1993 Edition

CPA Candidate Performance on the Uniform CPA Examination

NASBA

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INTRODUCTION

The National Association of State Boards of Accountancy (NASBA) has gathered data on CPA examination candidates since 1982 and began publishing selected compilations, arrayed against examination outcomes, in 1985. The last previously-released NASBA report provided data for the May 1990 and November 1990 Uniform CPA Examinations. This report covers the four examinations given in 1991 and 1992.

NASBA is able to offer this report 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 are revealed only to the certifying jurisdiction.

Tabular reports for the four examinations given in 1991 and 1992 are presented following this commentary. 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-D) but are included in the School Index following the reports for each examination.

In all of the tabular reports, as well as in the commentary, 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 complete 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 credits 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 reexamination candidates to take all remaining subjects. Other jurisdictional requirements are not as strict. Candidates may take fewer 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.

In 1991, NASBA revised its computer system and reprogrammed the accumulation of the totals and percentages. This caused a delay in generating the 1991 data. It also resulted in some improper data collection because of reassignment of candidates from first-time to reexamination status (and vice versa). NASBA is now reviewing and modifying the programs in preparation for processing the 1993 data.

The 1991 and 1992 data are reliable and provide a realistic relationship to examination performance. However, because of the changes in procedures and processing for 1991 and 1992, these data may not be strictly comparable with prior years. Therefore, in this report, comparisons with earlier years and the discussion of trends have not been

included. Data that might be considered misleading have also been deleted.

As a general rule, of course, one must exercise caution in drawing conclusions from data of this nature. Although examination scores are derived directly from AICPA records and thus are accurate, candidate characteristics are accepted as reported by the candidates themselves. No attempt is made to verify candidate representations, or to edit candidate data for reasonableness. Undoubtedly, there are situations where candidates intentionally or unintentionally omit or misrepresent data. As noted where appropriate, such misstatement will vary based upon the characteristics involved. As noted above, however, the data are useful, despite the bias that may exist with respect to some of the characteristics.

As in prior years, this commentary has 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.

OVERALL PERFORMANCE

The percentage of candidates with passing scores on individual subjects is summarized from Reports 1 and 2.

PASSING RATES BY SUBJECT

	May 1991	November 1991	May 1992	November 1992
First-time candidates				
Auditing	28.6%	28.5%	33.1%	32.5%
Business Law	28.0	29.5	33.2	36.0
Accounting Theory	33.7	31.3	33.8	32.6
Accounting Practice	33.3	30.5	37.0	31.7
Repeat candidates				
Auditing	35.8%	35.4%	38.6%	36.2%
Business Law	30.6	36.9	37.8	40.3
Accounting Theory	30.9	31.3	29.4	33.1
Accounting Practice	30.2	31.9	34.8	31.5

Repeat candidates are somewhat more likely to earn a passing score on an individual subject than are first-time candidates because repeat candidates usually take fewer subjects, and first-time candidates who are not prepared for the examination may decide not to take it again. In general, first-time candidates perform better in Accounting Theory and Accounting Practice, a pattern that is reversed for repeat candidates. This trend has been observed on previous examinations, probably because Accounting Theory and Accounting Practice are oriented more to materials taught in the college curriculum. Repeat candidates tend to do better on Auditing because they benefit from their work experience. Furthermore, those repeat candidates who initially passed Accounting Theory and Accounting Practice can concentrate on Auditing and Business Law, the subjects they are most likely to have failed initially.

Two statistics that summarize overall performance are provided below. First is the percentage of candidates who passed all subjects they took and the second is the percentage of candidates who passed at least one subject. (The percent of candidates who pass at least one subject can be computed by adding the columns labeled "ALL" or "SOME" *or* by subtracting the column labeled "NONE" from 100 percent.)

PASSING RATES

	May 1991	November 1991	May 1992	November 1992
First-time candidates				
All subjects	18.2%	17.6%	22.9%	21.0%
At least one subject	45.5	46.6	51.8	52.2
Repeat candidates				
All subjects	29.1%	30.0%	31.9%	30.3%
At least one subject	53.3	57.2	58.5	58.0

Repeat candidates have substantially higher pass rates than do first-time candidates. This is not surprising for those who pass all subjects they take because repeat candidates generally take fewer subjects. However, the pass rate for those who take fewer subjects would be expected to be higher because repeat candidates, as a group, are more motivated and better prepared for the examination.

Passing rates for 1992 were higher than in 1991, particularly for first-time candidates in the subjects of Auditing and Business Law. There are variations from year to year based on different examinations and the different candidate populations. In general, pass rates are consistent with those observed in prior years. Approximately 20 percent of first-time candidates pass all subjects they take and somewhat more than half of the candidates fail everything they take. Repeat candidates perform better—approximately 30 percent pass all remaining subjects, and considerably more than half achieve a passing score in at least one subject.

Two other reports address overall performance. Report 9 summarizes performance based on the number of times the examination is taken and the total number of subjects taken, and Report 10 presents performance by subject based on the number of times that subject was taken. Some conclusions can be drawn from a review of those reports for 1991 and 1992.

- The percent of candidates passing all subjects increases with the decrease in the number of subjects taken.
- The number of candidates taking a particular examination subject 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, and so forth.
- The percent of candidates passing all subjects taken increases at least through the third try, primarily because fewer subjects are attempted. After candidates have taken the examination more than six times, the pass rate declines.
- More candidates take all four subjects than take three subjects, regardless of the number of times they have taken the examination. This may be related to conditioning requirements.
- At least 20 percent of the candidates can be expected to take all four subjects, regardless of the number of times that group has taken the examination.
- The percent of first-time candidates who pass Accounting Theory and Accounting Practice is higher in May than in November. In the past, repeat candidates have performed better in these subjects in November, but this was not as apparent in 1991 and 1992. Similarly, there was no significant difference in performance on Auditing in May than in November.
- Candidates who took Business Law did better in November than in May in both 1991 and 1992. This suggests that those candidates may have benefited from the preparation time available in the summer and fall. This was a new pattern that was not observed in prior years.

PARTICIPATION AND PERFORMANCE BY JURISDICTION

Following each examination, "honor roll states" are identified. These are jurisdictions whose candidates have achieved passing grades in all subjects at a rate that is higher than the national average. The honor roll states for 1991 and 1992 are presented below. A total of 22 jurisdictions are listed on these honor rolls. Of them, seven (Arizona, California, Colorado, Florida, Illinois, Minnesota, and Wisconsin) appear in each of the four examinations.

HONOR ROLL STATES

May 1990	November 1991	May 1992	November 1992
Arizona	Arizona	Arizona	Arizona
California	California	California	California
Colorado	Colorado	Colorado	Colorado
Florida	Florida	Delaware	Delaware
Georgia	Hawaii	Florida	Florida
Hawaii	Illinois	Georgia	Georgia
Illinois	Michigan	Idaho	Hawaii
Minnesota	Minnesota	Illinois	Illinois
Montana	North Carolina	Iowa	Minnesota
Oregon	Wisconsin	Minnesota	Nevada
Wisconsin		Missouri	New York
		Montana	North Carolina
		North Carolina	Oregon
		Oregon	Washington
		Utah	Wisconsin
		Wisconsin	
		Wyoming	

Not surprisingly, many of the "honor roll states" are included in the following tables. It is noted, however, that these tables include first-time candidates only, although the "honor roll" recognizes the performance of all candidates regardless of the number of times the examination was taken. Moreover, a jurisdiction's candidates may perform very well on a particular subject but below average on one or more other subjects, so the jurisdiction does not achieve the "honor roll" designation.

Listed below are the top ten jurisdictions by overall success of first-time candidates. The other four tables show the top five jurisdictions with the highest ranking by examination subject. These data are presented only as a matter of interest, and conclusions about quality 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 registers, and each jurisdiction's conditioning requirements.

SUCCESS RANKING BY JURISDICTION

First-time Candidates Passing All Subjects Taken

May 1991

Rank	Jurisdiction	Percent Passing
1	Montana	34.6
2	California	27.7
3	Arizona	25.3
4	Illinois	25.2
5	Florida	24.7
6	Minnesota	23.9
7	Iowa	23.4
8	Idaho	21.9
9	Colorado	21.4
10	New York	21.1
	Wisconsin	21.1

November 1991

Rank	Jurisdiction	Percent Passing
1	Utah	33.3
2	California	28.6
3	Wisconsin	28.2
4	Florida	27.7
5	Colorado	27.6
6	Illinois	22.6
7	Arizona	22.1
8	Minnesota	21.6
	Oregon	21.6
10	Hawaii	21.0

May 1992

Rank	Jurisdiction	Percent Passing
1	Delaware	37.4
2	Montana	37.0
3	California	33.0
4	Illinois	32.3
5	Wisconsin	31.8
6	Wyoming	31.4
7	Iowa	30.7
8	Idaho	30.2
9	Colorado	29.7
10	Rhode Island	28.9

November 1992

Rank	Jurisdiction	Percent Passing
1	Wisconsin	33.3
2	New York	29.9
3	California	29.8
4	Florida	29.5
5	Arizona	29.0
6	Nevada	28.4
7	Oregon	27.5
8	Minnesota	26.6
9	Utah	26.4
10	Colorado	26.3

SUCCESS RANKING BY JURISDICTION

First-time Candidates Passing Auditing

May 1991

Rank	Jurisdiction	Percent Passing
1	Montana	47.8
2	Arizona	44.5
3	Florida	43.6
4	Illinois	40.3
5	Wisconsin	38.5

November 1991

Rank	Jurisdiction	Percent Passing
1	Florida	49.2
2	Utah	47.1
3	Wisconsin	45.5
4	Oregon	43.0
5	Minnesota	39.1

May 1992

Rank	Jurisdiction	Percent Passing
1	Wyoming	54.3
2	Montana	52.2
3	Illinois	48.7
4	Wisconsin	48.2
5	Florida	44.1

November 1992

Rank	Jurisdiction	Percent Passing
1	Wisconsin	47.7
2	Florida	47.3
3	Arizona	44.9
4	Utah	42.2
5	Minnesota	42.1

SUCCESS RANKING BY JURISDICTION

First-time Candidates Passing Business Law

May 1991

Rank	Jurisdiction	Percent Passing
1	Arizona	37.8
2	Colorado	37.3
	Montana	37.3
4	Illinois	36.9
5	Wisconsin	36.4

November 1991

Rank	Jurisdiction	Percent Passing
1	Florida	43.8
2	Wisconsin	42.5
3	Colorado	40.6
4	California	38.9
5	Illinois	37.7

May 1992

Rank	Jurisdiction	Percent Passing
1	Iowa	47.1
2	Illinois	46.3
3	Wyoming	45.7
4	Montana	44.8
5	Wisconsin	44.0

November 1992

Rank	Jurisdiction	Pereent Passing
1	Wisconsin	53.1
2	Minnesota	51.1
3	Florida	49.9
4	New York	45.4
5	Oregon	44.3

SUCCESS RANKING BY JURISDICTION

First-time Candidates Passing Accounting Theory

May 1991

Rank	Jurisdiction	Percent Passing
1	Montana	59.0
2	Iowa	50.7
3	Arizona	46.1
4	Delaware	46.0
5	Florida	44.0

November 1991

Rank	Jurisdiction	Percent Passing
1	Utah	56.0
2	Wisconsin	51.6
3	Florida	49.5
4	Minnesota	43.4
5	Oregon	43.2

May 1992

Rank	Jurisdiction	Percent Passing
1	Montana	58.8
2	Wisconsin	53.8
3	Idaho	51.0
4	Iowa	49.8
5	Minnesota	46.8

November 1992

Rank	Jurisdiction	Percent Passing
1	Wisconsin	55.8
2	Utah	53.5
3	Florida	49.4
4	Minnesota	48.5
5	Oregon	45.6

SUCCESS RANKING BY JURISDICTION

First-time Candidates Passing Accounting Practice

May 1991

Rank	Jurisdiction	Percent Passing
1	Montana	59.4
2	Iowa	52.5
3	Delaware	52.0
4	Utah	51.9
5	Minnesota	49.1

November 1991

Rank	Jurisdiction	Percent Passing
1	Utah	64.0
2	Wisconsin	54.7
3	Minnesota	51.5
4	Florida	48.0
5	Montana	45.5

May 1992

Rank	Jurisdiction	Percent Passing
1	Wisconsin	61.0
2	Montana	58.2
3	Iowa	56.8
4	Minnesota	54.1
5	Idaho	50.5

November 1992

Rank	Jurisdiction	Percent Passing
1	Wisconsin	55.0
2	Florida	51.2
3	Idaho	48.9
4	Utah	48.8
5	Oregon	47.4

COLLEGE AND UNIVERSITY DATA

Graduates from more than 1,000 colleges and universities were represented among the candidates for the CPA examinations in 1991 and in 1992. (See the School Index, Report 14, for a complete list.) Summaries of performance (by subject and for the entire examination) for each institution with five or more candidates in a particular category are presented in the statistical reports.

12-A First-time candidates without advanced degrees by school.

12-B First-time candidates with advanced degrees by school.

12-C Repeat candidates without advanced degrees by school.

12-D Repeat candidates with advanced degrees by school.

The desirability of reporting these data is somewhat controversial. These data or rankings are not necessarily indices of overall educational quality. Furthermore, it is not intended that institutions should use these data to concentrate on improving their relative ranks. Moreover, many of the factors affecting examination performance are beyond the control of the accounting faculty. These include the general scholastic ability of the institution's students, the number and relative ability of the students from that institution who take the examination, the time between graduation and the time candidates take the examination, other formal and informal study for the examination, the institution's general educational requirements and preparation, and the jurisdiction's requirements for examination eligibility and conditioning.

On the other hand, there is wide interest in these data. Schools are understandably curious about how their students performed and how the students' performance compares with students in other similar institutions. In the absence of this survey, the information likely will be surmised and reported in a more comprehensive manner. There will also be pressure on state boards of accountancy to generate their own data, as many did in the past. The objective of this survey is to provide information, the evaluation of which is left to the individual reader.

The schools with highest passing percentages for first-time candidates on individual examination subjects are listed below for the four examinations in 1991 and 1992. The eligibility criterion for an institution's inclusion on the list is at least 20 first-time candidates with baccalaureate degrees or ten candidates with advanced degrees.

