	12.5	50.0	37.5
TENN TECH	TN	.1	28	22.7	12.5	23.1	20.8	14.3	60.7	25.0
U OF TN-CHATTANOOGA	TN	.1	22	16.7	15.8	22.2	26.3	13.6	63.6	22.7
U OF TN-KNOXVILLE	TN	.1	30	22.2	41.7	40.0	38.9	33.3	33.3	33.3
U OF TN-MARTIN	TN	.1	24	35.0	16.7	21.1	23.5	12.5	54.2	33.3
UNION U	TN		11	12.5	30.0	10.0	12.5	9.1	72.7	18.2
TEXAS										
ABILENE CHRISTIAN	TX	.1	25	43.8	16.7	46.7	38.9	24.0	48.0	28.0
ANGELO STATE	TX	.1	36	35.0	28.0	25.9	35.0	19.4	58.3	22.2
AUSTIN COLL	TX		6	100.0		33.3	25.0	16.7	50.0	33.3
BAYLOR	TX	.3	88	39.3	31.4	26.0	41.3	31.8	47.7	20.5
CORPUS CHRISTI STATE U	TX	.1	22	20.0	38.5	40.0	23.1	18.2	63.6	18.2
DALLAS BAPTIST COLL	TX		9		16.7	25.0	33.3	11.1	77.8	11.1
E TEXAS STATE	TX	.1	50	9.7	12.5	19.5	34.3	12.0	56.0	32.0
HARDIN-SIMMONS U	TX		15	18.2	37.5	33.3	28.6	26.7	60.0	13.3
HOUSTON BAPTIST	TX	.1	27	52.9	44.4	16.7		33.3	48.1	18.5
HOWARD PAYNE U	TX		10	25.0	25.0	28.6		10.0	70.0	20.0
LAMAR U	TX	.2	57	36.7	23.3	33.3	41.7	35.1	50.9	14.0
LAREDO ST U	TX		10	14.3	28.6	20.0			70.0	30.0
LUBBOCK CHRISTIAN	TX		5		50.0				60.0	40.0
MARY HARDIN-BAYLOR	TX		7			40.0	40.0	28.6	71.4	
MCMURRAY COLL	TX		9	40.0	20.0	16.7	14.3	11.1	66.7	22.2
MIDWESTERN STATE	TX	.1	36	29.6	15.4	22.2	26.1	11.1	52.8	36.1
OUR LADY OF LAKE	TX		6						100.0	
PAN AMERICAN U	TX	.1	30	33.3	40.0	35.3	21.4	16.7	56.7	26.7
PRAIRIE VIEW A & M	TX		7		33.3				71.4	28.6

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NATIONAL TOTALS

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MAY 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < <		PERCENT PASSING				> > > > > > > > >
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SAM HOUSTON STATE	TX	.2	67	29.4	29.7	10.5	28.9	20.9	61.2	17.9
SOUTHERN METHODIST	TX	.1	49	29.6	34.5	25.0	18.5	22.4	65.3	12.2
SOUTHWEST TEX STATE	TX	.4	128	34.2	27.7	24.0	18.0	19.5	64.1	16.4
ST EDWARDS U	TX	.1	19	63.6	42.9	10.0	36.4	31.6	42.1	26.3
ST MARYS U-SAN ANTONIO	TX	.1	23	27.3	25.0	30.8	27.3	30.4	60.9	8.7
ST THOMAS U	TX	.1	18	33.3	22.2	22.2	16.7	27.8	66.7	5.6
STEPHEN F AUSTIN STATE	TX	.3	94	29.0	22.4	20.4	21.1	21.3	64.9	13.8
SUL ROSS STATE	TX		10						100.0	
TARLETON STATE	TX	.1	23	26.7	26.3	20.0	14.3	26.1	52.2	21.7
TEX A&I-KINGSVILLE	TX		16	28.6	42.9	44.4	22.2	25.0	43.8	31.3
TEX A&M	TX	.8	272	43.9	35.4	44.4	39.6	33.8	43.0	23.2
TEX CHRISTIAN	TX	.1	32	25.0	36.0	20.0	41.2	28.1	50.0	21.9
TEX LUTHERAN COLL	TX		15	28.6	33.3	27.3	28.6	13.3	40.0	46.7
TEX SOUTHERN	TX	.1	21	11.1	5.6	6.7	7.1		81.0	19.0
TEX TECH	TX	.4	125	37.5	35.0	16.1	27.5	28.8	53.6	17.6
TEX WESLEYAN COLL	TX	.1	26	23.1	23.1	7.7	38.5	26.9	65.4	7.7
TEX WOMANS U	TX		6	66.7	25.0	50.0	66.7	33.3	50.0	16.7
TRINITY U	TX		11	57.1	25.0	16.7	40.0	18.2	54.5	27.3
U OF HOUSTON	TX	.4	151	31.9	29.6	29.3	33.3	31.1	52.3	16.6
U OF HOUSTON CLEAR LAKE	TX	.2	78	30.2	22.9	26.1	15.8	19.2	62.8	17.9
U OF HOUSTON DOWN TOWN	TX	.2	63	35.0	36.8	8.8	25.8	25.4	55.6	19.0
U OF HOUSTON-VICTORIA	TX	.1	22	25.0	9.1	30.0	33.3	18.2	59.1	22.7
U OF NORTH TEXAS	TX	.2	72	31.0	34.8	40.0	37.5	26.4	43.1	30.6
U OF TEX-ARLINGTON	TX	.4	150	31.7	41.9	35.6	40.6	30.7	44.7	24.7
U OF TEX-AUSTIN	TX	.6	220	35.3	35.9	42.3	40.8	32.3	47.7	20.0
U OF TEX-DALLAS	TX	.3	105	32.8	28.6	33.8	37.5	29.5	51.4	19.0
U OF TEX-EL PASO	TX	.2	79	21.7	17.8	20.8	25.0	20.3	60.8	19.0
U OF TEX-PERMIAN BASIN	TX		14	36.4	20.0	22.2	25.0	28.6	57.1	14.3
U OF TEX-SAN ANTONIO	TX	.4	131	38.9	35.3	21.1	22.4	26.7	56.5	16.8
U OF TEX-TYLER	TX	.1	36	45.5	41.7	36.8	53.8	41.7	33.3	25.0
WEST TEX STATE	TX	.1	52	30.8	19.4	7.1	40.0	17.3	55.8	26.9
UTAH										
BRIGHAM YOUNG	UT	.3	97	20.7	28.4	29.5	37.3	26.8	50.5	22.7
SOUTHERN UTAH STATE	UT		8	66.7	33.3	16.7		37.5	25.0	37.5
U OF UTAH	UT	.1	39	44.4	38.5	42.3	57.9	38.5	30.8	30.8
UTAH STATE	UT	.1	27	20.0	26.7	31.3	18.8	14.8	59.3	25.9
WEBER STATE	UT		15	15.4		8.3	9.1	6.7	86.7	6.7
WESTMINSTER COLL	UT		7		33.3			14.3	71.4	14.3

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MAY 1990 UNIFORM CPA EXAMINATION

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				<<<<<<<<<		PERCENT PASSING				>>>>>>>>>
VERMONT										
CASTLETON ST COLL	VT		11	10.0	22.2	22.2		9.1	72.7	18.2
ST MICHAELS COLL	VT		5			25.0	25.0		80.0	20.0
TRINITY COLL	VT		6	20.0	20.0	33.3	50.0	33.3	50.0	16.7
U OF VT	VT	.1	21	38.5	50.0	33.3	15.4	33.3	38.1	28.6
VIRGINIA										
AVERETT COLL	VA		8	16.7		14.3	33.3		62.5	37.5
BRIDGEWATER COLL	VA		5		60.0			40.0	40.0	20.0
CHRISTOPHER NEWPORT	VA	.1	22	35.0	38.1	21.1	21.1	22.7	45.5	31.8
CLINCH VALLEY	VA		5	33.3	50.0	33.3	33.3	40.0	40.0	20.0
COLL OF WILLIAM & MARY	VA	.1	39	33.3	17.9	40.0	24.1	28.2	43.6	28.2
EASTERN MENNONITE	VA		5	66.7	25.0	75.0		40.0	20.0	40.0
EMORY & HENRY COLL	VA		9	42.9	50.0	57.1	71.4	55.6	33.3	11.1
GEORGE MASON U	VA	.2	61	33.3	33.3	26.7	31.7	31.1	45.9	23.0
HAMPTON U	VA	.1	23	11.1	5.3				91.3	8.7
LONGWOOD COLL	VA	.1	21	27.8	22.2	26.3	16.7	14.3	47.6	38.1
LYNCHBURG COLL	VA		16	7.1	26.7	21.4	20.0	18.8	56.3	25.0
MADISON COLL	VA	.3	89	22.7	21.9	26.8	33.3	28.1	46.1	25.8
MARYMOUNT U	VA		7	28.6	16.7	33.3	33.3	14.3	42.9	42.9
NORFOLK STATE	VA		9			12.5			88.9	11.1
OLD DOMINION U	VA	.2	87	35.6	21.2	21.0	29.1	26.4	51.7	21.8
RADFORD U	VA	.1	33	13.0	33.3	19.2	9.5	24.2	66.7	9.1
ROANOKE COLL	VA		5						100.0	
U OF RICHMOND	VA	.1	22	41.2	22.2	7.7	18.2	22.7	50.0	27.3
U OF VA	VA	.1	49	46.9	36.1	40.6	33.3	38.8	34.7	26.5
VA COMMONWEALTH U	VA	.2	62	36.4	28.0	38.2	21.2	27.4	45.2	27.4
VA POLY TECH	VA	.3	115	38.8	42.2	36.1	40.4	37.4	33.0	29.6
VA STATE	VA		12	9.1	10.0	11.1	10.0	8.3	66.7	25.0
WASHINGTON & LEE	VA	.1	19	18.8	23.5	35.7	37.5	15.8	47.4	36.8
WASHINGTON										
CENTRAL WASH STATE	WA	.3	99	37.0	39.8	35.6	44.1	32.3	37.4	30.3
CITY U	WA	.1	28	22.7	34.8	10.0	22.7	25.0	60.7	14.3
EASTERN WASH STATE	WA	.1	48	33.3	25.7	19.4	36.0	27.1	41.7	31.3
GONZAGA U	WA	.1	24	17.6	36.8	29.4	25.0	33.3	54.2	12.5
PACIFIC LUTHERAN	WA	.1	22	28.6	29.4	44.4	50.0	40.9	31.8	27.3
SEATTLE PACIFIC COLL	WA		11	22.2	36.4	12.5	25.0	18.2	45.5	36.4
SEATTLE U	WA	.1	38	34.6	37.5	55.6	52.0	28.9	34.2	36.8

THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	PERCENT THEORY	PASSING PRACTICE	ALL #	NONE #	>>>>>>>>> SOME #
ST MARTINS COLL	WA		8	28.6		25.0	28.6		62.5	37.5
U OF PUGET SOUND	WA	.1	22	23.5	5.6	6.3	12.5	4.5	77.3	18.2
U OF WASH	WA	.3	105	50.0	50.6	53.6	43.2	41.9	27.6	30.5
WALLA WALLA COLL	WA		7	40.0	25.0	20.0	25.0	42.9	42.9	14.3
WASH STATE	WA	.1	46	40.0	40.0	26.9	35.7	32.6	37.0	30.4
WESTERN WASH STATE	WA	.1	41	37.0	42.9	25.0	34.6	36.6	43.9	19.5
WHITWORTH COLL	WA		7	16.7		16.7	40.0	14.3	57.1	28.6
WEST VIRGINIA										
BLUEFIELD STATE	WV		12	11.1	44.4	40.0	40.0	25.0	50.0	25.0
CONCORD COLL	WV	.1	27	22.2	8.3	23.1	37.5	14.8	63.0	22.2
DAVIS & ELKINS COLL	WV		5			25.0	33.3	20.0	80.0	
FAIRMONT STATE	WV	.1	25	66.7	42.9	8.3	42.9	44.0	44.0	12.0
GLENVILLE STATE	WV		13	85.7	50.0	42.9	40.0	38.5	38.5	23.1
MARSHALL U	WV	.2	78	35.9	28.9	22.0	28.9	25.6	53.8	20.5
SHEPHERD COLL	WV	.1	23	47.1	28.6	14.3	16.7	21.7	43.5	34.8
U OF CHARLESTON	WV		13	22.2	20.0	50.0	40.0	23.1	69.2	7.7
W VA INST TECH	WV	.1	19	40.0	11.1	33.3	30.0	31.6	57.9	10.5
W VA STATE	WV	.1	39	30.0	21.1	23.8	53.3	23.1	59.0	17.9
W VA U	WV	.3	102	29.0	35.1	10.9	9.3	22.5	53.9	23.5
W VA WESLEYAN	WV		11	25.0	25.0	25.0	25.0	9.1	54.5	36.4
WEST LIBERTY STATE	WV		15	30.0	33.3		50.0	33.3	60.0	6.7
WHEELING COLL	WV	.1	20	25.0	21.4	11.1	46.7	35.0	40.0	25.0
WISCONSIN										
CARROLL COLL	WI		6	60.0		50.0	33.3	66.7	33.3	
CARTHAGE COLL	WI		9	37.5	25.0	50.0	42.9	11.1	44.4	44.4
LAKELAND COLL	WI		13	33.3	10.0	50.0	50.0	30.8	38.5	30.8
MARQUETTE U	WI	.1	50	59.0	50.0	52.9	45.2	38.0	20.0	42.0
ST NORBERT COLL	WI		5			25.0	50.0	40.0	40.0	20.0
U OF WI-EAU CLAIRE	WI	.1	30	58.8	70.0	43.8	54.5	60.0	23.3	16.7
U OF WI-LA CROSSE	WI	.1	19	64.3	53.8	41.7	55.6	52.6	26.3	21.1
U OF WI-MADISON	WI	.1	35	54.5	45.0	35.3	38.5	51.4	25.7	22.9
U OF WI-MILWAUKEE	WI	.2	64	43.9	59.6	40.5	46.9	46.9	31.3	21.9
U OF WI-OSHKOSH	WI	.1	18	46.2	50.0	41.7	50.0	50.0	22.2	27.8
U OF WI-PARKSIDE	WI		17	33.3	64.3	11.1	60.0	47.1	17.6	35.3
U OF WI-PLATTEVILLE	WI		9	40.0	60.0	50.0	50.0	44.4	22.2	33.3
U OF WI-RIVER FALLS	WI		9	25.0	42.9	33.3	25.0	22.2	55.6	22.2
U OF WI-STEVENS PT	WI		6	33.3	66.7	50.0	33.3	50.0	33.3	16.7
U OF WI-SUPERIOR	WI		6	40.0	33.3	75.0	100.0	50.0	33.3	16.7

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REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
				< < < < < < < < <		P E R C E N T	P A S S I N G		> > > > > > > > >	
U OF WI-WHITEWATER	WI	.1	33	40.9	52.2	55.0	63.2	51.5	27.3	21.2
WYOMING										
U OF WYOMING	WY	.2	59	43.2	40.4	31.6	46.7	28.8	40.7	30.5
SCHOOLS WITH FEWER THAN FIVE		1.7	601	26.1	26.0	19.3	22.6	21.1	54.9	24.0
SCHOOLS NOT RECORDED		11.4	3,963	31.9	29.0	25.2	26.9	25.6	50.1	24.4
		=====	=======							
TOTALS		100.0	34,830	31.8	30.2	24.8	27.2	25.8	49.8	24.4

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REPORT NUMBER 12-C

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	THEORY	PERCENT PASSING PRACTICE	ALL #	NONE #	SOME # >>>>>>>>>
ALABAMA										
AUBURN U-AUBURN	AL	.2	8	60.0	33.3			37.5	50.0	12.5
U OF AL-UNIVERSITY	AL	.3	11	42.9	16.7	16.7	42.9	27.3	45.5	27.3
ARIZONA										
ARIZONA STATE	AZ	.4	14	12.5	30.8		28.6	7.1	71.4	21.4
U OF ARIZONA	AZ	.1	5	33.3	66.7	33.3	33.3	60.0	20.0	20.0
ARKANSAS										
HARDING COLL	AR	.3	11	12.5	12.5	33.3	16.7	18.2	63.6	18.2
CALIFORNIA										
CAL ST U-HAYWARD	CA	.2	8	60.0	25.0	50.0	50.0	37.5	25.0	37.5
CAL ST U-LONG BEACH	CA	.3	9	40.0	60.0	33.3	33.3	44.4	33.3	22.2
CAL ST U-LOS ANGELES	CA	.3	10	50.0	40.0	66.7	66.7	50.0	40.0	10.0
CAL ST U-NORTHRIDGE	CA	.1	5	75.0		33.3		60.0	20.0	20.0
GOLDEN GATE	CA	.3	10	16.7	50.0	28.6	40.0	30.0	40.0	30.0
NORTHROP	CA	.3	11	28.6	20.0	60.0	25.0	36.4	54.5	9.1
SAN DIEGO STATE	CA	.2	6	33.3		100.0	50.0	33.3	33.3	33.3
SAN FRANCISCO STATE	CA	.2	6	80.0	50.0	33.3		66.7	33.3	
SAN JOSE STATE	CA	.1	5	33.3	50.0	50.0	100.0	60.0	40.0	
U OF CAL-BERKELEY	CA	.2	6	66.7	75.0	50.0	50.0	50.0		50.0
U OF CAL-LOS ANGELES	CA	.7	23	55.6	61.5	58.3	50.0	56.5	21.7	21.7
U OF SAN FRANCISCO	CA	.1	5	100.0		100.0	100.0	80.0	20.0	
U OF SOUTHERN CAL	CA	.3	12	75.0	66.7	40.0	20.0	41.7	41.7	16.7
COLORADO										
CO STATE	CO	.1	5			33.3	40.0	20.0	60.0	20.0
U OF CO-BOULDER	CO	.3	11	50.0	14.3	33.3	40.0	27.3	36.4	36.4
U OF CO-DENVER	CO	.1	5	66.7	33.3	66.7	25.0	40.0	40.0	20.0
U OF DENVER	CO	.2	7		33.3			14.3	85.7	
CONNECTICUT										
U OF HARTFORD	CT	.5	18	53.8	31.3	13.3	16.7	16.7	44.4	38.9
DISTRICT OF COLUMBIA										
AMERICAN	DC	.3	12		45.5	37.5	25.0	16.7	50.0	33.3
GEORGE WASHINGTON	DC	.5	18	46.2	33.3	16.7	30.0	44.4	44.4	11.1
GEORGETOWN	DC	.2	6	50.0	50.0	50.0	33.3	50.0	33.3	16.7

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REPORT NUMBER 12-D

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < AUDITING	LAW	PERCENT PASSING THEORY	PRACTICE	ALL #	NONE #	> > > > > > > > > SOME #
HOWARD	DC	.2	7	100.0	100.0		25.0	57.1	14.3	28.6
SOUTHEASTERN	DC	.2	6	16.7				16.7	83.3	
U OF DC	DC	.1	5	25.0		66.7	20.0	20.0	40.0	40.0
FLORIDA										
BISCAYNE COLL	FL	.1	5				33.3	20.0	80.0	
FL ATLANTIC U	FL	.3	10	66.7	37.5	40.0	42.9	30.0	20.0	50.0
FL INTERNATIONAL	FL	.3	11	25.0	30.0	44.4	12.5	36.4	45.5	18.2
FL STATE	FL	.2	6	25.0	60.0	33.3	33.3	50.0	33.3	16.7
FL U	FL	.5	17	55.6	57.1	55.6	75.0	64.7	11.8	23.5
NOVA	FL	.2	8	16.7	25.0	14.3	40.0	12.5	50.0	37.5
U OF CENTRAL FL	FL	.2	6		40.0	50.0		50.0	50.0	
U OF MIAMI	FL	.3	11	44.4	30.0	16.7	37.5	27.3	36.4	36.4
U OF NORTH FL	FL	.2	8	33.3	12.5	20.0	20.0		50.0	50.0
U OF SO FLORIDA	FL	.2	7	100.0		75.0	33.3	42.9	28.6	28.6
U OF WEST FLORIDA	FL	.2	7	16.7	42.9	33.3	40.0	28.6	28.6	42.9
GEORGIA										
ATLANTA U	GA	.2	6		20.0		25.0	16.7	66.7	16.7
GA STATE	GA	.7	26	55.6	42.1	13.3	35.3	34.6	26.9	38.5
U OF GEORGIA	GA	.7	24	68.4	64.7	46.2	43.8	37.5	12.5	50.0
HAWAII										
U OF HAWAII-MANOA	HI	.3	11	66.7	33.3	50.0	50.0	45.5	36.4	18.2
ILLINOIS										
DEPAUL	IL	1.0	34	73.9	41.2	50.0	48.1	41.2	14.7	44.1
IL STATE	IL	.1	5		40.0			40.0	60.0	
NORTHERN IL	IL	.2	8	20.0	16.7		33.3	25.0	62.5	12.5
NORTHWESTERN	IL	.1	5	25.0			40.0	20.0	40.0	40.0
ROOSEVELT	IL	.5	17	20.0	23.1	15.4	20.0	11.8	70.6	17.6
STHN IL U-CARBONDALE	IL	.3	9	42.9	42.9			44.4	44.4	11.1
U OF IL-CHICAGO	IL	.4	14	14.3	30.8	16.7	8.3	7.1	64.3	28.6
U OF IL-URBANA	IL	.5	17	50.0	27.3	69.2	50.0	41.2	29.4	29.4
WESTERN IL U	IL	.3	9	62.5	66.7	66.7	83.3	55.6	11.1	33.3
INDIANA										
IN U-BLOOMINGTON	IN	.2	7	20.0	50.0	20.0	20.0	14.3	57.1	28.6
IN U-NORTHWEST	IN	.1	5						100.0	
U OF NOTRE DAME	IN	.2	6	66.7	75.0	50.0	25.0	33.3	16.7	50.0

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REPORT NUMBER 12-D

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAN	PERCENT THEORY	PASSING PRACTICE	ALL *	NONE *	SOME * >>>>>>>>>
IOWA										
U OF IOWA	IA	.2	8	33.3	50.0	50.0	50.0	50.0	50.0	
KANSAS										
U OF KANSAS	KS	.3	11	28.6	42.9	57.1	33.3	36.4	45.5	18.2
WICHITA STATE	KS	.1	5	66.7	50.0		50.0	60.0	20.0	20.0
KENTUCKY										
U OF KENTUCKY	KY	.2	6	25.0	25.0	50.0	100.0	33.3	16.7	50.0
LOUISIANA										
LA ST U-A&M	LA	.2	8	28.6		50.0	16.7	12.5	50.0	37.5
LA TECH	LA	.5	18	18.2	40.0	41.7	50.0	33.3	33.3	33.3
TULANE U	LA	.4	13	42.9	37.5	57.1	50.0	46.2	38.5	15.4
U OF NEW ORLEANS	LA	.2	8	20.0		28.6	16.7	25.0	50.0	25.0
MARYLAND										
LOYOLA COLL	MD	.2	6	25.0	20.0	20.0	40.0	33.3	50.0	16.7
MORGAN STATE	MD	.2	8			28.6			75.0	25.0
U OF BALTIMORE	MD	.1	5	40.0	50.0				40.0	60.0
U OF MD-COLLEGE PARK	MD	.5	19	33.3	57.1	54.5	54.5	47.4	31.6	21.1
MASSACHUSETTS										
BABSON COLL	MA	.2	8	80.0	100.0	75.0	33.3	75.0	12.5	12.5
BENTLEY COLL	MA	.6	22	63.6	52.9	46.2	40.0	40.9	31.8	27.3
BOSTON COLL	MA	.2	7	16.7		33.3	33.3	28.6	57.1	14.3
BOSTON U	MA	.2	6	40.0	66.7	50.0	60.0	33.3	16.7	50.0
NORTHEASTERN U	MA	1.5	53	28.9	42.6	46.2	48.5	32.1	34.0	34.0
U OF MASS-AMHERST	MA	.2	8	60.0		50.0	100.0	62.5	37.5	
MICHIGAN										
MICHIGAN STATE	MI	.5	17	45.5	27.3	42.9	28.6	41.2	35.3	23.5
U OF MI-ANN ARBOR	MI	.2	7	33.3	28.6	20.0	33.3	28.6	71.4	
WALSH COLLEGE	MI	.2	8	33.3	37.5	75.0	100.0	37.5	25.0	37.5
WAYNE STATE	MI	.2	7	33.3	20.0	33.3	40.0	14.3	57.1	28.6
MINNESOTA										
U OF MN-MNPLS	MN	.2	6	40.0	25.0	50.0	33.3	33.3	66.7	

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REPORT NUMBER 12-0

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
				<<<<<<<<<		PERCENT PASSING				>>>>>>>>>
MISSISSIPPI										
JACKSON STATE	MS	.2	7	16.7	16.7		20.0	14.3	57.1	28.6
MS ST U	MS	.4	14	36.4	40.0	55.6	50.0	42.9	21.4	35.7
U OF MS	MS	.5	17	44.4	33.3	41.7	33.3	35.3	29.4	35.3
U OF SOUTHERN MS	MS	.3	9		57.1	33.3	75.0	55.6	22.2	22.2
MISSOURI										
SOUTHWEST MO STATE	MO	.2	8	33.3		40.0	75.0	37.5	37.5	25.0
ST LOUIS U	MO	.3	9	37.5	14.3	12.5	28.6		55.6	44.4
U OF MO-COLUMBIA	MO	.4	13	62.5	66.7	54.5	85.7	46.2	7.7	46.2
U OF MO-KANSAS CITY	MO	.3	9	50.0	16.7		33.3	22.2	44.4	33.3
U OF MO-ST LOUIS	MO	.2	6		50.0	50.0	40.0	50.0	50.0	
NEBRASKA										
U OF NEBR-LINCOLN	NE	.2	7	50.0	50.0	50.0	66.7	57.1	28.6	14.3
NEW JERSEY										
FARLGH DCKSN-MADISON	NJ	.4	14	45.5	37.5	11.1	16.7	42.9	35.7	21.4
FARLGH DCKSN-RTHFD	NJ	.4	14	22.2	36.4	30.0	10.0	21.4	57.1	21.4
FARLGH DCKSN-TEANECK	NJ	.3	11	33.3	33.3	14.3		27.3	54.5	18.2
MONMOUTH COLL	NJ	.2	8	12.5	14.3		28.6		75.0	25.0
RIDER COLL	NJ	.2	8	66.7	60.0	33.3		50.0	25.0	25.0
RUTGERS U-NEWARK	NJ	1.4	50	41.7	40.6	33.3	42.9	44.0	38.0	18.0
SETON HALL	NJ	.4	13	9.1	27.3	27.3		15.4	61.5	23.1
WILLIAM PATERSON	NJ	.2	6	50.0	66.7		75.0	50.0	16.7	33.3
NEW MEXICO										
EASTERN NEW MEXICO	NM	.2	6	40.0	50.0	50.0	100.0	50.0	33.3	16.7
U OF NEW MEXICO	NM	.2	8	20.0	60.0	50.0	25.0	37.5	25.0	37.5
NEW YORK										
ADELPHI	NY	.4	13	50.0	16.7	37.5	28.6	38.5	46.2	15.4
COLUMBIA U	NY	.1	5	100.0	100.0	33.3	25.0	40.0	40.0	20.0
CORNELL	NY	.3	9	25.0	57.1	16.7	25.0	22.2	33.3	44.4
CUNY BERNARD BARUCH	NY	.7	25	28.6	46.2	53.3	50.0	40.0	36.0	24.0
CUNY LEHMAN COLL	NY	.2	8	20.0	16.7	20.0	100.0	25.0	62.5	12.5
FORDHAM	NY	.2	8	50.0	40.0	60.0	33.3	50.0	25.0	25.0
HOFSTRA	NY	.6	20	37.5	57.1		66.7	50.0	40.0	10.0
IONA COLL	NY	.2	6	40.0	33.3	33.3		33.3	50.0	16.7

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REPORT NUMBER 12-D

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

				<<<<<<<<<		PERCENT	PASSING		>>>>>>>>>	
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
L I U-BKLYN CENTER	NY	.6	22	28.6	21.4	20.0	21.4	22.7	63.6	13.6
L I U-CW POST	NY	1.1	37	45.5	15.4	22.7	38.9	35.1	45.9	18.9
NEW YORK U	NY	.9	31	38.5	57.1	53.3	46.7	45.2	35.5	19.4
PACE U-NY	NY	.9	31	40.0	57.1	46.7	14.3	38.7	41.9	19.4
PACE U-PLEASANTVILLE	NY	.3	11	60.0	50.0	14.3	40.0	27.3	54.5	18.2
PACE U-WHITE PLAINS	NY	.3	9	33.3	50.0		20.0	33.3	55.6	11.1
ROCHESTER INST TECH	NY	.1	5	100.0	100.0	100.0		60.0	20.0	20.0
ST JOHNS	NY	1.2	43	32.0	19.0	23.1	22.2	25.6	55.8	18.6
SUNY AT ALBANY	NY	.4	13	60.0	12.5	60.0	25.0	38.5	46.2	15.4
SUNY AT BINGHAMTON	NY	.2	6	25.0		33.3		33.3	66.7	
SUNY AT BUFFALO	NY	.6	20	72.7	62.5	58.3	44.4	65.0	15.0	20.0
SYRACUSE	NY	.3	9	33.3	50.0	100.0	60.0	66.7	33.3	
U OF ROCHESTER	NY	.1	5	25.0	33.3	100.0	100.0	20.0	40.0	40.0
NORTH CAROLINA										
APPALACHIAN STATE	NC	.3	10	80.0	75.0	16.7	20.0	30.0	30.0	40.0
NC AGRIC & TECH	NC	.1	5			50.0	66.7	40.0	40.0	20.0
NC ST U-RALEIGH	NC	.1	5	25.0			100.0	20.0	40.0	40.0
U OF NC-CHAPEL HILL	NC	.5	16	62.5	37.5	42.9	57.1	37.5	31.3	31.3
OHIO										
BOWLING GREEN STATE	OH	.2	8	16.7	40.0	33.3	25.0	25.0	50.0	25.0
CASE WESTERN RESERVE	OH	.3	10	40.0	33.3	12.5	12.5		50.0	50.0
CLEVELAND STATE	OH	.3	12	28.6	22.2	33.3		16.7	66.7	16.7
MIAMI U	OH	.3	9	33.3	50.0	25.0	60.0	33.3	44.4	22.2
OHIO STATE	OH	.2	8	66.7	100.0	66.7	100.0	75.0	12.5	12.5
U OF AKRON	OH	.1	5	33.3	100.0		40.0	40.0	40.0	20.0
U OF CINCINNATI	OH	.3	9	66.7	33.3	33.3	14.3	22.2	55.6	22.2
U OF TOLEDO	OH	.2	8	40.0	33.3	33.3	50.0	37.5	62.5	
XAVIER	OH	.2	7		33.3	40.0	42.9	42.9	42.9	14.3
YOUNGSTOWN STATE	OH	.1	5	33.3	25.0	50.0	33.3	20.0	80.0	
OKLAHOMA										
NORTHEASTERN OK ST	OK	.1	5			50.0	50.0		40.0	60.0
OK CITY U	OK	.2	7	66.7	71.4	33.3	50.0	71.4	28.6	
OK ST U	OK	.3	10	37.5	42.9	42.9	62.5	30.0	30.0	40.0
U OF OK-NORMAN	OK	.3	11	20.0	75.0		44.4	27.3	54.5	18.2
OREGON										
PORTLAND STATE	OR	.1	5	100.0	50.0	100.0		40.0	20.0	40.0

* THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 12-D

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITH AOVANCEO OEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

				< < < < <	P E R C E N T		P A S S I N G		> > > > >	
		PERCENT OF TOTAL	NUMBER OF CANOIOATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
PENNSYLVANIA										
OREXEL	PA	.5	17	16.7	11.1	36.4	27.3	17.6	58.8	23.5
DUQUESNE	PA	.2	8	50.0	20.0		33.3		50.0	50.0
INDIANA U OF PA	PA	.3	9	42.9	42.9		20.0	22.2	44.4	33.3
LA SALLE COLL	PA	.4	13	40.0		33.3	25.0	23.1	53.8	23.1
LEHIGH U	PA	.2	8	83.3	66.7	50.0	33.3	62.5	12.5	25.0
PA ST U-U PARK	PA	.5	19	37.5	41.7	28.6	50.0	36.8	47.4	15.8
ROBERT MORRIS COLL	PA	.2	7	25.0		16.7	20.0	14.3	71.4	14.3
ST JOSEPHS COLL	PA	.5	17	44.4	14.3	40.0	53.8	41.2	35.3	23.5
TEMPLE	PA	.3	9	62.5	40.0		25.0	44.4	22.2	33.3
U OF PA	PA	.3	9	37.5	25.0	16.7	14.3	11.1	44.4	44.4
U OF PITTSBURGH	PA	.4	13	12.5	30.0	27.3	30.8	15.4	61.5	23.1
U OF SCRANTON	PA	.2	7	16.7	25.0				71.4	28.6
VILLANOVA	PA	.2	7	16.7		28.6	57.1		28.6	71.4
WESTMINSTER COLL	PA	.2	6	25.0	20.0	50.0	33.3	33.3	16.7	50.0
WIOENER U	PA	.2	7	25.0	28.6	16.7	20.0	14.3	57.1	28.6
WILKES COLL	PA	.2	8	14.3	16.7	20.0		12.5	62.5	25.0
PUERTO RICO										
INTER AMER-HATO REY	PR	.3	9	75.0	50.0	66.7	66.7	44.4	11.1	44.4
U OF PR-RIO PIEDRAS	PR	.5	19	12.5	28.6	16.7		10.5	84.2	5.3
RHODE ISLAND										
BRYANT COLL	RI	.3	9	50.0	50.0	28.6		33.3	33.3	33.3
U OF RHOOE ISLAND	RI	.2	8	50.0	40.0	60.0	66.7	37.5	25.0	37.5
SOUTH CAROLINA										
CLEMSON	SC	.5	17	46.2	27.3	37.5	66.7	35.3	23.5	41.2
U OF SC-COLUMBIA	SC	.7	25	30.0	26.3	52.9	33.3	28.0	36.0	36.0
TENNESSEE										
EAST TENN STATE	TN	.1	5	66.7	33.3			60.0	40.0	
MEMPHIS STATE	TN	.2	7	33.3	75.0		33.3	14.3	28.6	57.1
U OF TN-KNOXVILLE	TN	.3	12	25.0	33.3	37.5	50.0	50.0	33.3	16.7
VANOERBILT	TN	.2	6		40.0	20.0		33.3	50.0	16.7
TEXAS										
BAYLOR	TX	.3	9	42.9	25.0	40.0	33.3	55.6	44.4	
CORPUS CHRISTI STATE U	TX	.2	6	33.3	66.7	50.0		16.7	50.0	33.3

THE ALL, NONE AND SOME COLUMNS ARE BASEO ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR). REPORT NUMBER 12-0

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT ENO OF REPORT.

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	PERCENT THEORY	PASSING PRACTICE	ALL #	NONE #	>>>>>>>>> SOME #
E TEXAS STATE	TX	.2	6	50.0	50.0	25.0	40.0	33.3	50.0	16.7
HOUSTON BAPTIST	TX	.1	5	25.0			50.0		60.0	40.0
LAMAR U	TX	.1	5	66.7	75.0			60.0	40.0	
RICE	TX	.2	7	25.0	20.0	40.0	100.0	28.6	42.9	28.6
SOUTHERN METHODIST	TX	.2	6	60.0	75.0			16.7	50.0	33.3
ST MARYS U-SAN ANTONIO	TX	.1	5	50.0		66.7	33.3	60.0	20.0	20.0
STEPHEN F AUSTIN STATE	TX	.2	6		40.0			33.3	66.7	
TEX A&I-KINGSVILLE	TX	.2	6		33.3	33.3	66.7	16.7	50.0	33.3
TEX A&M	TX	.6	21	28.6	28.6	66.7	37.5	28.6	38.1	33.3
TEX CHRISTIAN	TX	.2	6	66.7	50.0	33.3	50.0	50.0	33.3	16.7
TEX TECH	TX	.4	15	50.0	37.5	66.7	54.5	40.0	33.3	26.7
U OF HOUSTON	TX	.6	20	41.7	33.3	30.0	45.5	35.0	45.0	20.0
U OF HOUSTON CLEAR LAKE	TX	.3	12	11.1	12.5	20.0		8.3	75.0	16.7
U OF NORTH TEXAS	TX	1.3	44	43.5	42.9	28.6	39.1	27.3	47.7	25.0
U OF TEX-ARLINGTON	TX	.6	21	63.6	53.8	50.0	66.7	57.1	33.3	9.5
U OF TEX-AUSTIN	TX	1.4	49	63.3	59.5	50.0	50.0	49.0	26.5	24.5
U OF TEX-DALLAS	TX	.6	22	50.0	35.7	33.3	46.2	27.3	40.9	31.8
U OF TEX-EL PASO	TX	.2	7		16.7	16.7		14.3	71.4	14.3
U OF TEX-SAN ANTONIO	TX	.2	6			20.0	50.0	16.7	83.3	
UTAH										
BRIGHAM YOUNG	UT	1.3	47	33.3	32.4	33.3	41.2	29.8	44.7	25.5
U OF UTAH	UT	.5	17	33.3	40.0	60.0	71.4	41.2	29.4	29.4
UTAH STATE	UT	.2	6	40.0	40.0	25.0	33.3	33.3	16.7	50.0
WEBER STATE	UT	.5	16	14.3	8.3	21.4	50.0	12.5	37.5	50.0
VIRGINIA										
GEORGE MASON U	VA	.1	5	100.0	50.0	100.0	33.3	40.0	20.0	40.0
MADISON COLL	VA	.1	5				25.0		80.0	20.0
U OF VA	VA	.3	11	44.4	50.0	57.1	50.0	36.4	36.4	27.3
VA COMMONWEALTH U	VA	.1	5	50.0	50.0	66.7	50.0	60.0	40.0	
VA POLY TECH	VA	.2	8	50.0	50.0	50.0	33.3	50.0	50.0	
WASHINGTON										
U OF WASH	WA	.2	7	50.0	40.0	40.0	50.0	28.6	14.3	57.1
WEST VIRGINIA										
W VA U	WV	.5	17	30.0	27.3	9.1	14.3	17.6	58.8	23.5

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REPORT NUMBER 12-D

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
				< < < < < < < < <		P E R C E N T	P A S S I N G			> > > > > > > > >
WISCONSIN										
U OF WI-MADISON	WI	.3	9	28.6	50.0	66.7	66.7	44.4	22.2	33.3
SCHOOLS WITH FEWER THAN FIVE		23.4	820	32.8	34.9	32.6	33.5	28.9	43.4	27.7
SCHOOLS NOT RECORDED		11.6	406	32.4	29.7	30.7	31.1	28.6	48.8	22.7
		=====	=======							
TOTALS		100.0	3,500	36.6	35.7	33.8	35.4	32.2	42.5	25.3

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DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

ALABAMA							
ALABAMA A & M	14	HUNTINGDON COLL	2	NORTH ALABAMA U	37	TROY ST-TROY	52
ALABAMA STATE U	7	JACKSONVILLE STATE	37	OAKWOOD COLL	12	TUSKEGEE INSTITUTE	12
ATHENS STATE COLL	11	JUDSON COLL	1	SAMFORD U	13	U OF AL-BIRMINGHAM	101
AUBURN U-AUBURN	180	LIVINGSTON U	4	SPRING HILL COLL	9	U OF AL-HUNTSVILLE	29
AUBURN U-MONTGOMERY	39	MILES COLL	2	TROY ST-DOTHAN	18	U OF AL-UNIVERSITY	137
BIRMINGHAM SOUTHERN	33	MOBILE COLL	1	TROY ST-MONTGOMERY	7	U OF MONTEVALLO	9
ALASKA							
U OF ALASKA ANCHORAGE	117						
ARIZONA							
AMER GRAD SC OF MGMT	41	ARIZONA STATE	287	GRAND CANYON COLL	9	NORTHERN ARIZ U	67
ARKANSAS							
ARKANSAS COLL	169	HARDING COLL	88	OUACHITA BAPTIST	24	U OF AR-MONTICELLO	25
ARKANSAS STATE	60	HENDERSON ST U	21	SOUTHERN ARKANSAS U	30	U OF AR-PINE BLUFF	13
ARKANSAS TECH U	46	HENDRIX COLL	35	U OF AR-FAYETTEVILLE	103		
COLL OF THE OZARKS	15	JOHN BROWN U	5	U OF AR-LITTLE ROCK	78		
CALIFORNIA							
ARMSTRONG COLL	62	CAL ST U-POMONA	91	MENLO COLL	1	U OF CAL-IRVINE	10
AZUSA PACIFIC COLL	7	CAL ST U-SACRAMENTO	242	MT SAINT MARYS	3	U OF CAL-LOS ANGELES	242
BIOLA U	4	CAL ST-DONINGUEZ	64	NATIONAL	56	U OF CAL-RIVERSIDE	4
CAL BAPTIST COLL	5	CAL ST-SAN LUIS	112	NORTHROP	20	U OF CAL-SAN DIEGO	2
CAL LUTHERAN COLL	19	CHAPMAN COLL	23	PACIFIC COLL	1	U OF CAL-SANTA BARBARA	188
CAL ST C-BAKERSFIELD	31	CLAREMONT MENS COLL	28	PACIFIC UNION COLL	18	U OF REDLANDS	11
CAL ST COLL-SONOMA	39	CLAREMONT U-GRAD CTR	3	PEPPERDINE	28	U OF SAN DIEGO	59
CAL ST COLL-STANISLAUS	32	COLL OF NOTRE DAME	3	PITZER COLL	1	U OF SAN FRANCISCO	46
CAL ST SAN BERNARDINO	54	GOLDEN GATE	78	POINT LOMA COLL	3	U OF SANTA CLARA	90
CAL ST U-CHICO	75	HOLY NAMES COLL	1	SAN DIEGO STATE	210	U OF SOUTHERN CAL	182
CAL ST U-FRESNO	134	HUMBOLDT STATE	18	SAN FRANCISCO STATE	205	U OF THE PACIFIC	22
CAL ST U-FULLERTON	176	JOHN F KENNEDY U	3	SAN JOSE STATE	146	US INTERNATIONAL	8
CAL ST U-HAYWARD	137	LA VERNE COLL	19	SOUTHERN CAL COLL	1	US NAVAL POSTGRAD	1
CAL ST U-LONG BEACH	170	LINCOLN U	2	ST MARYS OF CAL	33	W COAST U-LA	2
CAL ST U-LOS ANGELES	190	LOMA LINDA	13	STANFORD UNIV	9	W COAST U-ORANGE CO	1
CAL ST U-NORTHRIDGE	234	LOYOLA MARYMOUNT	69	U OF CAL-BERKELEY	170	WHITTIER COLL	1
COLORADO							
ADAMS STATE COLL	30	MESA COLL	19	U OF CO-CO SPRINGS	17	U OF SOUTHERN CO	20
CO COLL	1	METROPOLITAN ST COLL	122	U OF CO-DENVER	60	US AIR FORCE ACADEMY	1
CO STATE	75	REGIS COLL	23	U OF DENVER	39		
FORT LEWIS COLL	36	U OF CO-BOULDER	103	U OF NORTHERN CO	49		

SCHOOL INDEX

MAY 1990 UNIFORM CPA EXAMINATION

CONNECTICUT							
ALBERTUS MAGNUS COLL	12	FAIRFIELD	64	ST JOSEPH COLL	6	U OF NEW HAVEN	29
BRIDGEPORT	24	QUINNIPIAC COLL	47	U OF CONN	108	WESTERN CONN ST U	29
CENTRAL CONN ST U	135	SACRED HEART UNIV	38	U OF HARTFORD	56		
DELAWARE							
DELAWARE ST COLL	13	GOLDEY BEACOM COLL	12	U OF DELAWARE	107		
DISTRICT OF COLUMBIA							
AMERICAN	64	GALLAUDET COLL	2	HOWARD	65		
BENJAMIN FRANKLIN U	28	GEORGE WASHINGTON	100	SOUTHEASTERN	25		
CATHOLIC U OF AMER	18	GEORGETOWN	59	STRAYER COLL	18		
FLORIDA							
BARRY	65	FL INST OF TECH	3	JACKSONVILLE U	9	TAMPA COLL	8
BETHUNE COOKMAN COLL	4	FL INTERNATIONAL	119	JONES COLL-JCKSNVLLE	1	U OF CENTRAL FL	74
BISCAYNE COLL	18	FL MEMORIAL COLL	2	JONES COLL-ORLANDO	4	U OF MIAMI	53
COLL OF BOCA RATON	1	FL SOUTHERN COLL	22	NOVA	14	U OF NORTH FL	51
EDWARD WATERS COLL	1	FL STATE	116	PALM BCH ATLANTIC	5	U OF SO FLORIDA	138
EMBRY-RIDDLE AERO	1	FL U	107	ROLLINS COLL	14	U OF TAMPA	18
FL AGRI & MECH	28	FLAGLER COLL	3	ST LEO COLL	23		
FL ATLANTIC U	106	FT LAUDERDALE COLL	6	STETSON U	21		
GEORGIA							
ALBANY ST COLLEGE	64	COVENANT COLL	1	LAGRANGE COLLEGE	3	PIEDMONT COLL	8
ARMSTRONG ST COLL	3	EMORY	45	MERCER U-ATLANTA	20	SAVANNAH STATE	9
ATLANTA U	9	GA COLLEGE	38	MERCER U-MACON	23	SHORTER COLL	5
AUGUSTA COLL	17	GA INST OF TECH	19	MOREHOUSE COLL	21	TIFT COLL	1
BERRY COLL	22	GA SOUTHERN COLL	46	MORRIS BROWN COLL	4	U OF GEORGIA	218
BRENAU COLL	6	GA SOUTHWESTERN COLL	8	NORTH GEORGIA COLL	20	VALDOSTA STATE	60
CLARK COLL	7	GA STATE	237	OGLETHORPE	26	WESLEYAN COLL	7
COLUMBUS COLL	24	KENNESAW COLL	55	PAINE COLL	2		
HAWAII							
BRIGHAM YOUNG	53	CHAMINADE	10	HAWAII PACIFIC COLL	14	U OF HAWAII-HILO	10
IDAHO							
BOISE STATE	233	IDAHO STATE	31	NORTHWEST NAZARENE	8		
COLL OF IDAHO	9	LEWIS-CLARK STATE	3				

ILLINOIS

AUGUSTANA COLL	87	GREENVILLE COLL	2	MUNDELEIN COLL	11	ST XAVIER COLL	21
AURORA COLL	13	IL BENEDICTINE COLL	36	NO PARK COLL	14	STHN IL U-CARBONDALE	117
BARAT COLL	3	IL COLL	13	NORTH CENTRAL COLL	19	STHN IL U-EDWARDSVILLE	66
BRADLEY	53	IL INST TECH	11	NORTHEASTERN IL	94	TRINITY CHRISTIAN	3
CHICAGO STATE	32	IL STATE	210	NORTHERN IL	234	U OF CHICAGO	17
COLL OF ST FRANCIS	12	IL WESLEYAN	54	NORTHWESTERN	39	U OF CHICAGO-LOYOLA	81
DEPAUL	303	LEWIS	31	OLIVET NAZARENE COLL	9	U OF IL-CHICAGO	183
EASTERN IL	90	MACMURRAY COLL	3	QUINCY COLL	11	U OF IL-URBANA	395
ELMHURST COLL	49	MCKENDREE COLL	10	ROOSEVELT	77		
EUREKA COLL	3	MILLIKIN	27	ROSARY COLL	21		
GOVERNORS STATE	41	MONMOUTH COLL	1	SANGAMON STATE	35		

INDIANA

ANDERSON COLL	79	HUNTINGTON COLL	4	IN U-PURDUE-INDPLS	110	PURDUE U-NO CENTRAL	4
BALL ST	148	IN CENTRAL	36	IN U-SOUTH BEND	22	ST FRANCIS COLL	3
BETHEL COLL	4	IN INST OF TECH	3	IN U-SOUTHEAST	28	ST JOSEPHS COLL	30
BUTLER	32	IN ST U-EVANSVILLE	52	MANCHESTER COLL	48	ST MARY-OF-THE-WOODS	5
CALUMET COLL	15	IN ST U-TERRE HAUTE	77	MARIAN COLL-INDPLS.	10	ST MARYS COLL	41
FRANKLIN COLL	6	IN U-BLOOMINGTON	404	MARION COLL-MARION	2	TAYLOR	13
GOSHEN COLL	10	IN U-FORT WAYNE	50	OAKLAND CITY COLL	2	TRI-STATE U	6
GRACE THEOL SEMINARY	2	IN U-KOKOMO	7	PURDUE U-CALUMET	31	U OF EVANSVILLE	29
HANOVER COLL	4	IN U-NORTHWEST	56	PURDUE U-MAIN CAMPUS	98	U OF NOTRE DAME	271

IOWA

BRIAR CLIFF COLL	56	GRACELAND COLL	4	MARYCREST COLL	8	U OF IOWA	147
BUENA VISTA COLL	69	GRANDVIEW COLL	4	MORNINGSIDE COLL	10	U OF NORTHERN IOWA	196
CENTRAL U OF IOWA	14	IOWA STATE	163	MT MERCY COLL	15	UPPER IOWA U	29
CLARKE COLL	4	IOWA WESLEYAN COLL	1	NORTHWESTERN COLL	11	WARTBURG COLL	28
COE COLL	11	LORAS COLL	27	SIMPSON COLL	33	WESTMAR COLL	4
DORDT COLL	8	LUTHER COLL	38	ST AMBROSE COLL	49		
DRAKE	42	MAHARISHI INTRNL	2	U OF DUBUQUE	2		

KANSAS

BAKER	13	FRIENDS	6	MID-AMERICA NAZARENE	11	STERLING COLL	2
BENEDICTINE COLL	4	KANSAS NEWMAN	2	OTTAWA	2	TABOR COLL	2
BETHANY COLL	14	KANSAS STATE	116	PITTSBURG STATE	42	U OF KANSAS	118
BETHEL COLL	5	KANSAS WESLEYAN	3	SOUTHWESTERN COLL	4	WASHBURN U OF TOPEKA	37
EMPORIA STATE	34	MARYMOUNT COLL	7	ST MARY COLL	2		
FORT HAYS STATE	48	MCPHERSON COLL	9	ST MARY PLAINS COLL	4		

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MAY 1990 UNIFORM CPA EXAMINATION

KENTUCKY							
BELLARMINE COLL	107	EASTERN KY	44	MURRAY STATE	52	U OF KENTUCKY	179
BEREA COLL	3	GEORGETOWN COLL	10	NORTHERN KENTUCKY U	29	U OF LOUISVILLE	76
BRESCIA COLL	18	KY STATE	3	PIKEVILLE COLL	9	UNION COLL	6
CAMPBELLSVILLE COLL	3	KY WESLEYAN COLL	7	THOMAS MORE COLL	16		
CUMBERLAND COLL	9	MOREHEAD STATE	16	TRANSYLVANIA	20		
LOUISIANA							
CENTENARY OF LA	71	LA ST U-SHREVEPORT	41	NORTHEAST LA	81	TULANE U	57
DILLARD	8	LA TECH	85	NORTHWESTERN STATE	23	U OF NEW ORLEANS	138
GRAMBLING STATE	18	LOYOLA U	48	SOUTHEASTERN LA	63	U OF STHWESTN LA	64
LA COLL	9	MCNEESE STATE	35	SOUTHERN U-BATON RGE	46		
LA ST U-A&M	212	NICHOLLS STATE	36	SOUTHERN U-NEW ORLEANS	13		
MAINE							
COLBY COLL	21	THOMAS COLL	31	U OF ME-ORONO	48		
HUSSON COLL	69	U OF ME-AUGUSTA	8	U OF ME-PORTLAND	37		
ST JOSEPHS COLL	7	U OF ME-MACHIAS	3	U OF ME-PRESQUE ISLE	2		
MARYLAND							
BOWIE STATE	10	JOHNS HOPKINS	2	SALISBURY STATE	33	U OF MD-COLLEGE PARK	460
COLL OF NOTRE DAME	9	LOYOLA COLL	123	TOWSON STATE	115	U OF MD-EASTERN SHORE	4
COLUMBIA UNION COLL	6	MORGAN STATE	42	U OF BALTIMORE	206		
FROSTBURG STATE	42	MT ST MARYS COLL	49	U OF MD-BALTO	22		
MASSACHUSETTS							
AMERICAN INTERNATL	24	BOSTON U	95	NICHOLS COLL	29	U OF LOWELL	63
ANNA MARIA COLL	1	CLARK U	1	NORTH ADAMS STATE	22	U OF MASS-AMHERST	148
ASSUMPTION COLL	34	COLLEGE OF HOLY CROSS	42	NORTHEASTERN U	203	U OF MASS-BOSTON	50
ATLANTIC UNION COLL	3	FITCHBURG STATE	15	SALEM STATE	47	WESTERN NEW ENG COLL	66
BABSON COLL	78	GORDON COLL	4	SIMMONS COLL	9	WESTFIELD ST COLL	22
BENTLEY COLL	304	HARVARD	2	SOUTHEASTERN MASS	48		
BOSTON COLL	133	MASS INST OF TECH	1	STONEHILL COLL	41		
BOSTON ST COLL	2	MERRIMACK COLL	57	SUFFOLK	57		
MICHIGAN							
ADRIAN COLL	18	DETROIT COLL OF BUS	12	MADONNA COLL	9	OLIVET COLL	2
ALBION COLL	38	DETROIT INST TECH	2	MARYGROVE COLL	1	SAGINAW VALLEY ST	24
ALMA COLL	8	EASTERN MICH	88	MERCY COLL OF DETROIT	2	U OF DETROIT	33
ANDREWS	14	FERRIS STATE	73	MICHIGAN STATE	242	U OF MI-ANN ARBOR	98
AQUINAS COLL	31	GRAND VALLEY ST	43	MICHIGAN TECH	17	U OF MI-DEARBORN	56
CALVIN COLL	26	HILLSDALE COLL	26	NAZARETH COLL	6	U OF MI-FLINT	51
CENTRAL MICH	126	HOPE COLL	5	NORTHERN MICH	25	WALSH COLLEGE	144
CLEARY COLL	9	LAKE SUPERIOR STATE	11	NORTHWOOD INST	19	WAYNE STATE	101
DAVENPORT COLLEGE	19	LAWRENCE INST TECH	14	OAKLAND U	44		

MINNESOTA							
AUGSBURG COLL	181	COLL OF ST SCHOLASTIC	2	MANKATO STATE	72	ST JOHNS U	32
BEMIOJI STATE	32	COLL OF ST TERESA	4	MOORHEAD STATE	101	ST MARYS COLL	10
BETHEL COLL	11	COLL OF ST THOMAS	75	NORTHWESTERN COLL	3	U OF MN-OULUTH	49
COLL OF ST BENEOICT	13	CONCOROIA MOORHEAD	30	SOUTHNEST STATE	15	U OF MN-MNPLS	149
COLL OF ST CATHERINE	18	GUSTAVUS AOOLPHUS	13	ST CLOUD STATE	60		
MISSISSIPPI							
ALCORN STATE	39	DELTA STATE	49	MS COLL	53	MS VALLEY STATE	2
BELHAVEN COLL	10	JACKSON STATE	27	MS ST U	124	U OF MS	102
BLUE MTN COLL	1	MILLSAPS COLL	23	MS U FOR WOMEN	18	U OF SOUTHERN MS	102
MISSOURI							
AVILA COLL	14	LINCOLN U	20	PARK COLL	9	U OF MO-COLUMBIA	127
CENTRAL METH COLL	4	LINDENWOOD COLL	9	ROCKHURST COLL	51	U OF MO-KANSAS CITY	74
CENTRAL MO STATE	49	MARYVILLE COLL	7	SCHOOL OF THE OZARKS	10	U OF MO-ST LOUIS	195
COLUMBIA COLL	11	MO SOUTHERN STATE	21	SOUTHEAST MO STATE	46	NASHINGTON U	33
CULVER-STOCKTON COLL	3	MO VALLEY COLL	1	SOUTHWEST BAPT COLL	6	WEBSTER COLL	5
DRURY COLL	12	MO NESTERN ST COLL	24	SOUTHWEST MO STATE	130	WILLIAM JEWELL COLL	14
EVANGEL COLL	15	NORTHEAST MO STATE	66	ST LOUIS U	92		
FONTBONNE COLL	10	NORTHWEST MO STATE	37	TARKIO COLL	4		
MONTANA							
CARROLL COLL	18	GREAT FALLS COLL	12	ROCKY MTN COLL	5		
EASTERN MONTANA COLL	52	MONTANA ST UNIV	81				
NEBRASKA							
BELLEVUE COLL	82	OANA COLL	6	MIOLAND LUTHERAN COLL	17	U OF NEBR-OMAHA	51
CHAORON STATE	15	DOANE COLL	12	NEBR-WESLEYAN	11	UNION COLL	14
CONCOROIA TCHRS COLL	2	HASTINGS COLL	8	PERU STATE COLL	11		
CREIGHTON	49	KEARNEY STATE	32	U OF NEBR-LINCOLN	134		
NEVADA							
U OF NV-LAS VEGAS	127						
NEW HAMPSHIRE							
COLBY-SAWYER COLL	70	NATHANIEL HAWTHORNE	2	NH COLL	62		
DARTMOUTH COLL	3	NEN ENGLAND AERO INST	1	NH PLYMOUTH STATE	27		
FRANKLIN PIERCE COLL	18	NEW ENGLAND COLL	4	RIVIER COLL	8		

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NEW JERSEY							
BLOOMFIELD COLL	45	GLASSBORO STATE	74	RIDER COLL	159	ST PETERS COLL	93
CALDWELL COLL	2	KEAN COLL OF NJ	70	RUTGERS U-CAMDEN	84	THOMAS A EDISON COLL	2
FARLGH DCKSN-MADISON	82	MONMOUTH COLL	72	RUTGERS U-NEN BRNSWK	184	TRENTON STATE	47
FARLGH DCKSN-RTHFD	49	MONTCLAIR STATE	141	RUTGERS U-NEWARK	255	UPSALA COLL	11
FARLGH DCKSN-TEANECK	85	RAMAPO COLL OF NJ	42	SETON HALL	16I		
GEORGIAN CT COLL	31	RICHARD STOCKTON ST	56	ST ELIZABETH COLL	9		
NEN NEXICO							
COLL OF SANTA FE	130	EASTERN NEN MEXICO	48	NEN MEXICO STATE	106	U OF NEN MEXICO	78
COLL OF THE SO NEST	3	NEW MEXICO HIGHLANDS	10	U OF ALBUQUERQUE	6		
NEW YORK							
ADELPHI	146	DOMINICAN BLAUVELT	16	NEN YORK U	218	ST THOMAS AQUINAS	32
ALFRED	20	DOWLING COLL	60	NIAGARA U	54	SUNY AT ALBANY	I93
CANISIUS COLL	64	DYOUVILLE COLL	6	NY TECH INST-NYC	17	SUNY AT BINGHAMTON	216
CLARKSON COLL TECH	35	ELNIRA COLL	11	NY TECH INST-NESTBURY	40	SUNY AT BUFFALO	163
COLL OF ST ROSE	9	FORDHAM	134	PACE U-NY	322	SUNY COLL BROCKPORT	19
COLLEGE OF INSURANCE	1	HOFSTRA	310	PACE U-PLEASANTVILLE	295	SUNY COLL ENPIRE STATE	3
COLUMBIA U	II	HOUGHTON COLL	2	PACE U-WHITE PLAINS	70	SUNY COLL FREDONIA	59
CORNELL	I6	IONA COLL	I30	POLYTECHNIC INST NY	I	SUNY COLL GENESEO	85
CORNELL U STATUTORY	3	ITHACA COLL	36	PRATT INST	1	SUNY COLL OLD WESTBY	46
CUNY BERNARD BARUCH	344	KINGS COLL	6	REGENTS EXTERNAL DEG	6	SUNY COLL OSNEGO	83
CUNY BROOKLYN COLL	142	L I U-BKLYN CENTER	52	RENSSELAER POLY INST	3	SUNY COLL PLATTSBGH	58
CUNY CITY COLL	2	L I U-CN POST	202	ROCHESTER INST TECH	65	SUNY COLL UTICA-ROME	18
CUNY HUNTER COLL	56	L I U-SOUTHANPTON	6	RUSSELL SAGE COLL	12	SYRACUSE	81
CUNY LEHMAN COLL	50	LE MOYNE COLL	102	SIENA COLL	131	TOURO	29
CUNY MEDGAR EVERS	6	NANHATTAN COLL	89	SKIDMORE COLL	7	U OF ROCHESTER	I4
CUNY QUEENS COLL	221	MARIST COLL	31	ST BONAVENTURE U	93	UNION COLL	1
CUNY STATEN ISLAND	25	NARYMOUNT MANHATTAN	9	ST FRANCIS COLL	44	UTICA COLL-SYRACUSE	24
CUNY YORK	26	NERCY COLL	42	ST JOHN FISHER COLL	40	WAGNER COLL	29
DAENEN COLL	3	NAZARETH OF RCHSTR	16	ST JOHNS	352		
NORTH CAROLINA							
APPALACHIAN STATE	138	FAYETTEVILLE STATE	6	METHODIST COLL	14	ST AUGUSTINES COLL	10
ATLANTIC CHRISTIAN	23	GARDNER-WEBB COLL	I9	NC AGRIC & TECH	49	U OF NC-ASHEVILLE	29
BELNONT ABBEY COLL	28	GREENSBORO COLL	8	NC CENTRAL	21	U OF NC-CHAPEL HILL	178
BENNETT COLL	1	GUILFORD COLL	63	NC ST U-RALEIGH	232	U OF NC-CHARLOTTE	162
CAMPBELL U	28	HIGH POINT COLL	29	NC WESLEYAN COLL	10	U OF NC-GREENSBORO	108
CATAWBA COLL	11	JOHNSON C SMITH U	12	PEMBROKE STATE	13	U OF NC-NILMINGTON	64
DUKE	6	LENOIR-RHYNE COLL	31	PFIEFFER COLL	13	WAKE FOREST	67
EAST CAROLINA	124	LIVINGSTONE COLL	1	QUEENS COLL	14	NESTERN CAROLINA U	39
ELIZABETH CITY STATE	10	MARS HILL COLL	10	SHAW U	3		
ELON COLL	38	NEREDITH COLL	39	ST ANDREWS PRESBY	2		

NORTH DAKOTA							
DICKINSON STATE	15	MARY COLL	39	MINOT STATE	28	U OF NO DAKOTA	111
JAMESTOWN COLL	7	MAYVILLE STATE	2	NO DAKOTA STATE	40		
OHIO							
ANTIOCH COLL	5	FINDLAY COLL	20	MUSKINGUM COLL	13	U OF DAYTON	87
ASHLAND COLL	17	FRANKLIN U	81	NOTRE DAME COLL	5	U OF STEUBENVILLE	12
BALDWIN-WALLACE COLL	69	HEIDELBERG COLL	2	OHIO DOMINICAN COLL	8	U OF TOLEDO	116
BLUFFTON COLL	3	JOHN CARROLL U	73	OHIO NORTHERN	12	URBANA COLL	2
BOWLING GREEN STATE	119	KENT STATE	99	OHIO STATE	329	WALSH COLL	19
CAPITAL U	18	LAKE ERIE COLL	10	OHIO U	78	WILBERFORCE	5
CASE WESTERN RESERVE	40	MALONE COLL	4	OHIO WESLEYAN	13	WILMINGTON COLL	7
CEDARVILLE COLL	24	MARIETTA COLL	21	OTTERBEIN COLL	17	WITTENBERG U	20
CENTRAL STATE	11	MIAMI U	245	RIO GRANDE COLL	7	WRIGHT STATE	113
CLEVELAND STATE	206	MT ST JOSEPH	9	TIFFIN U	11	XAVIER	37
DEFIANCE COLL	7	MT UNION COLL	24	U OF AKRON	201		
DYKE COLL	24	MT VERNON NAZARENE	9	U OF CINCINNATI	171		
OKLAHOMA							
BARTLESVILLE WESLEYAN	116	LANGSTON U	20	OK CITY U	23	SOUTHEASTERN OK STATE	25
BETHANY NAZARENE	6	NORTHEASTERN OK ST	44	OK PANHANDLE ST	10	SOUTHWESTERN OK STATE	30
CAMERON U	15	NORTHWESTERN OK ST	13	OK ST U	187	U OF OK-NORMAN	140
CENTRAL STATE	121	OK BAPTIST	11	ORAL ROBERTS U	30	U OF SCI & ARTS-OK	4
EAST CENTRAL OK STATE	23	OK CHRISTIAN COLL	20	PHILLIPS U	7		
OREGON							
COLUMBIA CHRISTIAN	76	LINFIELD COLL	22	PORTLAND STATE	141	U OF PORTLAND	21
EASTERN OR STATE	23	OREGON STATE	61	SOUTHERN OR STATE	27	WARNER PACIFIC COLL	1
LEWIS & CLARK COLL	8	PACIFIC U	5	U OF OREGON	67		

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PENNSYLVANIA							
ALBRIGHT COLL	38	EASTERN COLL	10	LYCOMING COLL	17	ST JOSEPHS COLL	155
ALLEGHENY COLL	2	ELIZABETHTOWN COLL	36	MARYWOOD COLL	22	ST VINCENT COLL	63
ALLIANCE COLL	1	FRANKLIN & MARSHALL	49	MERCYHURST COLL	20	SUSQUEHANNA U	38
ALVERNIA COLL	13	GANNON U	24	MESSIAH COLL	31	TEMPLE	240
BEAVER COLL	4	GENEVA COLL	10	MILLERSVILLE U	32	THIEL COLL	36
BLOOMSBURG U	150	GETTYSBURG COLL	14	MORAVIAN COLL	23	U OF PA	99
BUCKNELL U	55	GROVE CITY COLL	59	MUHLENBERG COLL	55	U OF PITTSBURGH	118
CALIFORNIA U	26	GWYNEDD-MERCY COLL	9	PA ST U-BEHREND	26	U OF SCRANTON	151
CARLOW COLL	3	HOLY FAMILY COLL	7	PA ST U-CAPITOL	67	URSINUS COLL	15
CARNEGIE-MELLON U	6	INDIANA U OF PA	182	PA ST U-U PARK	493	VILLANOVA	287
CEDAR CREST COLL	10	JUNIATA COLL	5	PHILA TEXTILE & SCI	56	WAYNESBURG COLL	16
CHESTNUT HILL COLL	3	KINGS COLL	105	POINT PARK COLL	14	WEST CHESTER U OF PA	56
CHEYNEY U OF PA	7	KUTZTOWN U OF PA	20	ROBERT MORRIS COLL	194	WESTMINSTER COLL	35
CLARION U OF PA	93	LA ROCHE COLL	9	ROSEMONT COLL	2	WIDENER U	79
COLL MISERICORDIA	16	LA SALLE COLL	166	SETON HILL COLL	1	WILKES COLL	55
DE VLY COLL SCI & AGR	5	LEBANON VALLEY COLL	6	SHIPPENSBURG U OF PA	78		
DREXEL	221	LEHIGH U	157	SPRING GARDEN COLL	10		
DUQUESNE	113	LINCOLN U	5	ST FRANCIS COLL	48		
PUERTO RICO							
ANTILLIAN COLL	44	CAYEY U COLL-PR	38	SACRED HEART COLL	32		
BAYAMON CENTRAL U	8	INTER AMER-HATO REY	119	U OF PR-MAYAGUEZ	43		
CATHOLIC U OF PR	50	INTER AMER-SAN GERMN	22	U OF PR-RIO PIEDRAS	423		
RHODE ISLAND							
BARRINGTON COLL	11	JOHNSON & WALES COLL	21	ROGER WILLIAMS	6	SALVE REGINA-NEWPORT	10
BRYANT COLL	206	PROVIDENCE COLL	65	ROGER WILLIAMS-PROV	1		
SOUTH CAROLINA							
BAPT COLL-CHARLESTON	88	COKER COLL	4	LIMESTONE COLL	4	U OF SC-COASTAL	28
BENEDICT COLL	1	COLUMBIA COLL	9	NEWBERRY COLL	1	U OF SC-COLUMBIA	156
BOB JONES U	70	ERSKINE COLL	1	PRESBYTERIAN COLL	13	U OF SC-SPARTANBURG	25
CENTRAL WESLEYAN	5	FRANCIS MARION COLL	12	SC STATE	10	VOORHEES COLL	1
CHARLESTON COLL	52	FURMAN	31	THE CITADEL	23	WINTHROP COLL	42
CLEMSON	121	LANDER COLL	6	U OF SC-AIKEN	16		
SOUTH DAKOTA							
AUGUSTANA COLL	31	DAKOTA WESLEYAN U	5	NATL COLL OF BUS	20	SIOUX FALLS COLL	11
BLACK HILLS STATE	28	HURON COLL	3	NORTHERN STATE	47	U OF SD	100
DAKOTA STATE	2	MT MARTY COLL	6	SD STATE	1		

TENNESSEE							
AUSTIN PEAY STATE	29	KING COLL	1	MILLIGAN COLL	12	U OF TN-CHATTANOOGA	33
BELMONT COLL	16	KNOXVILLE COLL	2	SOUTHERN MISSIONARY	12	U OF TN-KNOXVILLE	53
BRYAN COLL	2	LAMBUTH COLL	4	TENN STATE	25	U OF TN-MARTIN	30
CARSON NEWMAN COLL	9	LE MOYNE-OWEN COLL	1	TENN TECH	39	U OF TN-NASHVILLE	4
CHRISTIAN BROS COLL	33	LINCOLN MEMORIAL U	3	TENN TEMPLE	3	UNION U	18
DAVID LIPSCOMB COLL	33	MARYVILLE COLL	1	TENN WESLEYAN COLL	4		
EAST TENN STATE	30	MEMPHIS STATE	119	TREVECCA NAZARENE	1		
FREED-HARDEMAN COLL	12	MIDDLE TENN STATE	62	TUSCULUM COLL	2		
TEXAS							
ABILENE CHRISTIAN	57	LAMAR U	76	ST EDWARDS U	24	U OF DALLAS	3
AMER TECHNOLOGICAL U	7	LAREDO ST U	14	ST MARYS U-SAN ANTONIO	35	U OF HOUSTON	255
ANGELO STATE	52	LETOURNEAU COLL	5	ST THOMAS U	26	U OF HOUSTON CLEAR LAK	131
AUSTIN COLL	9	LUBBOCK CHRISTIAN	9	STEPHEN F AUSTIN STATE	134	U OF HOUSTON DOWN TOWN	91
BAYLOR	158	MARY HARDIN-BAYLOR	12	SUL ROSS STATE	16	U OF HOUSTON-VICTORIA	37
BISHOP COLL	1	MCMURRAY COLL	17	TARLETON STATE	35	U OF NORTH TEXAS	153
CORPUS CHRISTI STATE U	41	MIDWESTERN STATE	48	TEX A&I-KINGSVILLE	26	U OF TEX-ARLINGTON	246
DALLAS BAPTIST COLL	15	OUR LADY OF LAKE	11	TEX A&M	407	U OF TEX-AUSTIN	461
E TEXAS BAPT COLL	4	PAN AMERICAN U	44	TEX CHRISTIAN	51	U OF TEX-DALLAS	179
E TEXAS STATE	72	PRAIRIE VIEW A & M	9	TEX EASTERN U	1	U OF TEX-EL PASO	122
HARDIN-SIMMONS U	21	RICE	12	TEX LUTHERAN COLL	20	U OF TEX-PERMIAN BASIN	28
HOUSTON BAPTIST	39	SAM HOUSTON STATE	93	TEX SOUTHERN	32	U OF TEX-SAN ANTONIO	167
HOWARD PAYNE U	15	SOUTHERN METHODIST	75	TEX TECH	183	U OF TEX-TYLER	46
HUSTON-TILLOTSON	2	SOUTHWEST TEX STATE	176	TEX WESLEYAN COLL	33	WAYLAND BAPT COLL	4
INCARNATE WORD COLL	6	SOUTHWESTERN U	10	TEX WOMANS U	13		
JARVIS CHRISTIAN	2	SOUTHWESTERN UNION	1	TRINITY U	32		
UTAH							
BRIGHAM YOUNG	284	U OF UTAH	95	WEBER STATE	42		
SOUTHERN UTAH STATE	29	UTAH STATE	57				
VERMONT							
CASTLETON ST COLL	25	ST JOSEPH PROVIDER	3	TRINITY COLL	7		
NORWICH U	3	ST MICHAELS COLL	9				
VIRGINIA							
AVERETT COLL	60	GEORGE MASON U	103	OLD DOMINION U	136	VA COMMONWEALTH U	113
BRIDGEWATER COLL	7	HAMPTON U	46	RADFORD U	57	VA POLY TECH	204
CHRISTOPHER NEWPORT	39	LONGWOOD COLL	30	ROANOKE COLL	8	VA STATE	25
CLINCH VALLEY	12	LYNCHBURG COLL	30	SHENANDOAH CONSERVTORY	1	VA UNION	12
COLL OF WILLIAM & MARY	93	MADISON COLL	128	ST PAULS COLL	3		
EASTERN MENNONITE	9	MARYMOUNT U	14	U OF RICHMOND	55		
EMORY & HENRY COLL	17	NORFOLK STATE	20	U OF VA	116		

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WASHINGTON							
CENTRAL WASH STATE	193	PACIFIC LUTHERAN	41	U OF PUGET SOUND	46	WESTERN WASH STATE	69
CITY U	55	SEATTLE PACIFIC COLL	23	U OF WASH	240		
EASTERN WASH STATE	78	SEATTLE U	61	WALLA WALLA COLL	12		
GONZAGA U	53	ST MARTINS COLL	15	WASH STATE	98		
WEST VIRGINIA							
ALDERSON BROADDUS	15	FAIRMONT STATE	42	SHEPHERD COLL	37	W VA STATE	62
BLUEFIELD STATE	19	GLENVILLE STATE	23	U OF CHARLESTON	21	W VA U	151
CONCORD COLL	39	MARSHALL U	122	W VA GRAD STUDIES	1	W VA WESLEYAN	16
DAVIS & ELKINS COLL	5	SALEM COLL	3	W VA INST TECH	31	WEST LIBERTY STATE	22
WISCONSIN							
CARROLL COLL	38	MARQUETTE U	78	U OF WI-LA CROSSE	24	U OF WI-PLATTEVILLE	13
CARTHAGE COLL	16	MILTON COLL	1	U OF WI-MADISON	95	U OF WI-RIVER FALLS	16
EDGEWOOD COLL	4	MT MARY COLL	2	U OF WI-MILWAUKEE	119	U OF WI-STEVENS PT	13
LAKELAND COLL	33	ST NORBERT COLL	11	U OF WI-OSHKOSH	31	U OF WI-STOUT	1
MADISON BUS COLL	2	U OF WI-EAU CLAIRE	62	U OF WI-PARKSIDE	28	U OF WI-SUPERIOR	10
WYOMING							
U OF WYOMING	170						

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TABULAR REPORTS

N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES BY STATE

NOVEMBER 1990 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME # > > >
ALABAMA	1.4	330	20.6	16.0	26.5	27.2	6.7	57.9	35.5
ALASKA	.2	38	9.7	21.2	26.5	23.5	13.2	60.5	26.3
ARIZONA	1.7	384	40.5	36.4	41.6	40.4	26.3	43.0	30.7
ARKANSAS	.6	141	19.9	20.0	27.9	22.5	12.8	66.0	21.3
CALIFORNIA	20.2	4,667	34.5	37.0	35.5	35.0	27.9	49.1	23.0
COLORADO	1.5	335	35.0	38.2	40.5	37.7	22.4	47.8	29.9
CONNECTICUT	1.7	387	23.0	26.6	26.2	29.3	14.7	59.2	26.1
DELAWARE	.3	79	22.4	32.0	34.7	34.2	19.0	57.0	24.1
DISTRICT OF COLUMBIA	.4	87	16.5	18.4	20.0	19.3	10.3	70.1	19.5
FLORIDA	1.0	236	35.9	35.8	34.3	33.7	28.8	39.4	31.8
GEORGIA	3.9	909	32.9	29.4	31.6	30.7	15.6	52.8	31.6
GUAM		10	33.3	40.0	30.0	44.4	10.0	30.0	60.0
HAWAII	.5	117	33.9	26.3	27.4	27.4	17.9	56.4	25.6
IDAHO	.2	50	16.0	28.0	30.0	28.0	10.0	64.0	26.0
ILLINOIS	6.2	1,428	33.5	34.8	36.5	34.4	21.3	50.8	27.9
INDIANA	1.5	352	28.2	26.2	26.5	28.1	14.5	60.8	24.7
IOWA	.9	214	20.4	24.8	27.5	25.5	14.0	60.7	25.2
KANSAS	.7	157	22.9	27.8	26.1	30.6	16.6	62.4	21.0
KENTUCKY	1.2	270	22.3	22.5	28.6	24.0	12.2	57.0	30.7
LOUISIANA	1.4	331	29.8	29.9	28.7	28.8	13.9	54.1	32.0
MAINE	.3	72	21.2	25.0	27.8	32.1	19.4	45.8	34.7
MARYLAND	2.0	469	22.5	26.2	29.3	24.9	18.6	53.1	28.4
MASSACHUSETTS	3.2	739	22.7	25.9	26.2	22.9	12.6	61.7	25.7
MICHIGAN	1.7	382	30.6	31.6	28.2	30.8	22.5	46.1	31.4
MINNESOTA	2.4	546	39.1	41.0	45.7	49.3	25.8	38.8	35.3
MISSISSIPPI	.4	99	21.3	22.2	19.4	16.3	12.1	59.6	28.3
MISSOURI	2.4	560	30.6	29.2	31.8	30.2	16.8	53.9	29.3
MONTANA	.3	75	23.6	31.9	37.8	35.6	17.3	54.7	28.0

THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES BY STATE

NOVEMBER 1990 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME * > > > > >
NEBRASKA	.3	73	20.6	34.4	21.8	27.8	23.3	47.9	28.8
NEVADA	.2	53	23.5	26.4	23.5	17.3	13.2	64.2	22.6
NEW HAMPSHIRE	.3	78	18.2	21.3	19.7	26.7	11.5	64.1	24.4
NEW JERSEY	4.4	1,012	18.9	24.5	23.7	19.5	11.2	65.3	23.5
NEW MEXICO	.4	99	21.6	30.9	29.0	25.0	14.1	61.6	24.2
NEW YORK	7.6	1,763	41.9	45.3	32.9	34.9	32.7	45.8	21.4
NORTH CAROLINA	1.9	432	22.1	24.2	29.2	27.1	18.3	59.5	22.2
NORTH DAKOTA	.3	69	16.2	46.4	34.3	35.8	8.7	42.0	49.3
OHIO	5.2	1,194	25.8	26.8	28.4	26.7	13.1	54.9	31.9
OKLAHOMA	.6	130	24.2	26.2	24.1	25.2	15.4	53.8	30.8
OREGON	.9	199	29.2	27.7	38.1	39.7	14.1	45.7	40.2
PENNSYLVANIA	4.3	997	22.1	23.4	20.7	20.4	11.9	51.2	36.9
PUERTO RICO	1.8	416	17.0	19.0	19.9	14.2	12.3	76.7	11.1
RHODE ISLAND	.6	129	23.4	22.8	24.4	18.0	3.1	56.6	40.3
SOUTH CAROLINA	.6	145	6.5	11.4	16.7	17.4	6.9	71.7	21.4
SOUTH DAKOTA	.1	32			9.4	9.4		87.5	12.5
TENNESSEE		N/A							
TEXAS	4.3	985	37.7	35.4	36.7	32.3	31.6	46.6	21.8
UTAH	.4	90	30.2	28.4	40.7	45.2	17.8	41.1	41.1
VERMONT	.2	41	12.2	7.3	12.2	7.3	2.4	80.5	17.1
VIRGIN ISLANDS		1	100.0		100.0	100.0	100.0		
VIRGINIA	2.8	642	27.5	27.8	33.7	30.0	15.1	55.3	29.6
WASHINGTON	1.2	284	35.0	35.0	34.8	34.7	27.1	38.7	34.2
WEST VIRGINIA	.8	195	28.2	25.9	26.3	21.1	20.0	62.1	17.9
WISCONSIN	2.4	547	44.0	48.5	52.1	54.3	29.6	31.8	38.6
WYOMING	.1	31	14.8	23.3	10.0	14.3	6.5	61.3	32.3
	=====	=======							
NATIONAL TOTALS	100.0	23,101	29.5	31.1	31.7	30.6	20.7	52.2	27.1

* THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 1

N/A = NOT AVAILABLE

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES BY STATE

NOVEMBER 1990 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	PERCENT PASSING THEORY	PRACTICE	ALL *	NONE *	>>>>>>>>> SOME *
ALABAMA	1.3	572	33.8	32.9	35.9	35.6	27.8	34.8	37.4
ALASKA	.2	97	26.8	29.3	21.5	26.2	24.7	45.4	29.9
ARIZONA	1.1	497	44.1	48.7	40.3	43.0	35.0	35.8	29.2
ARKANSAS	.8	352	28.5	33.3	25.8	33.2	24.7	43.5	31.8
CALIFORNIA	8.1	3,641	40.6	42.8	36.2	38.0	33.0	42.5	24.4
COLORADO	1.1	499	42.9	39.5	39.3	36.5	33.5	36.1	30.5
CONNECTICUT	1.7	766	26.0	27.5	25.8	30.2	20.6	47.8	31.6
DELAWARE	.2	111	31.2	34.1	32.2	40.5	24.3	40.5	35.1
DISTRICT OF COLUMBIA	.4	158	20.5	26.7	15.3	17.8	18.4	58.2	23.4
FLORIDA	1.8	813	40.8	40.3	41.4	44.1	27.7	37.8	34.6
GEORGIA	3.2	1,455	36.0	37.3	32.3	33.6	27.5	37.7	34.8
GUAM	.1	28	19.2	22.2	15.4	12.0	3.6	71.4	25.0
HAWAII	.3	143	39.4	22.2	32.4	26.4	18.9	44.1	37.1
IDAHO	.3	152	35.0	27.5	32.5	29.8	22.4	42.8	34.9
ILLINOIS	4.9	2,218	36.7	36.2	33.7	33.5	29.2	40.3	30.5
INDIANA	1.8	822	33.5	30.8	30.4	32.3	26.2	44.3	29.6
IOWA	1.0	469	25.8	30.6	28.7	28.0	22.8	46.7	30.5
KANSAS	.7	305	32.2	36.7	32.6	37.4	29.8	39.7	30.5
KENTUCKY	.8	353	35.9	33.3	29.1	30.8	22.1	40.8	37.1
LOUISIANA	1.0	437	36.9	37.6	34.5	35.4	32.3	38.2	29.5
MAINE	.5	215	23.4	25.3	33.8	31.2	20.5	43.7	35.8
MARYLAND	3.9	1,766	26.1	32.8	31.2	30.7	20.4	50.2	29.3
MASSACHUSETTS	3.5	1,577	30.4	30.8	30.2	34.2	23.3	43.9	32.7
MICHIGAN	3.3	1,491	31.6	30.7	33.6	33.8	22.2	45.5	32.3
MINNESOTA	1.2	543	44.6	39.4	47.8	49.4	38.9	29.3	31.9
MISSISSIPPI	.8	347	27.6	26.7	26.9	26.4	19.9	52.2	28.0
MISSOURI	2.1	941	35.8	35.4	33.5	30.3	28.9	41.2	29.9
MONTANA	.3	117	32.6	28.6	41.8	33.3	29.9	40.2	29.9

* THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 2

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES BY STATE

NOVEMBER 1990 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < AUDITING	LAW	THEORY	P E R C E N T P A S S I N G PRACTICE	ALL #	NONE #	> > > > > > > > > > SOME #
NEBRASKA	.6	255	29.0	23.7	37.1	34.3	21.2	49.0	29.8
NEVADA	.4	166	27.3	24.6	31.8	26.8	21.1	45.8	33.1
NEW HAMPSHIRE	.4	162	27.7	32.9	34.1	37.9	22.8	44.4	32.7
NEW JERSEY	4.1	1,859	19.5	22.5	21.1	20.8	16.7	57.3	25.9
NEW MEXICO	.3	155	31.9	38.1	29.1	36.4	26.5	44.5	29.0
NEW YORK	11.2	5,052	34.7	36.6	31.3	36.3	27.8	50.2	22.1
NORTH CAROLINA	3.1	1,378	28.9	35.9	35.7	33.2	29.0	46.1	25.0
NORTH DAKOTA	.3	129	27.0	49.0	27.5	33.8	24.8	34.1	41.1
OHIO	4.8	2,151	30.0	30.5	31.2	30.7	26.2	45.1	28.7
OKLAHOMA	1.1	478	30.0	32.1	32.0	28.3	20.1	49.0	31.0
OREGON	.7	304	34.5	36.0	41.2	45.4	29.6	35.5	34.9
PENNSYLVANIA	8.0	3,615	21.5	21.5	22.2	23.1	16.2	54.2	29.6
PUERTO RICO	1.5	661	27.1	28.9	24.2	28.0	23.4	62.8	13.8
RHODE ISLAND	.7	296	26.5	25.0	22.7	30.5	20.6	45.3	34.1
SOUTH CAROLINA	1.0	436	28.2	30.4	30.1	30.6	23.4	42.2	34.4
SOUTH DAKOTA	.3	125	18.1	27.1	23.7	26.0	17.6	53.6	28.8
TENNESSEE		N/A							
TEXAS	8.4	3,771	29.0	30.6	30.5	28.6	24.3	54.7	21.0
UTAH	.3	156	26.1	29.5	31.4	32.6	28.2	46.8	25.0
VERMONT	.2	75	22.7	23.9	22.6	29.6	14.7	54.7	30.7
VIRGIN ISLANDS		5	20.0					80.0	20.0
VIRGINIA	3.3	1,474	30.5	32.2	31.8	27.5	25.2	45.7	29.2
WASHINGTON	1.7	748	31.5	34.4	41.3	37.5	28.2	42.6	29.1
WEST VIRGINIA	.8	366	27.7	26.9	28.4	27.5	20.5	59.6	19.9
WISCONSIN	.8	377	41.9	49.1	46.7	55.1	41.6	25.2	33.2
WYOMING	.1	58	34.1	25.0	26.3	30.0	22.4	43.1	34.5
	=====	=======							
NATIONAL TOTALS	100.0	45,137	31.1	32.4	31.2	31.9	25.4	46.6	27.9

THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 2

N/A = NOT AVAILABLE

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF CANDIDATES BY HIGHEST LEVEL OF EDUCATION ACHIEVED

NOVEMBER 1990 UNIFORM CPA EXAMINATION

EDUCATION LEVEL	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
FIRST-TIME CANDIDATES									
DOCTORAL	.1	14	45.5	66.7	66.7	66.7	50.0	28.6	21.4
MASTERS IN ACCOUNTING	3.5	670	42.4	38.9	48.0	45.9	29.7	36.3	34.0
MBA EMPHASIS IN ACCOUNTING	2.8	528	41.2	43.8	46.9	45.2	33.0	39.2	27.8
OTHER MBA	3.2	610	35.9	43.0	42.9	41.5	29.7	40.8	29.5
NON-BUSINESS MASTERS	.6	120	37.1	44.5	40.2	40.6	25.8	42.5	31.7
LAW DEGREE	.6	105	25.8	59.0	33.0	31.9	23.8	39.0	37.1
BACHELORS	88.5	16,866	28.1	29.5	30.4	29.2	18.6	53.9	27.6
LESS THAN BACHELORS	.8	146	21.0	24.8	26.8	28.8	13.7	58.2	28.1
	=====	=======							
TOTAL ANSWERING	100.0	19,059	29.2	30.8	31.8	30.6	19.8	52.3	28.0
NOT ANSWERING		4,042	31.6	32.7	30.6	30.2	25.3	51.7	23.0
REPEAT CANDIDATES									
DOCTORAL	.1	30	42.1	33.3	31.6	38.9	30.0	43.3	26.7
MASTERS IN ACCOUNTING	2.9	1,225	39.4	40.3	44.0	43.6	31.0	39.1	29.9
MBA EMPHASIS IN ACCOUNTING	2.1	871	33.1	39.5	35.7	38.4	29.3	42.6	28.1
OTHER MBA	2.6	1,119	33.2	38.8	38.3	33.6	29.4	42.9	27.7
NON-BUSINESS MASTERS	.4	171	38.8	54.5	50.8	42.2	38.0	33.3	28.7
LAW DEGREE	.4	170	25.8	48.1	36.0	30.4	27.1	45.9	27.1
BACHELORS	91.2	38,647	30.8	32.0	30.7	31.5	25.2	46.7	28.1
LESS THAN BACHELORS	.3	139	18.6	18.3	22.8	26.1	17.3	59.0	23.7
	=====	=======							
TOTAL ANSWERING	100.0	42,372	31.2	32.7	31.5	32.1	25.6	46.3	28.1
NOT ANSWERING		2,765	29.7	28.4	27.2	28.9	23.4	51.5	25.1

THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 3

N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES BY MAJOR

NOVEMBER 1990 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
			< < < < < < < < <		P E R C E N T	P A S S I N G		> > > > > > > > >	
GRADUATE									
ACCOUNTING	52.3	1,008	42.9	41.5	49.0	46.6	32.2	36.7	31.1
NON-ACCOUNTING BUSINESS MAJOR	36.7	707	35.0	42.7	43.2	41.6	28.3	41.0	30.7
ENGINEERING	.2	4	66.7	100.0	66.7	33.3	25.0		75.0
MATH	.2	4	100.0	100.0	100.0	100.0	100.0		
OTHER LIBERAL ARTS	2.1	41	31.4	45.9	50.0	40.5	24.4	36.6	39.0
OTHER	8.5	163	33.3	50.0	37.1	38.5	27.6	39.3	33.1
	=====	=======							
TOTAL ANSWERING	100.0	1,927	39.0	43.0	45.9	43.9	30.4	38.3	31.3
NOT ANSWERING		120	38.4	39.2	31.7	35.9	26.7	46.7	26.7
UNDERGRADUATE									
ACCOUNTING	88.1	14,643	27.7	28.7	29.7	28.5	18.0	54.4	27.6
NON-ACCOUNTING BUSINESS MAJOR	7.5	1,253	29.8	32.5	34.7	34.7	21.8	48.8	29.4
ENGINEERING	.1	21	44.4	41.2	55.6	52.6	33.3	28.6	38.1
MATH	.3	51	55.1	51.1	59.2	67.3	41.2	25.5	33.3
OTHER LIBERAL ARTS	2.2	365	38.3	41.0	39.2	35.5	25.5	44.9	29.6
OTHER	1.7	290	36.8	42.0	40.0	41.5	27.9	43.1	29.0
	=====	=======							
TOTAL ANSWERING	100.0	16,623	28.3	29.6	30.6	29.5	18.7	53.4	27.8
NOT ANSWERING		4,431	29.8	31.7	29.3	28.7	23.9	53.7	22.4

* THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 4

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES BY OVERALL GRADE POINT AVERAGE

NOVEMBER 1990 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
GRADUATE									
3.50 TO 4.00	44.8	867	53.3	54.7	59.8	57.1	42.6	25.8	31.6
3.00 TO 3.49	50.1	970	29.4	34.0	35.2	34.3	21.5	47.4	31.0
2.50 TO 2.99	4.5	87	19.4	42.9	28.9	29.2	20.7	48.3	31.0
2.00 TO 2.49	.6	12	27.3	33.3	14.3	12.5	16.7	50.0	33.3
1.99 OR LESS	.1	1						100.0	
TOTAL ANSWERING	100.0	1,937	39.6	43.7	45.7	44.0	30.9	37.8	31.3
NOT ANSWERING		110	26.8	25.0	33.3	33.7	17.3	56.4	26.4
UNDERGRADUATE									
3.50 TO 4.00	25.6	4,347	46.8	47.9	51.4	49.1	34.1	32.1	33.8
3.00 TO 3.49	42.5	7,207	27.7	28.9	29.8	28.7	16.9	52.6	30.5
2.50 TO 2.99	26.0	4,412	15.0	16.9	16.3	15.9	9.5	70.1	20.4
2.00 TO 2.49	5.8	988	10.8	12.7	11.9	12.7	6.5	77.4	16.1
1.99 OR LESS		6	20.0	16.7	16.7	16.7	16.7	83.3	
TOTAL ANSWERING	100.0	16,960	28.3	29.7	30.6	29.4	18.8	53.4	27.9
NOT ANSWERING		4,094	30.3	31.6	29.2	28.8	24.2	54.0	21.8

THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 5

NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES BY SEMESTER HOURS OF ACCOUNTING

NOVEMBER 1990 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<< PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME # >>>
GRADUATE									
41 OR MORE	29.0	564	36.1	39.7	42.0	41.1	27.5	42.0	30.5
36 TO 40	11.3	220	40.0	38.5	41.3	42.2	30.0	40.5	29.5
31 TO 35	14.9	290	39.0	43.8	49.2	48.1	30.7	35.9	33.4
26 TO 30	16.0	310	38.1	40.8	43.6	42.8	26.1	37.7	36.1
21 TO 25	14.2	276	44.9	50.2	50.0	48.6	36.6	35.5	27.9
16 TO 20	9.2	179	43.1	43.4	50.0	41.2	31.8	35.2	33.0
UNDER 16	5.4	104	31.0	48.8	39.6	40.4	31.7	38.5	29.8
TOTAL ANSWERING	100.0	1,943	38.9	42.6	44.9	43.6	30.0	38.5	31.5
NOT ANSWERING		104	39.4	46.7	46.3	39.2	33.7	45.2	21.2
UNDERGRADUATE									
41 OR MORE	9.7	1,622	25.4	27.5	26.9	27.1	17.9	56.0	26.0
36 TO 40	7.5	1,266	29.5	31.0	33.8	33.0	19.4	50.3	30.3
31 TO 35	13.8	2,308	29.8	29.6	33.5	31.8	19.8	51.7	28.5
26 TO 30	23.7	3,979	30.9	32.1	33.4	31.9	20.3	50.5	29.3
21 TO 25	22.8	3,834	27.2	28.0	28.7	27.8	17.5	54.6	27.9
16 TO 20	13.4	2,243	26.3	28.4	27.2	25.8	17.0	56.6	26.4
UNDER 16	9.1	1,533	26.8	29.4	29.4	26.9	17.9	56.4	25.6
TOTAL ANSWERING	100.0	16,785	28.3	29.5	30.6	29.3	18.6	53.5	27.9
NOT ANSWERING		4,269	30.3	32.1	29.4	29.3	24.5	53.5	22.0

THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 6

NATIONAL TOTALS
PERFORMANCE OF CANDIDATES BY ACCOUNTING EXPERIENCE

NOVEMBER 1990 UNIFORM CPA EXAMINATION

	NUMBER OF CANDIDATES	PERCENT PASSING AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
FIRST-TIME CANDIDATES								
PUBLIC ACCOUNTING								
1 TO 3 YEARS	5,283	30.6	29.8	31.8	33.7	21.4	49.9	28.7
OVER 3 YEARS	1,519	32.3	31.1	34.6	41.3	25.3	46.9	27.8
PRIVATE ACCOUNTING								
1 TO 3 YEARS	3,271	24.6	26.9	27.7	26.3	17.5	57.1	25.4
OVER 3 YEARS	3,216	27.3	31.6	32.5	32.8	20.7	52.9	26.4
GOVERNMENTAL ACCOUNTING								
1 TO 3 YEARS	882	23.0	27.1	25.1	22.3	16.7	59.8	23.6
OVER 3 YEARS	525	23.2	26.4	21.2	23.4	14.1	61.0	25.0
TEACHING ACCOUNTING								
1 TO 3 YEARS	227	28.4	33.0	38.9	38.6	24.7	50.7	24.7
OVER 3 YEARS	76	27.0	34.9	35.4	42.4	25.0	47.4	27.6
REPEAT CANDIDATES								
PUBLIC ACCOUNTING								
1 TO 3 YEARS	16,212	34.6	33.2	33.4	35.6	27.0	42.5	30.5
OVER 3 YEARS	9,006	30.7	31.9	29.8	37.1	27.2	45.3	27.4
PRIVATE ACCOUNTING								
1 TO 3 YEARS	8,005	28.2	32.0	29.0	29.2	24.8	48.9	26.2
OVER 3 YEARS	8,742	27.1	30.7	29.2	29.0	24.5	50.5	24.9
GOVERNMENTAL ACCOUNTING								
1 TO 3 YEARS	2,334	26.8	28.7	26.1	25.4	22.8	52.1	25.2
OVER 3 YEARS	2,107	25.4	29.7	22.5	21.0	21.3	55.6	23.1
TEACHING ACCOUNTING								
1 TO 3 YEARS	565	29.0	31.7	30.8	31.1	28.0	50.1	21.9
OVER 3 YEARS	228	23.1	26.0	27.0	26.6	18.4	55.3	26.3

THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 7

NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES BY SAT AND ACT SCORES

NOVEMBER 1990 UNIFORM CPA EXAMINATION

REPORTED SCORES	NUMBER OF CANDIDATES	<<<<<<<<< PERCENT			PASSING			>>>>>>>>>
		AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
SAT VERBAL								
700 AND ABOVE	245	33.7	34.2	38.9	35.9	26.9	51.0	22.0
600 TO 699	1,300	43.5	47.2	46.9	46.8	32.3	34.8	32.9
500 TO 599	4,113	33.4	35.2	34.7	32.6	22.7	47.2	30.1
400 TO 499	3,655	23.8	22.8	24.8	23.6	15.2	59.6	25.2
200 TO 399	608	19.4	19.1	23.2	22.8	13.3	63.8	22.9
SAT MATHEMATICS								
700 AND ABOVE	780	41.4	41.6	46.5	51.2	32.8	36.4	30.8
600 TO 699	3,080	38.3	40.0	40.6	39.4	26.9	41.3	31.8
500 TO 599	4,118	27.6	28.6	29.6	27.5	18.4	53.7	27.9
400 TO 499	1,784	19.6	19.3	19.0	16.6	10.9	66.9	22.2
200 TO 399	165	17.0	14.0	13.3	11.8	9.1	74.5	16.4
ACT VERBAL								
32 AND ABOVE	51	36.4	53.3	33.3	40.4	27.5	41.2	31.4
28 TO 31	414	46.9	49.1	52.4	48.7	29.0	31.9	39.1
24 TO 27	1,220	34.8	36.3	38.5	37.0	21.6	44.7	33.8
20 TO 23	1,331	22.9	23.2	25.4	25.0	12.5	58.1	29.5
BELOW 20	563	17.8	15.7	21.1	21.0	9.4	66.3	24.3
ACT MATHEMATICS								
32 AND ABOVE	201	41.3	46.5	48.9	55.1	30.8	33.3	35.8
28 TO 31	738	36.1	39.0	43.9	43.4	24.7	40.4	35.0
24 TO 27	1,375	31.8	33.2	34.8	33.0	18.9	48.3	32.8
20 TO 23	991	21.3	20.4	21.6	20.0	9.9	62.8	27.3
BELOW 20	460	16.2	15.0	18.7	15.7	8.5	69.6	22.0

* THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 8

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF CANDIDATES BY NUMBER OF SUBJECTS TAKEN

NOVEMBER 1990 UNIFORM CPA EXAMINATION

NUMBER OF SUBJECTS	TOTAL CANDIDATES		< < < < < < < NUMBER OF SITTINGS AND PERCENT PASSING ALL SUBJECTS TAKEN > > > > > > >															
			1ST EXAM		2ND EXAM		3RD EXAM		4TH EXAM		5TH EXAM		6TH EXAM		OVER 6	
	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%
4 SUBJECTS	35,759	10.0	20,848	13.3	7,129	6.8	3,871	5.2	1,947	4.2	913	3.1	420	3.8	631	2.5
3 SUBJECTS	5,319	9.3	1,687	11.7	1,187	10.2	904	7.7	619	9.4	372	8.1	194	3.6	356	2.8
2 SUBJECTS	16,922	32.1	5,956	30.5	4,150	37.3	2,683	34.0	1,827	31.1	1,016	30.0	556	25.5	734	18.4
1 SUBJECT	10,238	65.9	2,108	57.3	2,354	72.4	2,031	67.7	1,485	68.1	925	67.8	521	65.8	814	58.6
TOTAL	68,238	23.8	30,599	19.6	14,820	26.0	9,489	27.0	5,878	29.2	3,226	30.7	1,691	30.0	2,535	25.2

NATIONAL TOTALS
PERFORMANCE OF CANDIDATES BY SUBJECT

NOVEMBER 1990 UNIFORM CPA EXAMINATION

< < < < < < < NUMBER OF SITTINGS AND PERCENT PASSING > > > > > > >

SUBJECTS	TOTAL NUMBER	TOTAL %	1ST EXAM NUMBER	1ST EXAM %	2ND EXAM NUMBER	2ND EXAM %	3RD EXAM NUMBER	3RD EXAM %	4TH EXAM NUMBER	4TH EXAM %	5TH EXAM NUMBER	5TH EXAM %	OVER 5 NUMBER	OVER 5 %
AUDITING	50,739	30.5	25,345	28.5	10,874	32.2	6,480	33.3	3,666	34.9	1,940	34.2	2,434	26.4
LAW	51,248	31.9	25,148	30.0	10,854	33.0	6,632	33.9	3,878	36.4	2,077	35.8	2,659	31.2
THEORY	51,884	31.4	26,098	31.5	10,716	31.6	6,482	31.1	3,844	32.5	2,033	32.0	2,711	28.0
PRACTICE	49,204	31.4	25,882	30.4	10,287	31.3	5,999	32.9	3,396	34.3	1,675	35.0	1,965	31.9

REPORT NUMBER 10

N A T I O N A L   T O T A L S
PERFORMANCE OF CANDIDATES BY SUPPLEMENTARY STUDY

NOVEMBER 1990 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
			< < < < < < < < <		P E R C E N T	P A S S I N G		> > > > > > > > >	
FIRST-TIME CANDIDATES									
COLLEGE-SPONSORED	5.2	1,202	24.3	28.0	31.7	30.5	15.6	55.8	28.6
PROPRIETARY	37.4	8,646	35.6	36.8	37.3	37.1	23.2	45.4	31.4
FIRM-SPONSORED	4.9	1,124	31.7	28.0	33.3	29.7	20.2	52.0	27.8
HOME STUDY	8.9	2,051	25.6	27.3	29.7	27.0	20.6	53.5	25.9
CPA EXAM CRITIQUE									
NOT ANSWERING	46.4	10,726	25.3	27.4	26.9	25.4	19.5	56.8	23.7
REPEAT CANDIDATES									
COLLEGE-SPONSORED	5.7	2,553	27.8	33.7	33.4	34.5	25.5	44.9	29.6
PROPRIETARY	37.2	16,808	34.8	36.2	34.9	36.1	27.0	42.2	30.9
FIRM-SPONSORED	5.5	2,461	33.8	29.6	31.2	31.3	24.3	45.2	30.5
HOME STUDY	14.8	6,662	29.9	30.9	30.1	29.6	25.9	47.3	26.8
CPA EXAM CRITIQUE	.4	185	31.1	35.4	37.6	26.9	29.2	42.7	28.1
NOT ANSWERING	41.0	18,503	28.2	29.7	28.0	28.2	24.2	50.5	25.3

THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 11

N A T I O N A L   T O T A L S

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < <		P E R C E N T	P A S S I N G		> > > > > > > > >	
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ALABAMA										
ALABAMA STATE U	AL		7	14.3	14.3				85.7	14.3
ATHENS STATE COLL	AL		8				12.5		87.5	12.5
AUBURN U-AUBURN	AL	.2	50	30.0	14.0	50.0	30.0	6.0	44.0	50.0
AUBURN U-MONTGOMERY	AL	.1	21	28.6	19.0	42.9	42.9	9.5	38.1	52.4
BIRMINGHAM SOUTHERN	AL	.1	11			9.1	9.1		90.9	9.1
JACKSONVILLE STATE	AL	.1	19	22.2	22.2	15.8	10.5		68.4	31.6
NORTH ALABAMA U	AL	.1	11	9.1	9.1	9.1			81.8	18.2
SAMFORD U	AL		5						100.0	
SPRING HILL COLL	AL		5	80.0	40.0	80.0	80.0	40.0	20.0	40.0
TROY ST-DOTHAN	AL	.1	12	8.3		8.3	16.7		83.3	16.7
TROY ST-TROY	AL	.1	25	16.0	16.0	28.0	40.0	4.0	56.0	40.0
U OF AL-BIRMINGHAM	AL	.2	36	36.1	27.8	31.4	41.2	13.9	47.2	38.9
U OF AL-HUNTSVILLE	AL		7	42.9	14.3	28.6	28.6	14.3	57.1	28.6
U OF AL-UNIVERSITY	AL	.3	65	16.9	20.0	26.2	21.5	4.6	60.0	35.4
U OF MONTEVALLO	AL		5	20.0	20.0	20.0	20.0		60.0	40.0
U OF SO ALABAMA	AL	.1	23	26.1	4.5	27.3	31.8	4.3	52.2	43.5
ALASKA										
U OF ALASKA ANCHORAGE	AK		7		14.3	16.7	14.3		71.4	28.6
U OF ALASKA FAIRBANKS	AK		5			20.0	40.0		60.0	40.0
ARIZONA										
ARIZONA STATE	AZ	.7	137	48.2	29.9	51.3	42.9	29.9	36.5	33.6
GRAND CANYON COLL	AZ		6	50.0		83.3	50.0	16.7	16.7	66.7
NORTHERN ARIZ U	AZ	.1	18	21.4	20.0	26.7	26.7	16.7	55.6	27.8
U OF ARIZONA	AZ	.4	84	43.8	35.5	26.2	31.3	23.8	47.6	28.6
ARKANSAS										
ARKANSAS STATE	AR	.1	20	20.0	25.0	21.1	15.8	15.0	70.0	15.0
HARDING COLL	AR	.1	11		22.2	9.1	22.2	9.1	72.7	18.2
U OF AR-FAYETTEVILLE	AR	.2	36	29.4	25.7	33.3	28.6	16.7	58.3	25.0
U OF AR-LITTLE ROCK	AR	.1	20	30.0	25.0	40.0	35.0	20.0	55.0	25.0
U OF CENTRAL AR	AR	.1	20	10.0		5.3	5.3	5.0	85.0	10.0
CALIFORNIA										
CAL ST C-BAKERSFIELD	CA	.1	15	10.0	8.3	21.4	33.3	6.7	66.7	26.7
CAL ST COLL-SONOMA	CA	.1	20	38.9	37.5	50.0	46.2	30.0	50.0	20.0
CAL ST COLL-STANISLAUS	CA	.1	18	30.8	30.8	33.3	33.3	27.8	55.6	16.7

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REPORT NUMBER 12-A

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < < <		P E R C E N T	P A S S I N G		> > > > > > > > > >	
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
CAL ST SAN BERNARDINO	CA	.2	32	29.6	32.0	35.7	40.0	18.8	56.3	25.0
CAL ST U-CHICO	CA	.1	28	27.8	22.2	51.9	46.2	25.0	39.3	35.7
CAL ST U-FRESNO	CA	.3	65	21.2	30.2	18.4	17.3	15.4	64.6	20.0
CAL ST U-FULLERTON	CA	.4	88	27.0	35.6	36.2	35.7	22.7	50.0	27.3
CAL ST U-HAYWARD	CA	.3	61	23.1	24.4	31.1	26.7	18.0	63.9	18.0
CAL ST U-LONG BEACH	CA	.3	59	26.1	15.9	30.2	23.4	11.9	55.9	32.2
CAL ST U-LOS ANGELES	CA	.4	75	30.0	31.1	36.4	28.8	21.3	54.7	24.0
CAL ST U-NORTHRIDGE	CA	.4	94	33.3	53.2	41.1	50.0	34.0	38.3	27.7
CAL ST U-POMONA	CA	.2	50	35.9	37.8	35.0	46.3	24.0	44.0	32.0
CAL ST U-SACRAMENTO	CA	.3	63	19.1	32.6	31.3	21.3	15.9	60.3	23.8
CAL ST-DOMINGUEZ	CA	.1	20	15.4	33.3	18.8	16.7	5.0	70.0	25.0
CAL ST-SAN LUIS	CA	.1	27	33.3	27.8	41.2	23.8	22.2	59.3	18.5
CHAPMAN COLL	CA		10	37.5	12.5	12.5	25.0	10.0	60.0	30.0
CLAREMONT MENS COLL	CA	.1	15	71.4	75.0	36.4	18.2	33.3	33.3	33.3
GOLDEN GATE	CA	.2	34	50.0	50.0	46.4	48.3	38.2	38.2	23.5
LA VERNE COLL	CA		5	25.0				20.0	80.0	
LOYOLA MARYMOUNT	CA		9	33.3		28.6	28.6		55.6	44.4
NATIONAL	CA	.1	25	33.3	21.1	23.8	30.0	20.0	64.0	16.0
PEPPERDINE	CA		5	33.3	33.3	33.3	25.0	40.0	60.0	
SAN DIEGO STATE	CA	.5	95	48.5	50.0	51.4	50.7	35.8	33.7	30.5
SAN FRANCISCO STATE	CA	.5	103	28.1	27.5	26.8	29.3	20.4	58.3	21.4
SAN JOSE STATE	CA	.3	72	27.9	29.2	37.5	35.6	29.2	48.6	22.2
ST MARYS OF CAL	CA	.1	11	20.0	33.3	14.3	28.6	9.1	72.7	18.2
STANFORD UNIV	CA		5		100.0	25.0	20.0	20.0	60.0	20.0
U OF CAL-BERKELEY	CA	.4	77	52.3	57.4	53.7	51.0	41.6	28.6	29.9
U OF CAL-IRVINE	CA		5	50.0	25.0	25.0	25.0		60.0	40.0
U OF CAL-LOS ANGELES	CA	.5	99	39.3	48.3	29.0	39.7	32.3	43.4	24.2
U OF CAL-RIVERSIDE	CA		5	50.0	100.0	25.0	25.0	20.0	60.0	20.0
U OF CAL-SANTA BARBARA	CA	.3	59	40.5	51.2	50.0	36.6	35.6	40.7	23.7
U OF SAN DIEGO	CA	.1	12	37.5	44.4	22.2	22.2	8.3	50.0	41.7
U OF SAN FRANCISCO	CA	.1	18	7.7	23.1	11.1	21.4	5.6	61.1	33.3
U OF SANTA CLARA	CA	.1	14	55.6	60.0			42.9	57.1	
U OF SOUTHERN CAL	CA	.3	57	35.0	34.3	51.2	48.8	31.6	43.9	24.6
WOODBURY	CA		7	14.3	16.7		40.0		57.1	42.9
COLORADO										
CO STATE	CO	.2	32	30.0	46.7	28.1	21.9	9.4	53.1	37.5
FORT LEWIS COLL	CO	.1	12	18.2	18.2	9.1	8.3	8.3	75.0	16.7
METROPOLITAN ST COLL	CO	.2	50	32.0	34.0	40.0	38.0	16.0	54.0	30.0
REGIS COLL	CO	.1	11	18.2	36.4	18.2	18.2	9.1	63.6	27.3

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REPORT NUMBER 12-A

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

				<<<<<<<<<		PERCENT PASSING			>>>>>>>>>	
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF CO-BOULDER	CO	.2	40	33.3	38.5	40.0	30.8	17.5	45.0	37.5
U OF CO-CO SPRINGS	CO		10	20.0	20.0	40.0	40.0	10.0	60.0	30.0
U OF CO-DENVER	CO	.1	17	58.8	52.9	64.7	64.7	41.2	23.5	35.3
U OF DENVER	CO		7	14.3	28.6	50.0	50.0	14.3	57.1	28.6
U OF NORTHERN CO	CO	.1	15	26.7	26.7	33.3	26.7	20.0	60.0	20.0
U OF SOUTHERN CO	CO	.1	15	14.3	21.4	20.0	6.7	6.7	73.3	20.0
CONNECTICUT										
BRIDGEPORT	CT		5			25.0	25.0		80.0	20.0
CENTRAL CONN ST U	CT	.2	42	11.9	19.0	21.4	26.8	7.1	66.7	26.2
FAIRFIELD	CT	.2	40	36.8	36.1	35.3	32.4	20.0	35.0	45.0
QUINNIPIAC COLL	CT	.1	19	5.3	5.3	5.3	5.3	5.3	94.7	
SACRED HEART UNIV	CT	.1	13	23.1	23.1	23.1	30.8	7.7	53.8	38.5
U OF CONN	CT	.3	58	31.0	29.3	37.9	36.2	19.0	50.0	31.0
U OF HARTFORD	CT	.1	12	10.0	9.1	9.1	8.3	8.3	91.7	
WESTERN CONN ST U	CT	.1	25	37.5	41.7	41.7	48.0	28.0	40.0	32.0
DELAWARE										
GOLDEY BEACOM COLL	DE	.1	15	20.0	26.7	26.7	40.0	13.3	60.0	26.7
U OF DELAWARE	DE	.2	42	31.6	48.6	44.4	44.7	21.4	35.7	42.9
WILMINGTON COLL	DE		6	20.0	40.0	40.0	33.3	16.7	66.7	16.7
DISTRICT OF COLUMBIA										
AMERICAN	DC	.1	19	22.2	33.3	36.8	31.6	10.5	52.6	36.8
CATHOLIC U OF AMER	DC		6		16.7	16.7	33.3		66.7	33.3
GEORGE WASHINGTON	DC	.1	23	23.8	35.0	30.0	23.8	26.1	56.5	17.4
GEORGETOWN	DC	.1	11	36.4	18.2	30.0	22.2		45.5	54.5
HOWARD	DC	.1	16	18.8	13.3	20.0	12.5	12.5	75.0	12.5
SOUTHEASTERN	DC		6	16.7	16.7	16.7	16.7	16.7	83.3	
STRAYER COLL	DC	.1	14	7.1	7.1				92.9	7.1
U OF DC	DC		9	11.1	22.2	22.2	22.2	11.1	77.8	11.1
FLORIDA										
BARRY	FL		8	37.5	50.0	37.5	37.5	37.5	50.0	12.5
FL AGRI & MECH	FL		6	16.7		16.7		16.7	83.3	
FL ATLANTIC U	FL	.2	39	50.0	45.7	56.3	35.5	30.8	35.9	33.3
FL INTERNATIONAL	FL	.3	64	40.7	35.0	59.3	58.3	28.1	28.1	43.8
FL SOUTHERN COLL	FL		9	25.0	25.0	25.0			66.7	33.3
FL STATE	FL	.2	52	39.6	40.4	32.7	32.7	25.0	46.2	28.8
FL U	FL	.3	55	59.6	43.4	59.6	55.8	30.9	25.5	43.6

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REPORT NUMBER 12-A

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
				<<<<<<<<<		PERCENT	PASSING			>>>>>>>>>
ROLLINS COLL	FL		5						100.0	
ST LEO COLL	FL	.1	11	27.3	18.2	10.0	20.0	18.2	63.6	18.2
STETSON U	FL		5	40.0	50.0	33.3	50.0	40.0	40.0	20.0
TAMPA COLL	FL		5	20.0	40.0	40.0	60.0	20.0	20.0	60.0
U OF CENTRAL FL	FL	.2	33	48.3	36.7	55.2	42.9	33.3	33.3	33.3
U OF MIAMI	FL	.1	29	34.5	37.9	28.6	32.1	17.2	51.7	31.0
U OF NORTH FL	FL	.1	14	57.1	57.1	35.7	35.7	28.6	35.7	35.7
U OF SO FLORIDA	FL	.3	59	47.3	41.8	48.3	44.8	27.1	32.2	40.7
U OF TAMPA	FL		6	33.3	16.7	33.3	16.7		66.7	33.3
U OF WEST FLORIDA	FL	.1	20	21.1	30.0	29.4	11.8	10.0	55.0	35.0
GEORGIA										
ALBANY ST COLLEGE	GA		5	20.0	20.0				80.0	20.0
AUGUSTA COLL	GA		9						100.0	
BERRY COLL	GA		10	20.0	20.0	20.0	20.0	10.0	70.0	20.0
COLUMBUS COLL	GA		10	10.0		10.0	20.0		80.0	20.0
EMORY	GA		8	42.9	57.1	28.6	28.6	25.0	25.0	50.0
GA COLLEGE	GA	.1	15	26.7	26.7	6.7	6.7		66.7	33.3
GA INST OF TECH	GA	.1	13		7.7	15.4	16.7		84.6	15.4
GA SOUTHERN COLL	GA	.1	15			6.7	6.7		93.3	6.7
GA SOUTHWESTERN COLL	GA		5						100.0	
GA STATE	GA	.4	87	28.7	25.3	28.7	27.6	12.6	55.2	32.2
KENNESAW COLL	GA	.1	23	34.8	39.1	43.5	34.8	26.1	52.2	21.7
MERCER U-ATLANTA	GA		6		16.7		16.7		66.7	33.3
PIEDMONT COLL	GA	.1	23	17.4	8.7	13.0	17.4	8.7	73.9	17.4
SAVANNAH STATE	GA		6	16.7		16.7	16.7		83.3	16.7
U OF GEORGIA	GA	.2	43	31.0	35.7	32.6	30.2	14.0	51.2	34.9
VALDOSTA STATE	GA	.1	16	6.7	6.7	12.5	18.8	6.3	81.3	12.5
WEST GEORGIA COLL	GA	.1	12	16.7	8.3		25.0		66.7	33.3
GUAM										
U OF GUAM	GU		6	40.0	33.3	33.3	60.0		16.7	83.3
HAWAII										
BRIGHAM YOUNG	HI		6			25.0	16.7		83.3	16.7
CHAMINADE	HI		10				10.0		90.0	10.0
HAWAII PACIFIC COLL	HI		10	11.1	33.3	22.2	30.0	10.0	60.0	30.0
U OF HAWAII-MANOA	HI	.3	69	45.6	30.9	31.9	31.9	20.3	50.7	29.0

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REPORT NUMBER 12-A

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < <		PERCENT	PASSING		> > > > > > > > >	
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
IDAHO										
BOISE STATE	ID	.1	27	19.2	26.9	30.8	24.0	14.8	70.4	14.8
U OF IDAHO	ID	.1	13	15.4	33.3	23.1	33.3	7.7	61.5	30.8
ILLINOIS										
AUGUSTANA COLL	IL	.1	14	14.3	15.4	21.4	7.7	14.3	71.4	14.3
BRADLEY	IL	.1	19	15.8	10.5	21.1	26.3	5.3	63.2	31.6
CHICAGO STATE	IL		5	20.0	20.0				80.0	20.0
DEPAUL	IL	.7	137	23.9	25.6	27.6	25.2	10.9	57.7	31.4
EASTERN IL	IL	.1	30	30.0	23.3	17.2	17.2	10.0	60.0	30.0
ELMHURST COLL	IL	.1	14	14.3	21.4	14.3	28.6	14.3	64.3	21.4
GOVERNORS STATE	IL	.1	16	37.5	25.0	37.5	37.5	25.0	62.5	12.5
IL BENEDICTINE COLL	IL	.1	11	20.0	11.1	18.2	10.0	18.2	72.7	9.1
IL STATE	IL	.2	47	25.5	27.7	34.8	26.1	14.9	55.3	29.8
LEWIS	IL		6		16.7		16.7		66.7	33.3
MACMURRAY COLL	IL		6			33.3		16.7	66.7	16.7
MILLIKIN	IL		8		12.5	12.5	12.5		87.5	12.5
MUNDELEIN COLL	IL		7	50.0	57.1	42.9	50.0	42.9	42.9	14.3
NORTH CENTRAL COLL	IL	.1	14	53.8	46.2	46.2	35.7	28.6	50.0	21.4
NORTHEASTERN IL	IL	.2	41	2.5	15.0	17.1	15.0	4.9	73.2	22.0
NORTHERN IL	IL	.3	71	62.0	55.7	68.6	60.6	43.7	26.8	29.6
NORTHWESTERN	IL		8	25.0	25.0	25.0	25.0	25.0	75.0	
QUINCY COLL	IL		6	50.0	16.7	50.0	50.0	16.7	50.0	33.3
ROOSEVELT	IL	.1	29	17.9	21.4	17.2	21.4	17.2	72.4	10.3
ROSARY COLL	IL		6		16.7	33.3	16.7		50.0	50.0
SANGAMON STATE	IL	.1	25	20.0	40.0	32.0	40.0	12.0	48.0	40.0
ST XAVIER COLL	IL		7			14.3			85.7	14.3
STHN IL U-CARBONDALE	IL	.1	30	27.6	25.0	23.3	20.7	13.3	63.3	23.3
STHN IL U-EDWARDSVILLE	IL	.1	21	38.1	33.3	42.9	42.9	23.8	42.9	33.3
TRINITY CHRISTIAN	IL		6	66.7	66.7	33.3	50.0	16.7	16.7	66.7
U OF CHICAGO-LOYOLA	IL	.1	18	13.3	6.7	26.7	22.2		77.8	22.2
U OF IL-CHICAGO	IL	.4	76	26.3	30.3	31.1	29.7	15.8	56.6	27.6
U OF IL-URBANA	IL	.4	82	48.1	50.6	48.7	50.0	30.5	37.8	31.7
WESTERN IL U	IL	.1	22	30.0	31.6	35.0	45.5	18.2	40.9	40.9
INDIANA										
ANDERSON COLL	IN		6	20.0	20.0	16.7	16.7	16.7	83.3	
BALL ST	IN	.1	27	14.8	11.1	14.8	14.8	7.4	77.8	14.8
BUTLER	IN	.1	13	30.8	30.8	30.8	38.5	15.4	61.5	23.1

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REPORT NUMBER 12-A

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < <		P E R C E N T	P A S S I N G		> > > > > > > > >	
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
IN CENTRAL	IN		10	33.3	33.3	11.1	10.0		60.0	40.0
IN ST U-EVANSVILLE	IN	.1	16	18.8	18.8	18.8	18.8	12.5	75.0	12.5
IN ST U-TERRE HAUTE	IN	.1	21	19.0	14.3	19.0	19.0	14.3	76.2	9.5
IN U-BLOOMINGTON	IN	.4	86	45.2	41.7	44.4	43.2	24.4	39.5	36.0
IN U-FORT WAYNE	IN	.1	11	18.2	18.2	27.3	27.3	18.2	72.7	9.1
IN U-NORTHWEST	IN	.1	15	38.5	30.8	26.7	26.7	20.0	53.3	26.7
IN U-PURDUE-INDPLS	IN	.2	40	34.2	30.8	15.8	25.6	17.5	62.5	20.0
IN U-SOUTH BEND	IN	.1	14	21.4	28.6	28.6	35.7	21.4	64.3	14.3
IN U-SOUTHEAST	IN		7	28.6	28.6	14.3	14.3	14.3	71.4	14.3
PURDUE U-CALUMET	IN	.1	12	16.7	25.0	16.7	16.7	16.7	75.0	8.3
PURDUE U-MAIN CAMPUS	IN	.2	32	34.4	21.9	21.9	22.6	6.3	62.5	31.3
PURDUE U-NO CENTRAL	IN		5	40.0	60.0	60.0	40.0	40.0	40.0	20.0
ST MARYS COLL	IN		8						100.0	
TAYLOR	IN		5	20.0	20.0	20.0	40.0	20.0	60.0	20.0
U OF EVANSVILLE	IN		6	16.7	16.7	16.7	16.7	16.7	83.3	
U OF NOTRE DAME	IN	.2	35	35.7	26.9	41.9	35.5	17.1	40.0	42.9
VALPARAISO	IN	.1	14	42.9	28.6	35.7	42.9	21.4	50.0	28.6
IOWA										
BUENA VISTA COLL	IA	.1	17	29.4	41.2	29.4	29.4	11.8	52.9	35.3
COE COLL	IA		5	40.0	40.0	60.0	40.0	40.0	40.0	20.0
DRAKE	IA		5	20.0	20.0	20.0	20.0	20.0	80.0	
IOWA STATE	IA	.2	37	11.1	11.1	21.6	19.4	8.1	70.3	21.6
LORAS COLL	IA		5	50.0	60.0	80.0	75.0	60.0	20.0	20.0
LUTHER COLL	IA		7		14.3				85.7	14.3
MT MERCY COLL	IA		10	10.0	20.0	20.0	20.0	10.0	80.0	10.0
SIMPSON COLL	IA	.1	12	25.0	33.3	41.7	41.7	25.0	58.3	16.7
ST AMBROSE COLL	IA		6	16.7	16.7	16.7	16.7	16.7	83.3	
U OF IOWA	IA	.2	49	30.6	31.3	36.7	32.7	20.4	57.1	22.4
UPPER IOWA U	IA		10	33.3	33.3	40.0	40.0	30.0	50.0	20.0
KANSAS										
EMPORIA STATE	KS	.1	20	16.7	16.7	35.0	35.0	15.0	65.0	20.0
FORT HAYS STATE	KS		6	33.3	66.7	33.3	33.3	33.3	33.3	33.3
KANSAS STATE	KS	.2	36	26.5	23.5	30.6	30.6	13.9	58.3	27.8
PITTSBURG STATE	KS		10	50.0	50.0	30.0	40.0	30.0	40.0	30.0
U OF KANSAS	KS	.2	39	50.0	42.1	63.2	51.3	30.8	33.3	35.9
WASHBURN U OF TOPEKA	KS		8	37.5	37.5	71.4	71.4	37.5	37.5	25.0
WICHITA STATE	KS	.1	28	7.4	14.8	11.1	14.3	7.1	78.6	14.3

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PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
				<<<<<<<<<		PERCENT PASSING				>>>>>>>>>
KENTUCKY										
BELLARMINE COLL	KY	.1	15	7.1	33.3	7.1	7.1	6.7	66.7	26.7
CUMBERLAND COLL	KY		7						100.0	
EASTERN KY	KY	.1	19	15.8	5.3	21.1	15.8		73.7	26.3
KY WESLEYAN COLL	KY		5	20.0	60.0	20.0	40.0		40.0	60.0
MOREHEAD STATE	KY	.1	16	31.3	18.8	25.0	18.8	18.8	68.8	12.5
MURRAY STATE	KY	.1	13	30.8	15.4	30.8	15.4	7.7	61.5	30.8
NORTHERN KENTUCKY U	KY	.1	22	18.2	22.7	27.3	22.7	9.1	59.1	31.8
THOMAS MORE COLL	KY		5		20.0				80.0	20.0
TRANSYLVANIA	KY		10	20.0	30.0	20.0	10.0	10.0	60.0	30.0
U OF KENTUCKY	KY	.4	77	28.8	23.3	31.2	29.3	14.3	57.1	28.6
U OF LOUISVILLE	KY	.2	41	21.1	12.5	32.5	25.0	9.8	56.1	34.1
WESTERN KY	KY	.1	16		18.8	31.3	25.0		62.5	37.5
LOUISIANA										
LA ST U-A&M	LA	.3	66	46.0	39.3	35.9	34.9	21.2	43.9	34.8
LA ST U-SHREVEPORT	LA	.1	20	26.3	31.6	30.0	25.0	25.0	65.0	10.0
LA TECH	LA	.1	20	15.8	21.1	15.0	20.0	10.0	70.0	20.0
LOYOLA U	LA	.1	17	17.6	17.6	17.6	17.6	5.9	70.6	23.5
MCNEESE STATE	LA		10	11.1				10.0	90.0	
NICHOLLS STATE	LA	.1	14	30.8	30.8	35.7	42.9	35.7	57.1	7.1
NORTHEAST LA	LA	.1	26	24.0	20.0	40.0	32.0	11.5	57.7	30.8
NORTHWESTERN STATE	LA		9		33.3	16.7	33.3		44.4	55.6
SOUTHEASTERN LA	LA	.1	20	15.8	10.5	30.0	38.9	15.0	60.0	25.0
SOUTHERN U-BATON RGE	LA		7	14.3	14.3	14.3	14.3	14.3	85.7	
SOUTHERN U-NEW ORLEANS	LA		5						100.0	
TULANE U	LA	.1	23	33.3	15.0	30.4	34.8	8.7	47.8	43.5
U OF NEW ORLEANS	LA	.3	67	36.9	37.5	24.2	29.2	16.4	55.2	28.4
U OF STHWESTN LA	LA	.1	30	34.5	33.3	30.0	36.7	16.7	46.7	36.7
XAVIER U OF LA	LA		8	12.5					87.5	12.5
MAINE										
HUSSON COLL	ME	.1	20	20.0	15.0	30.8	27.3	10.0	50.0	40.0
THOMAS COLL	ME		5			20.0	60.0		40.0	60.0
U OF ME-ORONO	ME		7	28.6	28.6	33.3	33.3	14.3	28.6	57.1
U OF ME-PORTLAND	ME	.1	12	9.1	18.2	33.3	33.3	8.3	50.0	41.7
MARYLAND										
FROSTBURG STATE	MD		9	33.3	71.4	33.3	42.9	22.2	22.2	55.6