RANKING OF COLLEGES AND UNIVERSITIES BY PERCENT PASSING INDIVIDUAL EXAMINATION SUBJECTS

— Candidates Without Advanced Degrees —

— Auditing (1991) —

May			November		
Rank	School	Percent Passing	Rank	School	Percent Passing
1	Montana State University	79.6	1	University of Wisconsin-Madison	69.7
2	Northern Illinois University	76.6	2	University of Colorado-Denver	62.5
3	University of Pennsylvania	69.4	3	University of California-Santa Barbara	61.8
4	University of California-Berkeley	64.5	4	Northern Illinois University	61.3
5	University of Illinois-Urbana	63.2	5	University of Michigan-Ann Arbor	60.8

May			November		
Rank	**School**	**Percent Passing**	**Rank**	**School**	**Percent Passing**
		— Auditing (1992) —			
1	Washington University	87.0	1	New York Technical Inst.-Old Westbury	66.7
2	Northern Illinois University	81.4		Touro College	66.7
3	Montana State University	80.8	3	University of Wisconsin-Madison	64.9
4	University of Wisconsin-Madison	78.9	4	Marquette University	64.3
5	University of Illinois-Urbana	74.0	5	Portland State University	62.1
		— Business Law (1991) —			
1	Montana State University	71.4	1	University of California-Santa Barbara	78.4
2	University of Pennsylvania	69.4	2	Grand Valley State University	73.1
3	University of Wisconsin-Madison	68.4	3	University of Michigan-Ann Arbor	64.9
4	University of Northern Iowa	65.2	4	University of Wisconsin-Madison	64.1
5	Georgetown University	64.0	5	Marist College	61.5
		— Business Law (1992) —			
1	Washington University	79.2	1	University of Wisconsin-Madison	83.6
2	University of Northern Iowa	78.0	2	Touro College	80.0
3	University of Wisconsin-Madison	71.9	3	University of Wisconsin-Oshkosh	72.2
4	Gonzaga University	71.4	4	Loyola College (Baltimore)	71.2
5	University of California-Los Angeles	70.6	5	Golden Gate College	66.7
				Iona College	66.7
		— Accounting Theory (1991) —			
1	Montana State University	85.7	1	University of Wisconsin-Madison	73.0
2	Northern Illinois University	79.4	2	University of California-Santa Barbara	70.2
3	University of Northern Iowa	79.0	3	University of California-Los Angeles	69.2
4	University of Pennsylvania	77.1	4	University of Pennsylvania	68.1
5	University of California-Berkeley	73.3	5	University of Utah	65.4
		— Accounting Theory (1992) —			
1	University of Wisconsin-Madison	82.5	1	University of California-Santa Barbara	72.5
2	Wake Forest University	81.0	2	University of Wisconsin-Madison	70.3
3	Montana State University	80.8	3	University of Wisconsin-Eau Claire	69.0
4	Northern Illinois University	79.8	4	Loyola College (Baltimore)	68.6
5	University of Pennsylvania	76.2	5	Northern Illinois University	67.0

May			November		
Rank	School	Percent Passing	Rank	School	Percent Passing
	— Accounting Practice (1991) —				
1	University of Northern Iowa	84.8	1	University of Utah	76.9
2	Montana State University	79.6	2	University of Wisconsin-Whitewater	73.8
3	University of Pennsylvania	77.1	3	University of Montana	73.1
4	Northern Illinois University	76.8	4	University of Wisconsin-Eau Claire	68.3
5	State University of New York at Buffalo	74.1	5	University of Michigan-Ann Arbor	66.7
	— Accounting Practice (1992) —				
1	University of Pennsylvania	88.1	1	University of Wisconsin-Madison	67.1
2	Washington University	87.0	2	University of Wisconsin-Oshkosh	65.7
3	Wake Forest University	82.9	3	Northern Illinois University	64.9
4	University of Wisconsin-Madison	79.3	4	Tulane University	62.5
5	University of Northern Iowa	78.6	5	University of Utah	61.9

— Candidates With Advanced Degrees —

	— Auditing (1991) —				
1	University of Wisconsin-Madison	80.0	1	University of Utah	90.0
2	Pace University-New York	75.0	2	Syracuse University	80.0
3	University of Michigan-Ann Arbor	69.2	3	University of Kentucky	72.7
	— Auditing (1992) —				
1	Florida State University	90.9	1	University of Pennsylvania	75.0
2	University of Texas-Arlington	90.0	2	University of South Florida	73.9
3	University of Denver	82.4	3	University of Washington	73.3
	— Business Law (1991) —				
1	University of Chicago	77.8	1	University of Toledo	81.8
2	University of Michigan-Ann Arbor	76.9	2	Syracuse University	80.0
3	University of Texas-Austin	70.4		University of Wisconsin-Madison	80.0
	— Business Law (1992) —				
1	Walsh College	80.0	1	University of South Florida	82.6
2	Ohio State University	77.8	2	University of Michigan-Ann Arbor	82.4
3	University of Texas-Austin	77.5	3	University of Washington	80.0

May			November		
Rank	**School**	**Percent Passing**	**Rank**	**School**	**Percent Passing**
		— Accounting Theory (1991) —			
1	University of Michigan-Ann Arbor	100.0	1	Hofstra University	100.0
2	University of Denver	86.7	2	University of Kentucky	80.0
3	University of Texas-Austin	82.9		Syracuse University	80.0
		— Accounting Theory (1992) —			
1	University of Wisconsin-Madison	100.0	1	University of Washington	86.7
2	Florida State University	90.9	2	Walsh College	78.9
3	University of Texas-Arlington	90.0	3	University of Wisconsin-Milwaukee	78.6
		— Accounting Practice (1991) —			
1	University of Michigan-Ann Arbor	93.3	1	Hofstra University	100.0
2	University of Denver	85.7	2	University of Kentucky	90.9
3	State University of New York at Buffalo	81.8	3	University of Wisconsin-Madison	80.0
		— Accounting Practice (1992) —			
1	University of Wisconsin-Madison	90.0	1	Columbia University	88.9
2	University of Texas-Austin	85.0	2	University of Washington	86.7
3	University of Denver	84.6	3	University of Michigan-Ann Arbor	81.3
	University of Michigan-Ann Arbor	84.6			

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

RANKING OF COLLEGES AND UNIVERSITIES BY PERCENT PASSING ALL SUBJECTS TAKEN

May			November		
Rank	School	Percent Passing	Rank	School	Percent Passing
—First-time Candidates Without Advanced Degrees—					
—1991 Candidates —					
1	Montana State University	63.3	1	University of Wisconsin-Whitewater	50.8
2	University of Pennsylvania	58.3	2	University of Wisconsin-Madison	44.8
3	Northern Illinois University	55.6	3	University of Michigan-Ann Arbor	44.7
4	California State-San Luis Obispo	47.9	4	University of Michigan-Dearborn	43.5
5	University of Northern Iowa	47.1	5	University of California-Los Angeles	43.1
6	University of Michigan-Ann Arbor	45.7		University of California-Santa Barbara	43.1
7	Gonzaga University	42.9	7	University of Utah	40.7
8	Georgetown University	42.3	8	University of Colorado-Boulder	40.5
9	University of Wisconsin-Whitewater	41.7	9	College of William and Mary	40.0
10	University of Minnesota-Minneapolis	41.4	10	University of Colorado-Denver	39.4
—1992 Candidates —					
1	Washington University	70.4	1	State University of New York at Geneseo	46.2
2	University of Wisconsin-Madison	60.3	2	Hunter College of CUNY	45.9
3	Northern Illinois University	59.7	3	Loyola College (Baltimore)	44.2
4	Montana State University	57.7	4	University of Wisconsin-Madison	42.9
5	University of Michigan-Ann Arbor	57.4	5	Touro College	41.7
6	University of California-Santa Barbara	56.3		University of Wisconsin-Oshkosh	41.7
7	University of Pennsylvania	56.0	7	Brooklyn College of CUNY	40.7
8	Oregon State University	54.5	8	Golden Gate College	40.0
9	University of Illinois-Urbana	52.8		University of California-Berkeley	40.0
10	University of Northern Iowa	50.3		University of Southern Indiana	40.0
				University of Michigan-Ann Arbor	40.0
—First-time Candidates With Advanced Degrees—					
—1991 Candidates —					
1	University of Chicago	60.0	1	Hofstra University	70.0
	University of Michigan-Ann Arbor	60.0	2	University of Utah	60.0
3	State University of New York at Buffalo	53.8		University of Wisconsin-Madison	60.0
4	University of Denver	53.3	4	Baruch College of CUNY	50.0
5	University of Houston	50.0		University of California-Los Angeles	50.0
	University of Wisconsin-Madison	50.0		University of South Florida	50.0

May			November		
Rank	School	Percent Passing	Rank	School	Percent Passing
		—1992 Candidates—			
1	University of Central Florida	66.7	1	University of Pennsylvania	60.0
2	University of Texas-Austin	65.9		University of Washington	60.0
3	University of Denver	63.2	3	San Jose State University	58.3
4	University of Colorado-Boulder	61.5	4	University of South Florida	56.5
	University of South Florida	61.5	5	University of Central Florida	54.5
	Ohio State University	61.5			

The rankings by school of candidates who passed all subjects have been compiled for eight years from 1985 to 1992. During this period, a number of schools have been listed for four or more of the 16 examinations, as recognized in the following table. All of these schools can be proud of their graduates' performance on the CPA examination over the years. Given the hundreds of schools eligible for the "top ten" list of candidates without advanced degrees, the achievement of those schools is particularly noteworthy.

COLLEGES AND UNIVERSITIES WITH THE HIGHEST PERCENT OF CANDIDATES PASSING ALL SUBJECTS TAKEN 1985-1992

—Candidates Without Advanced Degrees—		—Candidates With Advanced Degrees—	
School	**Listings**	**School**	**Listings**
Northern Illinois University	12	Baruch College of CUNY	8
University of Pennsylvania	12	University of Texas-Austin	8
University of Wisconsin-Madison	10	University of California-Los Angeles	5
State University of New York at Albany	9	University of South Florida	5
Montana State University	8	University of Wisconsin-Madison	5
University of Michigan-Ann Arbor	7	University of Denver	4
University of Northern Iowa	7	State University of New York at Buffalo	4
University of Illinois-Urbana	5		
University of Minnesota-Minneapolis	5		
University of California-Santa Barbara	4		
Idaho State University	4		
University of Wisconsin-Whitewater	4		

CHARACTERISTICS OF CANDIDATES

The primary impetus for this survey is to gather information on the characteristics of the CPA examination candidate population, relate these characteristics to examination performance, and identify changes and trends in the pattern of characteristics. As noted in the introduction, changes in data collection and processing prompt caution regarding comparability with characteristics observed in prior years. However, the characteristics are basically reliable, and the relationships to examination performance are also considered valid.

Candidate characteristics are presented for a number of variables.

- Performance of candidates by highest level of education achieved (Report 3).
- Performance of first-time candidates by major (Report 4).
- Performance of first-time candidates by overall grade point average (Report 5).
- Performance of first-time candidates by semester hours of accounting (Report 6).
- Performance of candidates by accounting experience (Report 7).
- Performance of first-time candidates by SAT and ACT scores (Report 8).
- Performance of candidates by supplementary study (Report 11).

Traditionally, four of these characteristics have been strongly associated with candidate achievement: level of education, overall grade point average, SAT and ACT scores, and supplementary-study (CPA coaching). Three other characteristics (college major, semester hours of accounting, and accounting work experience) have relatively little effect on performance.

In general, the traditional relationships were affirmed in 1991 and 1992. This is illustrated in the table at the end of this section where "success ratios" are reported. (These ratios were computed by dividing the percent of successful first-time candidates with a particular characteristic by the overall passing percent for all first-time candidates.) A score of 100 denotes precise consistency with the overall passing percentage for that examination; a score of 200 indicates that a candidate who possesses this attribute is twice as likely to pass all subjects as the average candidate; and a score of 50 indicates that a candidate has half the average likelihood of passing all subjects.

It is noted that this table represents a two-way relationship only. For example, both a higher level of education and higher SAT scores are associated with examination performance. Theoretically, therefore, an above-average relationship between graduate education and examination performance might be attributable to the fact that persons going to graduate school have higher SAT scores, or there may be another factor that affects performance. Although a multivariate analysis was not undertaken for this study, its use in previous surveys affirmed the influence of education level, grade point average, SAT and ACT scores, and CPA coaching on examination performance, with little or no influence ascribed to the other three characteristics.

Level of Education

In 1991 and 1992, 11 percent of first-time candidates had advanced degrees. This is a modest increase from the ten percent in prior years and may represent the influence of the profession's increased emphasis on graduate degrees. This percentage should increase through the 1990s as the 150-hour

educational requirement becomes effective in many jurisdictions.

For the four examinations in 1991 and 1992, completion of an advanced degree improved the overall passing percentage by about 60 percent. There was, however, little difference between the passing percentage of candidates with bachelor's degrees and those without degrees.

Academic Major

In 1991-1992, 88 percent of first-time candidates without advanced degrees cited accounting as their undergraduate major. Accounting was also the major reported for more than half of the candidates with advanced degrees. Among the candidates with graduate degrees, those with both accounting and non-accounting majors achieved above-average passing rates, with a substantial edge for those with accounting majors. The converse was true for candidates with bachelor's degrees; non-accounting majors consistently outperformed those with accounting degrees. Two factors may account for this. For one, the non-accounting majors are likely to have above average academic credentials and secondly, non-accounting majors may be motivated to better prepare for the examination.

Grade Point Average

Academic achievement, which is identified by the overall grade point average (GPA), is strongly associated with superior performance. On average, in 1991-1992, first-time candidates with GPAs of 3.5 or better were *twice* as likely to pass all subjects as those with GPAs in the 3.0 to 3.49 range and *three* times as likely to pass as those with GPAs below 3.00.

GPAs for candidates with advanced degrees were 3.46 and 3.20 for those with undergraduate degrees. This is one of the most consistent statistics of the study, having changed little since 1985. There is relatively little measurement error in this statistic because most candidates can readily recall their overall GPAs.

Semester Hours of Accounting

The average first-time candidate with an advanced degree reported 31 semester hours of accounting and those with bachelor's degrees about 25 hours. Although there was not a strong relationship between semester hours of accounting and examination performance, somewhat higher success ratios tended to prevail with additional hours—up to 40 hours for candidates with advanced degrees and 35 hours for those with bachelor's degrees. Beyond that, performance deteriorated.

Work Experience in Accounting

There has been a long-term trend to take the CPA examination earlier in one's career, thus providing less work experience prior to the first examination. In 1991 and 1992, 14 percent of first-time candidates in May, and 20 percent in November, indicated one or more year's of work experience in public accounting. Regardless of the month of the examination, about 25 percent had a year's experience in private accounting, five percent had a year's experience in governmental accounting, and one percent had taught accounting full-time for a year or more. This may understate actual experience because candidates who did not respond were recorded as having no experience.

One cannot deduce precisely from Report 7 the number of candidates with one or more years of total accounting experience because 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 the number of years since candidates graduated, as they may have obtained their experience prior to or during their education. Moreover, candidates from industry can be expected to delay taking the examination for the first time because the CPA certificate is usually not critical to their

careers. This contributes to a higher level of experience reported by first-time candidates in industry than in public accounting.

Work experience is not highly correlated with examination success. Only those with full-time teaching experience consistently achieve above-average passing rates. The performance rank for the other three types of accounting experience are public, industry, and governmental. As much as any other factor, this ranking likely reflects the time elapsed between graduation and the first time the examination is taken.

SAT and ACT Scores

The profession has been concerned about the long-term decline in the SAT and ACT scores of CPA examination candidates. Fortunately, this characteristic has stabilized in the past five years. This is important because, like educational level and grade point average, SAT and ACT scores historically have been strongly associated with CPA examination performance. This relationship prevailed again in 1991-1992. The following table shows the success ratio for the top two categories of candidates (600 and above for the SAT and 28 and above for the ACT) to the lower two categories (below 500 for the SAT and below 24 for the ACT).

In general, the group with the higher scores is at least twice as likely to pass all subjects and the relationship to mathematical ability is particularly strong.

RATIOS OF PASSING RATES FOR HIGH AND LOW SAT AND ACT SCORES FOR FIRST-TIME CANDIDATES

	May 1991	November 1991	May 1992	November 1992
SAT Verbal	2.5	2.0	1.9	1.4
SAT Mathematics	3.0	2.8	2.4	1.5
ACT English	2.1	2.2	2.0	1.8
ACT Mathematics	2.5	2.8	2.6	2.0

It is probable that the scores reported by candidates are biased upward (not only in 1991-1992 but also in prior years). These scores are difficult to remember, and a few candidates may feel it is to their advantage to intentionally overstate performance. This measurement bias, if it occurs, tends to diminish the observed relationship between examination performance and the SAT or ACT score. This is believed to result in the anomalous results for the SAT verbal score, where candidates with scores of 600-699 regularly outperform those with scores of 700 or above (a small group).

Supplementary Study

Approximately half of the examination candidates report participation in a supplementary CPA review course. Once again, of course, this is a self-reported attribute which is therefore subject to bias. Candidates are instructed to report a course only if it has been taken in the six months immediately prior to the examination *and* only if it is not taken for academic credit. It is probable that some candidates misunderstand these instructions, and it also is likely that many of the candidates who do not respond have had some course, even if it involved only self-study.

By far, the most popular approach to supplementary study is the privately-offered, proprietary "cram" course. About a third of first-time candidates report participation in such courses. Candidates who took proprietary courses were 20 percent more likely to pass all subjects than the "average" candidate. Results for the other types of courses were mixed. College-sponsored courses ranked second, firm courses third, and home study last. Candidates relying on home study were 70 percent as likely to achieve overall examination success as those candidates completing a proprietary CPA review course.

RELATIONSHIP OF FIRST-TIME CANDIDATE CHARACTERISTICS TO CPA EXAMINATION PERFORMANCE 1991-1992

	Success Ratio (100=Average)			
Characteristic	**May 1991**	**November 1991**	**May 1992**	**November 1992**
Education level				
Advanced degree	162	159	152	131
Bachelor's degree	89	91	94	97
Less than bachelor's	112	75	84	111
Graduate major				
Accounting	169	178	156	139
Other	164	141	148	125
Undergraduate major				
Accounting	88	87	92	96
Other	110	123	115	108
Graduate grade point average				
3.50 to 4.00	218	216	197	160
3.00 to 3.49	125	119	118	107
Under 3.0	52	54	75	100
Undergraduate grade point average				
3.50 to 4.00	171	177	167	136
3.00 to 3.49	80	80	86	95
2.50 to 2.99	38	41	46	71
Under 2.50	21	26	33	60
Semester hours of accounting for candidates with advanced degrees				
Over 41	143	173	141	122
36 to 40	173	184	164	145
31 to 35	158	139	158	139
26 to 30	164	170	157	126
21 to 25	177	180	152	111
Under 20	165	106	125	147
Semester hours of accounting for candidates without advanced degrees				
Over 41	86	59	70	101
36 to 40	95	67	84	105
31 to 35	103	94	108	116
26 to 30	97	98	105	101
21 to 25	85	91	85	92
16 to 20	73	81	86	83
Under 16	78	95	88	108

Characteristic	Success Ratio (100=Average) May 1991	November 1991	May 1992	November 1992
More than one year of accounting work experience				
Public	98	101	97	107
Industry	90	93	92	96
Governmental	73	80	70	80
Teaching	142	116	117	107
Reported SAT verbal scores				
700 and above	150	126	125	120
600 to 699	173	151	155	134
500 to 599	98	109	114	110
400 to 499	71	75	83	93
200 to 399	47	59	61	87
Reported SAT mathematics scores				
700 and above	174	172	165	140
600 to 699	125	129	131	121
500 to 599	78	84	90	96
400 to 499	47	50	59	81
200 to 399	25	40	42	83
Reported ACT English scores				
32 and above	180	171	162	141
28 to 31	160	164	157	136
24 to 27	109	119	115	107
20 to 23	87	84	85	80
Under 20	57	53	53	60
Reported ACT mathematics scores				
32 and above	173	173	183	146
28 to 31	142	149	135	124
24 to 27	98	106	105	97
20 to 23	66	63	61	70
Under 20	47	43	44	54
Supplementary Study				
College-sponsored	104	97	120	103
Proprietary	123	120	118	111
Firm-sponsored	80	99	93	92
Home study	82	80	84	91
Not answering	90	90	88	93

SUMMARY

This 1991-1992 survey of CPA examination candidate characteristics and performance continues a tradition begun in the early 1980s. In general, the results affirm those reported in prior years. Although the success of first-time candidates was slightly higher in 1992, the data are consistent with the past for the two-year period. Approximately 20 percent of first-time candidates passed all subjects they took and half of those candidates failed all subjects. As in the past, repeat candidates were somewhat more successful than first-time candidates.

The jurisdictions associated with above-average examination success, and the academic institutions with outstanding results, also show considerable consistency. Once again the characteristics primarily associated with performance were educational level, grade point average, SAT scores, ACT scores, and participation in a CPA coaching course. College major, semester hours of accounting, and accounting work experience had little impact.

MAY 1991
TABULAR REPORTS

1 Performance of First-time Candidates by State

2 Performance of Repeat Candidates by State

3 Performance of Candidates by Highest Level of Education Achieved

4 Performance of First-time Candidates by Major

5 Performance of First-time Candidates by Overall Grade Point Average

6 Performance of First-time Candidates by Semester Hours of Accounting

7 Performance of Candidates by Accounting Experience

8 Performance of First-time Candidates by SAT and ACT Scores

9 Performance of Candidates by Number of Subjects Taken

10 Performance of Candidates by Subject

11 Performance of Candidates by Supplementary Study

12A Performance of First-time Candidates without Advanced Degrees by School

12B Performance of First-time Candidates with Advanced Degrees by School

12C Performance of Repeat Candidates without Advanced Degrees by School

12D Performance of Repeat Candidates with Advanced Degrees by School

School Index (Total candidates for each college and university — identified as Report 14)

NASBA STATISTICAL INFORMATION SERVICE

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

MAY 1991 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	.8	183	19.8	14.4	21.5	30.1	7.7	63.9	28.4
ALASKA	.2	53	6.3	4.2	32.0	34.0	1.9	60.4	37.7
ARIZONA	1.2	293	44.5	37.8	46.1	45.1	25.3	42.0	32.8
ARKANSAS	.9	217	15.5	12.1	21.3	24.3	9.2	70.0	20.7
CALIFORNIA	16.3	3,860	35.3	35.0	39.4	38.8	27.7	49.1	23.2
COLORADO	1.5	360	35.6	37.3	39.1	39.7	21.4	47.8	30.8
CONNECTICUT	.7	157	19.2	19.5	23.4	25.5	10.8	66.2	22.9
DELAWARE	.2	50	32.7	34.7	46.0	52.0	20.0	42.0	38.0
DISTRICT OF COLUMBIA	.3	79	26.3	30.6	28.8	27.6	17.7	64.6	17.7
FLORIDA	1.4	332	43.6	35.9	44.0	44.5	24.7	38.6	36.7
GEORGIA	3.3	784	32.2	30.7	35.4	33.8	14.8	51.4	33.8
GUAM		10	11.1	22.2	40.0	40.0	20.0	60.0	20.0
HAWAII	.3	72	35.2	21.1	31.0	26.4	15.3	52.8	31.9
IDAHO	.4	96	25.3	28.1	41.1	43.2	21.9	51.0	27.1
ILLINOIS	7.7	1,818	40.3	36.9	42.3	39.1	25.2	46.5	28.3
INDIANA	2.2	513	23.9	24.8	25.4	26.9	13.6	63.0	23.4
IOWA	2.8	482	29.2	32.1	50.7	52.5	23.4	42.9	33.6
KANSAS	.7	176	26.3	29.7	35.1	39.4	17.0	52.3	30.7
KENTUCKY	.7	177	23.8	24.9	24.6	28.8	15.3	60.5	24.3
LOUISIANA	1.1	254	32.7	34.6	28.0	29.9	15.7	50.4	33.9
MAINE	.3	63	13.6	16.4	32.2	30.0	9.5	60.3	30.2
MARYLAND	2.6	611	24.2	26.3	32.1	29.0	14.4	58.1	27.5
MASSACHUSETTS	2.2	529	24.7	27.2	27.8	27.1	14.6	59.9	25.5
MICHIGAN	2.1	488	28.9	24.4	36.2	34.0	17.6	54.7	27.7
MINNESOTA	1.7	397	38.3	35.4	42.8	49.1	23.9	43.8	32.2
MISSISSIPPI	.4	95	16.5	15.1	23.4	24.5	6.3	67.4	26.3
MISSOURI	2.0	463	30.0	34.1	35.8	33.6	18.8	52.1	29.2
MONTANA	.7	162	47.8	37.3	59.0	59.4	34.6	36.4	29.0

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

REPORT NUMBER 1

NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES BY STATE

MAY 1991 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NEBRASKA	.8	179	25.8	27.3	31.4	31.8	14.0	54.2	31.8
NEVADA	.3	68	22.7	16.7	36.9	34.8	10.3	55.9	33.8
NEW HAMPSHIRE	.3	62	23.7	25.8	25.0	25.4	12.9	66.1	21.0
NEW JERSEY	2.1	487	18.9	20.0	20.7	18.1	9.4	69.6	20.9
NEW MEXICO	.3	63	19.4	16.4	28.3	27.9	7.9	63.5	28.6
NEW YORK	7.2	1,712	26.9	25.0	32.5	35.5	21.1	57.0	22.0
NORTH CAROLINA	3.0	709	28.3	23.5	39.4	36.7	16.6	51.2	32.2
NORTH DAKOTA	.5	127	17.6	23.6	35.7	36.8	10.2	50.4	39.4
OHIO	4.0	946	24.8	30.5	27.7	26.2	13.2	55.5	31.3
OKLAHOMA	1.1	265	27.9	26.8	24.9	26.3	10.6	55.8	33.6
OREGON	.5	130	31.7	28.2	38.4	42.7	20.0	51.5	28.5
PENNSYLVANIA	5.1	1,200	16.0	14.6	22.1	19.4	6.1	66.0	27.9
PUERTO RICO	1.2	287	13.0	21.6	13.0	16.4	9.8	80.1	10.1
RHODE ISLAND	.2	42	9.5	17.1	7.3	11.9	7.1	76.2	16.7
SOUTH CAROLINA	.8	198	11.3	8.2	16.2	15.4	3.5	73.2	23.2
SOUTH DAKOTA	.4	99	11.3	12.2	24.7	26.5	7.1	67.7	25.3
TENNESSEE	2.5	599	25.0	25.3	23.8	22.2	9.7	59.1	31.2
TEXAS	8.5	2,018	22.5	24.5	31.9	30.4	15.3	59.5	25.2
UTAH	.2	57	36.8	8.9	41.8	51.9	10.5	38.6	50.9
VERMONT	.2	38	21.1	21.1	31.6	34.2	13.2	57.9	28.9
VIRGIN ISLANDS		3				33.3		66.7	33.3
VIRGINIA	3.1	731	31.4	29.0	34.6	35.3	17.8	53.4	28.9
WASHINGTON	1.9	449	30.0	27.5	38.3	41.6	18.5	50.3	31.2
WEST VIRGINIA	.6	151	18.3	23.2	13.9	13.6	13.9	69.5	16.6
WISCONSIN	1.1	251	38.5	36.4	43.7	48.0	21.1	39.4	39.4
WYOMING	.2	50	32.7	17.0	36.7	38.3	14.0	44.0	42.0
NATIONAL TOTALS	100.0	23,695	28.6	28.0	33.7	33.3	18.2	54.5	27.3

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

REPORT NUMBER 1

NASBA STATISTICAL INFORMATION SERVICE

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

MAY 1991 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA	1.1	476	37.0	29.9	32.2	46.3	29.4	36.3	34.2
ALASKA	.2	87	37.0	18.8	28.3	36.4	20.7	47.1	32.2
ARIZONA	1.1	480	49.4	47.2	47.6	50.5	45.0	30.4	24.6
ARKANSAS	.7	296	32.1	22.9	28.8	39.2	22.3	42.6	35.1
CALIFORNIA	8.3	3,590	47.1	44.8	36.7	35.6	38.2	42.0	19.9
COLORADO	1.1	456	44.8	39.7	37.4	42.1	33.3	33.3	33.3
CONNECTICUT	1.4	615	34.4	28.3	24.9	27.1	25.9	44.7	29.4
DELAWARE	.2	92	25.7	10.8	8.3	16.7	17.4	62.0	20.7
DISTRICT OF COLUMBIA	.4	152	24.6	26.1	25.0	24.4	21.7	52.6	25.7
FLORIDA	1.4	617	41.6	37.2	39.6	38.8	38.7	35.2	26.1
GEORGIA	3.1	1,359	36.6	33.3	31.0	30.1	27.4	42.0	30.6
GUAM	.1	27	31.6	9.5	30.0	22.2	18.5	48.1	33.3
HAWAII	.3	121	36.6	39.0	38.9	38.5	35.5	33.9	30.6
IDAHO	.3	120	29.4	19.1	37.8	33.3	25.0	40.8	34.2
ILLINOIS	4.1	1,794	37.0	34.6	33.9	28.1	31.5	39.6	28.9
INDIANA	1.6	688	34.4	33.5	28.8	29.8	27.3	44.6	28.1
IOWA	.8	364	32.7	25.4	35.7	38.2	30.2	42.6	27.2
KANSAS	.5	206	31.6	29.7	37.3	40.2	29.1	39.8	31.1
KENTUCKY	.8	340	32.6	26.7	32.6	27.4	27.1	47.1	25.9
LOUISIANA	.9	408	42.1	33.7	36.3	33.9	35.0	36.5	28.4
MAINE	.4	159	28.2	22.6	20.2	28.4	21.4	47.8	30.8
MARYLAND	3.3	1,426	32.8	26.8	28.4	28.1	27.6	47.5	25.0
MASSACHUSETTS	3.8	1,302	36.2	26.1	29.1	24.4	26.8	45.9	27.3
MICHIGAN	2.5	1,076	33.7	29.0	32.2	29.8	27.9	44.5	27.6
MINNESOTA	1.1	495	44.8	44.2	50.4	50.5	41.2	29.5	29.3
MISSISSIPPI	.6	240	33.7	21.2	28.3	31.8	22.5	45.0	32.5
MISSOURI	2.8	844	33.4	30.9	33.8	25.0	26.8	45.9	27.4
MONTANA	.3	120	33.8	18.9	37.1	35.8	25.8	43.3	30.8

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

REPORT NUMBER 2

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES BY STATE

MAY 1991 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
NEBRASKA	.5	235	43.5	35.2	32.9	34.7	31.9	36.6	31.5
NEVADA	.3	132	38.5	28.0	30.3	23.8	25.8	44.7	29.5
NEW HAMPSHIRE	.3	131	33.7	28.3	25.3	27.1	27.5	47.3	25.2
NEW JERSEY	3.9	1,689	22.7	19.5	19.6	19.4	17.2	59.5	23.3
NEW MEXICO	.3	123	28.1	20.5	34.1	42.4	25.2	42.3	32.5
NEW YORK	12.4	5,355	41.6	35.6	32.2	36.7	33.4	48.3	18.4
NORTH CAROLINA	2.5	1,101	36.7	32.2	31.5	29.7	29.3	48.5	22.2
NORTH DAKOTA	.3	121	30.6	24.4	32.4	41.5	25.6	42.1	32.2
OHIO	4.8	2,077	30.2	26.5	29.7	28.0	25.0	47.7	27.3
OKLAHOMA	1.0	418	33.8	35.1	30.4	37.7	31.8	37.8	30.4
OREGON	.6	278	47.0	35.0	34.7	31.9	36.3	37.8	25.9
PENNSYLVANIA	7.1	3,067	26.8	20.1	20.1	17.6	18.5	54.8	26.7
PUERTO RICO	1.4	619	34.9	27.3	21.1	29.1	23.6	60.6	15.8
RHODE ISLAND	.5	211	29.8	24.8	20.3	20.8	24.2	55.5	20.4
SOUTH CAROLINA	.8	358	31.7	22.5	25.0	32.5	23.2	44.7	32.1
SOUTH DAKOTA	.2	80	30.9	27.3	27.6	24.4	25.0	46.3	28.8
TENNESSEE	1.8	796	35.0	31.7	29.4	32.6	28.3	42.3	29.4
TEXAS	13.0	5,635	37.7	31.2	33.4	29.9	29.1	53.0	17.8
UTAH	.3	142	34.6	26.5	40.9	54.7	29.6	35.2	35.2
VERMONT	.1	56	29.5	21.7	24.4	28.6	25.0	51.8	23.2
VIRGIN ISLANDS		5		25.0			20.0	80.0	
VIRGINIA	3.0	1,288	34.1	28.9	30.9	28.9	27.1	46.9	26.0
WASHINGTON	1.3	570	36.2	28.1	37.8	37.0	30.5	38.2	31.2
WEST VIRGINIA	1.0	430	32.3	26.9	28.7	31.4	23.5	61.6	14.9
WISCONSIN	.8	360	47.8	41.5	53.2	56.8	49.2	26.1	24.7
WYOMING	.1	50	32.4	24.4	38.2	52.0	32.0	36.0	32.0
	=====	=======							
NATIONAL TOTALS	100.0	43,277	35.8	30.6	30.9	30.2	29.1	46.7	24.3