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				< < < < PERCENT			PASSING		> > > >	
LOYOLA COLL	MD		10	11.1	30.0	44.4	11.1	10.0	50.0	40.0
MORGAN STATE	MD		8				12.5		87.5	12.5
MT ST MARYS COLL	MD		7	14.3	16.7	14.3		14.3	71.4	14.3
SALISBURY STATE	MD		9	11.1	11.1	33.3	33.3	11.1	66.7	22.2
TOWSON STATE	MD	.1	29	30.4	30.4	31.8	26.1	20.7	51.7	27.6
U OF BALTIMORE	MD	.2	42	13.2	25.6	22.2	23.5	16.7	59.5	23.8
U OF MD-BALTO	MD		6	20.0	25.0	40.0		16.7	50.0	33.3
U OF MD-COLLEGE PARK	MD	.6	118	26.7	30.6	33.3	33.7	21.2	44.9	33.9
MASSACHUSETTS										
AMERICAN INTERNATL	MA		7	16.7	16.7	16.7	14.3	14.3	85.7	
ASSUMPTION COLL	MA	.1	20	5.3	5.0	5.0	5.0		85.0	15.0
BABSON COLL	MA	.2	34	6.1	12.5	24.2	17.6	2.9	70.6	26.5
BENTLEY COLL	MA	.5	105	25.8	29.0	24.7	19.6	13.3	61.0	25.7
BOSTON COLL	MA	.3	57	27.8	41.8	24.1	26.8	19.3	52.6	28.1
BOSTON U	MA	.1	19	44.4	29.4	28.6	20.0	21.1	52.6	26.3
COLLEGE OF HOLY CROSS	MA	.1	19	17.6	37.5	33.3	22.2	21.1	52.6	26.3
FITCHBURG STATE	MA		10	10.0		10.0	10.0		90.0	10.0
MERRIMACK COLL	MA	.1	23	17.4	26.1	21.7	17.4	13.0	69.6	17.4
NICHOLS COLL	MA		10	20.0					80.0	20.0
NORTHEASTERN U	MA	.3	69	18.2	26.2	24.6	23.2	11.6	62.3	26.1
SALEM STATE	MA	.1	17		6.3	6.7		5.9	88.2	5.9
SIMMONS COLL	MA		5						100.0	
SOUTHEASTERN MASS	MA	.1	13	23.1	23.1	23.1	30.8	23.1	69.2	7.7
STONEHILL COLL	MA		9		22.2	33.3	11.1		66.7	33.3
SUFFOLK	MA	.1	21	9.5	25.0	5.0	4.8	4.8	76.2	19.0
U OF LOWELL	MA	.1	23	18.2	18.2	21.7	21.7	17.4	73.9	8.7
U OF MASS-AMHERST	MA	.2	40	31.4	48.6	19.4	19.4	12.5	47.5	40.0
U OF MASS-BOSTON	MA		10	10.0	20.0	10.0	20.0		80.0	20.0
WESTERN NEW ENG COLL	MA		10	30.0	30.0	30.0	40.0	20.0	60.0	20.0
WESTFIELD ST COLL	MA		9	22.2	22.2	33.3	22.2	11.1	55.6	33.3
MICHIGAN										
ALMA COLL	MI		5	20.0	40.0	20.0			60.0	40.0
ANDREWS	MI		8	12.5	12.5	25.0	12.5		62.5	37.5
AQUINAS COLL	MI		6	40.0	80.0	50.0	75.0	33.3	16.7	50.0
CENTRAL MICH	MI	.2	35	34.4	23.5	22.6	29.0	17.1	51.4	31.4
EASTERN MICH	MI	.1	24	19.0	33.3	26.3	16.7	12.5	50.0	37.5
FERRIS STATE	MI	.1	22	15.8	35.3	17.6	22.2	13.6	45.5	40.9
GRAND VALLEY ST	MI	.1	11	50.0	42.9	50.0	44.4	45.5	36.4	18.2

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	PERCENT THEORY	PASSING PRACTICE	ALL #	NONE #	>>>>>>>>> SOME #
HILLSDALE COLL	MI		6	16.7	16.7	16.7	20.0	16.7	83.3	
MICHIGAN STATE	MI	.4	84	34.6	35.5	34.7	37.2	22.6	44.0	33.3
NORTHERN MICH	MI		6	60.0	66.7	60.0	60.0	50.0	16.7	33.3
NORTHWOOD INST	MI		10	22.2	10.0	11.1	33.3	10.0	60.0	30.0
OAKLAND U	MI	.1	11	33.3	11.1	25.0	37.5	27.3	45.5	27.3
SAGINAW VALLEY ST	MI		8	16.7	37.5		25.0	12.5	62.5	25.0
U OF DETROIT	MI		5	20.0	20.0	20.0	60.0	20.0	40.0	40.0
U OF MI-ANN ARBOR	MI	.2	36	65.6	66.7	68.8	72.4	52.8	13.9	33.3
U OF MI-DEARBORN	MI	.1	15	61.5	53.8	50.0	71.4	60.0	26.7	13.3
U OF MI-FLINT	MI		8	16.7	16.7	20.0	25.0	12.5	75.0	12.5
WALSH COLLEGE	MI	.2	43	21.6	34.1	16.1	30.8	20.9	46.5	32.6
WAYNE STATE	MI	.1	23	19.0	14.3	9.5	18.2		65.2	34.8
WESTERN MI U	MI	.3	59	36.5	22.2	37.0	30.8	25.4	50.8	23.7
MINNESOTA										
AUGSBURG COLL	MN		10	50.0	30.0	50.0	60.0	30.0	40.0	30.0
COLL OF ST CATHERINE	MN		7	14.3			14.3		85.7	14.3
COLL OF ST THOMAS	MN	.3	63	45.2	37.1	33.9	39.7	22.2	41.3	36.5
CONCORDIA MOORHEAD	MN		9	33.3	33.3	22.2	33.3	22.2	66.7	11.1
GUSTAVUS ADOLPHUS	MN		10	30.0	40.0	30.0	30.0	10.0	50.0	40.0
MANKATO STATE	MN	.4	76	25.0	40.8	40.0	48.0	19.7	39.5	40.8
MOORHEAD STATE	MN	.2	35	29.4	41.2	40.0	45.7	22.9	40.0	37.1
ST CLOUD STATE	MN	.3	58	50.0	48.3	58.6	65.5	32.8	24.1	43.1
ST JOHNS U	MN	.1	11	40.0	66.7	50.0	50.0	36.4	36.4	27.3
ST MARYS COLL	MN		7	42.9	42.9	42.9	42.9	28.6	28.6	42.9
U OF MN-DULUTH	MN	.2	35	36.4	24.2	41.2	31.4	14.3	54.3	31.4
U OF MN-MNPLS	MN	.3	67	48.5	50.0	49.3	52.2	34.3	31.3	34.3
WINONA STATE	MN	.1	25	24.0	20.8	41.7	44.0	20.0	52.0	28.0
MISSISSIPPI										
DELTA STATE	MS	.1	11	18.2	27.3	18.2	27.3	18.2	72.7	9.1
MILLSAPS COLL	MS		8	12.5		14.3		12.5	75.0	12.5
MS COLL	MS	.1	13	15.4	16.7	[illegible]	18.2	7.7	61.5	30.8
MS ST U	MS	.1	23	14.3	9.5	21.7	14.3	4.3	56.5	39.1
U OF MS	MS	.1	14	10.0	18.2	33.3	15.4	7.1	64.3	28.6
U OF SOUTHERN MS	MS	.1	19	33.3	55.6	27.8	25.0	15.8	26.3	57.9
MISSOURI										
CENTRAL MO STATE	MO	.1	26	19.2	23.1	26.9	26.9	11.5	57.7	30.8
COLUMBIA COLL	MO		9						100.0	

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REPORT NUMBER 12-A

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < <		PERCENT PASSING				> > > > > > > > >
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
EVANGEL COLL	MO		8	37.5	25.0	28.6	14.3		50.0	50.0
LINCOLN U	MO		7		14.3		14.3		71.4	28.6
MARYVILLE COLL	MO		6	16.7	16.7	33.3	33.3	16.7	66.7	16.7
MO SOUTHERN STATE	MO	.1	16	20.0	26.7	42.9	40.0	18.8	62.5	18.8
MO WESTERN ST COLL	MO		10	33.3	33.3	11.1	10.0	10.0	70.0	20.0
NORTHEAST MO STATE	MO	.1	16	25.0	56.3	33.3	26.7	18.8	43.8	37.5
NORTHWEST MO STATE	MO	.1	13	27.3	36.4	10.0	16.7	7.7	53.8	38.5
PARK COLL	MO		10	22.2	11.1	30.0	30.0	10.0	70.0	20.0
ROCKHURST COLL	MO	.1	14	7.1	7.1	7.1	21.4		78.6	21.4
SOUTHEAST MO STATE	MO	.2	34	40.6	27.3	33.3	27.3	14.7	50.0	35.3
SOUTHWEST MO STATE	MO	.3	59	28.1	21.4	25.9	27.1	13.6	61.0	25.4
ST LOUIS U	MO	.2	36	27.8	27.8	30.6	27.8	19.4	58.3	22.2
U OF MO-COLUMBIA	MO	.2	49	45.8	50.0	31.3	36.7	26.5	42.9	30.6
U OF MO-KANSAS CITY	MO	.2	33	31.3	25.0	37.5	36.4	18.2	48.5	33.3
U OF MO-ST LOUIS	MO	.4	88	29.1	37.2	36.0	34.5	20.5	48.9	30.7
WASHINGTON U	MO		8	57.1	71.4	57.1	57.1	50.0	25.0	25.0
WEBSTER COLL	MO		5	40.0	40.0	40.0	20.0	20.0	60.0	20.0
WILLIAM JEWELL COLL	MO		7	28.6	28.6		16.7	14.3	57.1	28.6
MONTANA										
U OF MONTANA	MT	.1	27	40.7	55.6	55.6	44.4	29.6	33.3	37.0
NEBRASKA										
CREIGHTON	NE		10	20.0	20.0			20.0	80.0	
KEARNEY STATE	NE		7		83.3	75.0	33.3	14.3		85.7
NEBR-WESLEYAN	NE		5	25.0			25.0		80.0	20.0
PERU STATE COLL	NE		5				25.0	20.0	80.0	
U OF NEBR-LINCOLN	NE	.1	25	33.3	29.2	31.8	45.0	24.0	36.0	40.0
U OF NEBR-OMAHA	NE		6	40.0	60.0	60.0	60.0	50.0	33.3	16.7
NEVADA										
U OF NV-LAS VEGAS	NV	.1	23	13.6	17.4	13.6	8.7	8.7	82.6	8.7
U OF NV-RENO	NV	.1	19	27.8	22.2	33.3	21.1	10.5	57.9	31.6
NEW HAMPSHIRE										
FRANKLIN PIERCE COLL	NH		5						100.0	
NH COLL	NH	.1	25	16.7	20.8	12.0	20.0	8.0	68.0	24.0
NH PLYMOUTH STATE	NH		7	28.6	28.6	28.6	28.6		57.1	42.9
U OF NH	NH	.1	11	18.2	27.3	18.2	9.1	9.1	63.6	27.3

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REPORT NUMBER 12-A

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < <		PERCENT PASSING			> > > > > > > > >
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
NEW JERSEY										
FARLGH DCKSN-MADISON	NJ	.1	16	12.5	31.3	12.5	6.7		62.5	37.5
FARLGH DCKSN-RTHFD	NJ		9			12.5	12.5		88.9	11.1
FARLGH DCKSN-TEANECK	NJ	.1	22	4.8	9.5	5.3	15.0	4.5	81.8	13.6
GEORGIAN CT COLL	NJ	.1	12	8.3	9.1			8.3	83.3	8.3
GLASSBORO STATE	NJ	.1	30	17.2	31.0	16.7	26.7	10.0	60.0	30.0
KEAN COLL OF NJ	NJ	.3	56	7.3	3.8	1.9	9.1	3.6	89.3	7.1
MONMOUTH COLL	NJ	.1	26	15.4	23.1	34.6	19.2	7.7	65.4	26.9
MONTCLAIR STATE	NJ	.4	74	18.6	17.6	16.7	11.1	12.2	78.4	9.5
RAMAPO COLL OF NJ	NJ	.1	27	8.3	21.7	24.0	15.4	7.4	63.0	29.6
RICHARD STOCKTON ST	NJ	.1	28	10.7	14.3	21.4	14.3	3.6	67.9	28.6
RIDER COLL	NJ	.3	59	24.1	33.3	26.8	24.6	18.6	61.0	20.3
RUTGERS U-CAMDEN	NJ	.2	39	12.8	20.5	18.4	13.2	7.7	69.2	23.1
RUTGERS U-NEW BRNSWK	NJ	.5	102	39.2	49.5	41.7	32.3	25.5	40.2	34.3
RUTGERS U-NEWARK	NJ	.3	70	12.3	13.4	15.2	12.1	4.3	74.3	21.4
SETON HALL	NJ	.3	67	15.6	15.9	24.2	12.1	6.0	67.2	26.9
ST PETERS COLL	NJ	.1	27	13.0	13.6	8.3	11.5	7.4	77.8	14.8
TRENTON STATE	NJ	.1	25	24.0	25.0	29.2	16.0	8.0	68.0	24.0
UPSALA COLL	NJ		8	12.5	25.0	12.5	12.5		62.5	37.5
WILLIAM PATERSON	NJ	.2	32	3.2	9.7	3.3	6.7	3.1	87.5	9.4
NEW MEXICO										
COLL OF SANTA FE	NM		8	14.3	28.6	16.7		12.5	75.0	12.5
EASTERN NEW MEXICO	NM		6	16.7	25.0	50.0	25.0	16.7	50.0	33.3
NEW MEXICO STATE	NM	.1	24	13.0	13.6	18.2	13.0	8.3	79.2	12.5
U OF NEW MEXICO	NM	.2	32	34.4	38.7	36.7	25.8	18.8	50.0	31.3
NEW YORK										
ADELPHI	NY	.2	37	45.8	36.8	15.8	35.3	32.4	54.1	13.5
CANISIUS COLL	NY	.1	14	40.0	44.4	50.0	30.0	42.9	35.7	21.4
CLARKSON COLL TECH	NY		8		75.0		14.3	12.5	50.0	37.5
CUNY BERNARD BARUCH	NY	.5	113	58.2	62.7	29.2	38.9	42.5	36.3	21.2
CUNY BROOKLYN COLL	NY	.1	31	55.6	82.4	35.3	61.5	51.6	25.8	22.6
CUNY HUNTER COLL	NY	.1	19	27.3	33.3	10.0	10.0	21.1	63.2	15.8
CUNY LEHMAN COLL	NY	.1	16	16.7	20.0	20.0	10.0	12.5	75.0	12.5
CUNY QUEENS COLL	NY	.3	59	38.7	56.3	26.7	30.8	33.9	49.2	16.9
CUNY YORK	NY		9	20.0	28.6	14.3	28.6	11.1	55.6	33.3
DOWLING COLL	NY	.1	12	57.1	28.6	25.0	20.0	33.3	50.0	16.7
FORDHAM	NY	.2	37	44.4	33.3	37.9	38.5	32.4	54.1	13.5

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N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < <		P E R C E N T	P A S S I N G		> > > > > > > > >
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
HOFSTRA	NY	.4	78	64.1	58.1	32.6	28.2	33.3	38.5	28.2
IONA COLL	NY	.2	34	11.8	5.9	18.2	9.1	5.9	79.4	14.7
ITHACA COLL	NY	.1	13	40.0	33.3	55.6	37.5	46.2	46.2	7.7
L I U-BKLYN CENTER	NY		8	40.0	33.3	20.0	20.0	25.0	75.0	
L I U-CW POST	NY	.2	44	35.7	32.0	18.5	25.0	25.0	52.3	22.7
LE MOYNE COLL	NY	.1	31	21.1	44.4	39.1	40.0	19.4	32.3	48.4
MANHATTAN COLL	NY	.1	23	25.0	20.0	9.1		4.3	82.6	13.0
MARIST COLL	NY		9		40.0	42.9	37.5	11.1	55.6	33.3
MERCY COLL	NY	.1	14	16.7	18.2	10.0	25.0		64.3	35.7
NEW YORK U	NY	.3	60	36.7	51.9	38.9	32.4	33.3	45.0	21.7
NIAGARA U	NY	.1	13	22.2	33.3			15.4	84.6	
NY TECH INST-WESTBURY	NY	.1	13	33.3	33.3	16.7	37.5	23.1	61.5	15.4
PACE U-NY	NY	.4	83	37.7	37.7	34.1	17.9	31.3	50.6	18.1
PACE U-PLEASANTVILLE	NY	.4	74	29.7	59.5	37.5	52.3	31.1	40.5	28.4
PACE U-WHITE PLAINS	NY	.1	18	22.2	13.3	18.2	10.0	5.6	72.2	22.2
ROCHESTER INST TECH	NY	.1	21	30.0	20.0	33.3	37.5	23.8	57.1	19.0
SIENA COLL	NY	.2	48	29.0	28.6	21.2	45.5	22.9	41.7	35.4
ST BONAVENTURE U	NY	.1	19	15.4	14.3	17.6	25.0	10.5	57.9	31.6
ST FRANCIS COLL	NY		10	25.0		25.0	28.6	30.0	70.0	
ST JOHN FISHER COLL	NY	.1	13	54.5	37.5	28.6	33.3	23.1	38.5	38.5
ST JOHNS	NY	.3	72	39.5	33.3	26.2	42.1	33.3	50.0	16.7
ST THOMAS AQUINAS	NY		6	50.0	25.0	20.0	20.0	16.7	66.7	16.7
SUNY AT ALBANY	NY	.4	74	40.5	62.2	52.5	51.4	40.5	31.1	28.4
SUNY AT BINGHAMTON	NY	.3	62	61.1	64.7	50.0	51.6	46.8	27.4	25.8
SUNY AT BUFFALO	NY	.2	43	39.3	65.2	39.1	28.6	39.5	39.5	20.9
SUNY COLL FREDONIA	NY	.1	14	44.4	50.0	55.6	62.5	57.1	35.7	7.1
SUNY COLL GENESEO	NY	.2	33	36.4	45.5	30.0	14.3	27.3	42.4	30.3
SUNY COLL OLD WESTBY	NY	.1	11	50.0	20.0		12.5	18.2	54.5	27.3
SUNY COLL OSWEGO	NY	.1	22	30.8	36.4	21.4	28.6	18.2	59.1	22.7
SUNY COLL PLATTSBGH	NY	.1	17	27.3	33.3	10.0	10.0	11.8	64.7	23.5
SUNY COLL UTICA-ROME	NY		7	50.0	33.3		16.7	14.3	71.4	14.3
SYRACUSE	NY	.1	26	30.0	26.3	38.1	42.1	19.2	50.0	30.8
TOURO	NY		6		100.0	40.0	25.0	50.0	50.0	
WAGNER COLL	NY		5	60.0	25.0			40.0	40.0	20.0
YESHIVA	NY	.1	22	28.6	27.3	16.7	11.1	18.2	59.1	22.7
NORTH CAROLINA										
APPALACHIAN STATE	NC	.2	35	28.1	38.7	45.7	41.2	22.9	42.9	34.3
BELMONT ABBEY COLL	NC		5				40.0	20.0	60.0	20.0
CAMPBELL U	NC	.1	11	18.2	27.3	9.1	9.1	9.1	63.6	27.3

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NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< PERCENT PASSING >>>>>>>>> AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
CATAWBA COLL	NC		6	16.7	16.7			16.7	83.3	
EAST CAROLINA	NC	.1	18	18.8	20.0	25.0	38.9	11.1	55.6	33.3
ELON COLL	NC		10	11.1	12.5			10.0	80.0	10.0
GARDNER-WEBB COLL	NC		5			25.0	25.0	20.0	80.0	
GUILFORD COLL	NC	.1	17	27.3	30.0	33.3	31.3	23.5	58.8	17.6
HIGH POINT COLL	NC	.1	12	18.2	9.1	22.2	25.0	8.3	75.0	16.7
NC AGRIC & TECH	NC	.1	11	18.2	9.1				81.8	18.2
NC CENTRAL	NC		7			16.7			85.7	14.3
NC ST U-RALEIGH	NC	.2	34	25.0	21.4	34.8	26.1	20.6	58.8	20.6
U OF NC-ASHEVILLE	NC		10	12.5	22.2	40.0	30.0	10.0	60.0	30.0
U OF NC-CHAPEL HILL	NC	.1	14	41.7	53.8	66.7	55.6	42.9	35.7	21.4
U OF NC-CHARLOTTE	NC	.1	18	15.4	12.5	26.7	26.7	11.1	61.1	27.8
U OF NC-GREENSBORO	NC	.1	31	10.7	20.7	21.4	10.7	3.2	64.5	32.3
U OF NC-WILMINGTON	NC	.1	19	5.9	6.3	5.6	11.1		78.9	21.1
NORTH DAKOTA										
MINOT STATE	ND		10	22.2	11.1	44.4	40.0	10.0	60.0	30.0
NO DAKOTA STATE	ND		7	14.3	14.3	14.3	14.3	14.3	85.7	
U OF NO DAKOTA	ND	.2	33	12.5	66.7	51.6	45.2	9.1	24.2	66.7
OHIO										
ASHLAND COLL	OH		8	25.0	50.0	14.3	14.3	25.0	50.0	25.0
BALDWIN-WALLACE COLL	OH	.2	38	7.9	7.9	10.5	5.3	2.6	84.2	13.2
BOWLING GREEN STATE	OH	.2	33	18.8	15.2	32.3	25.8	6.1	51.5	42.4
CAPITAL U	OH		8						100.0	
CASE WESTERN RESERVE	OH	.1	11	36.4	27.3	18.2	30.0	18.2	54.5	27.3
CEDARVILLE COLL	OH		9	25.0	22.2	12.5	25.0	11.1	44.4	44.4
CLEVELAND STATE	OH	.3	70	29.0	36.8	36.8	30.4	15.7	40.0	44.3
DYKE COLL	OH		10			10.0			90.0	10.0
FRANKLIN U	OH	.1	18	33.3	22.2	27.8	27.8	11.1	50.0	38.9
JOHN CARROLL U	OH	.1	27	30.8	25.9	44.4	44.4	22.2	51.9	25.9
KENT STATE	OH	.3	54	34.0	31.5	30.2	26.4	14.8	51.9	33.3
MIAMI U	OH	.5	99	35.8	40.4	29.8	17.0	14.1	46.5	39.4
OHIO STATE	OH	.6	128	38.7	27.4	36.3	36.8	19.5	45.3	35.2
OHIO U	OH	.1	26	16.0	19.2	26.9	19.2	7.7	57.7	34.6
OTTERBEIN COLL	OH		9	33.3	11.1	33.3	33.3		55.6	44.4
TIFFIN U	OH		5	40.0	40.0	40.0	40.0	40.0	60.0	
U OF AKRON	OH	.4	87	17.2	18.6	18.4	23.0	6.9	65.5	27.6
U OF CINCINNATI	OH	.3	61	23.3	31.7	30.0	30.0	19.7	55.7	24.6
U OF DAYTON	OH	.1	29	51.7	31.0	46.4	42.9	17.2	31.0	51.7

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NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	THEORY P E R C E N T	PRACTICE P A S S I N G	ALL *	NONE *	SOME * >>>>>>>>>
U OF STEUBENVILLE	OH		9	11.1					88.9	11.1
U OF TOLEDO	OH	.2	40	22.5	15.0	22.5	17.5	7.5	65.0	27.5
WALSH COLL	OH		9		12.5				88.9	11.1
WITTENBERG U	OH		6	33.3	50.0	33.3	33.3	33.3	50.0	16.7
WRIGHT STATE	OH	.3	53	18.9	34.0	32.1	28.3	9.4	47.2	43.4
XAVIER	OH		10	30.0	50.0	44.4	22.2	20.0	40.0	40.0
YOUNGSTOWN STATE	OH	.2	48	31.3	18.8	17.0	19.1	10.4	60.4	29.2
OKLAHOMA										
CENTRAL STATE	OK	.1	26	19.0	23.8	33.3	25.0	23.1	50.0	26.9
EAST CENTRAL OK STATE	OK		7	16.7	16.7	14.3	28.6	14.3	71.4	14.3
NORTHEASTERN OK ST	OK	.1	12	25.0	8.3	9.1	10.0	8.3	75.0	16.7
OK CHRISTIAN COLL	OK		7		28.6	16.7	16.7		71.4	28.6
OK PANHANDLE ST	OK		5	20.0		20.0	40.0		60.0	40.0
OK ST U	OK	.2	37	28.1	37.5	21.9	24.2	16.2	48.6	35.1
ORAL ROBERTS U	OK	.1	12	25.0	9.1	20.0	27.3	8.3	58.3	33.3
SOUTHEASTERN OK STATE	OK		8	60.0	50.0			37.5	37.5	25.0
SOUTHWESTERN OK STATE	OK		7	28.6	42.9	50.0	40.0	28.6	57.1	14.3
U OF OK-NORMAN	OK	.2	39	53.3	35.5	37.9	40.0	33.3	33.3	33.3
U OF TULSA	OK		7	16.7	16.7	33.3	50.0		57.1	42.9
OREGON										
LINFIELD COLL	OR		10	30.0	30.0	30.0	20.0	20.0	60.0	20.0
OREGON STATE	OR	.1	27	15.4	26.9	32.0	33.3	14.8	51.9	33.3
PORTLAND STATE	OR	.3	53	32.0	16.3	42.9	42.9	17.0	43.4	39.6
SOUTHERN OR STATE	OR		7	14.3	28.6	28.6	14.3		57.1	42.9
U OF OREGON	OR	.2	38	21.9	34.4	41.7	36.8	7.9	44.7	47.4
PENNSYLVANIA										
ALBRIGHT COLL	PA		7		28.6		40.0	14.3	42.9	42.9
BLOOMSBURG U	PA	.2	37	6.1	6.1	25.0	27.3	5.4	62.2	32.4
BUCKNELL U	PA	.1	20	33.3	29.4	47.1	42.1	25.0	30.0	45.0
CALIFORNIA U	PA		8	28.6	14.3	42.9	14.3	12.5	50.0	37.5
CLARION U OF PA	PA	.1	26	28.0	16.7	17.4	16.7	7.7	53.8	38.5
DREXEL	PA	.3	54	25.0	25.5	23.9	14.6	7.4	55.6	37.0
DUQUESNE	PA	.1	29	22.7	12.5	18.2	17.9	13.8	62.1	24.1
ELIZABETHTOWN COLL	PA	.1	11	36.4	10.0	55.6	42.9	18.2	27.3	54.5
FRANKLIN & MARSHALL	PA		8	25.0	50.0	42.9	14.3	25.0	37.5	37.5
GANNON U	PA		9	22.2	22.2	11.1	11.1		55.6	44.4
GROVE CITY COLL	PA	.1	17	15.4	7.1	30.0	38.5	5.9	47.1	47.1

* THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 12-A

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

				<<<<<<<<< PERCENT PASSING >>>>>>>>>						
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
INDIANA U OF PA	PA	.2	34	35.5	20.0	10.7	6.7	8.8	58.8	32.4
KINGS COLL	PA	.1	16	23.1	7.1	23.1	20.0	12.5	62.5	25.0
KUTZTOWN U OF PA	PA		9	11.1		44.4	14.3		55.6	44.4
LA SALLE COLL	PA	.2	39	22.2	19.4	17.6	19.4	7.7	59.0	33.3
LEHIGH U	PA	.2	48	25.6	33.3	31.0	32.4	16.7	41.7	41.7
LYCOMING COLL	PA		5		25.0	40.0	40.0	20.0	60.0	20.0
MARYWOOD COLL	PA		7			14.3	14.3		85.7	14.3
MESSIAH COLL	PA		8	12.5	20.0	16.7	28.6	12.5	50.0	37.5
MILLERSVILLE U	PA		10	25.0	12.5	44.4	50.0	20.0	40.0	40.0
MORAVIAN COLL	PA		5	33.3	75.0		40.0	20.0	20.0	60.0
MUHLENBERG COLL	PA	.1	19	10.5	15.8	29.4	23.5	10.5	52.6	36.8
PA ST U-CAPITOL	PA	.1	13	23.1	16.7	16.7	10.0	7.7	53.8	38.5
PA ST U-U PARK	PA	.5	108	34.1	26.3	28.7	24.0	13.0	42.6	44.4
PHILA TEXTILE & SCI	PA		10		11.1	10.0	30.0		60.0	40.0
ROBERT MORRIS COLL	PA	.2	35	33.3	22.9	25.8	25.0	8.6	48.6	42.9
SHIPPENSBURG U OF PA	PA	.1	19	27.8	29.4	26.7	37.5	21.1	47.4	31.6
ST FRANCIS COLL	PA		9	12.5	12.5	12.5			77.8	22.2
ST JOSEPHS COLL	PA	.2	33	27.6	30.0	13.3	16.1	9.1	57.6	33.3
ST VINCENT COLL	PA	.1	12		9.1				91.7	8.3
SUSQUEHANNA U	PA		7	28.6					71.4	28.6
TEMPLE	PA	.3	56	26.5	25.5	15.6	29.2	17.9	46.4	35.7
THIEL COLL	PA		5	20.0					80.0	20.0
U OF PA	PA	.1	28	57.9	61.9	55.0	63.2	50.0	28.6	21.4
U OF PITTSBURGH	PA	.1	18	20.0	18.8	16.7	11.8	5.6	61.1	33.3
U OF SCRANTON	PA	.2	34	10.0	16.1	18.8	9.1	8.8	70.6	20.6
URSINUS COLL	PA		8		28.6	14.3	14.3		50.0	50.0
VILLANOVA	PA	.4	85	22.4	28.4	21.6	25.0	11.8	48.2	40.0
WEST CHESTER U OF PA	PA		8	33.3	66.7	40.0	40.0	50.0	25.0	25.0
WESTMINSTER COLL	PA		9	11.1					88.9	11.1
WIDENER U	PA	.1	23	8.7	14.3	10.0	9.1		73.9	26.1
WILKES COLL	PA		7		16.7				85.7	14.3
YORK COLL OF PA	PA	.1	11	14.3	60.0	37.5	25.0	27.3	27.3	45.5
PUERTO RICO										
BAYAMON CENTRAL U	PR		5						100.0	
CATHOLIC U OF PR	PR	.1	27	14.3	14.3			3.7	92.6	3.7
CAYEY U COLL-PR	PR	.1	16			8.3			93.8	6.3
INTER AMER-HATO REY	PR	.1	19			6.3	5.9	5.3	94.7	
INTER AMER-SAN GERMN	PR	.1	17						100.0	
SACRED HEART COLL	PR		6		25.0	50.0	66.7	16.7	33.3	50.0

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REPORT NUMBER 12-A

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < <		P E R C E N T	P A S S I N G		> > > > > > > > >
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF PR-MAYAGUEZ	PR	.1	16	14.3		16.7	7.7	6.3	81.3	12.5
U OF PR-RIO PIEDRAS	PR	.7	154	27.0	32.7	35.1	25.2	21.4	63.0	15.6
RHODE ISLAND										
BRYANT COLL	RI	.4	93	22.5	24.1	27.3	22.0	8.6	55.9	35.5
JOHNSON & WALES COLL	RI		5				20.0		80.0	20.0
PROVIDENCE COLL	RI	.1	25	17.4	29.2	16.7	16.7	16.0	60.0	24.0
SALVE REGINA-NEWPORT	RI		7	28.6	14.3	14.3	14.3		71.4	28.6
U OF RHODE ISLAND	RI	.2	36	29.4	29.4	14.3	11.8	5.6	52.8	41.7
SOUTH CAROLINA										
BOB JONES U	SC		6				20.0		83.3	16.7
CHARLESTON COLL	SC		8		12.5		12.5		75.0	25.0
CLEMSON	SC	.1	27	20.0	16.7	17.4	26.1	14.8	55.6	29.6
COLUMBIA COLL	SC		5			20.0	40.0		60.0	40.0
FRANCIS MARION COLL	SC		6		16.7	16.7	16.7		66.7	33.3
FURMAN	SC	.1	11		9.1		9.1		81.8	18.2
THE CITADEL	SC	.1	12				9.1		91.7	8.3
U OF SC-COASTAL	SC		6			33.3	16.7	16.7	66.7	16.7
U OF SC-COLUMBIA	SC	.2	37	9.4	17.6	17.6	9.7	16.2	67.6	16.2
U OF SC-SPARTANBURG	SC		5	20.0	20.0			20.0	80.0	
WINTHROP COLL	SC		5						100.0	
WOOFORD COLL	SC		6	16.7	16.7	50.0	50.0	16.7	50.0	33.3
SOUTH DAKOTA										
AUGUSTANA COLL	SD		5						100.0	
NORTHERN STATE	SD		5			20.0	20.0		80.0	20.0
U OF SD	SD	.1	24	18.2	14.3	25.0	33.3	16.7	62.5	20.8
TENNESSEE										
U OF TN-KNOXVILLE	TN		8	42.9	28.6	37.5	14.3	12.5	37.5	50.0
TEXAS										
ABILENE CHRISTIAN	TX		8	16.7	40.0	40.0	40.0	25.0	62.5	12.5
ANGELO STATE	TX		8	75.0	62.5	25.0	50.0	50.0	25.0	25.0
BAYLOR	TX	.1	24	50.0	29.4	33.3	30.0	33.3	41.7	25.0
CORPUS CHRISTI STATE U	TX	.1	16		25.0	22.2	18.2	25.0	75.0	
E TEXAS STATE	TX		5		33.3	20.0	20.0		80.0	20.0
HOUSTON BAPTIST	TX		5		40.0	100.0	50.0		40.0	60.0
LAMAR U	TX		10	25.0	33.3	42.9	28.6	20.0	60.0	20.0

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REPORT NUMBER 12-A

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N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
				< < < < < < < < <		P E R C E N T	P A S S I N G		> > > > > > > > >	
MIDWESTERN STATE	TX	.1	12	12.5	25.0	36.4	44.4	41.7	58.3	
PAN AMERICAN U	TX		10	40.0	50.0	57.1	83.3	70.0	30.0	
SAM HOUSTON STATE	TX	.1	16	11.1	37.5	27.3	30.8	18.8	56.3	25.0
SOUTHERN METHODIST	TX	.1	13	80.0	63.6	44.4	50.0	30.8	7.7	61.5
SOUTHWEST TEX STATE	TX	.1	23	15.4	15.4	40.0	13.3	13.0	69.6	17.4
ST THOMAS U	TX		6	33.3		33.3	25.0	33.3	50.0	16.7
STEPHEN F AUSTIN STATE	TX	.1	20	41.2	42.9	36.4	45.5	35.0	40.0	25.0
SUL ROSS STATE	TX		5	20.0	20.0	20.0	20.0		60.0	40.0
TARLETON STATE	TX		6	16.7	33.3	16.7	33.3		50.0	50.0
TEX A&M	TX	.3	73	40.4	45.2	35.4	37.8	37.0	42.5	20.5
TEX CHRISTIAN	TX	.1	16	46.2	40.0	66.7	50.0	37.5	31.3	31.3
TEX LUTHERAN COLL	TX		5				20.0		80.0	20.0
TEX TECH	TX	.1	27	14.3	15.8	15.0	16.7	14.8	74.1	11.1
TRINITY U	TX		5	50.0	33.3	60.0	40.0	20.0	40.0	40.0
U OF HOUSTON	TX	.2	41	40.0	27.3	28.0	31.0	22.0	46.3	31.7
U OF HOUSTON CLEAR LAKE	TX	.1	15	10.0	33.3	22.2	16.7	20.0	66.7	13.3
U OF HOUSTON DOWN TOWN	TX		10	16.7	25.0			20.0	70.0	10.0
U OF HOUSTON-VICTORIA	TX		7	33.3		25.0	50.0	14.3	57.1	28.6
U OF NORTH TEXAS	TX	.1	16	70.0	54.5	66.7	44.4	50.0	31.3	18.8
U OF TEX-ARLINGTON	TX	.2	49	27.6	34.5	51.5	37.9	34.7	34.7	30.6
U OF TEX-AUSTIN	TX	.3	54	50.0	45.5	48.0	32.0	42.6	38.9	18.5
U OF TEX-DALLAS	TX	.1	25	38.9	37.5	43.8	35.7	40.0	52.0	8.0
U OF TEX-EL PASO	TX	.1	17	30.8	33.3	27.3	20.0	23.5	52.9	23.5
U OF TEX-PERMIAN BASIN	TX		9	20.0	40.0	50.0	50.0	44.4	44.4	11.1
U OF TEX-SAN ANTONIO	TX	.1	25	42.9	54.5	46.7	53.3	48.0	32.0	20.0
WEST TEX STATE	TX		7	25.0	25.0	50.0	50.0	42.9	57.1	
UTAH										
BRIGHAM YOUNG	UT	.2	47	27.8	34.2	50.0	47.1	34.0	46.8	19.1
SOUTHERN UTAH STATE	UT		6		33.3	40.0	40.0	16.7	50.0	33.3
U OF UTAH	UT	.1	26	38.1	30.4	30.4	42.9	15.4	34.6	50.0
UTAH STATE	UT	.1	16	25.0	18.8	37.5	50.0	6.3	37.5	56.3
WEBER STATE	UT		6		40.0	33.3	40.0		50.0	50.0
VERMONT										
U OF VT	VT	.1	27	25.0	21.7	30.4	29.2	22.2	55.6	22.2
VIRGINIA										
CHRISTOPHER NEWPORT	VA	.1	14	25.0	8.3	15.4	14.3	7.1	71.4	21.4
CLINCH VALLEY	VA		8	50.0	14.3	42.9	42.9	25.0	37.5	37.5

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PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < <		P E R C E N T	P A S S I N G			> > > > > > > > >
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
COLL OF WILLIAM & MARY	VA	.1	14	30.8	25.0	16.7	25.0	21.4	57.1	21.4
GEORGE MASON U	VA	.3	69	27.5	31.9	42.6	32.4	14.5	47.8	37.7
HAMPTON U	VA	.1	12						100.0	
MADISON COLL	VA	.2	45	34.1	31.8	34.1	28.9	17.8	51.1	31.1
MARYMOUNT U	VA	.1	14	7.1	7.1	7.1			85.7	14.3
NORFOLK STATE	VA		6		16.7				83.3	16.7
OLD DOMINION U	VA	.2	33	25.8	26.7	39.4	34.4	18.2	57.6	24.2
RADFORD U	VA	.1	15	26.7	20.0	20.0	26.7	20.0	73.3	6.7
ROANOKE COLL	VA		5	20.0	20.0	20.0	20.0	20.0	80.0	
U OF RICHMOND	VA		6		33.3	33.3	33.3		66.7	33.3
U OF VA	VA	.1	20	29.4	47.4	41.2	41.2	30.0	40.0	30.0
VA COMMONWEALTH U	VA	.1	28	42.9	32.1	35.7	35.7	10.7	32.1	57.1
VA POLY TECH	VA	.3	58	32.1	26.8	40.0	38.6	19.0	48.3	32.8
WASHINGTON										
CENTRAL WASH STATE	WA	.2	46	21.6	32.5	36.1	33.3	23.9	45.7	30.4
CITY U	WA	.1	11	33.3	14.3	42.9	28.6	27.3	45.5	27.3
EASTERN WASH STATE	WA	.1	18	40.0	53.3	28.6	46.2	44.4	38.9	16.7
GONZAGA U	WA	.1	12	63.6	37.5	50.0	62.5	41.7	16.7	41.7
PACIFIC LUTHERAN	WA		6	16.7		25.0	50.0	16.7	50.0	33.3
SEATTLE PACIFIC COLL	WA		9	62.5	66.7	42.9	37.5	33.3	22.2	44.4
SEATTLE U	WA	.1	13	41.7	25.0	60.0	44.4	23.1	23.1	53.8
ST MARTINS COLL	WA		6		16.7	16.7	16.7		66.7	33.3
U OF WASH	WA	.3	64	48.1	36.5	51.4	38.9	31.3	26.6	42.2
WASH STATE	WA	.1	24	40.0	25.0	16.7	30.0	25.0	54.2	20.8
WESTERN WASH STATE	WA	.1	25	21.7	39.1	23.5	31.3	16.0	40.0	44.0
WEST VIRGINIA										
BLUEFIELD STATE	WV		6	20.0	16.7	40.0	40.0		66.7	33.3
CONCORD COLL	WV	.1	18	31.3	42.9	37.5	25.0	16.7	44.4	38.9
FAIRMONT STATE	WV	.1	13	44.4	54.5	62.5	50.0	53.8	46.2	
MARSHALL U	WV	.2	42	28.6	23.3	21.4	17.9	16.7	59.5	23.8
SHEPHERD COLL	WV	.1	14	9.1	38.5	25.0	7.7	14.3	57.1	28.6
U OF CHARLESTON	WV		8			42.9	28.6	12.5	62.5	25.0
W VA INST TECH	WV	.1	13						100.0	
W VA STATE	WV	.1	15	27.3	38.5	16.7	20.0	26.7	66.7	6.7
W VA U	WV	.2	36	26.1	28.6	9.7	9.7	8.3	66.7	25.0
WEST LIBERTY STATE	WV		8			25.0	25.0		75.0	25.0
WHEELING COLL	WV	.1	12	18.2	16.7	18.2	9.1	8.3	75.0	16.7

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NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
				<<<<<<<<<		PERCENT PASSING				>>>>>>>>>
WISCONSIN										
CARROLL COLL	WI		9	44.4	55.6	66.7	77.8	22.2	22.2	55.6
CARTHAGE COLL	WI		10	10.0	20.0	20.0	10.0	10.0	70.0	20.0
EDGEWOOD COLL	WI		7	33.3	16.7	42.9	28.6	14.3	57.1	28.6
LAKELAND COLL	WI	.1	27	44.4	37.0	51.9	59.3	29.6	37.0	33.3
MARQUETTE U	WI	.3	54	34.0	32.0	32.1	41.5	14.8	48.1	37.0
ST NORBERT COLL	WI	.1	21	38.1	38.1	33.3	42.9	19.0	52.4	28.6
U OF WI-EAU CLAIRE	WI	.3	57	44.6	51.8	55.4	54.4	29.8	28.1	42.1
U OF WI-LA CROSSE	WI	.1	23	65.2	65.2	52.2	69.6	39.1	21.7	39.1
U OF WI-MADISON	WI	.4	87	61.6	65.5	62.8	64.0	46.0	20.7	33.3
U OF WI-MILWAUKEE	WI	.4	78	46.2	51.3	57.7	57.7	32.1	25.6	42.3
U OF WI-OSHKOSH	WI	.2	40	42.5	65.0	55.0	55.0	40.0	30.0	30.0
U OF WI-PARKSIDE	WI		10	40.0	30.0	40.0	40.0	10.0	30.0	60.0
U OF WI-PLATTEVILLE	WI	.1	12	41.7	41.7	25.0	50.0	16.7	33.3	50.0
U OF WI-RIVER FALLS	WI		7	28.6	71.4	57.1	42.9	28.6	28.6	42.9
U OF WI-STEVENS PT	WI	.1	11		18.2	27.3	27.3		54.5	45.5
U OF WI-WHITEWATER	WI	.4	81	55.6	49.4	66.3	61.3	37.0	24.7	38.3
WYOMING										
U OF WYOMING	WY	.1	27	4.5	4.3	12.0	19.2	3.7	77.8	18.5
SCHOOLS WITH FEWER THAN FIVE		4.1	853	19.0	19.5	19.3	18.4	12.0	67.2	20.9
SCHOOLS NOT RECORDED		23.1	4,854	30.2	32.0	31.4	30.3	24.1	52.6	23.3
		=====	=======							
TOTALS		100.0	21,054	28.6	30.0	30.4	29.3	19.8	53.5	26.7

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NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	THEORY	PERCENT PASSING PRACTICE	ALL #	NONE #	>>>>>>>>> SOME #
ALABAMA										
AUBURN U-AUBURN	AL	.3	7	42.9	16.7	42.9	66.7	14.3	28.6	57.1
U OF AL-UNIVERSITY	AL	.4	8	42.9	14.3	12.5	12.5		50.0	50.0
ARIZONA										
ARIZONA STATE	AZ	.5	10	20.0	100.0	70.0	88.9	40.0		60.0
CALIFORNIA										
CAL ST U-HAYWARD	CA	.3	6	75.0	60.0	75.0	80.0	50.0	16.7	33.3
CAL ST U-LOS ANGELES	CA	.3	6	50.0	33.3	25.0	50.0	16.7	50.0	33.3
CAL ST U-SACRAMENTO	CA	.3	6		50.0	33.3	25.0	50.0	50.0	
GOLDEN GATE	CA	.4	9	42.9	16.7	28.6	25.0	22.2	55.6	22.2
NATIONAL	CA	.2	5			50.0	33.3	40.0	60.0	
NORTHROP	CA	.3	7						100.0	
SAN DIEGO STATE	CA	.8	16	87.5	77.8	70.0	77.8	81.3	18.8	
SAN FRANCISCO STATE	CA	.3	7	50.0	75.0	60.0	50.0	42.9	42.9	14.3
U OF CAL-IRVINE	CA	.3	6	50.0		60.0			16.7	83.3
U OF CAL-LOS ANGELES	CA	.8	17	61.5	90.9	80.0	55.6	47.1	11.8	41.2
U OF SANTA CLARA	CA	.2	5	25.0		75.0	66.7	40.0	40.0	20.0
U OF SOUTHERN CAL	CA	1.0	21	21.4	50.0	52.6	52.6	23.8	33.3	42.9
COLORADO										
U OF CO-BOULDER	CO	.4	8	62.5	75.0	62.5	50.0	50.0	25.0	25.0
U OF CO-DENVER	CO	.8	16	60.0	56.3	81.3	68.8	43.8	6.3	50.0
CONNECTICUT										
U OF CONN	CT	.4	9	55.6	50.0	44.4	55.6	33.3	33.3	33.3
U OF HARTFORD	CT	1.1	22	33.3	38.1	33.3	45.5	27.3	45.5	27.3
DISTRICT OF COLUMBIA										
AMERICAN	DC	.2	5	25.0	25.0	25.0	60.0	40.0	40.0	20.0
GEORGE WASHINGTON	DC	.7	14	16.7	41.7	27.3	25.0	21.4	57.1	21.4
FLORIDA										
FL ATLANTIC U	FL	.2	5	75.0	80.0	60.0	50.0	60.0	20.0	20.0
FL INTERNATIONAL	FL	.6	13	30.0	36.4	28.6	42.9	38.5	38.5	23.1
FL U	FL	1.0	21	73.3	66.7	64.7	53.3	52.4	19.0	28.6
NOVA	FL	.3	6	33.3	33.3	50.0	50.0	16.7	16.7	66.7
U OF CENTRAL FL	FL	.2	5	40.0	40.0	40.0	40.0	20.0	40.0	40.0

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REPORT NUMBER 12-B

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < AUDITING	LAW	PERCENT PASSING THEORY	PRACTICE	ALL #	NONE #	SOME # > > > >
U OF MIAMI	FL	.4	8	16.7	16.7	42.9	37.5	12.5	50.0	37.5
U OF NORTH FL	FL	.4	8	16.7	50.0			12.5	37.5	50.0
U OF SO FLORIDA	FL	.4	8	71.4	60.0	66.7	100.0	75.0	12.5	12.5
GEORGIA										
GA STATE	GA	.5	10	40.0	30.0	70.0	60.0	20.0	30.0	50.0
U OF GEORGIA	GA	.4	8	25.0	42.9	14.3	25.0	12.5	50.0	37.5
HAWAII										
U OF HAWAII-MANOA	HI	.3	6	50.0		66.7	40.0	33.3	33.3	33.3
ILLINOIS										
DEPAUL	IL	1.3	26	73.1	73.1	65.4	73.1	57.7	19.2	23.1
NORTHWESTERN	IL	.2	5	80.0	100.0	75.0	75.0	80.0		20.0
ROOSEVELT	IL	.3	6	33.3	66.7	50.0	50.0	33.3	33.3	33.3
U OF CHICAGO	IL	.2	5	60.0	60.0	60.0	80.0	60.0	20.0	20.0
U OF IL-CHICAGO	IL	.3	7	57.1	57.1	57.1	42.9	28.6	28.6	42.9
U OF IL-URBANA	IL	.4	8	50.0	85.7	75.0	62.5	25.0		75.0
WESTERN IL U	IL	.2	5	25.0	50.0	60.0	60.0		20.0	80.0
INDIANA										
IN U-BLOOMINGTON	IN	.4	9	87.5	100.0	85.7	87.5	77.8	11.1	11.1
IOWA										
U OF IOWA	IA	.2	5		40.0	60.0	40.0		40.0	60.0
KANSAS										
KANSAS STATE	KS	.2	5		50.0	25.0	20.0		60.0	40.0
U OF KANSAS	KS	.2	5	40.0	50.0	40.0	40.0	40.0	60.0	
KENTUCKY										
U OF KENTUCKY	KY	.6	13	41.7	58.3	69.2	50.0	38.5	30.8	30.8
LOUISIANA										
LA TECH	LA	.3	6	16.7		80.0	20.0		33.3	66.7
TULANE U	LA	.3	7	16.7	28.6	33.3	16.7	14.3	71.4	14.3
MARYLAND										
U OF MD-COLLEGE PARK	MD	.4	8	37.5	66.7	83.3	83.3	37.5	12.5	50.0

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REPORT NUMBER 12-B

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

N A T I O N A L   T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	P E R C E N T THEORY	PRACTICE	P A S S I N G ALL *	NONE *	>>>>>>>>> SOME *
MASSACHUSETTS										
BENTLEY COLL	MA	1.0	21	47.6	30.0	52.4	52.4	19.0	33.3	47.6
BOSTON U	MA	.4	8	25.0	42.9	25.0	25.0	25.0	62.5	12.5
NORTHEASTERN U	MA	2.0	40	32.5	33.3	53.8	43.6	22.5	42.5	35.0
SUFFOLK	MA	.3	7	14.3	14.3	14.3	28.6	14.3	71.4	14.3
U OF MASS-AMHERST	MA	.3	6	40.0	25.0	33.3	33.3	33.3	50.0	16.7
MICHIGAN										
EASTERN MICH	MI	.2	5	25.0		25.0	25.0	20.0	60.0	20.0
MICHIGAN STATE	MI	.4	8	28.6	42.9	42.9	28.6	25.0	50.0	25.0
U OF MI-ANN ARBOR	MI	.3	6	20.0	50.0	50.0	33.3	33.3	50.0	16.7
WALSH COLLEGE	MI	.4	8	80.0	66.7	60.0	50.0	62.5	12.5	25.0
WESTERN MI U	MI	.2	5	20.0	60.0	40.0	25.0		20.0	80.0
MINNESOTA										
U OF MN-MNPLS	MN	.5	11	54.5	54.5	63.6	63.6	27.3	18.2	54.5
MISSISSIPPI										
MS ST U	MS	.4	9	22.2	22.2	33.3	22.2	11.1	55.6	33.3
U OF MS	MS	.3	7	33.3	50.0	28.6	42.9	28.6	42.9	28.6
MISSOURI										
SOUTHWEST MO STATE	MO	.3	6	50.0	40.0	83.3	66.7	33.3	16.7	50.0
U OF MO-KANSAS CITY	MO	.4	9	77.8	66.7	55.6	66.7	55.6	22.2	22.2
U OF MO-ST LOUIS	MO	.2	5	60.0	80.0	60.0	40.0	40.0	20.0	40.0
NEW HAMPSHIRE										
NH COLL	NH	.4	8	25.0	25.0	25.0	28.6	25.0	62.5	12.5
NEW JERSEY										
FARLGH DCKSN-RTHFD	NJ	.3	7						100.0	
FARLGH DCKSN-TEANECK	NJ	.4	9	42.9	60.0	42.9	33.3	44.4	44.4	11.1
RIDER COLL	NJ	.4	8	50.0	71.4	50.0	42.9	50.0	37.5	12.5
RUTGERS U-NEWARK	NJ	1.2	24	35.0	55.0	50.0	42.9	33.3	41.7	25.0
NEW MEXICO										
U OF NEW MEXICO	NM	.3	6	33.3	83.3	66.7	83.3	16.7		83.3

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REPORT NUMBER 12-B

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

N A T I O N A L   T O T A L S

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < AUDITING	LAW	P E R C E N T THEORY	P A S S I N G PRACTICE	ALL #	> > > > > > > > > NONE #	SOME #
NEW YORK										
ADELPHI	NY	.3	7	50.0	33.3		16.7	14.3	71.4	14.3
COLUMBIA U	NY	.2	5	100.0	100.0	100.0	66.7	80.0		20.0
CORNELL	NY	.2	5	50.0	80.0	100.0	75.0	60.0		40.0
CUNY BERNARD BARUCH	NY	.5	11	60.0	80.0	57.1	83.3	63.6	18.2	18.2
FORDHAM	NY	.5	11	25.0	66.7	37.5	20.0	45.5	45.5	9.1
HOFSTRA	NY	1.0	21	54.5	54.5	50.0	63.6	38.1	23.8	38.1
IONA COLL	NY	.2	5						100.0	
L I U-BKLYN CENTER	NY	.3	7	16.7	16.7			14.3	85.7	
L I U-CW POST	NY	.9	19	45.5	20.0	40.0	18.2	36.8	42.1	21.1
NEW YORK U	NY	1.1	22	52.6	36.8	46.2	46.2	31.8	36.4	31.8
PACE U-NY	NY	.9	18	30.8	40.0	33.3	50.0	38.9	38.9	22.2
PACE U-PLEASANTVILLE	NY	.5	11	44.4	12.5	40.0		27.3	45.5	27.3
ST JOHNS	NY	.8	16	50.0	57.1	36.4	25.0	25.0	18.8	56.3
SUNY AT BUFFALO	NY	.6	12	81.8	66.7	80.0	50.0	66.7	8.3	25.0
U OF ROCHESTER	NY	.3	6	100.0	50.0	100.0	66.7	66.7		33.3
NORTH CAROLINA										
EAST CAROLINA	NC	.3	6	66.7	83.3	66.7	66.7	66.7	16.7	16.7
U OF NC-CHAPEL HILL	NC	.8	16	57.1	45.5	63.6	50.0	50.0	25.0	25.0
OHIO										
CASE WESTERN RESERVE	OH	.3	7	28.6	28.6	42.9	42.9	14.3	42.9	42.9
CLEVELAND STATE	OH	.3	7	71.4	71.4	71.4	71.4	57.1	14.3	28.6
OHIO STATE	OH	.4	9	14.3	33.3	33.3	33.3	11.1	44.4	44.4
U OF AKRON	OH	.4	8	14.3	71.4	37.5	62.5	12.5	12.5	75.0
U OF TOLEDO	OH	.2	5	40.0	50.0	40.0	40.0	20.0	20.0	60.0
YOUNGSTOWN STATE	OH	.3	6	40.0		16.7	33.3		66.7	33.3
OKLAHOMA										
OK CITY U	OK	.6	12		11.1	9.1	9.1		75.0	25.0
OREGON										
PORTLAND STATE	OR	.2	5	25.0	60.0	50.0	50.0	40.0	40.0	20.0
U OF OREGON	OR	.2	5	40.0	50.0	40.0	40.0	40.0	60.0	
PENNSYLVANIA										
PA ST U-U PARK	PA	.4	8	57.1	42.9	16.7	16.7	37.5	25.0	37.5
TEMPLE	PA	.6	13	66.7	55.6	71.4	50.0	61.5	15.4	23.1

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REPORT NUMBER 12-B

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

				<<<<<<<<<		PERCENT	PASSING			>>>>>>>>>
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF PITTSBURGH	PA	.4	8	28.6		12.5	28.6		50.0	50.0
VILLANOVA	PA	.2	5			40.0	50.0		60.0	40.0
PUERTO RICO										
INTER AMER-SAN GERMN	PR	.2	5						100.0	
U OF PR-MAYAGUEZ	PR	.2	5	33.3		50.0			60.0	40.0
U OF PR-RIO PIEDRAS	PR	.5	10	100.0	66.7		16.7	30.0	60.0	10.0
RHODE ISLAND										
U OF RHODE ISLAND	RI	.4	8	12.5		62.5	28.6	12.5	37.5	50.0
SOUTH CAROLINA										
CLEMSON	SC	.2	5			20.0	20.0		80.0	20.0
U OF SC-COLUMBIA	SC	.4	8	28.6	37.5	28.6	57.1	25.0	25.0	50.0
TEXAS										
RICE	TX	.2	5	50.0	66.7	100.0	100.0	80.0	20.0	
TEX A&M	TX	.3	6	66.7		100.0	100.0	50.0	16.7	33.3
TEX TECH	TX	.2	5	100.0		33.3	50.0	60.0	40.0	
U OF HOUSTON	TX	.4	9	40.0	33.3	20.0	50.0	33.3	44.4	22.2
U OF NORTH TEXAS	TX	.6	13	50.0	57.1	37.5	33.3	30.8	38.5	30.8
U OF TEX-AUSTIN	TX	1.0	21	88.9	83.3	50.0	50.0	85.7	9.5	4.8
U OF TEX-DALLAS	TX	.3	7	28.6	33.3	50.0	40.0		42.9	57.1
UTAH										
BRIGHAM YOUNG	UT	2.2	46	30.8	24.3	38.5	47.2	19.6	41.3	39.1
U OF UTAH	UT	.9	18	55.6	50.0	66.7	88.9	27.8	5.6	66.7
WEBER STATE	UT	.3	7	28.6	28.6	42.9	42.9	14.3	42.9	42.9
VIRGINIA										
GEORGE MASON U	VA	.4	8	25.0	37.5	25.0	12.5	12.5	62.5	25.0
U OF VA	VA	.3	7	42.9	42.9	57.1	57.1	42.9	42.9	14.3
VA POLY TECH	VA	.3	6	33.3	16.7	16.7	16.7	16.7	66.7	16.7
WASHINGTON										
U OF WASH	WA	.2	5	40.0	60.0	40.0	50.0	20.0	40.0	40.0
WEST VIRGINIA										
W VA U	WV	.4	9	50.0	42.9	33.3	25.0	33.3	55.6	11.1

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REPORT NUMBER 12-B

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

N A T I O N A L   T O T A L S

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
WISCONSIN										
U OF WI-MADISON	WI	.4	8	57.1	83.3	75.0	87.5	50.0	12.5	37.5
U OF WI-MILWAUKEE	WI	.3	7	28.6	85.7	85.7	57.1	28.6	14.3	57.1
U OF WI-WHITEWATER	WI	.5	11	72.7	45.5	81.8	72.7	45.5	18.2	36.4
SCHOOLS WITH FEWER THAN FIVE		30.3	620	32.3	39.3	40.7	39.3	24.4	42.6	33.1
SCHOOLS NOT RECORDED		11.8	241	37.6	39.5	40.4	38.3	29.9	47.3	22.8
		=====	=======							
TOTALS		100.0	2,047	39.0	42.8	45.0	43.4	30.1	38.8	31.0

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REPORT NUMBER 12-B

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
				<<<<<<<<<		P E R C E N T	P A S S I N G			>>>>>>>>>
ALABAMA										
AUBURN U-AUBURN	AL	.3	127	40.7	34.0	42.9	39.7	32.3	31.5	36.2
AUBURN U-MONTGOMERY	AL	.1	38	29.0	31.3	34.5	19.2	26.3	44.7	28.9
BIRMINGHAM SOUTHERN	AL	.1	22	21.4	47.4	40.0	46.2	31.8	31.8	36.4
JACKSONVILLE STATE	AL	.1	33	30.8	32.1	34.6	40.0	24.2	24.2	51.5
NORTH ALABAMA U	AL	.1	34	28.0	37.0	23.1	13.6	26.5	47.1	26.5
OAKWOOD COLL	AL		6	16.7	50.0	33.3	16.7		50.0	50.0
SAMFORD U	AL		10	42.9	62.5	55.6	50.0	50.0	30.0	20.0
SPRING HILL COLL	AL		10	42.9	22.2	62.5	44.4	30.0	30.0	40.0
TROY ST-DOTHAN	AL		13	33.3	45.5	33.3	50.0	46.2	38.5	15.4
TROY ST-TROY	AL	.1	46	28.6	26.8	32.4	28.6	13.0	37.0	50.0
U OF AL-BIRMINGHAM	AL	.2	71	39.2	36.5	36.4	63.9	29.6	23.9	46.5
U OF AL-HUNTSVILLE	AL	.1	22	35.3	31.6	33.3	20.0	27.3	40.9	31.8
U OF AL-UNIVERSITY	AL	.2	101	31.2	28.6	31.1	35.4	27.7	40.6	31.7
U OF MONTEVALLO	AL		10	25.0	75.0	22.2		10.0	30.0	60.0
U OF SO ALABAMA	AL	.1	43	35.5	20.7	41.9	38.1	23.3	32.6	44.2
ALASKA										
U OF ALASKA ANCHORAGE	AK	.1	43	35.3	31.4	25.0	40.7	34.9	39.5	25.6
U OF ALASKA FAIRBANKS	AK	.1	23	6.3	26.3	20.0	18.8	17.4	56.5	26.1
ARIZONA										
ARIZONA STATE	AZ	.4	177	43.3	45.7	39.0	40.7	35.0	41.2	23.7
GRAND CANYON COLL	AZ		5	100.0	33.3			40.0	40.0	20.0
NORTHERN ARIZ U	AZ	.1	45	41.7	34.5	53.6	52.4	40.0	37.8	22.2
U OF ARIZONA	AZ	.3	109	44.8	44.4	39.7	43.3	33.9	39.4	26.6
ARKANSAS										
ARKANSAS STATE	AR	.1	43	16.7	30.6	16.1	35.7	20.9	48.8	30.2
ARKANSAS TECH U	AR	.1	28	54.2	50.0	50.0	50.0	42.9	35.7	21.4
COLL OF THE OZARKS	AR		12	10.0	20.0	27.3	44.4	16.7	50.0	33.3
HARDING COLL	AR	.1	34	22.2	30.8	29.6	26.1	17.6	47.1	35.3
HENDERSON ST U	AR		16	15.4	42.9	30.0	44.4	25.0	50.0	25.0
HENDRIX COLL	AR	.1	27	31.8	34.6	38.1	37.5	25.9	37.0	37.0
JOHN BROWN U	AR		7	25.0		50.0	60.0	57.1	42.9	
OUACHITA BAPTIST	AR		9	16.7	28.6	20.0	28.6	22.2	44.4	33.3
SOUTHERN ARKANSAS U	AR	.1	21	18.8	33.3	50.0	33.3	23.8	38.1	38.1
U OF AR-FAYETTEVILLE	AR	.2	71	32.7	22.9	31.1	24.4	22.5	49.3	28.2
U OF AR-LITTLE ROCK	AR	.1	53	18.2	23.3	20,0	37.1	18.9	54.7	26.4

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REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < <		P E R C E N T	P A S S I N G		> > > > > > > > >	
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF AR-MONTICELLO	AR		11	20.0	18.2			9.1	72.7	18.2
U OF CENTRAL AR	AR	.1	37	23.5	18.2	13.3	20.0	16.2	56.8	27.0
CALIFORNIA										
CAL LUTHERAN COLL	CA		12	12.5		42.9	33.3	25.0	66.7	8.3
CAL ST C-BAKERSFIELD	CA	.1	24	20.0	40.0	28.6	28.6	20.8	50.0	29.2
CAL ST COLL-SONOMA	CA	.1	23	37.5	35.7	53.3	64.3	39.1	21.7	39.1
CAL ST COLL-STANISLAUS	CA		17	33.3	42.9	30.0	20.0	29.4	58.8	11.8
CAL ST SAN BERNARDINO	CA	.1	33	47.6	27.8	33.3	41.2	36.4	33.3	30.3
CAL ST U-CHICO	CA	.2	63	36.1	38.9	40.0	34.3	34.9	49.2	15.9
CAL ST U-FRESNO	CA	.2	95	43.9	57.7	26.6	20.8	24.2	44.2	31.6
CAL ST U-FULLERTON	CA	.3	105	34.0	43.6	31.3	49.1	33.3	40.0	26.7
CAL ST U-HAYWARD	CA	.2	79	40.0	39.5	43.4	35.7	29.1	40.5	30.4
CAL ST U-LONG BEACH	CA	.2	102	41.1	40.6	32.2	42.2	31.4	44.1	24.5
CAL ST U-LOS ANGELES	CA	.3	116	31.1	38.6	30.3	30.0	30.2	50.0	19.8
CAL ST U-NORTHRIDGE	CA	.4	161	33.8	48.1	33.7	36.0	32.9	42.2	24.8
CAL ST U-POMONA	CA	.2	76	36.8	44.2	43.2	53.1	32.9	38.2	28.9
CAL ST U-SACRAMENTO	CA	.3	134	31.6	33.3	36.6	25.8	29.1	51.5	19.4
CAL ST-DOMINGUEZ	CA	.1	27	31.3	26.7	13.3	33.3	7.4	55.6	37.0
CAL ST-SAN LUIS	CA	.2	76	47.8	48.1	47.5	48.4	39.5	36.8	23.7
CHAPMAN COLL	CA		14	45.5	22.2	25.0	37.5	42.9	35.7	21.4
CLAREMONT MENS COLL	CA		17	62.5	66.7	33.3	28.6	41.2	35.3	23.5
GOLDEN GATE	CA	.1	50	28.6	32.1	22.6	23.3	20.0	54.0	26.0
HUMBOLDT STATE	CA		11	44.4	28.6	50.0	66.7	27.3	27.3	45.5
LA VERNE COLL	CA		5		25.0			20.0	80.0	
LOMA LINDA	CA		12		20.0	12.5	30.0	16.7	66.7	16.7
LOYOLA MARYMOUNT	CA	.1	56	42.9	43.3	31.0	36.0	32.1	41.1	26.8
NATIONAL	CA	.1	37	31.6	37.5	34.8	40.9	24.3	48.6	27.0
PACIFIC UNION COLL	CA		10	57.1	71.4	50.0	50.0	50.0	30.0	20.0
PEPPERDINE	CA	.1	22	23.5	40.0	36.4	44.4	27.3	40.9	31.8
SAN DIEGO STATE	CA	.3	136	37.5	47.9	31.8	30.4	29.4	40.4	30.1
SAN FRANCISCO STATE	CA	.3	113	41.9	32.3	42.9	37.7	36.3	46.0	17.7
SAN JOSE STATE	CA	.2	100	40.7	46.4	31.5	44.8	35.0	42.0	23.0
ST MARYS OF CAL	CA	.1	21	33.3	20.0	40.0	50.0	19.0	33.3	47.6
U OF CAL-BERKELEY	CA	.2	91	60.0	62.1	47.7	39.0	47.3	34.1	18.7
U OF CAL-IRVINE	CA		6	60.0	60.0	66.7	50.0	50.0	33.3	16.7
U OF CAL-LOS ANGELES	CA	.3	123	46.3	46.2	47.9	39.7	39.8	38.2	22.0
U OF CAL-SANTA BARBARA	CA	.3	130	50.7	52.2	45.5	42.9	39.2	34.6	26.2
U OF REDLANDS	CA		8	40.0		28.6	40.0	12.5	37.5	50.0
U OF SAN DIEGO	CA	.1	27	33.3	43.8	41.2	26.7	22.2	37.0	40.7

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REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
				<<<<<<<<<		PERCENT PASSING				>>>>>>>>>
U OF SAN FRANCISCO	CA	.1	31	42.1	36.4	14.3	20.0	29.0	58.1	12.9
U OF SANTA CLARA	CA	.1	48	44.4	57.1	14.3	22.2	31.3	43.8	25.0
U OF SOUTHERN CAL	CA	.3	110	45.1	54.5	43.5	44.7	41.8	33.6	24.5
U OF THE PACIFIC	CA		11	25.0	20.0	16.7	28.6	27.3	72.7	
WOODBURY	CA		8	75.0	40.0			37.5	50.0	12.5
COLORADO										
ADAMS STATE COLL	CO		7	50.0	33.3	25.0	25.0	42.9	28.6	28.6
CO STATE	CO	.1	48	38.9	54.8	42.4	24.2	33.3	39.6	27.1
FORT LEWIS COLL	CO	.1	21	17.6	31.6	14.3	30.0	14.3	52.4	33.3
MESA COLL	CO		9	25.0	62.5		33.3	33.3	22.2	44.4
METROPOLITAN ST COLL	CO	.2	78	43.3	33.3	33.9	27.3	30.8	39.7	29.5
REGIS COLL	CO		10	25.0	50.0	57.1	28.6	30.0	40.0	30.0
U OF CO-BOULDER	CO	.2	66	47.9	42.9	52.5	45.0	36.4	27.3	36.4
U OF CO-CO SPRINGS	CO		17	33.3	33.3	33.3	40.0	23.5	41.2	35.3
U OF CO-DENVER	CO	.1	32	31.6	36.0	55.6	50.0	40.6	28.1	31.3
U OF DENVER	CO	.1	29	42.1	37.5	46.7	30.8	37.9	37.9	24.1
U OF NORTHERN CO	CO	.1	29	33.3	24.0	22.7	35.3	20.7	41.4	37.9
U OF SOUTHERN CO	CO		10	25.0	28.6		16.7	20.0	50.0	30.0
WESTERN ST COLL	CO		7	40.0	60.0	28.6		28.6	42.9	28.6
CONNECTICUT										
BRIDGEPORT	CT		20	12.5	25.0	13.3	16.7	15.0	65.0	20.0
CENTRAL CONN ST U	CT	.3	115	18.5	21.1	20.4	25.3	16.5	60.0	23.5
FAIRFIELD	CT	.1	60	34.8	30.6	17.4	36.4	20.0	48.3	31.7
QUINNIPIAC COLL	CT	.1	41	10.0	12.1	16.2	17.9	14.6	70.7	14.6
SACRED HEART UNIV	CT	.1	29	20.8	11.5	7.7	39.1	6.9	58.6	34.5
U OF CONN	CT	.2	85	36.2	42.9	50.0	50.9	32.9	28.2	38.8
U OF HARTFORD	CT	.1	42	23.1	28.6	38.9	30.0	23.8	47.6	28.6
U OF NEW HAVEN	CT		16	41.7	18.2	50.0	58.3	18.8	18.8	62.5
WESTERN CONN ST U	CT	.1	27	30.4	19.0	19.0	31.6	22.2	48.1	29.6
DELAWARE										
DELAWARE ST COLL	DE		13	7.7	9.1		25.0		69.2	30.8
GOLDEY BEACOM COLL	DE		18	12.5	7.1	14.3	18.2	22.2	66.7	11.1
U OF DELAWARE	DE	.3	105	36.1	50.0	50.6	48.6	33.3	30.5	36.2
DISTRICT OF COLUMBIA										
AMERICAN	DC	.1	46	29.7	30.6	22.2	22.9	19.6	56.5	23.9
BENJAMIN FRANKLIN U	DC		19	7.1	12.5	17.6	18.8	10.5	68.4	21.1

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REPORT NUMBER 12-C

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NATIONAL TOTALS

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	PERCENT PASSING THEORY	PRACTICE	ALL *	NONE *	>>>>>>>>> SOME *
CATHOLIC U OF AMER	DC		18	18.8	21.4	14.3	37.5	11.1	61.1	27.8
GEORGE WASHINGTON	DC	.1	43	32.3	36.7	34.3	28.6	30.2	48.8	20.9
GEORGETOWN	DC	.1	37	42.1	29.2	44.0	29.6	32.4	45.9	21.6
HOWARD	DC	.1	47	12.8	14.3	2.5	6.8	6.4	76.6	17.0
SOUTHEASTERN	DC		20	21.1	11.1	17.6	11.8	15.0	75.0	10.0
STRAYER COLL	DC	.1	21	22.2	27.8	25.0	12.5	19.0	61.9	19.0
U OF DC	DC		17	35.7	9.1	8.3	6.7	17.6	64.7	17.6
FLORIDA										
BARRY	FL		14	36.4	25.0	18.2	18.2	14.3	57.1	28.6
BISCAYNE COLL	FL		10	10.0		11.1	12.5		80.0	20.0
FL AGRI & MECH	FL		19	15.4	14.3	13.3	18.8	15.8	73.7	10.5
FL ATLANTIC U	FL	.2	91	40.8	38.5	38.6	45.9	28.6	36.3	35.2
FL INTERNATIONAL	FL	.2	66	50.0	42.9	68.3	65.9	37.9	24.2	37.9
FL SOUTHERN COLL	FL	.1	30	20.7	28.6	14.8	20.8	6.7	56.7	36.7
FL STATE	FL	.2	90	40.9	36.4	38.0	32.9	26.7	41.1	32.2
FL U	FL	.2	65	43.8	44.6	60.5	53.7	38.5	21.5	40.0
JACKSONVILLE U	FL		9	50.0	50.0	55.6	50.0	33.3	33.3	33.3
NOVA	FL		11			10.0	11.1		90.9	9.1
ROLLINS COLL	FL		5	20.0	20.0	20.0	20.0	20.0	80.0	
ST LEO COLL	FL		11	27.3	18.2	9.1	10.0		72.7	27.3
STETSON U	FL		14	25.0	41.7	23.1	25.0	14.3	35.7	50.0
TAMPA COLL	FL		8	37.5	25.0	28.6	28.6	12.5	50.0	37.5
U OF CENTRAL FL	FL	.2	78	37.3	41.2	44.6	43.1	29.5	39.7	30.8
U OF MIAMI	FL	.1	39	34.5	19.4	28.6	25.0	25.6	46.2	28.2
U OF NORTH FL	FL	.1	36	53.3	41.4	40.7	48.1	30.6	30.6	38.9
U OF SO FLORIDA	FL	.2	77	48.3	49.2	38.7	46.0	32.5	28.6	39.0
U OF TAMPA	FL		11	50.0	50.0	85.7	80.0	54.5	9.1	36.4
U OF WEST FLORIDA	FL	.1	40	33.3	42.4	15.4	20.0	25.0	45.0	30.0
GEORGIA										
AUGUSTA COLL	GA		18	26.7	29.4	13.3	41.2	16.7	44.4	38.9
BERRY COLL	GA		10	60.0	55.6	12.5	22.2	30.0	40.0	30.0
COLUMBUS COLL	GA		18	15.4	7.1	14.3	18.8	16.7	72.2	11.1
EMORY	GA	.1	36	56.3	54.5	40.0	31.8	47.2	25.0	27.8
GA COLLEGE	GA	.1	35	33.3	37.9	23.3	13.8	17.1	48.6	34.3
GA INST OF TECH	GA		15	28.6	14.3	33.3	16.7	20.0	46.7	33.3
GA SOUTHERN COLL	GA	.1	36	34.5	40.0	31.0	37.9	27.8	38.9	33.3
GA SOUTHWESTERN COLL	GA		7	42.9	42.9	14.3	16.7		42.9	57.1
GA STATE	GA	.4	164	40.5	40.9	34.7	36.6	27.4	31.7	40.9

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REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < <		P E R C E N T	P A S S I N G		> > > > > > > > >	
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
KENNESAW COLL	GA	.1	38	37.5	33.3	31.0	25.0	23.7	39.5	36.8
MERCER U-ATLANTA	GA		15	27.3	36.4	35.7	27.3	33.3	40.0	26.7
MERCER U-MACON	GA		11	10.0		9.1	18.2	9.1	72.7	18.2
MOREHOUSE COLL	GA		8	20.0	16.7	16.7	25.0	25.0	62.5	12.5
MORRIS BROWN COLL	GA		6						100.0	
NORTH GEORGIA COLL	GA		18	25.0	13.3	21.4	20.0	5.6	61.1	33.3
OGLETHORPE	GA		20	43.8	5[illegible]	23.1	40.0	25.0	15.0	60.0
SAVANNAH STATE	GA		9	42.9	57.1	14.3			44.4	55.6
U OF GEORGIA	GA	.4	163	35.7	37.7	29.7	33.3	30.1	38.7	31.3
VALDOSTA STATE	GA	.1	44	46.9	46.9	54.3	46.9	36.4	20.5	43.2
WEST GEORGIA COLL	GA	.1	21	50.0	14.3	13.3	38.9	19.0	47.6	33.3
GUAM										
U OF GUAM	GU		6	16.7		20.0	20.0		83.3	16.7
HAWAII										
BRIGHAM YOUNG	HI		9				12.5	11.1	88.9	
CHAMINADE	HI		9	42.9	37.5	50.0	50.0	22.2		77.8
HAWAII PACIFIC COLL	HI		11	42.9		42.9	16.7	27.3	45.5	27.3
U OF HAWAII-HILO	HI		5	50.0	80.0	33.3	25.0	40.0	20.0	40.0
U OF HAWAII-MANOA	HI	.2	103	39.1	25.3	32.4	26.7	23.3	44.7	32.0
IDAHO										
BOISE STATE	ID	.2	70	30.6	26.1	33.3	33.3	31.4	44.3	24.3
COLL OF IDAHO	ID		8	37.5	12.5			12.5	62.5	25.0
IDAHO STATE	ID		7	28.6	28.6	28.6			71.4	28.6
NORTHWEST NAZARENE	ID		8	14.3	28.6	12.5	16.7	12.5	62.5	25.0
U OF IDAHO	ID	.1	54	40.5	26.8	36.4	35.0	24.1	35.2	40.7
ILLINOIS										
AUGUSTANA COLL	IL	.1	21	25.0	26.7	20.0	23.5	19.0	52.4	28.6
AURORA COLL	IL		6	40.0	66.7	40.0	33.3	50.0	33.3	16.7
BRADLEY	IL	.1	30	22.2	28.0	21.7	26.1	13.3	53.3	33.3
CHICAGO STATE	IL	.1	22	11.8	11.8	11.8	15.8	22.7	68.2	9.1
COLL OF ST FRANCIS	IL		8	12.5	42.9	40.0	16.7		62.5	37.5
DEPAUL	IL	.4	178	23.5	29.5	28.8	30.3	19.7	42.7	37.6
EASTERN IL	IL	.1	60	43.8	37.3	34.1	36.1	33.3	38.3	28.3
ELMHURST COLL	IL	.1	42	43.6	30.3	25.0	19.2	26.2	42.9	31.0
GOVERNORS STATE	IL		19	31.3	21.4	16.7	15.4	26.3	57.9	15.8
IL BENEDICTINE COLL	IL	.1	28	20.0	25.0	35.0	28.6	17.9	46.4	35.7

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NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < AUDITING	LAW	PERCENT THEORY	PASSING PRACTICE	ALL #	NONE #	> > > > > > > > > SOME #
IL COLL	IL		6	66.7	33.3	40.0	40.0	33.3	33.3	33.3
IL INST TECH	IL		8	40.0	20.0	33.3	40.0	37.5	50.0	12.5
IL STATE	IL	.3	120	46.9	36.2	43.9	40.3	37.5	34.2	28.3
IL WESLEYAN	IL	.1	24	27.8	22.2	16.7	23.5	29.2	50.0	20.8
LEWIS	IL	.1	27	17.6	20.0	33.3	35.3	29.6	44.4	25.9
MCKENDREE COLL	IL		11	40.0	36.4	22.2	30.0	27.3	45.5	27.3
MILLIKIN	IL	.1	23	26.3	21.1	35.0	37.5	17.4	39.1	43.5
MUNDELEIN COLL	IL		10	33.3	33.3	44.4	40.0	30.0	40.0	30.0
NO PARK COLL	IL		6		100.0	50.0	100.0	83.3		16.7
NORTH CENTRAL COLL	IL		12	10.0	18.2	10.0	22.2	16.7	66.7	16.7
NORTHEASTERN IL	IL	.1	56	17.3	22.4	12.5	10.4	8.9	69.6	21.4
NORTHERN IL	IL	.3	114	42.7	53.0	47.5	50.8	44.7	29.8	25.4
NORTHWESTERN	IL		12	36.4	55.6	40.0	14.3	33.3	16.7	50.0
OLIVET NAZARENE COLL	IL		5	33.3	66.7			60.0	40.0	
QUINCY COLL	IL		7	16.7	50.0	20.0	33.3	28.6	42.9	28.6
ROOSEVELT	IL	.1	56	27.5	25.5	16.3	15.0	12.5	55.4	32.1
ROSARY COLL	IL		9	12.5				11.1	88.9	
SANGAMON STATE	IL	.1	23	23.8	36.8	33.3	25.0	17.4	60.9	21.7
ST XAVIER COLL	IL		12	37.5	25.0	36.4	22.2	16.7	58.3	25.0
STHN IL U-CARBONDALE	IL	.2	63	43.4	45.2	45.5	58.3	34.9	27.0	38.1
STHN IL U-EDWARDSVILLE	IL	.1	50	50.0	39.4	48.5	42.9	48.0	30.0	22.0
TRINITY CHRISTIAN	IL		6		33.3		25.0	33.3	50.0	16.7
U OF CHICAGO-LOYOLA	IL	.2	63	28.3	24.0	17.6	23.5	17.5	61.9	20.6
U OF IL-CHICAGO	IL	.3	119	36.4	32.2	32.3	25.3	23.5	39.5	37.0
U OF IL-URBANA	IL	.5	192	54.8	52.5	48.0	48.6	45.3	25.0	29.7
WESTERN IL U	IL	.1	29	27.3	54.5	21.1	27.8	34.5	34.5	31.0
INDIANA										
ANDERSON COLL	IN		16	9.1	9.1	42.9	33.3	6.3	43.8	50.0
BALL ST	IN	.3	117	31.6	30.5	25.5	26.4	21.4	48.7	29.9
BUTLER	IN	.1	23	27.8	36.8	31.6	47.6	30.4	43.5	26.1
CALUMET COLL	IN		8	42.9	28.6	14.3		25.0	50.0	25.0
FRANKLIN COLL	IN		5		20.0	20.0	20.0		60.0	40.0
GOSHEN COLL	IN		11	37.5	62.5	70.0	60.0	45.5	18.2	36.4
HANOVER COLL	IN		5	40.0	25.0	50.0	33.3	20.0	40.0	40.0
IN CENTRAL	IN		14	25.0	50.0	11.1	40.0	35.7	35.7	28.6
IN ST U-EVANSVILLE	IN	.1	42	22.9	30.3	37.5	23.3	23.8	45.2	31.0
IN ST U-TERRE HAUTE	IN	.1	59	40.9	27.1	24.3	45.0	33.9	33.9	32.2
IN U-BLOOMINGTON	IN	.6	242	49.7	47.5	44.6	44.8	36.0	30.2	33.9
IN U-FORT WAYNE	IN	.1	41	42.4	28.6	26.9	25.0	26.8	48.8	24.4