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

REPORT NUMBER 2

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF CANDIDATES BY HIGHEST LEVEL OF EDUCATION ACHIEVED

MAY 1991 UNIFORM CPA EXAMINATION

			< < < < < < < < < PERCENT PASSING > > > > > > > > >						
	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
EDUCATION LEVEL									
FIRST-TIME CANDIDATES									
DOCTORAL	.1	16	37.5	31.3	62.5	66.7	25.0	31.3	43.8
MASTERS IN ACCOUNTING	3.8	698	42.1	42.5	58.0	57.0	31.5	33.2	35.2
MBA EMPHASIS IN ACCOUNTING	3.6	676	41.3	42.4	52.5	51.1	30.5	37.3	32.2
OTHER MBA	2.4	454	43.5	39.0	49.5	47.0	27.8	40.5	31.7
NON-BUSINESS MASTERS	.5	94	39.1	43.7	46.7	44.4	28.7	40.4	30.9
LAW DEGREE	.3	53	18.0	39.1	17.0	27.7	9.4	56.6	34.0
BACHELORS	88.8	16,482	26.9	26.7	32.4	32.1	16.2	56.8	27.1
LESS THAN BACHELORS	.4	79	30.1	22.2	26.7	32.5	20.3	63.3	16.5
TOTAL ANSWERING	100.0	18,552	28.4	28.2	34.5	34.2	17.6	54.7	27.7
NOT ANSWERING		5,143	29.1	27.0	30.2	29.4	20.5	53.8	25.7

* 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 1991 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GRADUATE									
ACCOUNTING	54.1	1,024	43.1	41.8	54.4	53.3	30.7	36.3	33.0
NON-ACCOUNTING BUSINESS MAJOR	38.5	729	40.8	41.2	53.6	52.1	30.2	37.2	32.6
ENGINEERING	.2	3	50.0	50.0	100.0	100.0	66.7		33.3
MATH	.2	3	50.0	50.0	66.7	66.7	66.7	33.3	
OTHER LIBERAL ARTS	1.3	25	44.0	52.0	50.0	47.8	32.0	36.0	32.0
OTHER	5.8	110	37.0	45.8	40.2	47.1	24.5	40.0	35.5
TOTAL ANSWERING	100.0	1,894	41.8	42.0	53.3	52.5	30.3	36.8	32.9
NOT ANSWERING		97	30.3	34.4	40.2	29.9	15.5	45.4	39.2
UNDERGRADUATE									
ACCOUNTING	88.1	14,427	26.7	26.1	31.9	31.8	16.0	57.2	26.8
NON-ACCOUNTING BUSINESS MAJOR	7.8	1,282	28.9	29.5	35.0	34.0	16.8	52.8	30.3
ENGINEERING	.1	24	50.0	47.8	54.2	41.7	37.5	41.7	20.8
MATH	.3	50	34.7	55.3	51.1	66.7	24.0	28.0	48.0
OTHER LIBERAL ARTS	2.0	331	39.7	42.1	47.2	44.5	26.3	40.5	33.2
OTHER	1.6	268	35.5	38.6	42.3	37.6	25.0	46.3	28.7
TOTAL ANSWERING	100.0	16,382	27.3	27.0	32.7	32.5	16.5	56.2	27.3
NOT ANSWERING		5,322	27.8	25.8	28.9	28.0	19.4	55.6	24.9

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

REPORT NUMBER 4

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES BY OVERALL GRADE POINT AVERAGE

MAY 1991 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GRADUATE									
3.50 TO 4.00	46.6	877	51.8	52.2	66.0	65.1	39.6	25.1	35.3
3.00 TO 3.49	50.0	941	34.6	34.0	43.8	43.5	22.8	44.0	33.2
2.50 TO 2.99	2.9	55	14.3	30.0	28.0	19.6	10.9	65.5	23.6
2.00 TO 2.49	.4	8						100.0	
1.99 OR LESS									
TOTAL ANSWERING	100.0	1,881	42.1	42.4	53.8	52.8	30.2	36.0	33.8
NOT ANSWERING		110	28.0	27.6	33.3	26.8	18.2	57.3	24.5
UNDERGRADUATE									
3.50 TO 4.00	27.4	4,582	46.3	43.1	54.6	53.6	31.1	33.8	35.1
3.00 TO 3.49	40.9	6,841	25.6	25.2	31.1	30.6	14.5	57.1	28.4
2.50 TO 2.99	25.6	4,289	13.5	15.9	16.1	17.1	6.9	73.0	20.2
2.00 TO 2.49	6.0	1,012	8.8	9.7	10.3	12.0	3.6	80.2	16.2
1.99 OR LESS	.1	9	28.6	12.5	22.2	22.2	22.2	66.7	11.1
TOTAL ANSWERING	100.0	16,733	27.3	26.9	32.7	32.5	16.4	56.2	27.4
NOT ANSWERING		4,971	27.7	25.9	28.4	27.4	19.8	55.8	24.4

* 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 1991 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GRADUATE									
41 OR MORE	14.2	272	41.4	33.8	48.0	47.5	26.1	43.8	30.1
36 TO 40	17.9	344	41.7	44.5	56.0	54.5	31.4	35.5	33.1
31 TO 35	22.4	429	40.4	42.8	55.1	57.7	28.7	31.2	40.1
26 TO 30	21.1	405	44.0	44.8	54.9	52.4	29.9	33.6	36.5
21 TO 25	14.5	279	40.7	44.8	52.4	50.8	32.3	35.8	31.9
16 TO 20	7.1	137	39.2	37.7	49.6	43.1	28.5	45.3	26.3
UNDER 16	2.7	52	44.2	42.9	45.7	37.5	34.6	48.1	17.3
TOTAL ANSWERING	100.0	1,918	41.6	42.2	53.2	52.0	29.7	36.4	33.9
NOT ANSWERING		73	31.7	23.3	36.7	35.0	24.7	58.9	16.4
UNDERGRADUATE									
41 OR MORE	1.9	321	24.0	23.6	28.1	24.7	15.6	64.5	19.9
36 TO 40	1.9	320	29.3	26.9	34.6	36.2	17.2	54.7	28.1
31 TO 35	10.6	1,768	31.2	28.0	38.3	39.0	18.8	51.1	30.0
26 TO 30	33.9	5,652	29.0	28.2	35.7	35.9	17.7	52.9	29.4
21 TO 25	35.6	5,943	26.5	26.2	30.7	30.4	15.5	57.9	26.7
16 TO 20	12.4	2,073	21.7	24.5	26.0	25.5	13.2	63.0	23.8
UNDER 16	3.7	619	23.3	25.9	27.0	23.5	14.2	61.9	23.9
TOTAL ANSWERING	100.0	16,696	27.2	26.8	32.5	32.4	16.3	56.3	27.4
NOT ANSWERING		5,008	28.2	26.3	29.2	28.0	20.3	55.3	24.4

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

REPORT NUMBER 6

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF CANDIDATES BY ACCOUNTING EXPERIENCE

MAY 1991 UNIFORM CPA EXAMINATION

	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
		AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
FIRST-TIME CANDIDATES								
PUBLIC ACCOUNTING								
1 TO 3 YEARS	2,501	27.5	22.7	30.3	32.2	16.5	58.0	25.5
OVER 3 YEARS	797	31.1	27.6	34.3	38.1	22.2	53.2	24.6
PRIVATE ACCOUNTING								
1 TO 3 YEARS	3,171	23.7	23.7	27.4	27.1	13.6	61.0	25.4
OVER 3 YEARS	2,988	29.7	30.8	34.8	36.1	19.4	53.6	27.0
GOVERNMENTAL ACCOUNTING								
1 TO 3 YEARS	802	22.0	23.9	25.3	24.5	11.0	63.7	25.3
OVER 3 YEARS	598	26.2	28.1	27.0	28.7	16.2	59.7	24.1
TEACHING ACCOUNTING								
1 TO 3 YEARS	200	38.4	42.5	53.6	55.2	29.0	38.0	33.0
OVER 3 YEARS	78	26.2	23.1	34.9	36.9	17.1	54.3	28.6
REPEAT CANDIDATES								
PUBLIC ACCOUNTING								
1 TO 3 YEARS	10,965	40.4	30.8	31.5	32.4	30.8	43.0	26.3
OVER 3 YEARS	5,902	32.8	28.1	28.9	31.6	28.6	48.8	22.6
PRIVATE ACCOUNTING								
1 TO 3 YEARS	5,791	34.9	30.3	30.8	30.7	28.7	46.8	24.5
OVER 3 YEARS	6,908	32.3	30.9	30.5	30.5	28.0	49.0	23.0
GOVERNMENTAL ACCOUNTING								
1 TO 3 YEARS	1,742	31.4	28.0	28.0	26.7	24.8	51.0	24.2
OVER 3 YEARS	1,749	28.5	26.9	25.3	25.3	23.1	54.3	22.6
TEACHING ACCOUNTING								
1 TO 3 YEARS	394	38.2	32.1	32.3	35.2	32.2	44.4	23.4
OVER 3 YEARS	191	21.4	22.1	28.7	30.4	22.5	56.5	20.9

* 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 1991 UNIFORM CPA EXAMINATION

REPORTED SCORES	NUMBER OF CANDIDATES	PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
SAT VERBAL								
700 AND ABOVE	215	38.1	36.5	47.7	46.0	27.4	44.7	27.9
600 TO 699	1,349	43.5	42.5	52.7	50.9	31.4	37.5	31.1
500 TO 599	4,105	30.4	29.3	37.3	36.2	17.8	50.8	31.4
400 TO 499	3,486	21.7	21.8	27.0	27.0	12.9	62.2	24.9
200 TO 399	613	15.3	15.8	22.0	21.9	8.5	69.2	22.3
SAT MATHEMATICS								
700 AND ABOVE	855	43.4	42.3	57.7	59.4	31.7	34.0	34.3
600 TO 699	3,256	34.0	34.1	42.3	44.3	22.8	44.9	32.3
500 TO 599	3,927	25.1	24.4	30.6	27.9	14.2	58.7	27.1
400 TO 499	1,596	18.5	17.1	19.8	16.8	8.6	70.1	21.4
200 TO 399	155	10.5	10.1	12.0	12.5	4.5	82.6	12.9
ACT VERBAL								
32 AND ABOVE	125	50.4	39.7	54.5	55.6	32.8	39.2	28.0
28 TO 31	1,019	43.1	40.8	50.8	51.0	29.2	37.0	33.8
24 TO 27	2,293	33.7	32.9	41.0	39.4	19.8	47.7	32.6
20 TO 23	2,118	26.4	26.5	31.0	30.3	15.8	57.6	26.7
BELOW 20	739	18.0	20.1	22.9	23.9	10.3	65.6	24.1
ACT MATHEMATICS								
32 AND ABOVE	490	45.6	42.5	56.8	60.7	31.4	31.4	37.1
28 TO 31	1,654	39.0	38.4	47.5	48.9	25.9	40.8	33.3
24 TO 27	2,322	31.0	29.6	36.8	35.7	17.8	51.0	31.2
20 TO 23	1,447	21.6	22.2	25.1	22.6	12.1	65.0	22.9
BELOW 20	581	18.1	20.6	20.7	16.4	8.6	67.8	23.6

* 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

MAY 1991 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	31,768	10.9	18,329	15.5	6,602	5.5	3,303	4.6	1,749	3.8	838	3.1	405	1.7	542	1.3
3 SUBJECTS	5,256	9.1	1,160	15.3	1,566	9.5	877	8.8	636	6.4	433	4.4	232	3.4	352	2.6
2 SUBJECTS	17,751	28.4	3,218	24.4	6,734	31.8	2,965	31.5	2,119	27.9	1,185	24.8	665	22.0	865	16.3
1 SUBJECT	12,197	65.0	1,148	48.6	4,011	66.9	2,237	71.9	1,940	67.1	1,238	64.0	726	65.7	897	56.6
TOTAL	66,972	25.2	23,855	18.3	18,913	28.2	9,382	29.6	6,444	31.1	3,694	30.6	2,028	31.5	2,656	25.0

REPORT NUMBER 9

N A T I O N A L T O T A L S
PERFORMANCE OF CANDIDATES BY SUBJECT

MAY 1991 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	48,620	32.7	20,985	28.6	12,764	35.5	6,312	36.7	3,898	37.8	2,080	36.6	2,581	31.3
LAW	49,158	29.5	20,911	27.9	12,827	31.2	6,371	31.7	4,021	32.1	2,210	30.2	2,818	24.2
THEORY	47,744	32.1	21,279	33.7	11,793	30.6	5,893	30.6	3,817	32.1	2,181	32.8	2,781	30.0
PRACTICE	45,017	31.6	21,205	33.3	11,201	29.8	5,434	30.7	3,346	30.9	1,788	31.8	2,043	29.4

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 1991 UNIFORM CPA EXAMINATION

			< < < < < < < < < PERCENT PASSING > > > > > > > > >						
	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
FIRST-TIME CANDIDATES									
COLLEGE-SPONSORED	9.0	2,140	30.7	28.9	39.8	39.4	18.9	50.1	31.0
PROPRIETARY	31.7	7,515	36.1	38.4	39.4	38.2	22.4	46.7	30.9
FIRM-SPONSORED	2.8	482	25.9	19.4	25.8	28.6	14.5	63.1	22.4
HOME STUDY	6.4	1,524	23.4	21.8	30.1	30.8	14.9	59.5	25.6
CPA EXAM CRITIQUE	.3	74	25.0	19.3	25.0	31.7	16.2	60.8	23.0
NOT ANSWERING	52.5	12,436	24.3	22.4	29.7	29.5	16.3	58.8	24.9
REPEAT CANDIDATES									
COLLEGE-SPONSORED	3.7	1,618	40.5	27.8	32.7	32.6	28.7	43.4	27.9
PROPRIETARY	27.7	11,996	37.9	34.9	32.7	31.9	30.0	42.5	27.5
FIRM-SPONSORED	4.2	1,828	38.2	26.9	29.2	28.7	28.6	45.7	25.7
HOME STUDY	14.3	6,180	34.2	30.8	28.8	29.4	28.8	46.5	24.7
CPA EXAM CRITIQUE	1.7	736	34.8	28.6	32.9	29.9	29.2	47.4	23.4
NOT ANSWERING	52.5	22,713	34.8	28.8	38.3	29.3	28.8	48.9	22.3

* 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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA										
AUBURN U-AUBURN	AL	.3	59	17.2	16.9	31.6	29.3	8.5	61.0	30.5
AUBURN U-MONTGOMERY	AL		7			14.3	14.3		85.7	14.3
BIRMINGHAM SOUTHERN	AL		10	10.0					90.0	10.0
JACKSONVILLE STATE	AL	.1	14	25.0	30.8	28.6	30.8	14.3	64.3	21.4
NORTH ALABAMA U	AL		6		16.7	16.7	16.7		83.3	16.7
OAKWOOD COLL	AL		7	14.3	14.3	16.7	16.7	14.3	85.7	
TROY ST-DOTHAN	AL		8				12.5		87.5	12.5
TROY ST-TROY	AL	.1	18	29.4	5.9	29.4	52.9	5.6	44.4	50.0
U OF AL-BIRMINGHAM	AL	.1	24	27.3	21.7	34.8	56.5	20.8	37.5	41.7
U OF AL-HUNTSVILLE	AL		8	14.3	28.6	25.0	25.0		62.5	37.5
U OF AL-UNIVERSITY	AL	.2	40	17.5	15.0	13.2	23.7	5.0	67.5	27.5
U OF SO ALABAMA	AL	.1	14	14.3	21.4	28.6	28.6	14.3	71.4	14.3
ALASKA										
U OF ALASKA ANCHORAGE	AK	.1	11	27.3	27.3	27.3	36.4	9.1	45.5	45.5
U OF ALASKA FAIRBANKS	AK	.1	13		7.7	30.8	38.5		61.5	38.5
ARIZONA										
AMER GRAD SC OF MGMT	AZ		5	40.0	60.0	50.0	25.0	20.0	40.0	40.0
ARIZONA STATE	AZ	.5	107	56.0	43.0	59.0	59.6	27.1	29.0	43.9
GRAND CANYON COLL	AZ		6			16.7	16.7		83.3	16.7
NORTHERN ARIZ U	AZ	.1	20	38.9	33.3	50.0	50.0	20.0	35.0	45.0
U OF ARIZONA	AZ	.3	59	37.0	36.0	38.5	24.5	15.3	42.4	42.4
ARKANSAS										
ARKANSAS STATE	AR	.1	18	27.8	27.8	5.6	33.3		55.6	44.4
ARKANSAS TECH U	AR	.1	11	27.3	18.2	27.3	27.3	18.2	72.7	9.1
COLL OF THE OZARKS	AR		5		20.0	20.0	20.0		80.0	20.0
HARDING COLL	AR	.1	26	4.0	3.8	15.4	7.7	3.8	84.6	11.5
HENDERSON ST U	AR	.1	15	13.3		33.3	33.3		60.0	40.0
HENDRIX COLL	AR	.1	19	10.5	5.3	27.8	26.3	5.3	68.4	26.3
OUACHITA BAPTIST	AR		9			11.1	22.2		77.8	22.2
SOUTHERN ARKANSAS U	AR		9	33.3	33.3	44.4	44.4	33.3	55.6	11.1
U OF AR-FAYETTEVILLE	AR	.2	33	35.5	29.0	28.1	35.5	24.2	57.6	18.2
U OF AR-LITTLE ROCK	AR	.1	12	8.3	8.3	33.3	33.3	8.3	66.7	25.0
U OF AR-MONTICELLO	AR		9						100.0	
U OF CENTRAL AR	AR	.1	25	8.0	12.0	4.2	8.3		76.0	24.0