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				<<<<<<<<<		PERCENT PASSING				>>>>>>>>>
IN U-KOKOMO	IN		8	28.6	60.0	50.0	71.4	12.5	37.5	50.0
IN U-NORTHWEST	IN	.1	29	20.0	20.8	27.3	33.3	24.1	58.6	17.2
IN U-PURDUE-INDPLS	IN	.2	73	32.7	40.4	17.0	26.8	20.5	49.3	30.1
IN U-SOUTH BEND	IN	.1	26	35.3	50.0	33.3	46.7	57.7	30.8	11.5
IN U-SOUTHEAST	IN		15	50.0	57.1	45.5	33.3	33.3	33.3	33.3
MANCHESTER COLL	IN	.1	34	28.6	10.7	32.1	33.3	17.6	50.0	32.4
MARIAN COLL-INDPLS.	IN		13	25.0	7.7	41.7	30.8	7.7	53.8	38.5
PURDUE U-CALUMET	IN		16	15.4	8.3	23.1		25.0	68.8	6.3
PURDUE U-MAIN CAMPUS	IN	.2	67	26.0	29.8	30.4	20.8	22.4	52.2	25.4
ST JOSEPHS COLL	IN		17	21.4	23.1	17.6		17.6	64.7	17.6
ST MARYS COLL	IN	.1	23	46.7	52.9	23.5	42.1	30.4	26.1	43.5
TAYLOR	IN		10	16.7	28.6	42.9	50.0	40.0	40.0	20.0
U OF EVANSVILLE	IN	.1	26	23.8	25.0	15.8	31.8	23.1	50.0	26.9
U OF NOTRE DAME	IN	.4	171	41.9	40.8	38.2	37.7	31.6	33.3	35.1
VALPARAISO	IN	.1	35	42.1	27.3	28.0	30.0	37.1	45.7	17.1
IOWA										
BRIAR CLIFF COLL	IA		8	12.5	37.5	50.0	33.3		37.5	62.5
BUENA VISTA COLL	IA	.1	43	16.2	25.7	26.5	23.3	16.3	58.1	25.6
CENTRAL U OF IOWA	IA		8	37.5	50.0	28.6	50.0	12.5	12.5	75.0
CLARKE COLL	IA		5	33.3	100.0	100.0	100.0	60.0		40.0
COE COLL	IA		11	33.3	40.0	55.6	42.9	36.4	27.3	36.4
DRAKE	IA	.1	26	33.3	27.3	21.1	22.2	23.1	46.2	30.8
IOWA STATE	IA	.3	105	30.4	29.5	33.3	34.2	21.0	45.7	33.3
LORAS COLL	IA		16	22.2	41.7	15.4	14.3	31.3	56.3	12.5
LUTHER COLL	IA	.1	23	42.1	31.6	33.3	43.8	21.7	26.1	52.2
MORNINGSIDE COLL	IA		7	60.0	25.0	33.3	25.0	42.9	42.9	14.3
MT MERCY COLL	IA		11		50.0	50.0	28.6	9.1	27.3	63.6
NORTHWESTERN COLL	IA		9	16.7	25.0	12.5	40.0	22.2	44.4	33.3
SIMPSON COLL	IA		14	11.1	22.2	16.7	30.0	21.4	71.4	7.1
ST AMBROSE COLL	IA	.1	36	34.5	21.2	27.6	25.0	19.4	50.0	30.6
U OF IOWA	IA	.2	101	37.3	40.7	41.5	33.8	31.7	34.7	33.7
U OF NORTHERN IOWA	IA	.2	70	36.1	32.4	29.7	33.3	32.9	45.7	21.4
UPPER IOWA U	IA		19	31.3	47.1	30.8	12.5	36.8	36.8	26.3
WARTBURG COLL	IA		17		21.4	28.6	38.5	17.6	52.9	29.4
KANSAS										
BAKER	KS		8	62.5	71.4	25.0			25.0	75.0
BETHANY COLL	KS		6	50.0	40.0	20.0	25.0	33.3	50.0	16.7
EMPORIA STATE	KS	.1	24	23.5	21.1	17.6	20.0	20.8	50.0	29.2

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NATIONAL TOTALS

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NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	PERCENT THEORY	PASSING PRACTICE	ALL #	NONE #	SOME # >>>>>>>>>
FORT HAYS STATE	KS	.1	30	21.1	37.5	28.6	27.3	30.0	43.3	26.7
KANSAS STATE	KS	.2	93	34.2	29.4	41.4	35.2	23.7	39.8	36.6
MCPHERSON COLL	KS		5	20.0	20.0		20.0		60.0	40.0
MID-AMERICA NAZARENE	KS		5		25.0		50.0	20.0	40.0	40.0
PITTSBURG STATE	KS	.1	24	25.0	35.0	38.9	29.4	33.3	41.7	25.0
SOUTHWESTERN COLL	KS		5	33.3	60.0	40.0	50.0	20.0	20.0	60.0
ST MARY PLAINS COLL	KS		6		33.3	40.0	60.0	16.7	33.3	50.0
U OF KANSAS	KS	.2	82	57.9	45.9	37.7	36.4	32.9	31.7	35.4
WASHBURN U OF TOPEKA	KS	.1	26	56.5	57.1	52.9	50.0	46.2	23.1	30.8
WICHITA STATE	KS	.1	45	25.0	35.3	37.1	37.8	26.7	37.8	35.6
KENTUCKY										
BELLARMINE COLL	KY	.1	30	60.0	45.8	28.0	34.8	30.0	30.0	40.0
BRESCIA COLL	KY		13	27.3	36.4	10.0	14.3	30.8	61.5	7.7
CUMBERLAND COLL	KY		6	16.7	16.7	16.7	16.7		66.7	33.3
EASTERN KY	KY	.1	34	24.1	9.7	24.1	25.0	11.8	61.8	26.5
GEORGETOWN COLL	KY		6		33.3			33.3	66.7	
MOREHEAD STATE	KY		8	37.5	71.4	37.5	28.6	25.0	25.0	50.0
MURRAY STATE	KY	.1	27	38.1	47.8	28.0	23.8	14.8	40.7	44.4
NORTHERN KENTUCKY U	KY	.1	23	35.3	14.3	43.8	38.9	21.7	34.8	43.5
THOMAS MORE COLL	KY		8	33.3	75.0	42.9	25.0	25.0	25.0	50.0
TRANSYLVANIA	KY		11	33.3	14.3	33.3	50.0	36.4	27.3	36.4
U OF KENTUCKY	KY	.3	133	34.3	34.9	32.0	31.0	24.8	40.6	34.6
U OF LOUISVILLE	KY	.1	49	31.7	28.9	22.0	30.3	8.2	42.9	49.0
WESTERN KY	KY	.1	32	33.3	20.8	33.3	42.1	25.0	40.6	34.4
LOUISIANA										
CENTENARY OF LA	LA		5	50.0	25.0	50.0	66.7	20.0	20.0	60.0
DILLARD	LA		5						100.0	
GRAMBLING STATE	LA		11	14.3	11.1			9.1	81.8	9.1
LA ST U-A&M	LA	.3	125	44.2	43.1	39.4	41.4	39.2	37.6	23.2
LA ST U-SHREVEPORT	LA	.1	30	38.5	44.0	32.0	36.4	23.3	40.0	36.7
LA TECH	LA	.1	42	40.0	36.7	40.7	44.0	35.7	35.7	28.6
LOYOLA U	LA	.1	31	34.8	35.0	33.3	23.8	32.3	41.9	25.8
MCNEESE STATE	LA	.1	26	27.8	26.3	25.0	16.7	11.5	57.7	30.8
NICHOLLS STATE	LA	.1	28	25.0	21.7	17.4	18.2	17.9	60.7	21.4
NORTHEAST LA	LA	.1	50	41.0	35.1	39.5	42.4	28.0	32.0	40.0
NORTHWESTERN STATE	LA		11	66.7	42.9	40.0	50.0	45.5	27.3	27.3
SOUTHEASTERN LA	LA	.1	42	28.6	29.0	33.3	24.1	23.8	52.4	23.8
SOUTHERN U-BATON RGE	LA		17	33.3	23.1	11.1	11.1	11.8	64.7	23.5

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NOVEMBER 1990 UNIFORM CPA EXAMINATION

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SOUTHERN U-NEW ORLEANS	LA		6	20.0		16.7			66.7	33.3
TULANE U	LA	.1	45	29.6	24.1	35.1	34.3	22.2	46.7	31.1
U OF NEW ORLEANS	LA	.2	81	29.6	36.5	29.8	36.5	33.3	44.4	22.2
U OF STHWESTN LA	LA	.1	44	60.0	46.9	55.6	33.3	45.5	31.8	22.7
XAVIER U OF LA	LA		12	36.4	30.0	22.2	20.0	16.7	33.3	50.0
MAINE										
HUSSON COLL	ME	.1	48	25.7	28.2	21.4	22.2	18.8	45.8	35.4
THOMAS COLL	ME	.1	23	10.5	31.8	27.8	43.8	21.7	47.8	30.4
U OF ME-AUGUSTA	ME		9	12.5	12.5	25.0	37.5	11.1	55.6	33.3
U OF ME-ORONO	ME	.1	34	32.1	33.3	23.1	23.8	14.7	44.1	41.2
U OF ME-PORTLAND	ME	.1	36	28.6	32.3	25.0	28.0	19.4	41.7	38.9
MARYLAND										
BOWIE STATE	MD		17		11.8	6.3	6.7		88.2	11.8
COLL OF NOTRE DAME	MD		8	66.7	66.7	50.0	33.3	50.0	37.5	12.5
FROSTBURG STATE	MD	.1	42	15.0	15.8	18.4	23.5	11.9	64.3	23.8
LOYOLA COLL	MD	.3	107	27.2	40.4	44.9	43.8	31.8	41.1	27.1
MORGAN STATE	MD	.1	37	5.9	3.0	8.8	2.8	2.7	89.2	8.1
MT ST MARYS COLL	MD	.1	52	28.9	31.7	22.7	21.4	15.4	50.0	34.6
SALISBURY STATE	MD	.1	42	21.1	24.4	18.4	22.9	14.3	59.5	26.2
TOWSON STATE	MD	.3	113	43.2	44.1	30.6	34.4	25.7	42.5	31.9
U OF BALTIMORE	MD	.4	155	17.3	27.8	33.1	34.4	18.1	50.3	31.6
U OF MD-BALTO	MD	.1	36	20.6	46.4	36.7	40.6	19.4	41.7	38.9
U OF MD-COLLEGE PARK	MD	.9	393	31.2	38.7	34.5	34.2	21.6	42.7	35.6
WESTERN MARYLAND COLL	MD		13	58.3	58.3	50.0	61.5	30.8	23.1	46.2
MASSACHUSETTS										
AMERICAN INTERNATL	MA	.1	22	23.5	16.7	25.0	27.8	18.2	59.1	22.7
ASSUMPTION COLL	MA	.1	34	30.0	10.0	21.9	25.0	11.8	55.9	32.4
BABSON COLL	MA	.2	69	38.6	44.4	36.5	44.0	26.1	39.1	34.8
BENTLEY COLL	MA	.6	265	33.5	36.8	36.0	38.0	26.4	37.7	35.8
BOSTON COLL	MA	.3	107	25.3	28.6	30.1	29.6	23.4	47.7	29.0
BOSTON U	MA	.1	53	28.2	32.4	26.7	27.9	20.8	52.8	26.4
COLLEGE OF HOLY CROSS	MA	.1	30	54.5	68.2	16.7	54.2	23.3	20.0	56.7
FITCHBURG STATE	MA		19	11.8	25.0	6.7	29.4	15.8	52.6	31.6
GORDON COLL	MA		5		40.0	33.3			60.0	40.0
MERRIMACK COLL	MA	.2	70	22.8	21.3	27.9	21.8	18.6	57.1	24.3
NICHOLS COLL	MA	.1	27	23.8	13.6	27.3	34.8	18.5	40.7	40.7
NORTH ADAMS STATE	MA	.1	23	50.0	35.7	31.3	50.0	39.1	39.1	21.7

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NOVEMBER 1990 UNIFORM CPA EXAMINATION

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NORTHEASTERN U	MA	.4	150	30.2	26.8	25.2	31.1	24.0	46.0	30.0
SALEM STATE	MA	.1	44	25.7	42.5	21.1	25.0	22.7	43.2	34.1
SIMMONS COLL	MA		8	40.0	66.7	42.9	33.3	25.0	37.5	37.5
SOUTHEASTERN MASS	MA	.1	42	27.3	30.3	22.6	30.0	16.7	42.9	40.5
STONEHILL COLL	MA	.1	34	22.2	55.6	30.0	48.3	20.6	32.4	47.1
SUFFOLK	MA	.1	51	30.4	23.9	22.9	34.9	15.7	51.0	33.3
U OF LOWELL	MA	.1	53	23.9	26.5	27.3	35.9	18.9	47.2	34.0
U OF MASS-AMHERST	MA	.3	109	36.5	29.9	27.3	33.3	23.9	46.8	29.4
U OF MASS-BOSTON	MA	.1	39	32.3	41.9	30.3	22.6	17.9	41.0	41.0
WESTERN NEW ENG COLL	MA	.2	69	19.3	19.7	16.1	21.3	10.1	65.2	24.6
WESTFIELD ST COLL	MA		17	36.4	35.7	40.0	57.1	11.8	17.6	70.6
WORCESTER STATE	MA		8	28.6		25.0		12.5	62.5	25.0
MICHIGAN										
ADRIAN COLL	MI		7	20.0		28.6	42.9	14.3	42.9	42.9
ALBION COLL	MI	.1	40	39.4	34.3	35.3	31.3	27.5	42.5	30.0
ANDREWS	MI		13	40.0	18.2	54.5	40.0	30.8	30.8	38.5
AQUINAS COLL	MI	.1	23	29.4	25.0	45.0	31.6	21.7	39.1	39.1
CALVIN COLL	MI	.1	26	38.1	40.0	50.0	59.1	19.2	30.8	50.0
CENTRAL MICH	MI	.3	104	31.4	29.7	25.6	22.7	22.1	47.1	30.8
CLEARY COLL	MI		6			16.7	25.0		83.3	16.7
DAVENPORT COLLEGE	MI		9	28.6	12.5	33.3	14.3	11.1	44.4	44.4
DETROIT COLL OF BUS	MI		17	23.5	13.3	7.1		17.6	70.6	11.8
EASTERN MICH	MI	.1	60	20.4	24.1	26.5	18.4	21.7	60.0	18.3
FERRIS STATE	MI	.1	53	18.2	19.6	27.1	29.3	13.2	52.8	34.0
GRAND VALLEY ST	MI	.1	41	51.4	48.6	38.9	51.5	19.5	19.5	61.0
HILLSDALE COLL	MI	.1	22	35.0	23.8	14.3	38.1	9.1	36.4	54.5
HOPE COLL	MI		18	50.0	35.3	41.2	50.0	22.2	38.9	38.9
LAKE SUPERIOR STATE	MI		12	18.2	18.2	27.3	11.1	16.7	66.7	16.7
LAWRENCE INST TECH	MI		16	21.4	23.1	26.7	23.1	12.5	50.0	37.5
MADONNA COLL	MI		10	22.2	11.1	20.0	25.0	20.0	70.0	10.0
MICHIGAN STATE	MI	.5	226	34.9	35.5	38.7	39.9	27.9	36.7	35.4
MICHIGAN TECH	MI		13	9.1	9.1	54.5	25.0	15.4	53.8	30.8
NORTHERN MICH	MI	.1	28	23.8	23.1	17.4	15.8	17.9	53.6	28.6
NORTHWOOD INST	MI	.1	26	34.8	20.0	41.7	47.8	15.4	38.5	46.2
OAKLAND U	MI	.1	41	40.6	31.6	43.8	57.1	31.7	31.7	36.6
SAGINAW VALLEY ST	MI		20	22.2	22.2	26.3	43.8	20.0	50.0	30.0
U OF DETROIT	MI	.1	35	20.7	26.7	27.6	28.6	22.9	57.1	20.0
U OF MI-ANN ARBOR	MI	.2	92	53.4	53.2	52.1	57.1	40.2	30.4	29.3
U OF MI-DEARBORN	MI	.1	54	34.9	30.6	37.0	55.3	24.1	40.7	35.2

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				< < < < < < < < < <		P E R C E N T P A S S I N G				> > > > > > > > > >
U OF MI-FLINT	MI	.1	41	13.9	15.4	21.6	16.7	9.8	65.9	24.4
WALSH COLLEGE	MI	.3	137	37.3	33.6	36.1	43.1	24.1	43.1	32.8
WAYNE STATE	MI	.2	82	27.9	28.8	23.9	24.6	20.7	54.9	24.4
WESTERN MI U	MI	.3	145	26.0	22.9	25.2	25.2	18.6	52.4	29.0
MINNESOTA										
AUGSBURG COLL	MN		10	71.4		42.9	50.0	20.0	20.0	60.0
BEMIDJI STATE	MN		10	12.5	40.0	16.7	40.0	20.0	60.0	20.0
BETHEL COLL	MN		6	60.0	33.3	60.0	33.3	66.7	33.3	
COLL OF ST BENEDICT	MN		10	71.4	100.0	80.0	100.0	70.0		30.0
COLL OF ST CATHERINE	MN		7	16.7	40.0	40.0	25.0	14.3	57.1	28.6
COLL OF ST THOMAS	MN	.1	57	54.5	43.9	43.9	40.0	42.1	28.1	29.8
CONCORDIA MOORHEAD	MN		14	66.7	50.0	36.4	50.0	28.6	21.4	50.0
GUSTAVUS ADOLPHUS	MN		10	60.0	50.0	50.0	66.7	30.0		70.0
MANKATO STATE	MN	.1	58	37.2	35.7	41.9	44.4	34.5	39.7	25.9
MOORHEAD STATE	MN	.1	50	39.3	37.9	35.1	48.3	36.0	36.0	28.0
NORTHWESTERN COLL	MN		5	66.7	40.0	50.0	75.0	20.0	20.0	60.0
SOUTHWEST STATE	MN		8	66.7	57.1	50.0	75.0	50.0	25.0	25.0
ST CLOUD STATE	MN	.1	46	53.8	48.5	53.8	65.2	47.8	17.4	34.8
ST JOHNS U	MN	.1	22	31.3	38.9	66.7	57.1	45.5	18.2	36.4
ST MARYS COLL	MN		9	14.3		14.3		11.1	88.9	
U OF MN-DULUTH	MN	.1	30	21.7	40.0	46.7	40.0	36.7	36.7	26.7
U OF MN-MNPLS	MN	.2	66	57.8	53.2	60.5	56.3	53.0	21.2	25.8
WINONA STATE	MN	.1	23	46.7	38.9	62.5	46.2	43.5	34.8	21.7
MISSISSIPPI										
BELHAVEN COLL	MS		13	27.3	25.0	9.1	20.0	7.7	61.5	30.8
DELTA STATE	MS	.1	38	33.3	25.8	25.0	30.0	21.1	50.0	28.9
JACKSON STATE	MS		13	9.1	10.0	10.0	9.1	15.4	84.6	
MILLSAPS COLL	MS		13	18.2	20.0	25.0	9.1	23.1	69.2	7.7
MS COLL	MS	.1	34	26.7	30.0	22.2	20.0	23.5	52.9	23.5
MS ST U	MS	.2	77	28.1	23.8	21.0	18.9	18.2	51.9	29.9
MS U FOR WOMEN	MS		16	33.3	41.7	33.3	20.0	31.3	50.0	18.8
U OF MS	MS	.1	47	15.4	23.1	25.6	26.5	10.6	59.6	29.8
U OF SOUTHERN MS	MS	.2	82	26.9	29.4	29.6	25.4	24.4	51.2	24.4
MISSOURI										
AVILA COLL	MO		8	14.3	16.7	14.3	16.7	25.0	50.0	25.0
CENTRAL MO STATE	MO	.1	29	22.7	31.8	22.7	12.5	31.0	58.6	10.3
COLUMBIA COLL	MO		6	80.0	33.3	50.0		66.7	16.7	16.7

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REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	PERCENT THEORY	PASSING PRACTICE	ALL #	NONE #	SOME # >>>>>>>>>
DRURY COLL	MO		10	30.0	22.2	22.2	12.5	10.0	70.0	20.0
EVANGEL COLL	MO		8	28.6		33.3	50.0	25.0	50.0	25.0
FONTBONNE COLL	MO		8	28.6	42.9	33.3	40.0	25.0	37.5	37.5
LINCOLN U	MO		12	44.4	25.0	50.0	28.6	50.0	33.3	16.7
MARYVILLE COLL	MO		5	40.0	20.0	40.0	25.0	20.0	40.0	40.0
MO SOUTHERN STATE	MO	.1	22	31.6	45.5	20.0	33.3	31.8	54.5	13.6
MO VALLEY COLL	MO		7		14.3	28.6	33.3		57.1	42.9
MO WESTERN ST COLL	MO		15	9.1	18.2	14.3	22.2		73.3	26.7
NORTHEAST MO STATE	MO	.1	33	46.2	42.3	47.6	41.2	39.4	33.3	27.3
NORTHWEST MO STATE	MO	.1	24	52.4	36.4	22.2	31.3	37.5	41.7	20.8
PARK COLL	MO		7	40.0	20.0	20.0	20.0	14.3	42.9	42.9
ROCKHURST COLL	MO	.1	47	17.5	19.0	19.4	27.0	17.0	59.6	23.4
SCHOOL OF THE OZARKS	MO		9	42.9	80.0	42.9	37.5	44.4	22.2	33.3
SOUTHEAST MO STATE	MO	.1	38	33.3	35.5	32.4	31.3	28.9	47.4	23.7
SOUTHWEST BAPT COLL	MO		7		28.6	25.0	25.0		57.1	42.9
SOUTHWEST MO STATE	MO	.2	80	39.7	44.6	31.1	40.4	35.0	37.5	27.5
ST LOUIS U	MO	.2	76	50.0	35.1	42.9	37.5	32.9	31.6	35.5
U OF MO-COLUMBIA	MO	.2	78	38.6	44.6	41.9	34.0	30.8	39.7	29.5
U OF MO-KANSAS CITY	MO	.1	54	35.6	24.4	37.8	34.3	22.2	42.6	35.2
U OF MO-ST LOUIS	MO	.3	121	18.9	32.3	35.1	32.9	21.5	43.8	34.7
WASHINGTON U	MO		15	38.5	40.0	10.0	10.0	33.3	46.7	20.0
WILLIAM JEWELL COLL	MO		14	60.0	28.6	45.5	50.0	42.9	35.7	21.4
MONTANA										
CARROLL COLL	MT		6	50.0	25.0	40.0	40.0	33.3	33.3	33.3
EASTERN MONTANA COLL	MT		18	41.7	50.0	16.7	33.3	50.0	27.8	22.2
GREAT FALLS COLL	MT		5	25.0	33.3	50.0	50.0	40.0	20.0	40.0
MONTANA ST UNIV	MT	.1	25	18.8	26.3	38.5	50.0	28.0	44.0	28.0
U OF MONTANA	MT	.1	39	36.7	38.9	50.0	40.0	35.9	41.0	23.1
NEBRASKA										
BELLEVUE COLL	NE		6	33.3	16.7				66.7	33.3
CHADRON STATE	NE		7						100.0	
CREIGHTON	NE	.1	24	27.3	15.8	22.2	20.0	20.8	54.2	25.0
DOANE COLL	NE		6			40.0	25.0	16.7	66.7	16.7
HASTINGS COLL	NE		8	12.5	12.5	25.0	28.6		50.0	50.0
KEARNEY STATE	NE	.1	26	25.0	36.8	28.6	23.1	34.6	50.0	15.4
MIDLAND LUTHERAN COLL	NE		7	20.0	20.0	42.9	28.6	28.6	57.1	14.3
NEBR-WESLEYAN	NE		8	14.3		42.9	42.9		37.5	62.5
U OF NEBR-LINCOLN	NE	.2	103	44.3	37.6	52.3	45.9	35.0	32.0	33.0

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N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	PERCENT THEORY	PRACTICE	PASSING ALL #	NONE #	>>>>>>>>> SOME #
U OF NEBR-OMAHA	NE	.1	47	24.4	28.6	41.5	38.9	19.1	51.1	29.8
UNION COLL	NE		7		33.3		20.0	28.6	57.1	14.3
WAYNE STATE	NE		9			12.5	28.6		77.8	22.2
NEVADA										
U OF NV-LAS VEGAS	NV	.2	77	22.8	26.2	28.1	25.4	18.2	46.8	35.1
U OF NV-RENO	NV	.1	40	33.3	25.7	37.0	33.3	25.0	42.5	32.5
NEW HAMPSHIRE										
FRANKLIN PIERCE COLL	NH		16	7.7	23.1	26.7	30.8	25.0	56.3	18.8
NATHANIEL HAWTHORNE	NH		5	25.0	40.0	33.3		20.0	60.0	20.0
NH COLL	NH	.1	55	17.5	28.3	31.1	29.7	23.6	49.1	27.3
NH PLYMOUTH STATE	NH	.1	28	42.1	39.1	38.1	62.5	28.6	39.3	32.1
RIVIER COLL	NH		6	40.0	20.0	60.0	60.0		33.3	66.7
U OF NH	NH		18	25.0	46.2	37.5	43.8	27.8	38.9	33.3
NEW JERSEY										
BLOOMFIELD COLL	NJ		10		11.1	10.0	10.0		80.0	20.0
FARLGH DCKSN-MADISON	NJ	.1	52	11.4	23.4	14.3	15.0	17.3	65.4	17.3
FARLGH DCKSN-RTHFD	NJ	.1	37	12.5	15.6	27.3	20.0	10.8	64.9	24.3
FARLGH DCKSN-TEANECK	NJ	.2	71	25.9	23.6	15.6	15.6	21.1	53.5	25.4
GEORGIAN CT COLL	NJ	.1	23	10.0	17.4	18.2	15.0	4.3	65.2	30.4
GLASSBORO STATE	NJ	.2	65	21.4	23.2	14.0	18.8	15.4	52.3	32.3
KEAN COLL OF NJ	NJ	.1	53	9.1	15.4	11.9	7.3	7.5	71.7	20.8
MONMOUTH COLL	NJ	.1	53	20.0	19.6	20.0	21.4	11.3	58.5	30.2
MONTCLAIR STATE	NJ	.3	128	28.3	35.7	26.7	28.0	25.0	46.9	28.1
RAMAPO COLL OF NJ	NJ	.1	35	29.6	32.1	35.7	27.3	25.7	40.0	34.3
RICHARD STOCKTON ST	NJ	.1	49	20.0	20.0	23.3	17.1	8.2	63.3	28.6
RIDER COLL	NJ	.3	142	25.6	21.0	24.8	27.3	17.6	51.4	31.0
RUTGERS U-CAMDEN	NJ	.2	82	12.7	16.4	21.7	22.4	19.5	58.5	22.0
RUTGERS U-NEW BRNSWK	NJ	.4	163	29.1	32.5	34.8	34.8	27.6	42.3	30.1
RUTGERS U-NEWARK	NJ	.4	161	19.1	21.2	19.7	17.1	12.4	61.5	26.1
SETON HALL	NJ	.3	129	21.1	20.8	19.6	15.8	15.5	60.5	24.0
ST ELIZABETH COLL	NJ		7	40.0	20.0	20.0		42.9	42.9	14.3
ST PETERS COLL	NJ	.2	66	17.3	22.6	14.8	14.3	7.6	66.7	25.8
TRENTON STATE	NJ	.1	37	16.7	23.3	23.1	36.7	24.3	54.1	21.6
UPSALA COLL	NJ		10	40.0	50.0	33.3	42.9	40.0	30.0	30.0
WILLIAM PATERSON	NJ	.2	84	13.2	13.3	11.8	26.3	13.1	66.7	20.2

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NOVEMBER 1990 UNIFORM CPA EXAMINATION

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NEW MEXICO										
COLL OF SANTA FE	NM		11	37.5	50.0	42.9	25.0	27.3	36.4	36.4
EASTERN NEW MEXICO	NM	.1	24	26.3	35.0	35.3	29.4	25.0	50.0	25.0
NEW MEXICO STATE	NM	.2	73	36.4	33.3	30.0	35.4	30.1	45.2	24.7
U OF ALBUQUERQUE	NM		8	12.5			12.5		75.0	25.0
U OF NEW MEXICO	NM	.1	60	34.7	37.5	30.8	55.6	21.7	41.7	36.7
NEW YORK										
ADELPHI	NY	.3	105	16.7	26.1	23.7	35.1	20.0	58.1	21.9
ALFRED	NY		11	80.0	57.1	25.0	33.3	45.5	36.4	18.2
CANISIUS COLL	NY	.1	45	40.0	40.0	45.5	48.1	33.3	37.8	28.9
CLARKSON COLL TECH	NY	.1	29	33.3	44.4	58.8	43.8	48.3	34.5	17.2
COLL OF ST ROSE	NY		8			16.7	33.3	12.5	75.0	12.5
COLUMBIA U	NY		5		33.3	66.7	80.0	60.0	20.0	20.0
CORNELL U STATUTORY	NY		5	40.0	50.0	75.0	75.0	20.0	40.0	40.0
CUNY BERNARD BARUCH	NY	.6	233	39.5	43.6	34.2	41.8	30.9	45.1	24.0
CUNY BROOKLYN COLL	NY	.3	118	35.2	40.9	31.2	32.3	25.4	51.7	22.9
CUNY HUNTER COLL	NY	.1	30	40.0	40.0	16.7	14.3	20.0	66.7	13.3
CUNY LEHMAN COLL	NY	.1	28	28.6	31.3	13.6	33.3	17.9	50.0	32.1
CUNY QUEENS COLL	NY	.4	182	31.3	32.9	30.0	36.9	29.1	55.5	15.4
CUNY YORK	NY		18	21.4		20.0	40.0	11.1	61.1	27.8
DOMINICAN BLAUVELT	NY		13		25.0	20.0	12.5	15.4	69.2	15.4
DOWLING COLL	NY	.2	64	20.0	36.7	20.8	20.0	18.8	62.5	18.8
ELMIRA COLL	NY		9	20.0	28.6	20.0	50.0	33.3	55.6	11.1
FORDHAM	NY	.2	87	36.2	18.8	34.1	39.6	29.9	50.6	19.5
HOFSTRA	NY	.6	254	38.5	45.1	31.3	41.5	29.1	45.7	25.2
IONA COLL	NY	.2	100	37.5	47.2	13.8	19.2	23.0	57.0	20.0
ITHACA COLL	NY	.1	29	40.0	26.7	50.0	47.8	31.0	34.5	34.5
L I U-BKLYN CENTER	NY		20			6.7	15.4	10.0	90.0	
L I U-CW POST	NY	.3	142	30.2	26.2	14.1	16.7	19.0	66.2	14.8
L I U-SOUTHAMPTON	NY		5			25.0	33.3	20.0	80.0	
LE MOYNE COLL	NY	.2	99	33.3	42.3	31.9	37.3	29.3	44.4	26.3
MANHATTAN COLL	NY	.1	54	27.6	10.7	21.2	28.6	20.4	64.8	14.8
MARIST COLL	NY	.1	28	12.5	11.8	17.6	42.1	10.7	64.3	25.0
MERCY COLL	NY	.1	46	16.7	9.4	7.1	12.0	8.7	80.4	10.9
NAZARETH OF RCHSTR	NY		14		22.2	25.0	18.2	14.3	57.1	28.6
NEW YORK U	NY	.3	128	34.5	37.3	29.9	30.5	25.8	53.9	20.3
NIAGARA U	NY	.1	36	40.0	45.8	41.7	35.0	30.6	27.8	41.7
NY TECH INST-NYC	NY		10	14.3	16.7		16.7	10.0	70.0	20.0

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NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
				< < < < < < < < <		P E R C E N T	P A S S I N G		> > > > > > > > >	
NY TECH INST-WESTBURY	NY	.1	37	33.3	37.5	16.7	34.6	21.6	56.8	21.6
PACE U-NY	NY	.4	172	37.6	30.3	24.2	26.7	25.6	55.2	19.2
PACE U-PLEASANTVILLE	NY	.4	153	39.2	38.1	35.5	35.7	30.1	45.1	24.8
PACE U-WHITE PLAINS	NY	.1	32	31.6	21.1	34.8	55.6	25.0	34.4	40.6
ROCHESTER INST TECH	NY	.1	47	43.8	48.3	34.3	29.6	25.5	38.3	36.2
RUSSELL SAGE COLL	NY		10	12.5		11.1	11.1	10.0	80.0	10.0
SIENA COLL	NY	.3	132	32.5	33.3	27.3	33.8	23.5	49.2	27.3
SKIDMORE COLL	NY		10	50.0	40.0	50.0	25.0	30.0	40.0	30.0
ST BONAVENTURE U	NY	.2	74	18.2	30.0	24.1	30.4	24.3	52.7	23.0
ST FRANCIS COLL	NY	.1	35	18.8	21.1	25.0	27.8	17.1	62.9	20.0
ST JOHN FISHER COLL	NY	.1	44	20.7	20.0	46.9	48.1	29.5	40.9	29.5
ST JOHNS	NY	.7	285	31.7	31.5	22.5	29.1	23.9	57.2	18.9
ST THOMAS AQUINAS	NY	.1	34	13.0	20.0	13.0	13.0	14.7	76.5	8.8
SUNY AT ALBANY	NY	.3	117	41.4	45.9	38.8	41.8	35.9	38.5	25.6
SUNY AT BINGHAMTON	NY	.4	171	50.0	48.8	33.9	41.1	35.7	39.2	25.1
SUNY AT BUFFALO	NY	.3	114	49.1	48.3	49.4	61.1	42.1	33.3	24.6
SUNY COLL BROCKPORT	NY		19	55.6	50.0	40.0	33.3	36.8	42.1	21.1
SUNY COLL FREDONIA	NY	.1	39	48.1	46.9	26.7	32.0	23.1	33.3	43.6
SUNY COLL GENESEO	NY	.1	36	43.5	38.1	37.5	40.9	30.6	41.7	27.8
SUNY COLL OLD WESTBY	NY	.1	43	31.8	40.0	17.9	25.0	23.3	55.8	20.9
SUNY COLL OSWEGO	NY	.2	82	26.8	31.0	30.9	38.3	30.5	48.8	20.7
SUNY COLL PLATTSBGH	NY	.1	57	36.4	25.8	34.2	22.9	29.8	47.4	22.8
SUNY COLL UTICA-ROME	NY		20	14.3	30.8	15.4	16.7	15.0	60.0	25.0
SYRACUSE	NY	.2	63	21.2	35.9	23.3	30.0	25.4	52.4	22.2
TOURO	NY	.1	24	20.0	50.0	29.4	30.8	29.2	58.3	12.5
UTICA COLL-SYRACUSE	NY		20	9.1	20.0	12.5			75.0	25.0
WAGNER COLL	NY		16	40.0	12.5	33.3	37.5	31.3	56.3	12.5
YESHIVA	NY	.1	47	58.8	52.4	17.9	37.0	38.3	42.6	19.1
NORTH CAROLINA										
APPALACHIAN STATE	NC	.1	54	28.6	36.4	17.6	22.9	27.8	50.0	22.2
ATLANTIC CHRISTIAN	NC		20	13.3	8.3	16.7	25.0	20.0	70.0	10.0
BELMONT ABBEY COLL	NC		18	16.7	15.4	15.4		11.1	77.8	11.1
CAMPBELL U	NC		17	30.8	30.8	27.3	20.0	17.6	52.9	29.4
CATAWBA COLL	NC		13	12.5		30.0	40.0	23.1	61.5	15.4
EAST CAROLINA	NC	.2	83	30.8	34.5	33.3	28.8	19.3	45.8	34.9
ELIZABETH CITY STATE	NC		10	22.2	11.1	20.0	11.1	20.0	80.0	
ELON COLL	NC	.1	27	14.3	45.0	23.5	28.6	37.0	48.1	14.8
FAYETTEVILLE STATE	NC		5		50.0	25.0		40.0	40.0	20.0
GARDNER-WEBB COLL	NC		9	16.7	28.6	16.7	42.9	44.4	44.4	11.1

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GREENSBORO COLL	NC		9	14.3	42.9	16.7		11.1	66.7	22.2
GUILFORD COLL	NC	.1	41	29.6	31.0	33.3	43.5	29.3	43.9	26.8
HIGH POINT COLL	NC	.1	21	11.8	26.7	17.6	25.0	14.3	47.6	38.1
JOHNSON C SMITH U	NC		8						100.0	
LENOIR-RHYNE COLL	NC		18	25.0	28.6	18.8	44.4	11.1	38.9	50.0
MEREDITH COLL	NC	.1	33	39.1	47.4	21.7	27.3	21.2	42.4	36.4
METHODIST COLL	NC		6				20.0		83.3	16.7
NC AGRIC & TECH	NC	.1	31	8.7	15.8	12.0	9.1		77.4	22.6
NC CENTRAL	NC		10	33.3	14.3	37.5	42.9	30.0	60.0	10.0
NC ST U-RALEIGH	NC	.4	149	36.5	48.4	41.7	43.3	40.3	38.9	20.8
NC WESLEYAN COLL	NC		5		20.0	50.0	50.0		40.0	60.0
PEMBROKE STATE	NC		12	18.2	22.2	22.2	12.5	16.7	50.0	33.3
PFIEFFER COLL	NC		9			28.6	16.7		77.8	22.2
QUEENS COLL	NC		9	60.0	60.0	50.0		33.3	44.4	22.2
ST AUGUSTINES COLL	NC		11		12.5			9.1	90.9	
U OF NC-ASHEVILLE	NC	.1	22	23.1	37.5	50.0	30.8	13.6	31.8	54.5
U OF NC-CHAPEL HILL	NC	.2	71	36.1	30.8	66.0	50.0	42.3	36.6	21.1
U OF NC-CHARLOTTE	NC	.3	120	29.0	34.5	35.1	37.9	26.7	47.5	25.8
U OF NC-GREENSBORO	NC	.2	76	36.4	40.4	42.9	33.3	34.2	38.2	27.6
U OF NC-WILMINGTON	NC	.1	52	20.6	35.3	31.3	29.0	28.8	51.9	19.2
WAKE FOREST	NC	.1	42	34.5	48.4	40.0	57.1	38.1	35.7	26.2
WESTERN CAROLINA U	NC	.1	33	34.6	33.3	14.8	20.0	12.1	54.5	33.3
NORTH DAKOTA										
DICKINSON STATE	ND		8	12.5	16.7		20.0	12.5	62.5	25.0
JAMESTOWN COLL	ND		6	60.0	50.0		100.0	33.3	33.3	33.3
MARY COLL	ND	.1	22	23.1	73.7	40.0	33.3	45.5	18.2	36.4
MINOT STATE	ND		18	16.7	38.5	13.3	15.4	22.2	55.6	22.2
NO DAKOTA STATE	ND		14	27.3	70.0		20.0	21.4	35.7	42.9
U OF NO DAKOTA	ND	.2	76	33.3	42.3	37.5	38.0	26.3	35.5	38.2
OHIO										
ASHLAND COLL	OH		11	42.9	20.0	45.5	16.7	36.4	45.5	18.2
BALDWIN-WALLACE COLL	OH	.1	47	24.3	21.6	20.5	14.6	17.0	57.4	25.5
BOWLING GREEN STATE	OH	.2	70	35.7	39.1	42.6	44.9	35.7	32.9	31.4
CAPITAL U	OH		15	40.0	9.1	7.7	8.3	6.7	66.7	26.7
CASE WESTERN RESERVE	OH	.1	28	37.5	31.6	34.8	26.3	25.0	46.4	28.6
CEDARVILLE COLL	OH		16	26.7	12.5	18.8	33.3	6.3	62.5	31.3
CENTRAL STATE	OH		7	14.3	16.7				85.7	14.3
CLEVELAND STATE	OH	.3	138	16.7	22.2	26.2	30.9	17.4	55.8	26.8

THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < AUDITING	LAW	P E R C E N T THEORY	P A S S I N G PRACTICE	ALL *	> > > > > > > > > NONE *	SOME *
DYKE COLL	OH		16	21.4	18.2		7.1	6.3	75.0	18.8
FINDLAY COLL	OH		12	42.9	11.1	11.1	14.3	25.0	58.3	16.7
FRANKLIN U	OH	.1	36	26.9	29.2	35.7	26.7	19.4	50.0	30.6
JOHN CARROLL U	OH	.1	61	36.6	31.7	32.4	41.0	34.4	39.3	26.2
KENT STATE	OH	.2	71	48.9	48.2	34.8	37.5	36.6	32.4	31.0
LAKE ERIE COLL	OH		14	16.7		15.4	30.8	7.1	50.0	42.9
MARIETTA COLL	OH		8	50.0	25.0	28.6	50.0	25.0	25.0	50.0
MIAMI U	OH	.4	160	42.6	36.8	41.8	37.4	33.8	35.6	30.6
MT ST JOSEPH	OH		6	25.0		40.0	40.0	16.7	50.0	33.3
MT UNION COLL	OH		16	33.3	21.4	20.0	12.5	6.3	43.8	50.0
MT VERNON NAZARENE	OH		6	66.7	16.7	20.0	50.0	16.7	33.3	50.0
MUSKINGUM COLL	OH		5	33.3		66.7	50.0	40.0	20.0	40.0
OHIO NORTHERN	OH		14	16.7	27.3	23.1	23.1	14.3	50.0	35.7
OHIO STATE	OH	.5	211	36.6	42.6	46.8	38.2	36.5	36.0	27.5
OHIO U	OH	.1	50	29.4	38.7	36.8	38.2	28.0	36.0	36.0
OHIO WESLEYAN	OH		13	12.5	33.3	23.1	18.2	15.4	53.8	30.8
OTTERBEIN COLL	OH		12	22.2	11.1	10.0		8.3	66.7	25.0
TIFFIN U	OH		9			37.5		22.2	66.7	11.1
U OF AKRON	OH	.3	139	25.5	29.4	24.3	28.8	22.3	48.9	28.8
U OF CINCINNATI	OH	.3	127	34.7	41.1	36.2	35.0	32.3	40.2	27.6
U OF DAYTON	OH	.1	57	44.7	30.8	38.5	52.5	31.6	29.8	38.6
U OF STEUBENVILLE	OH		9	50.0	16.7		16.7	11.1	55.6	33.3
U OF TOLEDO	OH	.2	69	37.8	28.3	33.3	37.8	31.9	36.2	31.9
WALSH COLL	OH		13	20.0		11.1	15.4	7.7	69.2	23.1
WILBERFORCE	OH		6						100.0	
WITTENBERG U	OH	.1	23	42.9	27.8	41.2	37.5	26.1	34.8	39.1
WRIGHT STATE	OH	.2	78	31.9	38.2	33.9	38.3	33.3	43.6	23.1
XAVIER	OH	.1	25	42.1	36.4	35.0	30.0	32.0	32.0	36.0
YOUNGSTOWN STATE	OH	.2	88	25.4	24.1	31.7	26.6	25.0	51.1	23.9
OKLAHOMA										
BETHANY NAZARENE	OK		5	25.0	50.0		33.3	20.0	40.0	40.0
CAMERON U	OK		15	20.0	26.7	30.8	23.1	13.3	60.0	26.7
CENTRAL STATE	OK	.2	82	37.7	39.7	33.3	27.0	19.5	46.3	34.1
EAST CENTRAL OK STATE	OK	.1	22	50.0	37.5	52.6	58.8	36.4	27.3	36.4
LANGSTON U	OK		14	50.0	25.0	57.1	53.8	21.4	35.7	42.9
NORTHEASTERN OK ST	OK	.1	40	26.5	41.2	25.7	31.4	25.0	45.0	30.0
NORTHWESTERN OK ST	OK		9	20.0	28.6	33.3	50.0	33.3	44.4	22.2
OK BAPTIST	OK		13	36.4	10.0	50.0	54.5	15.4	38.5	46.2
OK CHRISTIAN COLL	OK		10	33.3	42.9	12.5	42.9	30.0	50.0	20.0