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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

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

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
CALIFORNIA										
BIOLA U	CA		6	16.7	40.0	60.0	50.0	16.7	33.3	50.0
CAL LUTHERAN COLL	CA		10	11.1	57.1	55.6	40.0	10.0	40.0	50.0
CAL ST BAKERSFIELD U	CA		5			40.0	25.0	20.0	60.0	20.0
CAL ST SAN BERNARDINO U	CA	.1	20	27.8	16.7	25.0	35.8	5.0	55.0	40.0
CAL ST SONOMA U	CA		10	40.0	33.3	40.0	40.0	20.0	40.0	40.0
CAL ST STANISLAUS U	CA	.1	14		20.0	27.3	45.5	14.3	57.1	28.6
CAL ST U-CHICO	CA	.1	22	15.8	18.8	27.8	26.3	9.1	63.6	27.3
CAL ST U-FRESNO	CA	.2	35	10.7	20.7	20.8	25.0	11.4	68.6	20.0
CAL ST U-FULLERTON	CA	.3	75	42.4	23.5	39.1	39.4	25.3	57.3	17.3
CAL ST U-HAYWARD	CA	.3	57	36.8	29.4	32.7	24.5	21.1	61.4	17.5
CAL ST U-LONG BEACH	CA	.2	51	29.4	27.8	27.9	24.4	15.7	62.7	21.6
CAL ST U-LOS ANGELES	CA	.3	66	15.2	22.0	28.6	28.8	18.2	65.2	16.7
CAL ST U-NORTHRIDGE	CA	.5	98	33.3	45.8	61.8	56.2	37.8	33.7	28.6
CAL ST U-POMONA	CA	.1	31	20.0	11.1	12.5	11.1	3.2	80.6	16.1
CAL ST U-SACRAMENTO	CA	.3	59	22.7	31.9	39.1	42.6	16.9	45.8	37.3
CAL ST-DOMINGUEZ	CA	.1	15	20.0	27.3	27.3	16.7	20.0	66.7	13.3
CAL ST-SAN LUIS	CA	.2	48	44.8	48.3	56.1	62.5	47.9	33.3	18.8
CHAPMAN COLL	CA		6	25.0		20.0	33.3	16.7	66.7	16.7
CLAREMONT MENS COLL	CA		7	40.0	33.3	66.7	40.0	28.6	42.9	28.6
GOLDEN GATE	CA	.1	29	34.6	52.0	53.6	46.4	31.0	34.5	34.5
LOYOLA MARYMOUNT	CA	.1	31	31.3	45.5	50.0	53.8	29.0	41.9	29.0
NATIONAL	CA	.1	17	38.5	38.8	20.0	20.0	17.6	70.6	11.8
PACIFIC UNION COLL	CA		9			22.2	33.3		66.7	33.3
SAN DIEGO STATE	CA	.4	90	45.2	43.3	56.3	54.3	32.2	41.1	26.7
SAN FRANCISCO STATE	CA	.3	60	21.4	22.2	34.8	31.8	18.3	68.3	13.3
SAN JOSE STATE	CA	.1	31	19.0	21.1	38.5	50.0	12.9	51.6	35.5
ST MARYS OF CAL	CA	.1	15	20.0	36.4	30.8	30.8	20.0	53.3	26.7
U OF CAL-BERKELEY	CA	.2	40	64.5	46.9	73.3	62.5	40.0	20.0	40.0
U OF CAL-LOS ANGELES	CA	.3	74	33.3	49.1	48.5	52.9	37.8	44.6	17.6
U OF CAL-SAN DIEGO	CA		6	20.0	60.0	16.7	33.3		50.0	50.0
U OF CAL-SANTA BARBARA	CA	.4	84	50.7	54.7	62.5	53.9	38.1	32.1	29.8
U OF REDLANDS	CA		6	33.3	16.7	33.3	66.7	16.7	33.3	50.0
U OF SAN DIEGO	CA	.1	24	13.6	12.5	10.5	5.6	12.5	83.3	4.2
U OF SAN FRANCISCO	CA	.1	18	12.5	12.5	11.1		5.6	83.3	11.1
U OF SANTA CLARA	CA	.2	42	2.9		25.6	23.1	7.1	69.0	23.8
U OF SOUTHERN CAL	CA	.3	56	48.8	36.8	51.1	40.4	25.0	42.9	32.1
U OF THE PACIFIC	CA		6	16.7	16.7	40.0			50.0	50.0

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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

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
COLORADO										
ADAMS STATE COLL	CO		10			20.0	20.0		80.0	20.0
CO STATE	CO	.1	30	40.0	53.3	26.7	20.0	16.7	46.7	36.7
FORT LEWIS COLL	CO	.1	18	16.7	5.6	22.2	27.8	5.6	72.2	22.2
MESA COLL	CO	.1	24	12.5	12.5	25.0	37.5	4.2	62.5	33.3
METROPOLITAN ST COLL	CO	.3	58	36.8	42.1	41.4	37.9	25.9	48.3	25.9
U OF CO-BOULDER	CO	.2	41	44.7	50.0	60.0	50.0	22.0	34.1	43.9
U OF CO-CO SPRINGS	CO		7	14.3	14.3	14.3	14.3	14.3	85.7	
U OF CO-DENVER	CO	.1	24	43.5	39.1	41.7	37.5	29.2	45.8	25.0
U OF DENVER	CO		9	55.6	33.3	55.6	55.6	33.3	44.4	22.2
U OF NORTHERN CO	CO		10	20.0	30.0	33.3	33.3	20.0	70.0	10.0
U OF SOUTHERN CO	CO	.1	17	11.8	12.5	12.5	17.6	11.8	82.4	5.9
WESTERN ST COLL	CO	.1	11		9.1	9.1	18.2		72.7	27.3
CONNECTICUT										
CENTRAL CONN ST U	CT	.1	30	6.9	10.3	10.0	13.3	6.7	83.3	10.0
FAIRFIELD	CT	.1	12	33.3	25.0	44.4	33.3	25.0	58.3	16.7
SACRED HEART UNIV	CT		6				16.7		83.3	16.7
SO CT STATE U	CT		6	16.7	16.7	16.7	20.0	16.7	83.3	
U OF CONN	CT	.2	40	42.5	34.2	48.6	48.7	17.5	42.5	40.0
U OF HARTFORD	CT	.1	11	18.2	18.2	10.0	10.0	9.1	81.8	9.1
DELAWARE										
GOLDEY BEACOM COLL	DE		8		37.5	12.5	12.5		50.0	50.0
U OF DELAWARE	DE	.1	22	31.8	40.9	47.6	50.0	27.3	45.5	27.3
DISTRICT OF COLUMBIA										
AMERICAN	DC	.1	14	15.4	15.4	21.4	14.3		50.0	50.0
CATHOLIC U OF AMER	DC		7				14.3		85.7	14.3
GEORGE WASHINGTON	DC	.1	27	20.8	45.8	33.3	19.2	7.4	44.4	48.1
GEORGETOWN	DC	.1	26	58.3	64.0	52.0	64.0	42.3	26.9	30.8
HOWARD	DC	.1	19	16.7	25.0	7.1	13.3	5.3	73.7	21.1
STRAYER COLL	DC		9	22.2	11.1	11.1	11.1	11.1	77.8	11.1
U OF DC	DC		9						100.0	
FLORIDA										
BARRY	FL		5	20.0	50.0	25.0		20.0	60.0	20.0
FL AGRI & MECH	FL	.1	15	21.4	7.7	28.6	33.3	13.3	66.7	20.0
FL ATLANTIC U	FL	.1	28	48.1	50.0	53.6	60.7	35.7	32.1	32.1

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NATIONAL TOTALS
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MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
FL INTERNATIONAL	FL	.2	48	48.9	45.8	58.3	52.1	29.2	37.5	33.3
FL SOUTHERN COLL	FL		10	10.0	30.0	20.0	10.0		50.0	50.0
FL STATE	FL	.3	63	47.6	23.8	47.6	46.8	15.9	39.7	44.4
JACKSONVILLE U	FL		5	40.0	40.0	20.0			40.0	60.0
ST LEO COLL	FL		8		14.3				87.5	12.5
U OF CENTRAL FL	FL	.2	37	48.6	54.1	54.1	45.9	29.7	32.4	37.8
U OF FLORIDA	FL	.2	35	45.7	36.4	56.3	50.0	31.4	34.3	34.3
U OF MIAMI	FL	.1	12	33.3	33.3	25.0	41.7	16.7	50.0	33.3
U OF NORTH FL	FL	.1	19	68.4	68.4	68.4	57.9	31.6	10.5	57.9
U OF SO FLORIDA	FL	.2	50	61.2	59.2	55.1	52.0	32.0	26.0	42.0
U OF WEST FLORIDA	FL	.1	12	25.0	33.3	33.3	33.3	25.0	66.7	8.3
GEORGIA										
ALBANY ST COLLEGE	GA		5			20.0	20.0		80.0	20.0
AUGUSTA COLL	GA		5	20.0	40.0	40.0	60.0	20.0	40.0	40.0
BERRY COLL	GA	.1	13	15.4		15.4	15.4		84.6	15.4
EMORY	GA	.1	16	31.3	18.8	12.5	12.5		62.5	37.5
GA COLLEGE	GA		10	10.0					90.0	10.0
GA INST OF TECH	GA		10	33.3	20.0	33.3	40.0	20.0	50.0	30.0
GA SOUTHERN COLL	GA	.1	19	27.8	16.7	10.5	10.5		57.9	42.1
GA STATE	GA	.3	62	30.6	30.6	30.6	24.2	12.9	56.5	30.6
KENNESAW COLL	GA	.1	21	30.0	25.0	30.0	23.8	4.8	61.9	33.3
MERCER U-ATLANTA	GA		5	40.0	40.0	60.0	60.0	40.0	40.0	20.0
MERCER U-MACON	GA		9	11.1	11.1	11.1	11.1	11.1	88.9	
OGLETHORPE	GA		8		12.5		12.5		87.5	12.5
PIEDMONT COLL	GA		5	20.0	20.0	20.0	20.0	20.0	80.0	
U OF GEORGIA	GA	.3	61	28.8	31.7	31.0	35.0	16.4	55.7	27.9
VALDOSTA STATE	GA		7				14.3		85.7	14.3
WEST GEORGIA COLL	GA	.1	14	21.4	7.1	7.1			78.6	21.4
GUAM										
U OF GUAM	GU		7			14.3	14.3		85.7	14.3
HAWAII										
HAWAII PACIFIC COLL	HI	.1	11	50.0	50.0	60.0	36.4	36.4	45.5	18.2
U OF HAWAII-MANOA	HI	.2	40	36.8	15.4	32.5	30.0	12.5	50.0	37.5
IDAHO										
BOISE STATE	ID	.2	39	12.8	17.9	25.6	23.1	12.8	71.8	15.4
IDAHO STATE	ID	.1	28	42.9	46.4	64.3	67.9	35.7	25.0	39.3

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U OF IDAHO	ID	.1	18	16.7	16.7	16.7	38.9	11.1	55.6	33.3
ILLINOIS										
AUGUSTANA COLL	IL	.1	18	16.7	16.7	11.1	16.7	5.6	72.2	22.2
AURORA COLL	IL		7	85.7	42.9	71.4	28.6	14.3	14.3	71.4
BRADLEY	IL	.1	29	20.7	24.1	44.8	34.5	13.8	51.7	34.5
CHICAGO STATE	IL	.1	14		7.7	8.3			85.7	14.3
COLL OF ST FRANCIS	IL		5	60.0	50.0	50.0	50.0	60.0	40.0	
DEPAUL	IL	.6	140	37.1	34.8	34.6	36.0	24.3	52.1	23.6
EASTERN IL	IL	.2	51	9.8	9.8	7.8	15.7	2.0	78.4	19.6
ELMHURST COLL	IL	.1	27	7.4	11.1	11.1	14.8	7.4	85.2	7.4
GOVERNORS STATE	IL		6						100.0	
IL BENEDICTINE COLL	IL	.1	14	21.4	28.6	28.6	21.4	21.4	64.3	14.3
IL COLL	IL		6		33.3	33.3	16.7		50.0	50.0
IL STATE	IL	.5	115	52.2	33.0	51.3	56.1	28.7	34.8	36.5
IL WESLEYAN	IL	.1	32	28.1	43.8	53.1	56.3	21.9	34.4	43.8
LEWIS	IL	.1	19	16.7	11.1	11.1	10.5	10.5	84.2	5.3
MILLIKIN	IL	.1	25	20.0	12.0	16.0	24.0	4.0	68.0	28.0
NORTH CENTRAL COLL	IL		9	44.4	11.1	33.3	11.1	11.1	55.6	33.3
NORTHEASTERN IL	IL	.1	24	25.0	25.0	21.7	12.5	12.5	75.0	12.5
NORTHERN IL	IL	.7	142	76.6	62.4	79.4	76.8	55.6	11.3	33.1
NORTHWESTERN	IL		10	30.0	40.0	30.0	10.0	10.0	50.0	40.0
ROOSEVELT	IL	.1	18	23.5	11.8	5.6			77.8	22.2
SANGAMON STATE	IL	.1	18	27.8	38.9	50.0	44.4	22.2	44.4	33.3
STHN IL U-CARBONDALE	IL	.3	70	18.6	24.3	20.3	27.5	10.0	67.1	22.9
STHN IL U-EDWARDSVILLE	IL	.1	21	52.6	42.1	50.0	52.4	28.6	28.6	42.9
U OF CHICAGO-LOYOLA	IL	.2	41	40.5	35.1	40.5	36.6	22.0	48.8	29.3
U OF IL-CHICAGO	IL	.2	48	31.9	36.2	27.7	22.9	14.6	54.2	31.3
U OF IL-URBANA	IL	1.1	234	63.2	53.4	62.7	56.0	40.2	25.6	34.2
WESTERN IL U	IL	.1	21	28.6	23.8	23.8	23.8	4.8	57.1	38.1
INDIANA										
BALL ST	IN	.2	46	15.6	13.0	9.1	11.1	6.5	78.3	15.2
FRANKLIN COLL	IN	.1	11						100.0	
IN CENTRAL	IN		8		12.5	12.5	25.0		75.0	25.0
IN ST U-TERRE HAUTE	IN	.1	24	20.8	20.8	16.7	16.7	12.5	75.0	12.5
IN U-BLOOMINGTON	IN	.9	185	29.3	35.0	36.5	32.4	17.3	53.0	29.7
IN U-FORT WAYNE	IN	.1	25	48.0	44.0	48.0	36.0	24.0	40.0	36.0
IN U-NORTHWEST	IN	.1	13	23.1	8.3	8.3	7.7		76.9	23.1
IN U-PURDUE-INDPLS	IN	.2	42	28.6	24.4	29.3	28.6	16.7	57.1	26.2