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REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
OK CITY U	OK		13	8.3		9.1			92.3	7.7
OK PANHANDLE ST	OK		8				25.0	25.0	75.0	
OK ST U	OK	.3	133	30.4	27.4	29.7	29.0	24.1	49.6	26.3
ORAL ROBERTS U	OK	.1	29	41.7	34.8	34.6	35.0	20.7	37.9	41.4
PHILLIPS U	OK		5	40.0	20.0	50.0	33.3	20.0	40.0	40.0
SOUTHEASTERN OK STATE	OK		14	36.4	36.4	30.8	15.4	7.1	50.0	42.9
SOUTHWESTERN OK STATE	OK	.1	24	15.0	25.0	14.3	6.3	12.5	66.7	20.8
U OF OK-NORMAN	OK	.2	82	30.4	44.3	46.7	34.0	24.4	41.5	34.1
U OF SCI & ARTS-OK	OK		5			33.3	80.0	20.0	20.0	60.0
U OF TULSA	OK	.1	45	40.5	34.2	51.4	42.9	31.1	37.8	31.1
OREGON										
EASTERN OR STATE	OR		9	28.6	25.0	50.0	75.0	22.2	22.2	55.6
LEWIS & CLARK COLL	OR		5		25.0	40.0		40.0	60.0	
LINFIELD COLL	OR		18	52.9	26.7	50.0	38.5	33.3	33.3	33.3
OREGON STATE	OR	.1	42	35.3	50.0	51.5	62.1	38.1	26.2	35.7
PORTLAND STATE	OR	.2	86	43.3	36.5	47.4	53.7	29.1	34.9	36.0
SOUTHERN OR STATE	OR		20		40.0	21.1	18.8	20.0	50.0	30.0
U OF OREGON	OR	.1	44	41.7	33.3	50.0	55.6	40.9	31.8	27.3
U OF PORTLAND	OR		15	25.0	26.7	40.0	37.5	6.7	26.7	66.7
PENNSYLVANIA										
ALBRIGHT COLL	PA	.1	30	19.0	26.1	47.8	50.0	23.3	33.3	43.3
ALVERNIA COLL	PA		7	25.0	28.6		25.0	28.6	57.1	14.3
BEAVER COLL	PA		6			20.0	16.7		83.3	16.7
BLOOMSBURG U	PA	.2	98	26.1	24.3	25.7	33.8	22.4	43.9	33.7
BUCKNELL U	PA	.1	27	56.3	56.3	47.1	52.6	44.4	25.9	29.6
CALIFORNIA U	PA	.1	27	23.8	19.0	19.0	10.0	11.1	55.6	33.3
CEDAR CREST COLL	PA		5	25.0	20.0	20.0	40.0		40.0	60.0
CLARION U OF PA	PA	.2	72	24.5	17.7	23.3	23.2	13.9	59.7	26.4
COLL MISERICORDIA	PA		11	12.5	36.4	22.2	11.1	9.1	63.6	27.3
DE VLY COLL SCI & AGR	PA		10	37.5	25.0	33.3	30.0	10.0	30.0	60.0
DREXEL	PA	.4	171	18.1	22.3	24.1	24.3	13.5	57.9	28.7
DUQUESNE	PA	.2	85	25.0	22.6	19.1	15.2	9.4	57.6	32.9
EASTERN COLL	PA		10		20.0	12.5	12.5	20.0	70.0	10.0
ELIZABETHTOWN COLL	PA	.1	25	31.3	25.0	33.3	26.7	32.0	44.0	24.0
FRANKLIN & MARSHALL	PA	.1	42	28.6	27.3	28.1	18.2	16.7	52.4	31.0
GANNON U	PA		20	33.3	18.8	14.3	25.0	25.0	55.0	20.0
GENEVA COLL	PA		9	33.3	16.7		22.2	11.1	55.6	33.3
GETTYSBURG COLL	PA		15	33.3	16.7	33.3	58.3	26.7	40.0	33.3

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REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
				< < < < < < < < < <		P E R C E N T	P A S S I N G			> > > > > > > > > >
GROVE CITY COLL	PA	.1	32	35.0	31.6	27.3	36.8	34.4	46.9	18.8
GWYNEDD-MERCY COLL	PA		9	28.6	33.3	14.3	25.0	11.1	44.4	44.4
HOLY FAMILY COLL	PA		6			16.7			83.3	16.7
INDIANA U OF PA	PA	.4	150	18.6	31.5	25.2	27.6	20.7	49.3	30.0
JUNIATA COLL	PA		6	33.3	40.0	20.0	25.0	16.7	66.7	16.7
KINGS COLL	PA	.2	73	20.0	21.3	10.3	11.5	11.0	65.8	23.3
KUTZTOWN U OF PA	PA		14	25.0	27.3	20.0	50.0	21.4	42.9	35.7
LA ROCHE COLL	PA		14	16.7	15.4	15.4		14.3	64.3	21.4
LA SALLE COLL	PA	.4	151	18.3	17.5	15.3	14.7	10.6	64.2	25.2
LEBANON VALLEY COLL	PA		6	50.0		40.0	75.0	16.7	16.7	66.7
LEHIGH U	PA	.2	76	39.1	37.0	34.0	32.6	30.3	35.5	34.2
LINCOLN U	PA		6	20.0					83.3	16.7
LYCOMING COLL	PA		18	16.7	6.7	26.7	28.6	16.7	50.0	33.3
MARYWOOD COLL	PA		13	25.0	22.2	20.0	18.2	23.1	61.5	15.4
MERCYHURST COLL	PA	.1	21	47.1	28.6	20.0	28.6	33.3	33.3	33.3
MESSIAH COLL	PA		20	27.3	11.1	61.5	42.9	35.0	25.0	40.0
MILLERSVILLE U	PA	.1	35	14.8	16.7	26.9	11.5	14.3	62.9	22.9
MORAVIAN COLL	PA	.1	21	22.2	33.3	25.0	23.1	9.5	61.9	28.6
MUHLENBERG COLL	PA	.1	40	42.9	41.4	18.5	16.0	32.5	45.0	22.5
PA ST U-BEHREND	PA		18	20.0	17.6	6.7	23.1	16.7	66.7	16.7
PA ST U-CAPITOL	PA	.1	52	13.2	14.3	20.5	25.6	9.6	57.7	32.7
PA ST U-U PARK	PA	.9	382	24.7	23.1	29.0	25.3	20.7	50.5	28.8
PHILA TEXTILE & SCI	PA	.1	41	11.8	26.7	12.9	14.3	9.8	70.7	19.5
POINT PARK COLL	PA		10	20.0	40.0	30.0	12.5	20.0	60.0	20.0
ROBERT MORRIS COLL	PA	.3	141	26.3	21.9	28.3	24.8	24.1	52.5	23.4
SHIPPENSBURG U OF PA	PA	.2	76	29.1	27.6	41.4	37.7	28.9	36.8	34.2
SPRING GARDEN COLL	PA		6				40.0	16.7	66.7	16.7
ST FRANCIS COLL	PA	.1	31	22.2	12.5	8.3	12.5	6.5	67.7	25.8
ST JOSEPHS COLL	PA	.3	108	25.3	28.9	16.5	17.1	15.7	50.9	33.3
ST VINCENT COLL	PA	.1	30	26.1	11.1	9.1	16.0	23.3	60.0	16.7
SUSQUEHANNA U	PA	.1	27	20.0	22.2	50.0	45.0	22.2	37.0	40.7
TEMPLE	PA	.5	207	16.7	19.3	23.5	24.2	15.5	56.5	28.0
THIEL COLL	PA		19	6.7	11.1	20.0	25.0		68.4	31.6
U OF PA	PA	.1	42	48.4	55.9	50.0	42.3	40.5	21.4	38.1
U OF PITTSBURGH	PA	.2	101	22.5	16.9	16.7	18.4	11.9	62.4	25.7
U OF SCRANTON	PA	.4	146	17.8	19.6	17.1	17.3	10.3	63.0	26.7
URSINUS COLL	PA	.1	26	17.4	10.0	13.6	21.7	7.7	65.4	26.9
VILLANOVA	PA	.6	236	26.1	21.0	22.5	25.4	16.9	52.1	30.9
WAYNESBURG COLL	PA		14						100.0	
WEST CHESTER U OF PA	PA	.1	43	18.8	33.3	28.0	21.4	23.3	46.5	30.2

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REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	THEORY	PERCENT PASSING PRACTICE	ALL #	NONE #	SOME # >>>>>>>>>
WESTMINSTER COLL	PA		20	44.4	18.8	30.8	26.7	25.0	45.0	30.0
WIDENER U	PA	.1	51	20.9	7.7	19.4	21.6	15.7	58.8	25.5
WILKES COLL	PA	.1	55	14.3	2.4	19.6	21.7	7.3	61.8	30.9
YORK COLL OF PA	PA	.1	35	20.7	21.4	27.6	25.0	14.3	60.0	25.7
PUERTO RICO										
BAYAMON CENTRAL U	PR		6			25.0	25.0	16.7	83.3	
CATHOLIC U OF PR	PR	.1	29	42.9	22.2	23.1	22.2	27.6	65.5	6.9
CAYEY U COLL-PR	PR		20	33.3	40.0		16.7	15.0	60.0	25.0
INTER AMER-HATO REY	PR	.2	68	13.8	17.4	11.1	11.1	11.8	80.9	7.4
INTER AMER-SAN GERMN	PR		11	28.6	20.0	28.6	16.7	9.1	54.5	36.4
SACRED HEART COLL	PR	.1	23	36.4	41.7	50.0	44.4	43.5	47.8	8.7
U OF PR-MAYAGUEZ	PR	.1	22	30.8	30.8	30.0	44.4	31.8	45.5	22.7
U OF PR-RIO PIEDRAS	PR	.7	293	30.1	27.9	25.6	34.0	25.9	60.4	13.7
WORLD U	PR		5			33.3			80.0	20.0
RHODE ISLAND										
BRYANT COLL	RI	.5	200	28.5	24.5	31.3	34.1	23.0	42.0	35.0
JOHNSON & WALES COLL	RI		17	20.0	41.7		27.3	11.8	52.9	35.3
PROVIDENCE COLL	RI	.1	62	30.6	36.0	22.6	26.5	21.0	45.2	33.9
ROGER WILLIAMS	RI		6			16.7			83.3	16.7
SALVE REGINA-NEWPORT	RI		7	50.0	57.1	25.0	40.0	14.3	14.3	71.4
U OF RHODE ISLAND	RI	.2	71	38.5	20.0	33.3	28.0	21.1	43.7	35.2
SOUTH CAROLINA										
BAPT COLL-CHARLESTON	SC		9	16.7	16.7	28.6	42.9	22.2	55.6	22.2
BOB JONES U	SC	.1	61	31.5	30.8	42.9	48.8	19.7	39.3	41.0
CHARLESTON COLL	SC	.1	33	25.9	35.0	57.9	50.0	24.2	30.3	45.5
CLEMSON	SC	.2	68	32.7	31.3	24.5	23.4	17.6	45.6	36.8
COLUMBIA COLL	SC		13	30.0	40.0	27.3	10.0	23.1	46.2	30.8
FRANCIS MARION COLL	SC		12	18.2	10.0	44.4	60.0	25.0	25.0	50.0
FURMAN	SC		19	60.0	33.3	57.1	57.1	42.1	21.1	36.8
PRESBYTERIAN COLL	SC		8		20.0	20.0	33.3	25.0	62.5	12.5
SC STATE	SC		7						100.0	
THE CITADEL	SC		10			20.0	30.0		60.0	40.0
U OF SC-AIKEN	SC		11	54.5	40.0	12.5		27.3	45.5	27.3
U OF SC-COASTAL	SC	.1	25	19.0	35.0	16.7	23.5	24.0	48.0	28.0
U OF SC-COLUMBIA	SC	.3	115	26.2	32.2	28.1	27.7	22.6	45.2	32.2
U OF SC-SPARTANBURG	SC		16	50.0	30.0	50.0	77.8	37.5	25.0	37.5
WINTHROP COLL	SC		19	28.6	20.0	31.3	20.0	10.5	47.4	42.1

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REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < <		P E R C E N T		P A S S I N G	> > > > > > > > >	
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
WOOFORD COLL	SC		13	55.6	41.7	66.7	40.0	30.8	15.4	53.8
SOUTH DAKOTA										
AUGUSTANA COLL	SD		10	11.1	25.0	22.2	44.4	20.0	50.0	30.0
BLACK HILLS STATE	SD		16	30.0	9.1	23.1	12.5	12.5	56.3	31.3
NATL COLL OF BUS	SD		11	11.1	33.3	14.3	16.7	18.2	63.6	18.2
NORTHERN STATE	SD	.1	27	25.0	26.1	29.6	33.3	11.1	44.4	44.4
U OF SD	SD	.2	69	14.3	27.4	20.8	25.0	17.4	56.5	26.1
TENNESSEE										
AUSTIN PEAY STATE	TN		5		25.0				80.0	20.0
CARSON NEWMAN COLL	TN		5			25.0			80.0	20.0
CHRISTIAN BROS COLL	TN		9	11.1	25.0		22.2	11.1	55.6	33.3
EAST TENN STATE	TN		19	33.3	30.8	33.3	20.0	21.1	42.1	36.8
MEMPHIS STATE	TN		16	37.5	40.0	50.0	33.3	43.8	37.5	18.8
MIDDLE TENN STATE	TN		5	50.0	33.3	75.0	50.0	60.0	20.0	20.0
SOUTHERN MISSIONARY	TN		7	28.6	40.0	16.7	40.0		42.9	57.1
TENN STATE	TN		6	40.0	33.3	25.0		33.3	50.0	16.7
TENN TECH	TN		5		25.0	20.0	25.0	20.0	60.0	20.0
U OF TN-CHATTANOOGA	TN		6	33.3	60.0	25.0		33.3	33.3	33.3
U OF TN-KNOXVILLE	TN		14	40.0	22.2	20.0	25.0	28.6	42.9	28.6
TEXAS										
ABILENE CHRISTIAN	TX	.1	34	5.6	22.2	22.7	17.4	14.7	73.5	11.8
ANGELO STATE	TX	.1	23	23.1	21.4	36.4	11.1	26.1	65.2	8.7
AUSTIN COLL	TX		6			25.0	60.0	33.3	50.0	16.7
BAYLOR	TX	.2	89	34.4	33.3	41.9	31.3	21.3	43.8	34.8
CORPUS CHRISTI STATE U	TX	.1	29	28.6	52.6	18.8	25.0	20.7	51.7	27.6
DALLAS BAPTIST COLL	TX		8	20.0	33.3			25.0	75.0	
E TEXAS BAPT COLL	TX		5	25.0				20.0	80.0	
E TEXAS STATE	TX	.1	38	19.2	8.0	32.1	34.8	13.2	57.9	28.9
HARDIN-SIMMONS U	TX		14	27.3	40.0	28.6	16.7	28.6	50.0	21.4
HOUSTON BAPTIST	TX		20	8.3	18.2	14.3	8.3	15.0	75.0	10.0
HOWARD PAYNE U	TX		8		40.0	66.7		50.0	50.0	
INCARNATE WORD COLL	TX		5	20.0	40.0	33.3	33.3	20.0	40.0	40.0
LAMAR U	TX	.1	56	15.4	26.8	17.1	18.9	23.2	60.7	16.1
LAREDO ST U	TX		19	18.8	6.7	22.2	55.6	15.8	68.4	15.8
MARY HARDIN-BAYLOR	TX		6		100.0	100.0	50.0	16.7	33.3	50.0
MCMURRAY COLL	TX		11	20.0	16.7	28.6	42.9	27.3	54.5	18.2
MIDWESTERN STATE	TX	.1	24	30.8	41.2	25.0	35.3	25.0	33.3	41.7

THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

N A T I O N A L   T O T A L S

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < AUDITING	LAW	PERCENT PASSING THEORY	PRACTICE	ALL #	NONE #	> > > > > > > > > SOME #
OUR LADY OF LAKE	TX		5			33.3			80.0	20.0
PAN AMERICAN U	TX	.1	27	22.2	29.4	20.0	23.5	18.5	59.3	22.2
PRAIRIE VIEW A & M	TX		10	10.0	20.0	25.0			70.0	30.0
SAM HOUSTON STATE	TX	.2	68	17.5	20.0	15.9	9.8	13.2	72.1	14.7
SOUTHERN METHODIST	TX	.1	44	46.7	34.4	44.8	45.8	29.5	36.4	34.1
SOUTHWEST TEX STATE	TX	.3	121	28.8	27.5	25.0	27.7	24.8	59.5	15.7
ST EDWARDS U	TX		8	40.0	25.0	40.0		12.5	50.0	37.5
ST MARYS U-SAN ANTONIO	TX	.1	22	10.0	41.7	7.7	8.3	18.2	63.6	18.2
ST THOMAS U	TX		20	44.4	63.6	36.4	50.0	55.0	40.0	5.0
STEPHEN F AUSTIN STATE	TX	.2	69	27.9	31.4	17.9	26.8	20.3	58.0	21.7
SUL ROSS STATE	TX		7	20.0	20.0	40.0	40.0	28.6	57.1	14.3
TARLETON STATE	TX	.1	25	36.8	40.0	22.2	38.9	24.0	36.0	40.0
TEX A&I-KINGSVILLE	TX	.1	25	15.8	21.1	21.4	8.3	20.0	64.0	16.0
TEX A&M	TX	.6	237	29.4	29.6	28.2	26.1	19.8	54.9	25.3
TEX CHRISTIAN	TX	.1	32	37.5	12.5	40.0	33.3	18.8	46.9	34.4
TEX LUTHERAN COLL	TX		13	30.0	37.5	12.5		15.4	53.8	30.8
TEX SOUTHERN	TX		11		22.2		25.0	18.2	72.7	9.1
TEX TECH	TX	.3	128	29.4	39.8	39.0	36.6	30.5	42.2	27.3
TEX WESLEYAN COLL	TX		17	42.9	10.0	22.2	25.0	23.5	58.8	17.6
TEX WOMANS U	TX		5		33.3	25.0	33.3	40.0	60.0	
TRINITY U	TX		17	10.0	21.4	33.3	40.0	17.6	58.8	23.5
U OF HOUSTON	TX	.4	170	31.9	29.0	21.9	25.5	21.2	61.2	17.6
U OF HOUSTON CLEAR LAKE	TX	.2	90	12.0	17.9	21.3	21.0	13.3	66.7	20.0
U OF HOUSTON DOWN TOWN	TX	.2	64	9.5	12.8	32.6	15.4	9.4	71.9	18.8
U OF HOUSTON-VICTORIA	TX	.1	28	38.5	46.2	16.7	26.3	17.9	60.7	21.4
U OF NORTH TEXAS	TX	.1	60	37.5	37.1	17.1	25.0	28.3	50.0	21.7
U OF TEX-ARLINGTON	TX	.4	152	40.4	44.8	40.6	39.3	37.5	39.5	23.0
U OF TEX-AUSTIN	TX	.4	176	31.9	36.8	43.2	38.5	31.8	46.0	22.2
U OF TEX-DALLAS	TX	.3	106	35.6	32.5	33.3	37.7	29.2	52.8	17.9
U OF TEX-EL PASO	TX	.2	79	21.3	29.6	13.7	14.9	13.9	63.3	22.8
U OF TEX-PERMIAN BASIN	TX	.1	21	41.7	25.0	25.0	18.2	23.8	52.4	23.8
U OF TEX-SAN ANTONIO	TX	.3	122	27.1	34.3	31.6	31.6	21.3	56.6	22.1
WEST TEX STATE	TX	.1	35	19.2	27.3	31.8	31.3	20.0	60.0	20.0
UTAH										
BRIGHAM YOUNG	UT	.2	102	26.8	36.6	48.4	31.9	25.5	38.2	36.3
SOUTHERN UTAH STATE	UT		5	20.0	40.0	25.0	25.0	20.0	60.0	20.0
U OF UTAH	UT	.1	43	23.3	33.3	40.6	48.3	30.2	34.9	34.9
UTAH STATE	UT	.1	37	32.1	23.1	37.0	28.0	27.0	48.6	24.3
WEBER STATE	UT		16	16.7	30.8	16.7	20.0	18.8	50.0	31.3

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REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

				<<<<<<<<< PERCENT	PASSING	>>>>>>>>>				
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
WESTMINSTER COLL	UT		7	14.3	14.3				71.4	28.6
VERMONT										
CASTLETON ST COLL	VT		13	16.7	20.0	20.0	44.4	7.7	53.8	38.5
ST MICHAELS COLL	VT		10	28.6	37.5		25.0	30.0	60.0	10.0
TRINITY COLL	VT		6		16.7		66.7		66.7	33.3
U OF VT	VT	.1	32	26.1	29.2	36.0	36.4	21.9	37.5	40.6
VIRGINIA										
AVERETT COLL	VA		14	25.0	35.7	20.0	12.5	21.4	50.0	28.6
BRIDGEWATER COLL	VA		8	37.5	25.0	37.5	33.3	12.5	50.0	37.5
CHRISTOPHER NEWPORT	VA	.1	29	16.7	21.7	24.0	12.0	13.8	62.1	24.1
CLINCH VALLEY	VA		6	20.0		20.0		16.7	83.3	
COLL OF WILLIAM & MARY	VA	.2	63	37.5	42.9	37.0	43.6	30.2	33.3	36.5
EASTERN MENNONITE	VA		6		50.0		50.0	33.3	33.3	33.3
EMORY & HENRY COLL	VA		12	18.2	18.2	20.0	42.9	8.3	50.0	41.7
GEORGE MASON U	VA	.2	85	33.8	26.9	40.3	29.7	20.0	45.9	34.1
HAMPTON U	VA	.1	39	16.7	5.9	13.8	6.3	10.3	79.5	10.3
LONGWOOD COLL	VA	.1	24	45.0	20.0	36.8	12.5	16.7	45.8	37.5
LYNCHBURG COLL	VA	.1	24	16.7	35.0	27.8	42.9	33.3	50.0	16.7
MADISON COLL	VA	.3	105	42.9	37.2	48.8	37.5	28.6	37.1	34.3
MARYMOUNT U	VA		7	40.0	50.0	50.0	20.0	28.6	57.1	14.3
NORFOLK STATE	VA		14	7.1					92.9	7.1
OLD DOMINION U	VA	.2	96	22.7	24.7	26.7	27.4	25.0	50.0	25.0
RADFORD U	VA	.1	35	23.3	17.2	17.6	13.8	8.6	57.1	34.3
ROANOKE COLL	VA		11	40.0	54.5	37.5	42.9	27.3	27.3	45.5
U OF RICHMOND	VA	.1	34	42.9	39.1	61.1	23.1	29.4	35.3	35.3
U OF VA	VA	.2	78	55.6	50.8	57.6	40.4	44.9	30.8	24.4
VA COMMONWEALTH U	VA	.2	71	25.0	31.6	29.5	22.7	29.6	49.3	21.1
VA POLY TECH	VA	.4	150	41.1	35.3	42.9	41.7	30.7	36.0	33.3
VA STATE	VA		17	35.3	31.3	12.5	6.7	11.8	52.9	35.3
VA UNION	VA		5	40.0	20.0			20.0	60.0	20.0
WASHINGTON & LEE	VA	.1	23	44.4	78.9	40.0	42.9	39.1	30.4	30.4
WASHINGTON										
CENTRAL WASH STATE	WA	.3	107	28.4	29.9	29.2	31.3	26.2	49.5	24.3
CITY U	WA	.1	22	22.2	25.0	21.1	42.1	22.7	54.5	22.7
EASTERN WASH STATE	WA	.2	78	28.1	34.8	46.3	39.0	26.9	38.5	34.6
GONZAGA U	WA	.1	24	29.2	45.5	42.9	38.9	16.7	37.5	45.8
PACIFIC LUTHERAN	WA		16	15.4	33.3	26.7	9.1	12.5	50.0	37.5

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REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < <		PERCENT PASSING				> > > > > > > > >
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
SEATTLE PACIFIC COLL	WA		15	26.7	23.1	33.3	45.5	13.3	40.0	46.7
SEATTLE U	WA	.1	37	33.3	23.3	37.5	26.1	24.3	51.4	24.3
ST MARTINS COLL	WA		19	27.8	22.2	33.3	11.8	15.8	52.6	31.6
U OF PUGET SOUND	WA	.1	21	9.1	28.6	46.2	23.1	28.6	42.9	28.6
U OF WASH	WA	.4	172	44.5	45.9	51.9	45.8	37.8	34.3	27.9
WALLA WALLA COLL	WA		11	33.3	37.5	14.3	16.7	36.4	63.6	
WASH STATE	WA	.1	39	33.3	40.6	41.4	40.9	38.5	35.9	25.6
WESTERN WASH STATE	WA	.1	52	50.0	54.5	54.3	38.1	36.5	32.7	30.8
WEST VIRGINIA										
BLUEFIELD STATE	WV		11	12.5	14.3	16.7	33.3	9.1	72.7	18.2
CONCORD COLL	WV	.1	33	38.1	46.7	44.4	25.0	33.3	48.5	18.2
DAVIS & ELKINS COLL	WV		7	50.0	60.0	40.0	50.0	42.9	28.6	28.6
FAIRMONT STATE	WV		20		14.3	31.3	27.3	10.0	65.0	25.0
GLENVILLE STATE	WV		15		33.3	12.5	25.0	13.3	66.7	20.0
MARSHALL U	WV	.2	84	39.5	23.9	24.5	29.4	25.0	56.0	19.0
SHEPHERD COLL	WV	.1	33	12.5	30.8	25.0	18.2	15.2	57.6	27.3
U OF CHARLESTON	WV		12	12.5	22.2			8.3	83.3	8.3
W VA INST TECH	WV		18		21.4			11.1	83.3	5.6
W VA STATE	WV	.1	40	52.9	37.5	20.0	21.4	22.5	50.0	27.5
W VA U	WV	.3	114	29.4	27.3	25.3	25.3	21.1	49.1	29.8
W VA WESLEYAN	WV		11	25.0	25.0	28.6	25.0	18.2	54.5	27.3
WEST LIBERTY STATE	WV		14	25.0	55.6	27.3	16.7	21.4	64.3	14.3
WHEELING COLL	WV		20	26.7	23.5	25.0	10.0	15.0	55.0	30.0
WISCONSIN										
CARROLL COLL	WI		6	50.0	40.0	75.0	100.0	50.0		50.0
CARTHAGE COLL	WI		12	27.3	54.5	12.5	33.3	16.7	33.3	50.0
LAKELAND COLL	WI	.1	21	20.0	47.4	25.0	41.7	33.3	23.8	42.9
MARQUETTE U	WI	.1	49	46.9	48.6	43.8	43.8	34.7	28.6	36.7
ST NORBERT COLL	WI		12	30.0	33.3	45.5	30.0	25.0	41.7	33.3
U OF WI-EAU CLAIRE	WI	.1	49	41.2	44.1	45.7	53.6	42.9	24.5	32.7
U OF WI-LA CROSSE	WI		14	50.0	63.6	44.4	50.0	50.0	14.3	35.7
U OF WI-MADISON	WI	.1	44	62.1	60.0	60.7	69.0	52.3	15.9	31.8
U OF WI-MILWAUKEE	WI	.2	66	40.9	49.0	35.9	40.6	43.9	33.3	22.7
U OF WI-OSHKOSH	WI	.1	27	37.5	56.3	60.0	56.3	33.3	25.9	40.7
U OF WI-PARKSIDE	WI		14	76.9	14.3	30.0	44.4	35.7	21.4	42.9
U OF WI-PLATTEVILLE	WI		10	11.1	37.5	37.5	16.7	20.0	50.0	30.0
U OF WI-RIVER FALLS	WI		12	62.5	75.0	50.0	57.1	41.7	16.7	41.7
U OF WI-STEVENS PT	WI		14	60.0	69.2	60.0	40.0	35.7	14.3	50.0

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REPORT NUMBER 12-C

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

				< < < < < < < < < <		P E R C E N T	P A S S I N G			> > > > > > > > > >
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF WI-WHITEWATER	WI	.1	42	57.7	53.1	72.0	73.7	59.5	11.9	28.6
WYOMING										
U OF WYOMING	WY	.2	63	38.0	28.8	34.9	35.1	30.2	39.7	30.2
SCHOOLS WITH FEWER THAN FIVE		1.3	538	21.7	22.4	23.3	22.4	17.5	57.6	24.9
SCHOOLS NOT RECORDED		11.4	4,728	27.7	28.9	27.2	28.8	23.5	50.9	25.6
		=====	=======							
TOTALS		100.0	41,551	30.7	31.8	30.5	31.3	25.0	47.1	27.9

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REPORT NUMBER 12-C

N A T I O N A L   T O T A L S

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < AUDITING	LAW	P E R C E N T THEORY	PRACTICE	P A S S I N G ALL #	> > > > > > > > > NONE #	SOME #
ALABAMA										
ALABAMA A & M	AL	.1	5						100.0	
AUBURN U-AUBURN	AL	.2	7	33.3	33.3	42.9	33.3		42.9	57.1
U OF AL-UNIVERSITY	AL	.4	15	20.0	45.5	45.5	50.0	40.0	33.3	26.7
ARIZONA										
ARIZONA STATE	AZ	.2	8	40.0	60.0	50.0	50.0	25.0	37.5	37.5
U OF ARIZONA	AZ	.2	7	66.7	100.0	50.0	100.0	57.1	14.3	28.6
ARKANSAS										
HARDING COLL	AR	.3	12	22.2	40.0	16.7	40.0	25.0	41.7	33.3
U OF AR-FAYETTEVILLE	AR	.2	6		100.0	20.0	60.0	16.7	16.7	66.7
CALIFORNIA										
CAL ST SAN BERNARDINO	CA	.1	5		50.0	50.0		20.0	40.0	40.0
CAL ST U-FRESNO	CA	.1	5	100.0	75.0	33.3	50.0	40.0	20.0	40.0
CAL ST U-HAYWARD	CA	.3	9	42.9	28.6	20.0	40.0	33.3	33.3	33.3
CAL ST U-LONG BEACH	CA	.3	9	40.0	60.0	16.7		33.3	44.4	22.2
CAL ST U-LOS ANGELES	CA	.2	7	25.0	16.7		40.0	14.3	57.1	28.6
CAL ST U-NORTHRIDGE	CA	.2	6		50.0	33.3		33.3	50.0	16.7
GOLDEN GATE	CA	.3	11	80.0	71.4	42.9	25.0	36.4	18.2	45.5
NATIONAL	CA	.2	6	20.0	20.0	50.0	25.0	16.7	50.0	33.3
NORTHROP	CA	.1	5	50.0	50.0		100.0	40.0	20.0	40.0
SAN DIEGO STATE	CA	.3	10	50.0	42.9	50.0	100.0	50.0	50.0	
U OF CAL-LOS ANGELES	CA	.4	15	50.0	54.5		16.7	33.3	33.3	33.3
U OF SOUTHERN CAL	CA	.4	16	33.3	57.1	36.4	30.0	37.5	50.0	12.5
COLORADO										
CO STATE	CO	.2	6	40.0	50.0	25.0	50.0	33.3	16.7	50.0
METROPOLITAN ST COLL	CO	.1	5	33.3	33.3	50.0	60.0	60.0	40.0	
U OF CO-BOULDER	CO	.3	11	33.3	50.0	80.0	80.0	45.5	18.2	36.4
U OF DENVER	CO	.3	10	55.6	66.7	33.3		20.0	30.0	50.0
CONNECTICUT										
U OF HARTFORD	CT	.3	12	20.0	27.3	30.0	37.5	16.7	50.0	33.3
DISTRICT OF COLUMBIA										
AMERICAN	DC	.4	14	27.3	44.4	42.9	33.3	35.7	42.9	21.4
GEORGE WASHINGTON	DC	.6	21	36.8	26.7	43.8	47.1	19.0	38.1	42.9

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REPORT NUMBER 12-0

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
HOWARD	DC	.2	8				12.5	12.5	87.5	
SOUTHEASTERN	DC	.2	8		14.3				87.5	12.5
U OF DC	DC	.1	5		25.0	25.0	20.0	20.0	60.0	20.0
FLORIDA										
BARRY	FL	.3	9	62.5	50.0	37.5	37.5	44.4	44.4	11.1
BISCAYNE COLL	FL	.3	10	25.0	22.2	44.4	25.0	20.0	40.0	40.0
FL ATLANTIC U	FL	.5	19	46.2	40.0	43.8	57.1	47.4	31.6	21.1
FL INTERNATIONAL	FL	.5	17	50.0	28.6	46.2	50.0	23.5	23.5	52.9
FL SOUTHERN COLL	FL	.2	6	50.0	66.7	66.7	60.0	50.0	33.3	16.7
FL STATE	FL	.4	15	35.7	50.0	42.9	53.3	26.7	33.3	40.0
FL U	FL	1.4	51	64.6	52.0	70.8	70.2	39.2	19.6	41.2
NOVA	FL	.3	11	25.0	33.3	33.3	42.9	27.3	27.3	45.5
STETSON U	FL	.2	6	80.0	20.0	80.0	50.0	16.7		83.3
U OF CENTRAL FL	FL	.2	7	33.3	57.1	33.3	33.3	42.9	42.9	14.3
U OF MIAMI	FL	.4	14	54.5	46.2	50.0	60.0	35.7	35.7	28.6
U OF NORTH FL	FL	.4	15	72.7	86.7	75.0	66.7	66.7	6.7	26.7
U OF SO FLORIDA	FL	.4	16	84.6	91.7	69.2	78.6	68.8	12.5	18.8
U OF WEST FLORIDA	FL	.2	8	50.0	75.0	50.0	62.5	37.5	25.0	37.5
GEORGIA										
EMORY	GA	.1	5	33.3	25.0	50.0	75.0	20.0	20.0	60.0
GA STATE	GA	.3	11	57.1	87.5	57.1	57.1	63.6	9.1	27.3
U OF GEORGIA	GA	.3	11	25.0	50.0	50.0	50.0	54.5	36.4	9.1
HAWAII										
U OF HAWAII-MANOA	HI	.3	9	50.0	11.1	20.0	20.0	11.1	66.7	22.2
ILLINOIS										
DEPAUL	IL	.8	29	52.6	38.1	40.0	30.0	37.9	37.9	24.1
IL STATE	IL	.3	9	25.0	37.5	14.3	14.3	11.1	55.6	33.3
NORTHERN IL	IL	.2	7	50.0	60.0	66.7	100.0	57.1	28.6	14.3
ROOSEVELT	IL	.6	21	26.3	23.5	6.3	16.7	23.8	61.9	14.3
STHN IL U-CARBONDALE	IL	.3	9	71.4	62.5	66.7	100.0	33.3	11.1	55.6
U OF CHICAGO	IL	.1	5		25.0	20.0			60.0	40.0
U OF CHICAGO-LOYOLA	IL	.2	8	66.7	50.0	40.0		37.5	37.5	25.0
U OF IL-CHICAGO	IL	.3	11	50.0	16.7	14.3	11.1	9.1	63.6	27.3
U OF IL-URBANA	IL	.9	31	61.9	57.9	65.0	45.5	41.9	25.8	32.3

THE ALL, NONE AND SOME COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR). REPORT NUMBER 12-0

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< PERCENT PASSING >>>>>>>>> AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
INDIANA										
IN U-BLOOMINGTON	IN	.3	11	33.3	42.9	44.4	40.0	45.5	45.5	9.1
IOWA										
U OF IOWA	IA	.3	10	37.5	42.9	50.0	50.0	50.0	10.0	40.0
KANSAS										
U OF KANSAS	KS	.1	5	66.7	50.0		50.0	60.0	20.0	20.0
WICHITA STATE	KS	.1	5	66.7	50.0	50.0	33.3	60.0	20.0	20.0
LOUISIANA										
LA ST U-A&M	LA	.2	8	71.4	66.7	75.0	50.0	62.5	12.5	25.0
LA TECH	LA	.4	14	36.4	33.3	50.0	37.5	14.3	42.9	42.9
TULANE U	LA	.3	12	37.5	50.0	25.0	50.0	33.3	33.3	33.3
U OF NEW ORLEANS	LA	.1	5			50.0		20.0	60.0	20.0
MARYLAND										
LOYOLA COLL	MD	.2	6	20.0	33.3	16.7	40.0	16.7	50.0	33.3
U OF BALTIMORE	MD	.3	12	9.1	30.0	27.3	8.3		66.7	33.3
U OF MD-COLLEGE PARK	MD	.3	10	60.0	55.6	62.5	50.0	50.0	30.0	20.0
MASSACHUSETTS										
BENTLEY COLL	MA	.3	12	40.0	30.0	42.9	80.0	33.3	25.0	41.7
BOSTON COLL	MA	.2	7	16.7	20.0	66.7	50.0	14.3	14.3	71.4
NORTHEASTERN U	MA	.6	23	40.0	50.0	42.1	40.0	17.4	21.7	60.9
U OF MASS-AMHERST	MA	.2	6	40.0	50.0	50.0	66.7	50.0	50.0	
WESTERN NEW ENG COLL	MA	.2	7	28.6	33.3	16.7	16.7	14.3	71.4	14.3
MICHIGAN										
FERRIS STATE	MI	.2	8	16.7	28.6	16.7			50.0	50.0
MICHIGAN STATE	MI	.5	17	53.3	70.6	66.7	72.7	47.1	5.9	47.1
U OF MI-ANN ARBOR	MI	.3	11	55.6	50.0	87.5	85.7	45.5	27.3	27.3
WALSH COLLEGE	MI	.7	24	30.0	39.1	41.2	35.3	20.8	54.2	25.0
WAYNE STATE	MI	.2	7	28.6	33.3	33.3	40.0	14.3	57.1	28.6
MINNESOTA										
U OF MN-MNPLS	MN	.3	10	33.3	60.0	50.0	50.0	50.0	10.0	40.0

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REPORT NUMBER 12-D

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIOATES NITH AOVANCEO OEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIOATES	< < < < < AUDITING	LAN	P E R C E N T THEORY	P A S S I N G PRACTICE	ALL #	NONE #	SOME # > > > > >
MISSISSIPPI										
MS ST U	MS	.5	17	37.5	53.3	37.5	46.7	23.5	35.3	41.2
U OF NS	MS	.4	15	50.0	30.0	46.2	38.5	40.0	40.0	20.0
U OF SOUTHERN MS	MS	.2	7		25.0	50.0	40.0	14.3	57.1	28.6
MISSOURI										
ST LOUIS U	MO	.2	6	40.0	40.0	33.3	40.0	33.3	33.3	33.3
U OF MO-COLUMBIA	MO	.3	10	25.0	28.6	28.6	50.0	40.0	40.0	20.0
U OF MO-KANSAS CITY	MO	.2	8	42.9	40.0	28.6	20.0	25.0	37.5	37.5
NEBRASKA										
CREIGNTON	NE	.1	5	20.0	66.7	60.0	60.0	20.0	20.0	60.0
NEW HAMPSHIRE										
NH COLL	NH	.2	8	57.1	50.0	42.9	40.0	50.0	37.5	12.5
NEW JERSEY										
FARLGH OCKSN-NAOISON	NJ	.5	17	27.3	27.3	15.4	30.0	23.5	58.8	17.6
FARLGH OCKSN-RTHFO	NJ	.3	12	18.2	12.5	12.5	28.6	8.3	58.3	33.3
FARLGH OCKSN-TEANECK	NJ	.4	14	27.3	20.0	27.3	36.4	21.4	42.9	35.7
MONMOUTH COLL	NJ	.3	11	44.4	22.2	62.5	57.1	27.3	18.2	54.5
RUTGERS U-CANOEN	NJ	.1	5			25.0	25.0	20.0	80.0	
RUTGERS U-NEWARK	NJ	1.1	38	19.2	21.7	33.3	27.3	31.6	55.3	13.2
SETON HALL	NJ	.3	11	11.1	11.1	11.1	33.3	9.1	63.6	27.3
NEW MEXICO										
EASTERN NEW MEXICO	NM	.2	7	50.0	50.0			42.9	57.1	
U OF NEW MEXICO	NM	.3	9	28.6	50.0	20.0	50.0	44.4	33.3	22.2
NEN YORK										
AOELPHI	NY	.6	21	25.0	54.5	18.8	29.4	23.8	57.1	19.0
CANISIUS COLL	NY	.2	6	40.0	50.0	83.3	80.0	50.0	16.7	33.3
COLUMBIA U	NY	.2	7	75.0	60.0	83.3	71.4	71.4	14.3	14.3
CORNELL	NY	.1	5	50.0	66.7	33.3	100.0	40.0		60.0
CUNY BERNARO BARUCH	NY	.9	34	47.6	63.2	52.4	50.0	41.2	35.3	23.5
CUNY LEHMAN COLL	NY	.3	12	36.4	40.0	25.0	20.0	16.7	41.7	41.7
CUNY QUEENS COLL	NY	.2	6		25.0	40.0			66.7	33.3
FORDHAM	NY	.5	18	30.0	18.2	9.1	30.8	22.2	61.1	16.7
HOFSTRA	NY	.4	16	60.0	28.6	46.2	33.3	37.5	25.0	37.5

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REPORT NUMBER 12-0

OATA FOR SCHOOLS WITH FEWER THAN FIVE CANOIDATES ARE COMBINEO AT END OF REPORT.