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				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
IN U-SOUTH BEND	IN	.1	12	25.0	41.7	33.3	41.7	16.7	41.7	41.7
IN U-SOUTHEAST	IN		9	11.1	11.1	11.1	11.1	11.1	88.9	
MANCHESTER COLL	IN	.1	19	36.8	57.9	57.9	63.2	31.6	26.3	42.1
MARIAN COLL-INDPLS	IN		7		14.3	28.6	28.6		71.4	28.6
OAKLAND CITY COLL	IN		5						100.0	
PURDUE U-CALUMET	IN	.1	14	7.1	7.1	7.1	7.1	7.1	92.9	
PURDUE U-MAIN CAMPUS	IN	.1	29	35.7	28.6	39.3	39.3	31.0	55.2	13.8
ST JOSEPHS COLL	IN	.1	15		6.7				93.3	6.7
ST MARYS COLL	IN		8	25.0	37.5	12.5	12.5	12.5	62.5	25.0
TAYLOR	IN		7	14.3	14.3	28.6	14.3		57.1	42.9
U OF EVANSVILLE	IN		7	28.6	14.3	14.3	16.7	14.3	71.4	14.3
U OF NOTRE DAME	IN	.5	107	32.7	29.9	34.3	31.7	18.7	54.2	27.1
U OF SOUTH INDIANA	IN	.1	14	28.6	7.1	21.4	38.5	7.1	57.1	35.7
VALPARAISO	IN	.1	20	35.0	35.0	20.0	35.0	10.0	50.0	40.0
IOWA										
BUENA VISTA COLL	IA	.2	38	34.2	34.2	44.7	44.7	26.3	52.6	21.1
CENTRAL U OF IOWA	IA		6	16.7		33.3	33.3		66.7	33.3
COE COLL	IA		8	12.5	25.0	25.0	25.0	12.5	62.5	25.0
DRAKE	IA	.1	14	7.1	7.1	21.4	14.3		78.6	21.4
IOWA STATE	IA	.2	51	17.6	11.8	39.2	40.0	5.9	52.9	41.2
LORAS COLL	IA	.1	14	7.1	21.4	42.9	57.1	7.1	35.7	57.1
LUTHER COLL	IA		10	20.0	20.0	22.2	22.2	20.0	70.0	10.0
MT MERCY COLL	IA		9	22.2		33.3	33.3		66.7	33.3
NORTHWESTERN COLL	IA		7	16.7	16.7	57.1	57.1	28.6	42.9	28.6
SIMPSON COLL	IA		7	14.3	14.3	16.7	14.3	14.3	85.7	
ST AMBROSE COLL	IA	.1	21	14.3	14.3	23.8	33.3	9.5	61.9	28.6
U OF DUBUQUE	IA		5	60.0	40.0	80.0	60.0	20.0		80.0
U OF IOWA	IA	.4	78	20.5	19.2	43.6	46.2	15.4	50.0	34.6
U OF NORTHERN IOWA	IA	.6	138	50.7	65.2	79.0	84.8	47.1	12.3	40.6
UPPER IOWA U	IA	.1	18	22.2	16.7	22.2	27.8	11.1	72.2	16.7
WARTBURG COLL	IA	.1	13	15.4	15.4	30.8	30.8	15.4	69.2	15.4
WILLIAM PENN COLL	IA		5				20.0		80.0	20.0
KANSAS										
BAKER	KS		6	33.3	16.7	33.3	33.3	16.7	66.7	16.7
BETHANY COLL	KS		8	42.9	28.6	28.6	37.5	12.5	50.0	37.5
EMPORIA STATE	KS	.1	13	23.1	30.8	30.8	30.8	23.1	61.5	15.4
FORT HAYS STATE	KS	.1	12	8.3	25.0		16.7		66.7	33.3
KANSAS STATE	KS	.2	36	22.2	30.6	33.3	38.9	16.7	55.6	27.8

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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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MCPHERSON COLL	KS		9	11.1		33.3	22.2		66.7	33.3
PITTSBURG STATE	KS	.1	11	45.5	45.5	36.4	27.3	27.3	54.5	18.2
U OF KANSAS	KS	.1	22	42.9	52.4	40.9	50.0	27.3	31.8	40.9
WASHBURN U OF TOPEKA	KS	.1	15	26.7	33.3	42.9	42.9	20.0	46.7	33.3
WICHITA STATE	KS	.1	28	21.4	28.6	32.1	39.3	14.3	53.6	32.1
KENTUCKY										
BELLARMINE COLL	KY	.1	15	28.6	28.6	26.7	26.7	26.7	60.0	13.3
CUMBERLAND COLL	KY		5						100.0	
EASTERN KY	KY		9	11.1	25.0	25.0	22.2	11.1	77.8	11.1
MOREHEAD STATE	KY	.1	11	9.1	9.1	9.1			90.9	9.1
MURRAY STATE	KY	.1	16	25.0	25.0	25.0	25.0	25.0	75.0	
NORTHERN KENTUCKY U	KY		8	37.5	50.0	50.0	37.5	37.5	50.0	12.5
PIKEVILLE COLL	KY	.1	11						100.0	
U OF KENTUCKY	KY	.2	51	26.0	34.0	36.7	39.2	19.6	49.0	31.4
U OF LOUISVILLE	KY	.1	19	42.1	36.8	36.8	42.1	26.3	47.4	26.3
WESTERN KY	KY	.1	27	22.2	25.9	22.2	33.3	11.1	55.6	33.3
LOUISIANA										
GRAMBLING STATE	LA		6						100.0	
LA ST U-A&M	LA	.3	72	38.6	42.9	27.9	29.4	16.7	45.8	37.5
LA ST U-SHREVEPORT	LA	.1	11	30.0	50.0	25.0	25.0	18.2	45.5	36.4
LA TECH	LA	.1	22	23.8	28.6	25.0	22.2	13.6	68.2	18.2
LOYOLA U	LA		5	20.0	20.0	40.0	40.0	20.0	60.0	20.0
MCNEESE STATE	LA	.1	14	30.8	30.8	25.0	25.0	28.6	57.1	14.3
NICHOLLS STATE	LA	.1	21	33.3	28.6	28.6	28.6	23.8	61.9	14.3
NORTHEAST LA	LA	.1	20	12.5	20.0	26.7	18.8	15.0	75.0	10.0
SOUTHEASTERN LA	LA	.1	20	20.0	25.0	33.3	33.3	20.0	70.0	10.0
SOUTHERN U-NEW ORLEANS	LA		5	40.0	20.0	20.0	20.0	20.0	60.0	20.0
TULANE U	LA		9	11.1		20.0	20.0	11.1	77.8	11.1
U OF NEW ORLEANS	LA	.1	31	41.9	41.9	35.5	51.6	25.8	38.7	35.5
U OF STHWESTN LA	LA	.1	13	46.2	53.8	66.7	50.0	38.5	23.1	38.5
MAINE										
HUSSON COLL	ME	.1	19			31.6	26.3		68.4	31.6
THOMAS COLL	ME		5	20.0	20.0	20.0	20.0	20.0	80.0	
U OF ME-ORONO	ME		6	16.7	16.7	33.3	33.3	16.7	66.7	16.7
U OF ME-PORTLAND	ME		10	11.1	22.2	44.4	30.0		50.0	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

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

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MARYLAND										
FROSTBURG STATE	MD	.1	15	13.3	13.3	13.3	13.3	13.3	86.7	
LOYOLA COLL	MD		9	42.9	28.6	50.0	42.9	33.3	33.3	33.3
MORGAN STATE	MD		8	14.3	16.7	16.7	28.6	25.8	62.5	12.5
MT ST MARYS COLL	MD	.1	13	8.3	16.7	9.1	8.3	7.7	84.6	7.7
SALISBURY STATE	MD		6	50.0	33.3	33.3			50.0	50.0
TOWSON STATE	MD	.2	37	51.4	35.1	48.6	45.9	18.9	29.7	51.4
U OF BALTIMORE	MD	.2	45	15.6	17.8	26.7	26.7	13.3	71.1	15.6
U OF MD-BALTO	MD		9	33.3	22.2	11.1	11.1		55.6	44.4
U OF MD-COLLEGE PARK	MD	.7	148	24.7	31.5	30.3	26.7	14.2	58.1	27.7
MASSACHUSETTS										
AMERICAN INTERNATL	MA		6						100.0	
ASSUMPTION COLL	MA		9			11.1			88.9	11.1
ATLANTIC UNION COLL	MA		5	20.0					80.0	20.0
BABSON COLL	MA	.1	20	5.0		5.6	16.7	5.0	80.0	15.0
BENTLEY COLL	MA	.3	75	40.0	38.7	30.7	29.3	18.7	48.0	33.3
BOSTON COLL	MA	.1	23	36.8	33.3	26.3	15.8	21.7	60.9	17.4
BOSTON U	MA	.2	34	27.3	39.4	45.5	42.4	20.6	44.1	35.3
COLLEGE OF HOLY CROSS	MA		6	16.7					83.3	16.7
MERRIMACK COLL	MA	.1	18	5.6	5.6				88.9	11.1
NORTHEASTERN U	MA	.2	38	11.1	11.1	8.6	16.7	10.5	81.6	7.9
SALEM STATE	MA	.1	18	16.7	44.4	5.6	22.2	5.6	55.6	38.9
SIMMONS COLL	MA		6	16.7	16.7	16.7	16.7	16.7	83.3	
SOUTHEASTERN MASS	MA	.1	12	8.3	8.3	8.3	8.3	8.3	91.7	
STONEHILL COLL	MA	.1	20	5.0	15.0	25.0	10.0	5.0	75.0	20.0
SUFFOLK	MA		9	22.2	11.1				77.8	22.2
U OF LONELL	MA	.1	16	12.5	12.5	6.3	6.3	6.3	87.5	6.3
U OF MASS-AMHERST	NA	.1	31	32.3	32.3	46.4	46.4	22.6	51.6	25.8
U OF MASS-BOSTON	MA		10	20.0	20.0	20.0	30.0	20.0	70.0	10.0
WESTERN NEW ENG COLL	NA	.1	17	17.6	11.8	23.5	23.5	5.9	70.6	23.5
WESTFIELD ST COLL	MA		9						100.0	
WORCESTER STATE	MA		9		11.1			11.1	88.9	
MICHIGAN										
ALBION COLL	MI		7	42.9	14.3	20.0	14.3		57.1	42.9
ALMA COLL	MI		5						100.0	
AQUINAS COLL	MI	.1	14	21.4	7.1	35.7	35.7	7.1	57.1	35.7
CALVIN COLL	MI		7	42.9	50.0	28.6	28.6	14.3	28.6	57.1

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NATIONAL TOTALS
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MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
CENTRAL MICH	MI	.2	37	18.9	18.9	27.0	29.7	13.5	64.9	21.6
DAVENPORT COLLEGE	MI	.1	11	27.3	27.3	27.3	27.3	18.2	63.6	18.2
EASTERN MICH	MI	.1	27	18.5	14.8	19.2	15.4	7.4	70.4	22.2
FERRIS STATE	MI	.1	18		5.9	11.1	11.1		88.9	11.1
GRAND VALLEY ST	MI	.1	14	57.1	50.0	42.9	42.9	35.7	35.7	28.6
MICHIGAN STATE	MI	.2	47	15.9	16.7	14.0	15.6	10.6	72.3	17.0
NORTHERN MICH	MI		8	12.5		25.0	25.0		62.5	37.5
OAKLAND U	MI	.1	15	50.0	42.9	46.2	50.0	26.7	33.3	40.0
SAGINAW VALLEY ST	MI	.1	14	30.8	30.8	42.9	35.7	7.1	35.7	57.1
U OF DETROIT	MI		10	10.0			10.0		80.0	20.0
U OF MI-ANN ARBOR	MI	.2	46	54.5	57.8	58.1	61.9	45.7	30.4	23.9
U OF MI-DEARBORN	MI	.1	18	66.7	33.3	66.7	66.7	27.8	22.2	50.0
U OF MI-FLINT	MI		8	12.5		25.0	25.0		75.0	25.0
WALSH COLLEGE	MI	.2	37	33.3	30.6	52.8	47.2	24.3	43.2	32.4
WAYNE STATE	MI	.1	25	24.0	32.0	25.0	20.8	20.0	68.0	12.0
WESTERN MI U	MI	.2	43	29.3	32.6	39.5	38.1	20.9	51.2	27.9
MINNESOTA										
AUGSBURG COLL	MN		6	25.0	25.0	25.0	33.3	33.3	66.7	
BEMIDJI STATE	MN	.1	15	46.7	46.7	73.3	73.3	33.3	20.0	46.7
BETHEL COLL	MN		5	20.0	20.0				80.0	20.0
COLL OF ST BENEDICT	MN		7	16.7	16.7	42.9	71.4	28.6	28.6	42.9
COLL OF ST CATHERINE	MN	.1	15	14.3	7.1	14.3	26.7	6.7	73.3	20.0
COLL OF ST THOMAS	MN	.1	25	25.0	20.0	12.5	24.0	4.0	60.0	36.0
CONCORDIA MOORHEAD	MN		8	14.3		37.5	37.5	12.5	62.5	25.0
GUSTAVUS ADOLPHUS	MN		6	33.3	33.3	16.7	33.3	16.7	50.0	33.3
MANKATO STATE	MN	.1	21	23.8	38.1	19.0	23.8	4.8	52.4	42.9
MOORHEAD STATE	MN	.2	34	38.2	32.4	47.1	44.1	23.5	44.1	32.4
SOUTHWEST STATE	MN		10	30.0	40.0	50.0	50.0	30.0	50.0	20.0
ST CLOUD STATE	MN	.1	30	33.3	36.7	42.9	46.4	23.3	43.3	33.3
ST JOHNS U	MN	.1	17	41.2	17.6	47.1	47.1	11.8	47.1	41.2
U OF MN-DULUTH	MN	.1	30	20.7	21.4	29.6	31.0	16.7	66.7	16.7
U OF MN-MNPLS	MN	.3	70	58.8	56.7	61.8	73.9	41.4	21.4	37.1
WINONA STATE	MN	.1	15	21.4	14.3	40.0	53.3	6.7	40.0	53.3
MISSISSIPPI										
JACKSON STATE	MS		5						100.0	
MILLSAPS COLL	MS		10	20.0	10.0	20.0	30.0	10.0	70.0	20.0
MS COLL	MS	.1	12	16.7		25.0	25.0		75.0	25.0
MS ST U	MS	.1	17	5.9	5.9				94.1	5.9

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MAY 1991 UNIFORM CPA EXAMINATION

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U OF MS	MS		9	12.5	12.5	22.2	33.3	22.2	66.7	11.1
U OF SOUTHERN MS	MS	.1	25	28.0	36.0	40.0	36.0	8.0	48.0	44.0
MISSOURI										
AVILA COLL	MO		5	20.0	20.0	20.0	20.0	20.0	80.0	
CENTRAL MO STATE	MO		7			28.6			71.4	28.6
LINDENWOOD COLL	MO		5	20.0	20.0	20.0	40.0		60.0	40.0
MARYVILLE COLL	MO		7	14.3	14.3	14.3	14.3	14.3	85.7	
MO SOUTHERN STATE	MO	.1	12	8.3	8.3	50.0	58.3		41.7	58.3
MO WESTERN ST COLL	MO		10	10.0	30.0	10.0			70.0	30.0
NORTHEAST MO STATE	MO	.2	39	34.2	47.4	48.7	43.6	30.8	46.2	23.1
NORTHWEST MO STATE	MO	.1	13	46.2	38.5	46.2	46.2	30.8	38.5	30.8
PARK COLL	MO		5		40.0	20.0	40.0		60.0	40.0
ROCKHURST COLL	MO	.1	12		16.7	33.3	16.7		66.7	33.3
SCHOOL OF THE OZARKS	MO		5	20.0	20.0	20.0	40.0	20.0	60.0	20.0
SOUTHEAST MO STATE	MO	.1	19	22.2	22.2	10.5	10.5	5.3	78.9	15.8
SOUTHWEST BAPTIST COLL	MO		8						100.0	
SOUTHWEST MO STATE	MO	.2	35	32.4	23.5	37.1	34.3	17.1	51.4	31.4
ST LOUIS U	MO	.1	17	47.1	52.9	50.0	37.5	35.3	41.2	23.5
U OF MO-COLUMBIA	MO	.2	52	25.5	30.0	35.3	32.7	15.4	53.8	30.8
U OF MO-KANSAS CITY	MO	.1	24	34.8	27.3	34.8	29.2	16.7	50.0	33.3
U OF MO-ST LOUIS	MO	.3	63	23.8	34.9	30.2	27.0	15.9	54.0	30.2
WASHINGTON U	MO	.1	13	69.2	76.9	69.2	76.9	53.8	15.4	30.8
WEBSTER COLL	MO		7	42.9	14.3	42.9	57.1	14.3	42.9	42.9
WILLIAM JEWELL COLL	MO		8	37.5	62.5	25.0	25.0	25.0	37.5	37.5
MONTANA										
CARROLL COLL	MT		6	33.3	33.3	33.3	33.3	33.3	66.7	
EASTERN MONTANA COLL	MT	.2	36	52.8	30.6	72.2	72.2	27.8	19.4	52.8
GREAT FALLS COLL	MT		5			20.0	40.0		60.0	40.0
MONTANA ST UNIV	MT	.2	49	79.6	71.4	85.7	79.6	63.3	12.2	24.5
U OF MONTANA	MT	.1	23	56.5	36.4	50.0	59.1	39.1	34.8	26.1
NEBRASKA										
BELLEVUE COLL	NE		9	22.2	22.2	11.1	11.1	11.1	77.8	11.1
CHADRON STATE	NE		5	40.0	25.0	25.0	25.0	40.0	60.0	
CREIGHTON	NE	.1	17	17.6	18.8	43.8	35.3	17.6	58.8	23.5
KEARNEY STATE	NE		7	28.6	28.6	28.6	42.9	14.3	57.1	28.6
MIDLAND LUTHERAN COLL	NE		9		11.1		11.1		77.8	22.2
NEBR-WESLEYAN	NE		8		12.5	12.5	12.5		87.5	12.5

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF NEBR-LINCOLN	NE	.2	37	38.9	33.3	50.0	38.9	21.6	40.5	37.8
U OF NEBR-OMAHA	NE	.1	11	36.4	45.5	27.3	36.4	27.3	54.5	18.2
UNION COLL	NE		9	88.9	55.6	77.8	77.8	44.4		55.6
WAYNE STATE	NE		9	11.1	22.2	22.2	33.3	11.1	66.7	22.2
NEVADA										
U OF NV-LAS VEGAS	NV	.2	35	17.6	15.2	34.4	29.4	8.6	62.9	28.6
U OF NV-RENO	NV	.1	12	50.0	25.0	58.3	58.3	25.0	33.3	41.7
NEW HAMPSHIRE										
FRANKLIN PIERCE COLL	NH		6						100.0	
NH COLL	NH		9	33.3	37.5	37.5	33.3	33.3	66.7	
U OF NH	NH	.1	14	7.1	21.4	14.3	21.4	7.1	78.6	14.3
NEW JERSEY										
FARLGH DCKSN-MADISON	NJ	.1	14	14.3	7.7	7.1	7.7		78.6	21.4
FARLGH DCKSN-TEANECK	NJ		5				25.8		80.0	20.0
GEORGIAN CT COLL	NJ		8						100.0	
GLASSBORO STATE	NJ	.1	14		14.3	7.1	7.1		85.7	14.3
KEAN COLL OF NJ	NJ	.1	27	7.4	7.4	3.7			92.6	7.4
MONMOUTH COLL	NJ		5		20.0		20.0		60.0	40.0
MONTCLAIR STATE	NJ	.2	35	21.2	23.5	20.6	17.1	11.4	68.6	20.0
RICHARD STOCKTON ST	NJ	.1	19	11.8	11.8	17.6	21.1	5.3	78.9	15.8
RIDER COLL	NJ	.1	23	18.2	9.5	22.7	17.4		65.2	34.8
RUTGERS U-CAMDEN	NJ	.1	21	28.6	33.3	19.0	9.5		57.1	42.9
RUTGERS U-NEW BRNSWK	NJ	.2	36	36.1	38.9	44.1	32.4	19.4	47.2	33.3
RUTGERS U-NEWARK	NJ	.2	50	4.4	4.3	10.2	10.0	4.0	88.0	8.0
SETON HALL	NJ	.1	22	9.1	13.6			4.5	86.4	9.1
ST ELIZABETH COLL	NJ		6			66.7	20.0		66.7	33.3
ST PETERS COLL	NJ	.1	11						100.0	
TRENTON STATE	NJ		6	33.3		33.3			66.7	33.3
WILLIAM PATERSON	NJ	.1	16	26.7	33.3	31.3	21.4	25.0	62.5	12.5
NEW MEXICO										
COLL OF SANTA FE	NM		6	33.3	16.7	33.3	33.3	16.7	66.7	16.7
EASTERN NEW MEXICO	NM		6	16.7			16.7		83.3	16.7
NEW MEXICO STATE	NM	.1	14	7.1	14.3	15.4	23.1		71.4	28.6
U OF NEW MEXICO	NM	.1	29	31.0	24.1	39.3	37.9	13.8	51.7	34.5

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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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NEW YORK										
ADELPHI	NY	.1	25	11.8	6.3	18.8	46.2	12.0	68.0	20.0
CANISIUS COLL	NY	.1	13	28.6		45.5	36.4	15.4	61.5	23.1
CLARKSON U	NY		7	14.3	14.3	16.7			85.7	14.3
CUNY BERNARD BARUCH	NY	.4	91	41.2	34.8	47.8	43.8	35.2	47.3	17.6
CUNY BROOKLYN COLL	NY	.1	26	47.1	47.4	50.0	53.8	38.5	50.0	11.5
CUNY HUNTER COLL	NY	.1	25	18.2	33.3	15.8	25.0	12.0	72.0	16.0
CUNY LEHMAN COLL	NY		9			25.0	28.6	11.1	77.8	11.1
CUNY QUEENS COLL	NY	.3	71	21.2	25.6	28.3	39.6	21.1	60.6	18.3
CUNY STATEN ISLAND	NY		9	40.0	40.0			11.1	77.8	11.1
CUNY YORK	NY	.1	12	22.2		12.5	12.5	16.7	83.3	
DOWLING COLL	NY	.1	12	50.0	80.0	37.5	37.5	25.0	41.7	33.3
FORDHAM	NY	.1	22	45.0	45.0	33.3	37.5	36.4	54.5	9.1
HOFSTRA	NY	.3	69	20.7	25.9	38.9	42.1	21.7	50.7	27.5
IONA COLL	NY	.1	17	16.7	14.3	14.3	22.2	17.6	82.4	
L I U-BKLYN CENTER	NY		6	20.0	20.0			16.7	83.3	
L I U-CW POST	NY	.1	28	7.7	6.3	33.3	34.8	21.4	64.3	14.3
LE MOYNE COLL	NY	.2	34	13.6	20.0	37.9	37.0	26.5	61.8	11.8
MANHAT[illegible]OLL	NY	.1	11	12.5	12.5		40.0	9.1	72.7	18.2
MARIST [illegible]	NY		5	40.0		50.0			40.0	60.0
MERCY COLL	NY		7	25.0	25.0	16.7	14.3	14.3	85.7	
NEW YORK U	NY	.2	44	40.0	54.3	39.3	33.3	34.1	47.7	18.2
NIAGARA U	NY	.1	11	28.6	40.0	60.0	40.0	27.3	45.5	27.3
NY TECH INST-WESTBURY	NY		10			10.0	11.1	10.0	90.0	
PACE U-NY	NY	.3	73	27.7	26.7	27.6	29.1	12.3	57.5	30.1
PACE U-PLEASANTVILLE	NY	.3	69	23.5	9.5	27.3	34.9	7.2	56.5	36.2
PACE U-WHITE PLAINS	NY	.1	13	23.1		30.8	25.0		53.8	46.2
RENSSELAER POLY INST	NY		5	40.0	60.0	80.0	80.0	40.0	20.0	40.0
ROCHESTER INST TECH	NY	.1	13			20.0	8.3		84.6	15.4
SIENA COLL	NY	.1	23	22.7	17.6	15.0	25.0	8.7	60.9	30.4
ST BONAVENTURE U	NY		5	25.0	25.0				80.0	20.0
ST FRANCIS COLL	NY		5	33.3	25.0	20.0	20.0	20.0	80.0	
ST JOHN FISHER COLL	NY	.1	13	18.2	9.1	33.3	54.5	15.4	53.8	30.8
ST JOHNS	NY	.2	52	13.6	13.3	28.6	16.7	7.7	71.2	21.2
ST THOMAS AQUINAS	NY		5	25.0					80.0	20.0
SUNY AT ALBANY	NY	.2	45	35.9	41.7	26.1	27.3	22.2	48.9	28.9
SUNY AT BINGHAMTON	NY	.2	52	21.1	17.2	34.1	35.6	17.3	53.8	28.8
SUNY AT BUFFALO	NY	.2	37	37.5	40.7	57.7	74.1	40.5	27.0	32.4
SUNY COLL FREDONIA	NY	.1	11		12.5	18.2	30.0		72.7	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

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
SUNY COLL GENESEO	NY	.1	22	23.5	18.8	30.0	35.0	13.6	40.9	45.5
SUNY COLL OLD WESTURY	NY	.1	15	18.2	18.2	33.3	38.5	13.3	60.0	26.7
SUNY COLL OSWEGO	NY	.1	20	21.4	21.4	26.7	38.5	10.0	65.0	25.0
SUNY COLL PLATTSBURGH	NY	.1	14		10.0	7.7	21.4		71.4	28.6
SUNY COLL UTICA-ROME	NY	.1	12			11.1	11.1	8.3	91.7	
SYRACUSE	NY		10	22.2	33.3	37.5	37.5	20.0	60.0	20.0
TOURO	NY		5	25.0	25.0	50.0			40.0	60.0
UTICA COLL-SYRACUSE	NY		7		16.7			14.3	85.7	
YESHIVA	NY	.1	11		20.0	33.3	16.7	9.1	81.8	9.1
NORTH CAROLINA										
APPALACHIAN STATE	NC	.2	40	35.1	27.8	42.5	35.0	22.5	47.5	30.0
ATLANTIC CHRISTIAN	NC	.1	13	9.1			9.1		92.3	7.7
BELMONT ABBEY COLL	NC		10	20.0	11.1	10.0	20.0	10.0	70.0	20.0
CAMPBELL U	NC	.1	11	9.1					90.9	9.1
CATAWBA COLL	NC		9	22.2		11.1	11.1		77.8	22.2
EAST CAROLINA	NC	.2	44	34.9	18.6	36.8	21.1	6.8	52.3	40.9
ELON COLL	NC		9	11.1					88.9	11.1
GARDNER-WEBB COLL	NC		6						100.0	
GUILFORD COLL	NC	.1	15			13.3	13.3		80.0	20.0
HIGH POINT COLL	NC		5			50.0	40.0		60.0	40.0
LENOIR-RHYNE COLL	NC	.1	14		14.3	8.3	8.3		78.6	21.4
MARS HILL COLL	NC		5						100.0	
MEREDITH COLL	NC		10	22.2		14.3			80.0	20.0
NC AGRIC & TECH	NC	.1	12	9.1	9.1	25.0	16.7	8.3	75.0	16.7
NC CENTRAL	NC	.1	11						100.0	
NC ST U-RALEIGH	NC	.6	123	31.6	26.2	51.3	54.3	21.1	42.3	36.6
NC WESLEYAN COLL	NC		6		16.7		16.7		83.3	16.7
PFIEFFER COLL	NC		5						100.0	
U OF NC-ASHEVILLE	NC		9	37.5	50.0	55.6	55.6	44.4	44.4	11.1
U OF NC-CHAPEL HILL	NC		9	28.6	12.5	37.5	25.0	11.1	44.4	44.4
U OF NC-CHARLOTTE	NC	.3	65	39.0	30.0	54.0	49.2	20.0	35.4	44.6
U OF NC-GREENSBORO	NC	.1	29	28.0	14.3	42.3	28.0	17.2	58.6	24.1
U OF NC-WILMINGTON	NC	.1	28	3.6		10.7	14.3		82.1	17.9
WAKE FOREST	NC	.2	36	47.2	40.0	68.6	73.5	33.3	19.4	47.2
WESTERN CAROLINA U	NC		8	25.0	25.0	25.0	25.0	12.5	62.5	25.0
NORTH DAKOTA										
MARY COLL	ND	.1	14	7.1	14.3	28.6	35.7	7.1	64.3	28.6
MINOT STATE	ND	.1	15	26.7	20.0	20.0	20.0	20.0	73.3	6.7

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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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
NO DAKOTA STATE	ND	.1	25	4.0	16.0	28.0	32.0	4.0	64.0	32.0
U OF NO DAKOTA	ND	.2	50	20.4	30.0	43.8	41.7	10.0	40.0	50.0
OHIO										
BALDWIN-WALLACE COLL	OH	.2	33	12.1	15.2	9.1	6.1	3.0	78.8	18.2
BOWLING GREEN STATE	OH	.2	36	16.7	30.6	16.7	25.0	5.6	61.1	33.3
CAPITAL U	OH		7	28.6	28.6	14.3	14.3		57.1	42.9
CASE WESTERN RESERVE	OH		8			57.1	37.5		50.0	50.0
CLEVELAND STATE	OH	.3	59	17.2	33.3	20.7	22.0	10.2	55.9	33.9
DEFIANCE COLL	OH		7	14.3	14.3	14.3			71.4	28.6
DYKE COLL	OH	.1	12	8.3	9.1	8.3			83.3	16.7
FINDLAY COLL	OH		5	20.0	20.0	20.0	20.0	20.0	80.0	
FRANKLIN U	OH	.1	23	17.4	21.7	17.4	26.1	13.0	60.9	26.1
JOHN CARROLL U	OH	.1	20	45.0	40.0	50.0	40.0	25.0	35.0	40.0
KENT STATE	OH	.2	43	25.6	32.6	21.4	21.4	16.3	60.5	23.3
LAKE ERIE COLL	OH		5	60.0	80.0	60.0	60.0	60.0	20.0	20.0
MIAMI U	OH	.5	112	29.5	44.6	34.5	36.9	15.2	40.2	44.6
MT VERNON NAZARENE	OH		5	40.0	40.0	20.0			40.0	60.0
MUSKINGUM COLL	OH		5			20.0	20.0		80.0	20.0
NOTRE DAME COLL	OH		6	16.7	16.7	16.7			66.7	33.3
OHIO DOMINICAN COLL	OH		6		33.3				66.7	33.3
OHIO NORTHERN	OH	.1	20	15.0	10.0	25.0	20.0	10.0	75.0	15.0
OHIO STATE	OH	.4	86	24.7	21.2	25.9	25.6	10.5	58.1	31.4
OHIO U	OH	.1	18	33.3	33.3	38.9	22.2	16.7	50.0	33.3
OHIO WESLEYAN	OH		7						100.0	
OTTERBEIN COLL	OH		9	44.4	55.6	22.2	22.2		44.4	55.6
TIFFIN U	OH		5	20.0	20.0	20.0	20.0	20.0	80.0	
U OF AKRON	OH	.3	67	37.5	50.0	43.1	40.3	25.4	43.3	31.3
U OF CINCINNATI	OH	.2	49	28.6	22.4	30.6	26.5	10.2	55.1	34.7
U OF DAYTON	OH	.2	35	32.4	31.4	34.3	29.4	20.0	51.4	28.6
U OF TOLEDO	OH	.1	28	21.4	17.9	25.0	17.9	10.7	64.3	25.0
WILBERFORCE	OH		7		14.3				85.7	14.3
WRIGHT STATE	OH	.1	18	11.1	27.8	11.1	11.1	5.6	66.7	27.8
XAVIER	OH	.1	11	9.1	27.3	27.3	18.2	9.1	72.7	18.2
YOUNGSTOWN STATE	OH	.1	29	17.2	10.3	20.7	24.1	3.4	65.5	31.0
OKLAHOMA										
CAMERON U	OK		6	33.3	66.7	33.3	33.3	16.7	16.7	66.7
CENTRAL STATE	OK	.2	41	17.9	21.1	20.0	19.5	9.8	68.3	22.0
EAST CENTRAL OK STATE	OK	.1	13	10.0	27.3	27.3	25.0	23.1	69.2	7.7