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	<<<<<<<<< AUDITING	LAW	P E R C E N T THEORY	PRACTICE	P A S S I N G ALL #	NONE #	>>>>>>>>> SOME #
IONA COLL	NY	.3	12	14.3	42.9	28.6	50.0	25.0	41.7	33.3
L I U-BKLYN CENTER	NY	.6	20	27.3	27.3	38.5	46.2	25.0	50.0	25.0
L I U-CW POST	NY	1.6	57	35.0	33.3	41.0	41.0	29.8	49.1	21.1
NEW YORK U	NY	1.7	62	43.2	43.9	55.1	59.6	38.7	38.7	22.6
PACE U-NY	NY	1.3	45	34.6	62.5	32.3	25.0	26.7	44.4	28.9
PACE U-PLEASANTVILLE	NY	.3	12	40.0	42.9	50.0	42.9	41.7	41.7	16.7
PACE U-WHITE PLAINS	NY	.3	12	57.1	33.3	44.4	62.5	50.0	25.0	25.0
ROCHESTER INST TECH	NY	.1	5		40.0		25.0	20.0	40.0	40.0
SIENA COLL	NY	.1	5		50.0	33.3	50.0	40.0	40.0	20.0
ST JOHNS	NY	1.2	43	35.3	31.6	37.0	42.3	30.2	51.2	18.6
SUNY AT ALBANY	NY	.4	14	22.2	33.3	36.4	44.4	21.4	42.9	35.7
SUNY AT BINGHAMTON	NY	.4	13	42.9	57.1	60.0	40.0	30.8	46.2	23.1
SUNY AT BUFFALO	NY	.6	20	36.4	54.5	71.4	66.7	45.0	30.0	25.0
SYRACUSE	NY	.2	7	60.0	50.0	66.7	66.7	42.9	28.6	28.6
NORTH CAROLINA										
APPALACHIAN STATE	NC	.3	11	20.0	25.0	66.7	57.1	45.5	36.4	18.2
DUKE	NC	.1	5	100.0	50.0	100.0	100.0	60.0		40.0
NC AGRIC & TECH	NC	.1	5	50.0	25.0	100.0	50.0	40.0	20.0	40.0
U OF NC-CHAPEL HILL	NC	1.5	53	61.3	65.5	52.8	41.2	43.4	24.5	32.1
U OF NC-CHARLOTTE	NC	.2	7	66.7	100.0			57.1	42.9	
OHIO										
CLEVELAND STATE	OH	.3	9	40.0	85.7	60.0	28.6	33.3	22.2	44.4
OHIO STATE	OH	.1	5	100.0	66.7	66.7	33.3	60.0	20.0	20.0
OKLAHOMA										
CENTRAL STATE	OK	.1	5	25.0	33.3	50.0	66.7	20.0	40.0	40.0
OK CITY U	OK	.2	7	60.0	50.0			28.6	57.1	14.3
OK ST U	OK	.3	9	12.5	11.1	14.3	16.7	11.1	66.7	22.2
U OF OK-NORMAN	OK	.2	7	20.0	20.0	40.0	33.3	14.3	71.4	14.3
PENNSYLVANIA										
DREXEL	PA	.5	19	21.4	54.5	20.0	9.1	21.1	52.6	26.3
DUQUESNE	PA	.3	11	42.9	60.0	14.3		27.3	45.5	27.3
INDIANA U OF PA	PA	.4	13	30.0	40.0	50.0	70.0	38.5	30.8	30.8
LA SALLE COLL	PA	.4	13	10.0	50.0			23.1	53.8	23.1
LEHIGH U	PA	.2	6	33.3	40.0	80.0	50.0	33.3	16.7	50.0
PA ST U-U PARK	PA	.3	11		25.0			9.1	81.8	9.1
PHILA TEXTILE & SCI	PA	.2	6			20.0	16.7	16.7	66.7	16.7

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REPORT NUMBER 12-D

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NASBA STATISTICAL INFORMATION SERVICE

N A T I O N A L   T O T A L S
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < AUDITING	LAW	P E R C E N T THEORY	PRACTICE	P A S S I N G ALL *	NONE *	> > > > > > > > > > SOME *
ROBERT MORRIS COLL	PA	.2	8		33.3			12.5	75.0	12.5
SHIPPENSBURG U OF PA	PA	.2	7	16.7	28.6	60.0	50.0	14.3	42.9	42.9
ST JOSEPHS COLL	PA	.3	10	11.1	22.2	28.6	42.9	20.0	60.0	20.0
TEMPLE	PA	.5	17	50.0	50.0	50.0	30.8	23.5	35.3	41.2
U OF PA	PA	.2	6		33.3	75.0	50.0	16.7	33.3	50.0
U OF PITTSBURGH	PA	.6	21	23.5	18.8	31.3	37.5	14.3	42.9	42.9
U OF SCRANTON	PA	.2	8	16.7			16.7	12.5	75.0	12.5
VILLANOVA	PA	.4	14	27.3	16.7	50.0	44.4	28.6	42.9	28.6
WIDENER U	PA	.2	6						100.0	
WILKES COLL	PA	.2	6	33.3	50.0			16.7	50.0	33.3
PUERTO RICO										
INTER AMER-HATO REY	PR	.3	10	20.0	66.7	16.7	20.0	20.0	70.0	10.0
INTER AMER-SAN GERMN	PR	.2	6	25.0	66.7	33.3		16.7	50.0	33.3
U OF PR-MAYAGUEZ	PR	.2	6	25.0	33.3	33.3		33.3	50.0	16.7
U OF PR-RIO PIEDRAS	PR	.6	22	20.0	22.2	23.1	33.3	18.2	68.2	13.6
RHODE ISLAND										
U OF RHODE ISLAND	RI	.1	5	50.0	25.0	66.7	25.0	20.0	40.0	40.0
SOUTH CAROLINA										
CLEMSON	SC	.4	16	45.5	72.7	55.6	40.0	50.0	12.5	37.5
U OF SC-COLUMBIA	SC	.7	24	47.1	40.0	31.3	30.8	29.2	45.8	25.0
TENNESSEE										
U OF TN-KNOXVILLE	TN	.2	6	33.3	20.0	20.0		16.7	66.7	16.7
TEXAS										
BAYLOR	TX	.3	11	42.9	25.0	42.9	33.3	45.5	27.3	27.3
CORPUS CHRISTI STATE U	TX	.2	6		50.0	25.0	50.0	33.3	33.3	33.3
HOUSTON BAPTIST	TX	.2	6			20.0			83.3	16.7
RICE	TX	.1	5	100.0	60.0	50.0		40.0	20.0	40.0
SAM HOUSTON STATE	TX	.1	5	40.0	60.0			20.0	40.0	40.0
STEPHEN F AUSTIN STATE	TX	.1	5	25.0	25.0			20.0	80.0	
TEX A&I-KINGSVILLE	TX	.1	5						100.0	
TEX A&M	TX	.6	23	21.4	26.7	63.6	46.2	21.7	47.8	30.4
TEX TECH	TX	.3	11	50.0	57.1	66.7	33.3	36.4	18.2	45.5
U OF HOUSTON	TX	.5	18	18.2	30.8	70.0	45.5	22.2	50.0	27.8
U OF HOUSTON CLEAR LAKE	TX	.4	13	12.5	14.3	28.6	12.5	23.1	69.2	7.7
U OF HOUSTON DOWN TOWN	TX	.2	8	20.0	75.0	40.0	40.0	25.0	37.5	37.5

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1990 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
				<<<<<<<<< PERCENT PASSING >>>>>>>>>						
U OF NORTH TEXAS	TX	1.8	63	64.5	50.0	51.1	35.1	42.9	31.7	25.4
U OF TEX-ARLINGTON	TX	.4	14		28.6	27.3	30.0	21.4	64.3	14.3
U OF TEX-AUSTIN	TX	.9	33	50.0	61.9	52.9	81.3	54.5	21.2	24.2
U OF TEX-DALLAS	TX	.7	24	29.4	52.9	52.9	56.3	33.3	37.5	29.2
U OF TEX-EL PASO	TX	.2	6	16.7	40.0	20.0	25.0	16.7	66.7	16.7
UTAH										
BRIGHAM YOUNG	UT	1.8	66	22.7	34.0	52.5	51.5	31.8	37.9	30.3
SOUTHERN UTAH STATE	UT	.2	7	66.7	20.0	33.3	20.0	42.9	42.9	14.3
U OF UTAH	UT	.5	19	26.7	7.1	45.5	66.7	15.8	47.4	36.8
UTAH STATE	UT	.3	12	20.0	36.4	11.1	16.7	33.3	50.0	16.7
WEBER STATE	UT	.6	21	52.9	31.6	25.0	28.6	19.0	38.1	42.9
VIRGINIA										
MADISON COLL	VA	.1	5	25.0	20.0		25.0	20.0	60.0	20.0
U OF VA	VA	.2	8	14.3	37.5	57.1	50.0	12.5	37.5	50.0
VA POLY TECH	VA	.2	7	16.7		66.7	80.0		28.6	71.4
WASHINGTON										
U OF WASH	WA	.4	14	10.0	22.2	54.5	50.0	28.6	35.7	35.7
WEST VIRGINIA										
W VA STATE	WV	.1	5	100.0		33.3		40.0	40.0	20.0
W VA U	WV	.4	16	10.0		16.7	18.2	6.3	87.5	6.3
WISCONSIN										
U OF WI-MADISON	WI	.3	11	55.6	57.1	42.9	50.0	45.5	18.2	36.4
U OF WI-MILWAUKEE	WI	.1	5		100.0	100.0	100.0	80.0		20.0
SCHOOLS WITH FEWER THAN FIVE		23.7	850	31.1	37.5	37.9	33.8	28.0	42.0	30.0
SCHOOLS NOT RECORDED		10.3	368	34.4	40.3	36.3	34.2	29.1	44.8	26.1
		=====	=======							
TOTALS		100.0	3,586	35.3	40.4	40.1	38.5	30.2	41.2	28.6

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REPORT NUMBER 12-D

DATA FOR SCHOOLS WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NASBA STATISTICAL INFORMATION SERVICE

SCHGOL INDEX

NOVEMBER 1990 UNIFORM CPA EXAMINATION

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BIOLA U	6	CAL ST-SAN LUIS	104	PACIFIC COLL	1	U OF REDLAMDS	10
CAL BAPTIST COLL	4	CHAPMAN COLL	25	PACIFIC UNION COLL	13	U OF SAN OIEGO	42
CAL LUTHERAN COLL	16	CLAREMONT MENS COLL	32	PEPPERDINE	27	U OF SAN FRANCISCO	57
CAL ST C-BAKERSFIELD	42	CLAREMONT U-GRAO CTR	4	PITZER COLL	1	U OF SANTA CLARA	69
CAL ST COLL-SONOMA	46	COLL OF NOTRE OAME	4	POINT LOMA COLL	8	U OF SOUTHERN CAL	204
CAL ST COLL-STANISLAUS	36	GOLOEN GATE	104	SAN DIEGO STATE	257	U OF THE PACIFIC	17
CAL ST SAN BERNARDINO	72	HUMBOLOT STATE	14	SAN FRANCISCO STATE	227	US INTERNATIONAL	5
CAL ST U-CHICO	93	JOHN F KENNEOY U	2	SAN JOSE STATE	177	US NAVAL POSTGRAO	1
CAL ST U-FRESNO	167	LA VERNE COLL	11	SOUTHERN CAL COLL	6	W COAST U-LA	2
CAL ST U-FULLERTON	196	LOMA LINDA	13	ST MARYS OF CAL	32	W COAST U-ORANGE CO	1
CAL ST U-HAYWARD	155	LOS ANGELES BAPTIST	1	STANFORO UNIV	11	WHITTIER COLL	3
CAL ST U-LONG BEACH	173	LOYOLA MARYMOUNT	65	U OF CAL-BERKELEY	174		
CAL ST U-LOS ANGELES	204	MENLO COLL	1	U OF CAL-IRVINE	17		
CAL ST U-NORTHRIOGE	264	MONTEREY INSTITUTE	1	U OF CAL-LOS ANGELES	254		
COLORADO							
ADAMS STATE COLL	26	FORT LEWIS COLL	34	U OF CO-BOULOER	125	U OF NORTHERN CO	46
CO COLL	1	MESA COLL	14	U OF CO-CO SPRINGS	28	U OF SOUTHERN CO	25
CO STATE	88	METROPOLITAM ST COLL	136	U OF CO-DENVER	68	US AIR FORCE ACADEMY	1
CO WOMENS COLL	1	REGIS COLL	24	U OF OENVER	50		

CONNECTICUT							
ALBERTUS MAGNUS COLL	12	FAIRFIELD	101	SO CT STATE U	3	U OF HARTFORD	88
BRIDGEPORT	27	QUINNIPIAC COLL	60	ST JOSEPH COLL	4	U OF NEW HAVEN	25
CENTRAL CONN ST U	158	SACRED HEART UNIV	45	U OF CONN	156		
DELAWARE							
DELAWARE ST COLL	74	GOLDEY BEACOM COLL	33	U OF DELAWARE	152		
DISTRICT OF COLUMBIA							
AMERICAN	94	GALLAUDET COLL	2	HOWARD	75		
BENJAMIN FRANKLIN U	23	GEORGE WASHINGTON	101	SOUTHEASTERN	36		
CATHOLIC U OF AMER	30	GEORGETOWN	51	STRAYER COLL	40		
FLORIDA							
BARRY	68	FL INTERNATIONAL	160	JACKSONVILLE U	12	STETSON U	26
BETHUNE COOKMAN COLL	2	FL MEMORIAL COLL	5	JONES COLL-JCKSNVLLE	1	TAMPA COLL	16
BISCAYNE COLL	25	FL SOUTHERN COLL	46	JONES COLL-ORLANDO	3	U OF CENTRAL FL	123
COLL OF BOCA RATON	2	FL STATE	158	NOVA	29	U OF MIAMI	90
FL AGRI & MECH	29	FL U	192	PALM BCH ATLANTIC	1	U OF NORTH FL	73
FL ATLANTIC U	154	FLAGLER COLL	6	ROLLINS COLL	12	U OF SO FLORIDA	160
FL INST OF TECH	4	FT LAUDERDALE COLL	7	ST LEO COLL	24	U OF TAMPA	17
GEORGIA							
ALBANY ST COLLEGE	80	COVENANT COLL	1	KENNESAW COLL	63	PAINE COLL	1
ARMSTRONG ST COLL	3	EMORY	52	LAGRANGE COLLEGE	4	PIEDMONT COLL	26
ATLANTA U	4	FORT VALLEY STATE	5	MERCER U-ATLANTA	21	SAVANNAH STATE	15
AUGUSTA COLL	28	GA COLLEGE	52	MERCER U-MACON	14	SHORTER COLL	7
BERRY COLL	21	GA INST OF TECH	32	MOREHOUSE COLL	15	U OF GEORGIA	225
BRENAU COLL	6	GA SOUTHERN COLL	54	MORRIS BROWN COLL	9	VALDOSTA STATE	61
CLARK COLL	6	GA SOUTHWESTERN COLL	12	NORTH GEORGIA COLL	18	WESLEYAN COLL	6
COLUMBUS COLL	30	GA STATE	272	OGLETHORPE	20		
HAWAII							
BRIGHAM YOUNG	65	CHAMINADE	21	HAWAII PACIFIC COLL	25	U OF HAWAII-HILO	7
IDAHO							
BOISE STATE	287	IDAHO STATE	12	NORTHWEST NAZARENE	12		
COLL OF IDAHO	9	LEWIS-CLARK STATE	4				

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ILLINOIS							
AUGUSTANA COLL	104	GREENVILLE COLL	4	MUNDELEIN COLL	18	SANGAMON STATE	48
AURORA COLL	10	IL BENEDICTINE COLL	39	NO PARK COLL	8	ST XAVIER COLL	19
BARAT COLL	1	IL COLL	11	NORTH CENTRAL COLL	26	STHN IL U-CARBONDALE	102
BRADLEY	50	IL INST TECH	14	NORTHEASTERN IL	98	STHN IL U-EDWARDSVILLE	77
CHICAGO STATE	27	IL STATE	177	NORTHERN IL	196	TRINITY CHRISTIAN	12
COLL OF ST FRANCIS	12	IL WESLEYAN	26	NORTHWESTERN	29	U OF CHICAGO	12
DEPAUL	370	LEWIS	36	OLIVET NAZARENE COLL	8	U OF CHICAGO-LOYOLA	92
EASTERN IL	94	MACMURRAY COLL	8	PRINCIPIA COLL	1	U OF IL-CHICAGO	213
ELMHURST COLL	57	MCKENDREE COLL	16	QUINCY COLL	15	U OF IL-URBANA	313
EUREKA COLL	4	MILLIKIN	33	ROOSEVELT	112		
GOVERNORS STATE	36	MONMOUTH COLL	4	ROSARY COLL	19		
INDIANA							
ANDERSON COLL	83	IN CENTRAL	26	IN U-SOUTH BEND	44	ST JOSEPHS COLL	20
BALL ST	149	IN INST OF TECH	4	IN U-SOUTHEAST	22	ST MARY-OF-THE-WOODS	3
BETHEL COLL	5	IN NTHN GRAD SC MGMT	2	MANCHESTER COLL	35	ST MARYS COLL	32
BUTLER	37	IN ST U-EVANSVILLE	58	MARIAN COLL-INDPLS.	17	TAYLOR	15
CALUMET COLL	12	IN ST U-TERRE HAUTE	82	MARION COLL-MARION	4	TRI-STATE U	3
FRANKLIN COLL	5	IN U-BLOOMINGTON	348	OAKLAND CITY COLL	1	U OF EVANSVILLE	34
GOSHEN COLL	15	IN U-FORT WAYNE	57	PURDUE U-CALUMET	28	U OF NOTRE DAME	213
GRACE THEOL SEMINARY	1	IN U-KOKOMO	12	PURDUE U-MAIN CAMPUS	103		
HANOVER COLL	6	IN U-NORTHWEST	46	PURDUE U-NO CENTRAL	6		
HUNTINGTON COLL	6	IN U-PURDUE-INDPLS	117	ST FRANCIS COLL	3		
IOWA							
BRIAR CLIFF COLL	64	GRACELAND COLL	3	MARYCREST COLL	8	U OF IOWA	165
BUENA VISTA COLL	60	GRANDVIEW COLL	3	MORNINGSIDE COLL	11	U OF NORTHERN IOWA	74
CENTRAL U OF IOWA	11	IOWA STATE	145	MT MERCY COLL	21	UPPER IOWA U	29
CLARKE COLL	7	IOWA WESLEYAN COLL	4	NORTHWESTERN COLL	9	WARTBURG COLL	17
COE COLL	17	LORAS COLL	23	SIMPSON COLL	26	WESTMAR COLL	6
DORDT COLL	5	LUTHER COLL	30	ST AMBROSE COLL	47		
DRAKE	36	MAHARISHI INTRNL	2	U OF DUBUQUE	2		
KANSAS							
BAKER	19	FRIENDS	7	MID-AMERICA NAZARENE	6	STERLING COLL	5
BENEDICTINE COLL	5	KANSAS NEWMAN	3	OTTAWA	5	TABOR COLL	2
BETHANY COLL	7	KANSAS STATE	137	PITTSBURG STATE	37	U OF KANSAS	131
BETHEL COLL	4	KANSAS WESLEYAN	4	SOUTHWESTERN COLL	8	WASHBURN U OF TOPEKA	36
EMPORIA STATE	45	MARYMOUNT COLL	6	ST MARY COLL	3		
FORT HAYS STATE	36	MCPHERSON COLL	5	ST MARY PLAINS COLL	7		

KENTUCKY							
BELLARMINE COLL	127	EASTERN KY	54	MURRAY STATE	43	U OF KENTUCKY	227
BEREA COLL	2	GEORGETOWN COLL	9	NORTHERN KENTUCKY U	48	U OF LOUISVILLE	97
BRESCIA COLL	15	KY STATE	2	PIKEVILLE COLL	7	UNION COLL	4
CAMPBELLSVILLE COLL	5	KY WESLEYAN COLL	10	THOMAS MORE COLL	13		
CUMBERLAND COLL	13	MOREHEAD STATE	25	TRANSYLVANIA	22		
LOUISIANA							
CENTENARY OF LA	56	LA ST U-SHREVEPORT	55	NORTHEAST LA	82	ST MARYS DOMINICAN	2
DILLARD	8	LA TECH	82	NORTHWESTERN STATE	21	TULANE U	87
GRAMBLING STATE	16	LOYOLA U	51	SOUTHEASTERN LA	65	U OF NEW ORLEANS	155
LA COLL	9	MCNEESE STATE	36	SOUTHERN U-BATON RGE	29	U OF STHWESTN LA	75
LA ST U-A&M	203	NICHOLLS STATE	46	SOUTHERN U-NEW ORLEANS	11		
MAINE							
COLBY COLL	25	THOMAS COLL	28	U OF ME-ORONO	45		
HUSSON COLL	69	U OF ME-AUGUSTA	10	U OF ME-PORTLAND	49		
ST JOSEPHS COLL	5	U OF ME-MACHIAS	5	U OF ME-PRESQUE ISLE	3		
MARYLAND							
BOWIE STATE	31	JOHNS HOPKINS	2	SALISBURY STATE	54	U OF MD-COLLEGE PARK	529
COLL OF NOTRE DAME	10	LOYOLA COLL	127	TOWSON STATE	147	U OF MD-EASTERN SHORE	4
COLUMBIA UNION COLL	4	MORGAN STATE	51	U OF BALTIMORE	212		
FROSTBURG STATE	52	MT ST MARYS COLL	63	U OF MD-BALTO	44		
MASSACHUSETTS							
AMERICAN INTERNATL	45	BOSTON U	81	MASS INST OF TECH	2	STONEHILL COLL	44
ANNA MARIA COLL	1	CEN NEW ENG COLL TECH	1	MERRIMACK COLL	95	SUFFOLK	80
ASSUMPTION COLL	57	CLARK U	2	NICHOLS COLL	39	U OF LOWELL	80
ATLANTIC UNION COLL	3	COLLEGE OF HOLY CROSS	51	NORTH ADAMS STATE	26	U OF MASS-AMHERST	161
BABSON COLL	111	FITCHBURG STATE	30	NORTHEASTERN U	282	U OF MASS-BOSTON	51
BENTLEY COLL	403	GORDON COLL	7	SALEM STATE	64	WESTERN NEW ENG COLL	90
BOSTON COLL	173	HARVARD	5	SIMMONS COLL	17	WESTFIELD ST COLL	27
BOSTON ST COLL	4	LITTLE MGMT EDUC INST	1	SOUTHEASTERN MASS	57		
MICHIGAN							
ADRIAN COLL	21	DETROIT COLL OF BUS	21	MARYGROVE COLL	2	SAGINAW VALLEY ST	32
ALBION COLL	45	EASTERN MICH	92	MERCY COLL OF DETROIT	5	SHAW COLL AT DETROIT	1
ALMA COLL	9	FERRIS STATE	84	MICHIGAN STATE	335	SIENA HEIGHTS COLL	1
ANDREWS	22	GRAND VALLEY ST	53	MICHIGAN TECH	17	U OF DETROIT	45
AQUINAS COLL	29	HILLSDALE COLL	28	NAZARETH COLL	7	U OF MI-ANN ARBOR	145
CALVIN COLL	29	HOPE COLL	23	NORTHERN MICH	34	U OF MI-DEARBORN	69
CENTRAL MICH	141	LAKE SUPERIOR STATE	14	NORTHWOOD INST	36	U OF MI-FLINT	50
CLEARY COLL	8	LAWRENCE INST TECH	22	OAKLAND U	52	WALSH COLLEGE	212
DAVENPORT COLLEGE	13	MADONNA COLL	11	OLIVET COLL	4	WAYNE STATE	116

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MINNESOTA							
AUGSBURG COLL	233	COLL OF ST SCHOLASTIC	5	MANKATO STATE	139	ST JOHNS U	35
BEMIDJI STATE	14	COLL OF ST TERESA	1	MOORHEAD STATE	86	ST MARYS COLL	16
BETHEL COLL	11	COLL OF ST THOMAS	125	NORTHWESTERN COLL	7	U OF MN-DULUTH	66
COLL OF ST BENEDICT	13	CONCORDIA MOORHEAD	23	SOUTHWEST STATE	13	U OF MN-MNPLS	154
COLL OF ST CATHERINE	14	GUSTAVUS ADOLPHUS	20	ST CLOUD STATE	108		
MISSISSIPPI							
ALCORN STATE	55	JACKSON STATE	20	MS ST U	126	RUST COLL	1
BELHAVEN COLL	14	MILLSAPS COLL	22	MS U FOR WOMEN	17	U OF MS	83
DELTA STATE	51	MS COLL	48	MS VALLEY STATE	3	U OF SOUTHERN MS	109
MISSOURI							
AVILA COLL	14	LINCOLN U	20	NORTHWEST MO STATE	37	TARKIO COLL	2
CENTRAL METH COLL	5	LINDENWOOD COLL	9	PARK COLL	17	U OF MO-COLUMBIA	141
CENTRAL MO STATE	61	MARYVILLE COLL	13	ROCKHURST COLL	65	U OF MO-KANSAS CITY	104
COLUMBIA COLL	16	MO BAPTIST COLL	1	SCHOOL OF THE OZARKS	13	U OF MO-ST LOUIS	217
CULVER-STOCKTON COLL	3	MO SOUTHERN STATE	39	SOUTHEAST MO STATE	74	WASHINGTON U	28
DRURY COLL	14	MO VALLEY COLL	8	SOUTHWEST BAPT COLL	10	WEBSTER COLL	10
EVANGEL COLL	16	MO WESTERN ST COLL	26	SOUTHWEST MO STATE	149	WILLIAM JEWELL COLL	21
FONTBONNE COLL	12	NORTHEAST MO STATE	52	ST LOUIS U	120		
MONTANA							
CARROLL COLL	15	GREAT FALLS COLL	6	ROCKY MTN COLL	5		
EASTERN MONTANA COLL	22	MONTANA ST UNIV	30				
NEBRASKA							
BELLEVUE COLL	78	DANA COLL	5	MIDLAND LUTHERAN COLL	8	U OF NEBR-OMAHA	55
CHADRON STATE	11	DOANE COLL	8	NEBR-WESLEYAN	14	UNION COLL	10
CONCORDIA TCHRS COLL	2	HASTINGS COLL	11	PERU STATE COLL	8		
CREIGHTON	40	KEARNEY STATE	35	U OF NEBR-LINCOLN	132		
NEVADA							
U OF NV-LAS VEGAS	113						
NEW HAMPSHIRE							
DARTMOUTH COLL	65	NATHANIEL HAWTHORNE	5	NH COLL	96	RIVIER COLL	8
FRANKLIN PIERCE COLL	22	NEW ENGLAND COLL	3	NH PLYMOUTH STATE	38		

NEW JERSEY							
BLOOMFIELD COLL	45	GLASSBORO STATE	98	RAMAPO COLL OF NJ	62	SETON HALL	209
CALDWELL COLL	3	KEAN COLL OF NJ	113	RICHARD STOCKTON ST	79	ST ELIZABETH COLL	8
FARLGH DCKSN-MADISON	88	MONMOUTH COLL	94	RIDER COLL	212	ST PETERS COLL	95
FARLGH DCKSN-RTHFD	65	MONTCLAIR STATE	205	RUTGERS U-CANDEN	126	THOMAS A EDISON COLL	6
FARLGH DCKSN-TEANECK	116	NJ INST TECH	1	RUTGERS U-NEW BRNSWK	269	TRENTON STATE	62
GEORGIAN CT COLL	35	PRINCETON	1	RUTGERS U-NEWARK	293	UPSALA COLL	19
NEW MEXICO							
COLL OF SANTA FE	141	EASTERN NEW MEXICO	38	NEW MEXICO STATE	103	U OF NEW MEXICO	107
COLL OF THE SO WEST	4	NEW MEXICO HIGHLANDS	6	U OF ALBUQUERQUE	11		
NEW YORK							
ADELPHI	177	DOMINICAN BLAUVELT	16	NAZARETH OF RCHSTR	17	ST JOHN FISHER COLL	59
ALFRED	14	DOWLING COLL	80	NEW ROCHELLE COLL	1	ST JOHNS	416
CANISIUS COLL	65	DYOUVILLE COLL	5	NEW YORK U	272	ST THOMAS AQUINAS	40
CLARKSON COLL TECH	39	ELMIRA COLL	9	NIAGARA U	50	SUNY AT ALBANY	206
COLL OF ST ROSE	12	FORDHAM	153	NY TECH INST-NYC	15	SUNY AT BINGHAMTON	250
COLLEGE OF INSURANCE	2	HOFSTRA	369	NY TECH INST-WESTBURY	55	SUNY AT BUFFALO	189
COLUMBIA U	17	HOUGHTON COLL	2	PACE U-NY	318	SUNY COLL BROCKPORT	21
CORNELL	13	IONA COLL	151	PACE U-PLEASANTVILLE	250	SUNY COLL EMPIRE STATE	3
CORNELL U STATUTORY	6	ITHACA COLL	45	PACE U-WHITE PLAINS	64	SUNY COLL FREDONIA	53
CUNY BERNARD BARUCH	391	KINGS COLL	7	POLYTECHNIC INST NY	1	SUNY COLL GENESEO	73
CUNY BROOKLYN COLL	152	L I U-BKLYN CENTER	55	PRATT INST	1	SUNY COLL OLD WESTBY	57
CUNY CITY COLL	3	L I U-CW POST	262	REGENTS EXTERNAL DEG	11	SUNY COLL OSWEGO	106
CUNY HUNTER COLL	53	L I U-SOUTHAMPTON	7	RENSSELAER POLY INST	1	SUNY COLL PLATTSBGH	76
CUNY LEHMAN COLL	56	LE MOYNE COLL	133	ROCHESTER INST TECH	75	SUNY COLL UTICA-ROME	28
CUNY MEDGAR EVERS	5	MANHATTAN COLL	83	RUSSELL SAGE COLL	15	SYRACUSE	100
CUNY QUEENS COLL	248	MARIST COLL	37	SIENA COLL	187	TOURO	30
CUNY STATEN ISLAND	1	MARYMOUNT MANHATTAN	6	SKIDMORE COLL	14	U OF ROCHESTER	11
CUNY YORK	28	MERCY COLL	60	ST BONAVENTURE U	95	UTICA COLL-SYRACUSE	25
DAEMEN COLL	1	MT ST VINCENT COLL	1	ST FRANCIS COLL	49	WAGNER COLL	21
NORTH CAROLINA							
APPALACHIAN STATE	171	FAYETTEVILLE STATE	7	NC AGRIC & TECH	49	U OF NC-ASHEVILLE	32
ATLANTIC CHRISTIAN	26	GARDNER-WEBB COLL	14	NC CENTRAL	17	U OF NC-CHAPEL HILL	154
BELMONT ABBEY COLL	24	GREENSBORO COLL	11	NC ST U-RALEIGH	187	U OF NC-CHARLOTTE	146
BENNETT COLL	1	GUILFORD COLL	61	NC WESLEYAN COLL	10	U OF NC-GREENSBORO	111
CAMPBELL U	31	HIGH POINT COLL	35	PEMBROKE STATE	16	U OF NC-WILMINGTON	73
CATAWBA COLL	21	JOHNSON C SMITH U	9	PFIEFFER COLL	12	WAKE FOREST	45
DUKE	8	LENOIR-RHYNE COLL	21	QUEENS COLL	15	WESTERN CAROLINA U	41
EAST CAROLINA	110	MARS HILL COLL	4	SHAW U	4		
ELIZABETH CITY STATE	12	MEREDITH COLL	37	ST ANDREWS PRESBY	1		
ELON COLL	38	METHODIST COLL	6	ST AUGUSTINES COLL	15		

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NORTH DAKOTA							
DICKINSON STATE	16	MARY COLL	26	MINOT STATE	30		
JAMESTOWN COLL	7	MAYVILLE STATE	4	NO DAKOTA STATE	22		
OHIO							
ASHLAND COLL	133	DYKE COLL	27	MT VERNON NAZARENE	8	U OF CINCINNATI	195
BALDWIN-WALLACE COLL	88	FINDLAY COLL	14	MUSKINGUM COLL	7	U OF DAYTON	92
BLUFFTON COLL	2	FRANKLIN U	59	NOTRE DAME COLL	8	U OF STEUBENVILLE	18
BOWLING GREEN STATE	109	HEIDELBERG COLL	4	OHIO DOMINICAN COLL	6	U OF TOLEDO	116
CAPITAL U	23	JOHN CARROLL U	89	OHIO NORTHERN	17	WALSH COLL	23
CASE WESTERN RESERVE	49	KENT STATE	130	OHIO STATE	353	WILBERFORCE	6
CEDARVILLE COLL	26	LAKE ERIE COLL	17	OHIO U	82	WILMINGTON COLL	5
CENTRAL STATE	15	MALONE COLL	8	OHIO WESLEYAN	17	WITTENBERG U	29
CLEVELAND STATE	224	MARIETTA COLL	12	OTTERBEIN COLL	23	WRIGHT STATE	137
COLL OF WOOSTER	1	MIAMI U	265	RIO GRANDE COLL	7	XAVIER	42
DEFIANCE COLL	5	MT ST JOSEPH	9	TIFFIN U	14		
DEVRY INST	1	MT UNION COLL	20	U OF AKRON	238		
OKLAHOMA							
BARTLESVILLE WESLEYAN	147	LANGSTON U	20	OK CITY U	34	SOUTHEASTERN OK STATE	23
BETHANY NAZARENE	5	NORTHEASTERN OK ST	53	OK PANHANDLE ST	13	SOUTHWESTERN OK STATE	33
CAMERON U	21	NORTHWESTERN OK ST	15	OK ST U	182	U OF OK-NORMAN	128
CENTRAL STATE	116	OK BAPTIST	15	ORAL ROBERTS U	41	U OF SCI & ARTS-OK	7
EAST CENTRAL OK STATE	32	OK CHRISTIAN COLL	17	PHILLIPS U	6		
OREGON							
COLUMBIA CHRISTIAN	57	LEWIS & CLARK COLL	8	PACIFIC U	3	U OF OREGON	91
EASTERN OR STATE	12	LINFIELD COLL	28	PORTLAND STATE	148	U OF PORTLAND	16
GEORGE FOX COLL	1	OREGON STATE	75	SOUTHERN OR STATE	28	WARNER PACIFIC COLL	1

PENNSYLVANIA							
ALBRIGHT COLL	41	EASTERN COLL	15	LYCOMING COLL	23	ST JOSEPHS COLL	153
ALLEGHENY COLL	1	ELIZABETHTOWN COLL	38	MARYWOOD COLL	20	ST VINCENT COLL	46
ALLIANCE COLL	3	FRANKLIN & MARSHALL	51	MERCYHURST COLL	24	SUSQUEHANNA U	34
ALVERNIA COLL	10	GANNON U	33	MESSIAH COLL	28	TEMPLE	293
BEAVER COLL	6	GENEVA COLL	11	MILLERSVILLE U	45	THIEL COLL	27
BLOOMSBURG U	139	GETTYSBURG COLL	17	MORAVIAN COLL	26	U OF PA	78
BUCKNELL U	47	GROVE CITY COLL	50	MUHLENBERG COLL	63	U OF PITTSBURGH	148
CALIFORNIA U	39	GWYNEDD-MERCY COLL	9	PA ST U-BEHREND	22	U OF SCRANTON	189
CARLOW COLL	6	HOLY FAMILY COLL	8	PA ST U-CAPITOL	66	URSINUS COLL	37
CARNEGIE-MELLON U	5	INDIANA U OF PA	201	PA ST U-U PARK	509	VILLANOVA	340
CEDAR CREST COLL	7	JUNIATA COLL	9	PHILA TEXTILE & SCI	61	WAYNESBURG COLL	21
CHESTNUT HILL COLL	2	KINGS COLL	93	POINT PARK COLL	14	WEST CHESTER U OF PA	55
CHEYNEY U OF PA	4	KUTZTOWN U OF PA	25	ROBERT MORRIS COLL	186	WESTMINSTER COLL	32
CLARION U OF PA	101	LA ROCHE COLL	15	ROSEMONT COLL	2	WIDENER U	83
COLL MISERICORDIA	15	LA SALLE COLL	207	SETON HILL COLL	1	WILKES COLL	70
DE VLY COLL SCI & AGR	12	LEBANON VALLEY COLL	10	SHIPPENSBURG U OF PA	103		
DREXEL	247	LEHIGH U	131	SPRING GARDEN COLL	8		
DUQUESNE	129	LINCOLN U	6	ST FRANCIS COLL	42		
PUERTO RICO							
ANTILLIAN COLL	48	CAYEY U COLL-PR	37	SACRED HEART COLL	29		
BAYAMON CENTRAL U	13	INTER AMER-HATO REY	100	U OF PR-MAYAGUEZ	49		
CATHOLIC U OF PR	62	INTER AMER-SAN GERMN	39	U OF PR-RIO PIEDRAS	479		
RHODE ISLAND							
BARRINGTON COLL	10	JOHNSON & WALES COLL	23	ROGER WILLIAMS	7		
BRYANT COLL	301	PROVIDENCE COLL	91	SALVE REGINA-NEWPORT	16		
SOUTH CAROLINA							
ALLEN U	121	COKER COLL	2	MORRIS COLL	1	U OF SC-COLUMBIA	184
BAPT COLL-CHARLESTON	11	COLUMBIA COLL	18	NEWBERRY COLL	4	U OF SC-SPARTANBURG	22
BENEDICT COLL	4	ERSKINE COLL	1	PRESBYTERIAN COLL	10	VOORHEES COLL	1
BOB JONES U	70	FRANCIS MARION COLL	20	SC STATE	12	WINTHROP COLL	31
CENTRAL WESLEYAN	2	FURMAN	31	THE CITADEL	22		
CHARLESTON COLL	43	LANDER COLL	7	U OF SC-AIKEN	14		
CLEMSON	116	LIMESTONE COLL	2	U OF SC-COASTAL	32		
SOUTH DAKOTA							
AUGUSTANA COLL	37	DAKOTA WESLEYAN U	6	NATL COLL OF BUS	13	SIOUX FALLS COLL	5
BLACK HILLS STATE	21	HURON COLL	1	NORTHERN STATE	35		
DAKOTA STATE	1	MT MARTY COLL	3	SD STATE	2		

NASBA STATISTICAL INFORMATION SERVICE

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TENNESSEE							
AUSTIN PEAY STATE	105	EAST TENN STATE	24	MILLIGAN COLL	5	U OF TN-CHATTANOOGA	7
BELMONT COLL	4	FREED-HARDEMAN COLL	3	SOUTHERN MISSIONARY	7	U OF TN-KNOXVILLE	32
BETHEL COLL	1	KING COLL	3	TENN STATE	6	U OF TN-MARTIN	5
BRYAN COLL	2	KNOXVILLE COLL	3	TENN TECH	7	UNION U	2
CARSON NEWMAN COLL	7	LINCOLN MEMORIAL U	5	TENN TEMPLE	3		
CHRISTIAN BROS COLL	10	MEMPHIS STATE	26	TENN WESLEYAN COLL	2		
DAVID LIPSCOMB COLL	6	MIDDLE TENN STATE	7	TREVECCA NAZARENE	1		
TEXAS							
ABILENE CHRISTIAN	50	LAREDO ST U	21	ST MARYS U-SAN ANTONIO	29	U OF HOUSTON	238
AMER TECHNOLOGICAL U	3	LETOURNEAU COLL	3	ST THOMAS U	26	U OF HOUSTON CLEAR LAK	122
ANGELO STATE	34	LUBBOCK CHRISTIAN	5	STEPHEN F AUSTIN STATE	94	U OF HOUSTON DOWN TOWN	83
AUSTIN COLL	9	MARY HARDIN-BAYLOR	10	SUL ROSS STATE	15	U OF HOUSTON-VICTORIA	36
BAYLOR	128	MCMURRAY COLL	15	TARLETON STATE	36	U OF NORTH TEXAS	152
BISHOP COLL	1	MIDWESTERN STATE	38	TEX A&I-KINGSVILLE	34	U OF TEX-ARLINGTON	218
CORPUS CHRISTI STATE U	51	OUR LADY OF LAKE	8	TEX A&M	339	U OF TEX-AUSTIN	284
DALLAS BAPTIST COLL	10	PAN AMERICAN U	40	TEX CHRISTIAN	51	U OF TEX-DALLAS	162
E TEXAS BAPT COLL	7	PRAIRIE VIEW A & M	14	TEX EASTERN U	2	U OF TEX-EL PASO	104
E TEXAS STATE	47	RICE	10	TEX LUTHERAN COLL	18	U OF TEX-PERMIAN BASIN	32
HARDIN-SIMMONS U	18	SAM HOUSTON STATE	89	TEX SOUTHERN	17	U OF TEX-SAN ANTONIO	154
HOUSTON BAPTIST	31	SOUTHERN METHODIST	61	TEX TECH	171	U OF TEX-TYLER	1
HOWARD PAYNE U	11	SOUTHWEST TEX STATE	148	TEX WESLEYAN COLL	22	WAYLAND BAPT COLL	2
HUSTON-TILLOTSON	1	SOUTHWESTERN U	5	TEX WOMANS U	11	WEST TEX STATE	43
INCARNATE WORD COLL	10	SOUTHWESTERN UNION	1	TRINITY U	24		
LAMAR U	69	ST EDWARDS U	13	U OF DALLAS	6		
UTAH							
BRIGHAM YOUNG	262	U OF UTAH	106	WEBER STATE	50		
SOUTHERN UTAH STATE	19	UTAH STATE	68				
VERMONT							
CASTLETON ST COLL	28	JOHNSON STATE COLL	4	ST JOSEPH PROVIDER	3	TRINITY COLL	10
GREEN MTN COLL	1	NORWICH U	3	ST MICHAELS COLL	13	U OF VT	60
VIRGINIA							
AVERETT COLL	23	GEORGE MASON U	164	OLD DOMINION U	131	VA COMMONWEALTH U	102
BRIDGEWATER COLL	11	HAMPTON U	53	RADFORD U	51	VA INTERMONT COLL	1
CHRISTOPHER NEWPORT	46	LONGWOOD COLL	25	ROANOKE COLL	16	VA POLY TECH	221
CLINCH VALLEY	14	LYNCHBURG COLL	27	SHENANDOAH CONSERVTORY	6	VA STATE	21
COLL OF WILLIAM & MARY	81	MADISON COLL	157	ST PAULS COLL	2	VA UNION	9
EASTERN MENNONITE	6	MARYMOUNT U	21	U OF RICHMOND	41		
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WASHINGTON							
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CITY U	35	SEATTLE PACIFIC COLL	25	U OF WASH	255		
EASTERN WASH STATE	101	SEATTLE U	55	WALLA WALLA COLL	15		
GONZAGA U	36	ST MARTINS COLL	25	WASH STATE	66		
WEST VIRGINIA							
ALDERSON BROADDUS	6	FAIRMONT STATE	38	SHEPHERD COLL	49	W VA STATE	60
BLUEFIELD STATE	17	GLENVILLE STATE	20	U OF CHARLESTON	21	W VA U	175
CONCORD COLL	52	MARSHALL U	134	W VA GRAD STUDIES	1	W VA WESLEYAN	16
DAVIS & ELKINS COLL	7	SALEM COLL	3	W VA INST TECH	31	WEST LIBERTY STATE	25
WISCONSIN							
CARROLL COLL	49	MILTON COLL	1	U OF WI-LA CROSSE	41	U OF WI-RIVER FALLS	19
CARTHAGE COLL	22	MT MARY COLL	4	U OF WI-MADISON	150	U OF WI-STEVENS PT	26
EDGEWOOD COLL	11	MT SENARIO COLL	2	U OF WI-MILWAUKEE	156	U OF WI-STOUT	3
LAKELAND COLL	48	NORTHLAND COLL	2	U OF WI-OSHKOSH	69	U OF WI-SUPERIOR	7
MADISON BUS COLL	5	ST NORBERT COLL	33	U OF WI-PARKSIDE	25		
MARQUETTE U	105	U OF WI-EAU CLAIRE	109	U OF WI-PLATTEVILLE	22		
WYOMING							
U OF WYOMING	230						