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MAY 1991 UNIFORM CPA EXAMINATION

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LANGSTON U	OK		10	50.0	40.0	50.0	50.0	40.0	50.0	10.0
NORTHEASTERN OK ST	OK		8	25.0	25.0		14.3		62.5	37.5
OK ST U	OK	.2	36	24.2	36.4	18.2	16.1	11.1	61.1	27.8
ORAL ROBERTS U	OK		8	33.3	33.3	42.9	28.6	25.0	50.0	25.0
SOUTHEASTERN OK STATE	OK		5	25.0	20.0	33.3	66.7	20.0	40.0	40.0
SOUTHWESTERN OK STATE	OK		7	14.3	14.3	28.6	14.3	14.3	71.4	14.3
U OF OK-NORMAN	OK	.1	25	39.1	30.4	33.3	29.2	12.0	56.0	32.0
U OF TULSA	OK		9	25.0	37.5	22.2	33.3		55.6	44.4
OREGON										
LINFIELD COLL	OR		5			20.0	20.0		60.0	40.0
OREGON STATE	OR	.1	25	41.7	45.8	60.0	58.3	24.0	32.0	44.0
PORTLAND STATE	OR	.1	31	60.0	43.3	51.6	61.3	32.3	29.0	38.7
SOUTHERN OR STATE	OR	.1	12						100.0	
U OF OREGON	OR	.1	18	23.5	17.6	22.2	29.4	16.7	66.7	16.7
U OF PORTLAND	OR		5	20.0		66.7	50.0		60.0	40.0
PENNSYLVANIA										
BLOOMSBURG U	PA	.2	36	5.7	8.6	23.5	25.7	5.6	61.1	33.3
BUCKNELL U	PA	.1	13	33.3	33.3	46.2	53.8	30.8	38.5	30.8
CALIFORNIA U	PA		10	10.0	20.0	10.0	10.0		70.0	30.0
CLARION U OF PA	PA	.1	17	5.9	17.6	17.6	11.8	5.9	70.6	23.5
DREXEL	PA	.2	45	23.3	23.8	40.5	35.6	11.1	46.7	42.2
DUQUESNE	PA	.1	26	29.2	20.8	12.0	11.5	3.8	61.5	34.6
ELIZABETHTOWN COLL	PA		10			20.0	20.0		80.0	20.0
FRANKLIN & MARSHALL	PA		7	28.6	28.6	28.6	28.6	14.3	57.1	28.6
GANNON U	PA		7	14.3	33.3	16.7	14.3		57.1	42.9
GROVE CITY COLL	PA	.1	26	23.1	7.7	38.5	23.1	7.7	53.8	38.5
HOLY FAMILY COLL	PA		6						100.0	
KINGS COLL	PA	.2	33	6.1	3.1	12.9	15.6		78.8	21.2
LA ROCHE COLL	PA		7	28.6	14.3	42.9	14.3	14.3	57.1	28.6
LA SALLE COLL	PA	.2	33	3.0	3.0	9.4	12.5	3.0	84.8	12.1
LEHIGH U	PA	.2	43	4.9	4.8	31.0	33.3	2.3	62.8	34.9
LYCOMING COLL	PA		6						100.0	
MARYWOOD COLL	PA		7	14.3	14.3			14.3	85.7	
MESSIAH COLL	PA	.1	15	26.7	33.3	26.7	21.4	20.0	66.7	13.3
MILLERSVILLE U	PA		5						100.0	
MORAVIAN COLL	PA	.1	13	8.3	8.3	15.4	16.7	15.4	76.9	7.7
MUHLENBERG COLL	PA		7			16.7			85.7	14.3
PA ST U-BEHREND	PA		9		11.1	33.3	22.2		66.7	33.3

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
PA ST U-CAPITOL	PA	.1	15	20.0	20.0	7.1	6.7	6.7	80.0	13.3
PA ST U-U PARK	PA	.5	119	26.7	23.5	24.1	23.1	7.6	55.5	37.0
PHILA TEXTILE & SCI	PA		7			16.7			85.7	14.3
ROBERT MORRIS COLL	PA	.3	57	29.4	23.5	42.3	30.9	10.5	50.9	38.6
SHIPPENSBURG U OF PA	PA	.1	13	8.3		16.7	16.7		76.9	23.1
ST FRANCIS COLL	PA	.1	11	11.1	20.0	18.2			72.7	27.3
ST JOSEPHS COLL	PA	.1	31	10.3	10.0	16.7	13.3	3.2	77.4	19.4
ST VINCENT COLL	PA	.1	17	5.9	11.8	11.8	5.9		82.4	17.6
TEMPLE	PA	.2	51	18.4	20.8	28.3	28.0	11.8	62.7	25.5
THIEL COLL	PA		9			11.1	22.2		77.8	22.2
U OF PA	PA	.2	36	69.4	69.4	77.1	77.1	58.3	16.7	25.0
U OF PITTSBURGH	PA	.1	29	14.3	17.9	6.9	7.1	3.4	75.9	20.7
U OF SCRANTON	PA	.2	33	12.5	3.1	16.7	6.5		78.8	21.2
URSINUS COLL	PA		5	20.0	25.0				80.0	20.0
VILLANOVA	PA	.2	45	25.6	17.9	9.8	10.0	4.4	71.1	24.4
WEST CHESTER U OF PA	PA	.1	19	26.3	21.1	42.1	47.4	21.1	47.4	31.6
WESTMINSTER COLL	PA		7						100.0	
WIDENER U	PA	.1	31	3.2	6.5	16.7	10.0		80.6	19.4
WILKES COLL	PA	.1	18	5.6			5.9		88.9	11.1
YORK COLL OF PA	PA		5				20.0	20.0	80.0	
PUERTO RICO										
CATHOLIC U OF PR	PR	.1	17	9.1	10.0	15.4	7.1		88.2	11.8
CAYEY U COLL-PR	PR	.1	16		33.3		6.7	6.3	87.5	6.3
INTER AMER-HATO REY	PR	.1	24	9.1	10.0	11.1	10.0	4.2	87.5	8.3
SACRED HEART COLL	PR		6			20.0	25.0		83.3	16.7
U OF PR-MAYAGUEZ	PR		10	14.3	50.0	14.3	12.5	10.0	80.0	10.0
U OF PR-RIO PIEDRAS	PR	.5	117	13.3	17.6	13.7	18.1	7.7	78.6	13.7
RHODE ISLAND										
BRYANT COLL	RI	.1	22	9.1	18.2	20.0	14.3	9.1	77.3	13.6
PROVIDENCE COLL	RI	.1	11	30.0	30.0	18.2	18.2	9.1	63.6	27.3
U OF RHODE ISLAND	RI	.1	11	18.2	40.0	20.0	18.2	9.1	63.6	27.3
SOUTH CAROLINA										
BOB JONES U	SC	.1	30	10.0	6.7	26.7	26.7	3.3	63.3	33.3
CHARLESTON COLL	SC	.1	21	14.3	4.8	23.8	9.5	4.8	71.4	23.8
CLEMSON	SC	.1	26	20.0	15.4	24.0	20.0	3.8	65.4	30.8
FRANCIS MARION COLL	SC		5	20.0	20.0	20.0	40.0	20.0	60.0	20.0
FURMAN	SC	.1	17	29.4	17.6	29.4	17.6	5.9	52.9	41.2

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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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
PRESBYTERIAN COLL	SC		6	16.7	16.7	33.3	16.7	16.7	66.7	16.7
SC STATE	SC		6		16.7				83.3	16.7
U OF SC-COASTAL	SC	.1	11		9.1		18.2		81.8	18.2
U OF SC-COLUMBIA	SC	.2	42	7.3	9.8	12.2	17.1		78.6	21.4
WINTHROP COLL	SC	.1	12		9.1				91.7	8.3
WOOFORD COLL	SC		5				20.0		80.0	20.0
SOUTH DAKOTA										
AUGUSTANA COLL	SD		6		16.7		16.7		83.3	16.7
BLACK HILLS STATE	SD	.1	18	5.6	11.8	27.8	22.2		61.1	38.9
NATL COLL OF BUS	SD		5	20.0	20.0	20.0	40.0	20.0	60.0	20.0
NORTHERN STATE	SD	.1	18	5.9	11.1	11.1	29.4		72.2	27.8
U OF SD	SD	.1	29	14.3	11.1	21.4	24.1	6.9	72.4	20.7
TENNESSEE										
AUSTIN PEAY STATE	TN		8			12.5	25.0		75.0	25.0
BELMONT COLL	TN		5	20.0	20.0		20.0		60.0	40.0
CHRISTIAN BROS COLL	TN		8	25.0	12.5				75.0	25.0
DAVID LIPSCOMB COLL	TN	.1	13	38.5	38.5	23.1	23.1	7.7	53.8	38.5
EAST TENN STATE	TN	.1	19	26.3	42.1	22.2	11.1	10.5	52.6	36.8
FREED-HARDEMAN COLL	TN		6						100.0	
MEMPHIS STATE	TN	.1	23	23.8	22.7	31.8	36.4	13.0	47.8	39.1
MIDDLE TENN STATE	TN	.1	17	17.6	35.3	23.5	17.6	11.8	58.8	29.4
SOUTHERN MISSIONARY	TN		5	20.0	40.0	40.0	80.0	20.0	20.0	60.0
TENN STATE	TN		7	28.6	28.6	28.6	28.6	28.6	71.4	
TENN TECH	TN	.1	26	11.5	15.4	15.4	15.4	3.8	73.1	23.1
U OF TN-CHATTANOOGA	TN	.1	15	33.3	46.7	33.3	20.0	20.0	46.7	33.3
U OF TN-KNOXVILLE	TN	.3	61	43.1	45.8	35.6	31.7	21.3	41.0	37.7
TEXAS										
ABILENE CHRISTIAN	TX		9	14.3	20.0	40.0	33.3	11.1	66.7	22.2
ANGELO STATE	TX		7			20.0	20.0		85.7	14.3
BAYLOR	TX	.2	51	25.0	35.4	45.8	39.6	19.6	43.1	37.3
CORPUS CHRISTI STATE U	TX	.1	15	16.7	41.7	54.5	22.2	13.3	53.3	33.3
E TEXAS STATE	TX	.1	11	9.1	9.1	11.1	11.1	9.1	90.9	
HOUSTON BAPTIST	TX		9	14.3	14.3		20.0		88.9	11.1
LAMAR U	TX	.1	21	21.1	21.1	23.5	22.2	9.5	66.7	23.8
MARY HARDIN-BAYLOR	TX		7	14.3	28.6	28.6	14.3		71.4	28.6
MIDWESTERN STATE	TX		10	14.3	16.7	28.6	14.3	10.0	80.0	10.0
PAN AMERICAN U	TX		6						100.0	

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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

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
PRAIRIE VIEW A & M	TX		5						100.0	
SAM HOUSTON STATE	TX	.1	22	22.2	10.0	37.5	17.6	4.5	68.2	27.3
SOUTHERN METHODIST	TX	.1	25	17.4	20.0	11.1	29.4	8.0	68.0	24.0
SOUTHWEST TEX STATE	TX	.2	43	11.4	11.4	3.0	2.8	4.7	86.0	9.3
SOUTHWESTERN U	TX		5						100.0	
ST MARYS U-SAN ANTONIO	TX		10	30.0	30.0	42.9	14.3	10.0	50.0	40.0
ST THOMAS U	TX		8				50.0		87.5	12.5
STEPHEN F AUSTIN STATE	TX	.2	37	6.9	6.5	10.0	20.7	5.4	81.1	13.5
TARLETON STATE	TX		6	20.0	25.0	20.0	20.0	16.7	83.3	
TEX A&M	TX	.5	108	21.5	9.0	28.6	26.4	13.0	66.7	20.4
TEX CHRISTIAN	TX	.1	16	7.7	9.1	25.0	26.7	18.8	75.0	6.3
TEX TECH	TX	.2	40	22.6	7.1	35.9	32.4	10.0	57.5	32.5
TEX WESLEYAN COLL	TX		7	28.6	33.3		20.0	14.3	57.1	28.6
TEX WOMANS U	TX		5	50.0	33.3	66.7	40.0	20.0	60.0	20.0
TRINITY U	TX		7	28.6	40.0	50.0	50.0	28.6	28.6	42.9
U OF HOUSTON	TX	.3	61	25.5	29.3	34.0	37.2	11.5	62.3	26.2
U OF HOUSTON CLEAR LAKE	TX	.1	27	34.8	38.1	40.9	36.4	22.2	51.9	25.9
U OF HOUSTON DOWN TOWN	TX	.1	21	5.3	22.2	12.5	25.0	4.8	66.7	28.6
U OF HOUSTON-VICTORIA	TX		6						100.0	
U OF NORTH TEXAS	TX	.1	31	22.2	25.0	28.6	13.6	12.9	64.5	22.6
U OF TEX-ARLINGTON	TX	.3	61	31.9	28.6	33.3	31.9	11.5	50.8	37.7
U OF TEX-AUSTIN	TX	.6	135	25.5	44.1	52.8	48.8	26.7	41.5	31.9
U OF TEX-DALLAS	TX	.2	42	14.7	17.6	32.4	30.6	11.9	61.9	26.2
U OF TEX-EL PASO	TX	.1	19	20.0	21.4	25.0	17.6	5.3	63.2	31.6
U OF TEX-PERMIAN BASIN	TX		7				16.7		85.7	14.3
U OF TEX-SAN ANTONIO	TX	.1	24	27.8	11.1	41.2	29.4	12.5	58.3	29.2
U OF TEX-TYLER	TX	.1	12			33.3	50.0	8.3	66.7	25.0
WAYLAND BAPT COLL	TX		10			11.1			90.0	10.0
WEST TEX STATE	TX	.1	11	9.1	11.1	18.2	36.4	9.1	63.6	27.3
UTAH										
BRIGHAM YOUNG	UT	.2	37	38.2	31.3	50.0	45.5	13.5	32.4	54.1
U OF UTAH	UT	.1	18	27.8	13.3	29.4	37.5	11.1	61.1	27.8
UTAH STATE	UT		9	44.4	22.2	37.5	50.0	22.2	44.4	33.3
WEBER STATE	UT	.1	11	40.0	18.2	36.4	60.0	9.1	45.5	45.5
WESTMINSTER COLL	UT		5			20.0	20.0		80.0	20.0
VERMONT										
ST MICHAELS COLL	VT		6						100.0	
U OF VT	VT	.1	16	26.7	33.3	43.8	53.3	25.0	43.8	31.3

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REPORT NUMBER 12-A

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NATIONAL TOTALS
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MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
VIRGINIA										
AVERETT COLL	VA		5	60.0	60.0	40.0	60.0	20.0	20.0	60.0
CHRISTOPHER NEWPORT	VA	.1	19	11.1	16.7	16.7	21.1	5.3	73.7	21.1
CLINCH VALLEY	VA	.1	11	18.2	9.1	9.1	18.2	9.1	81.8	9.1
COLL OF WILLIAM & MARY	VA	.2	44	22.7	22.7	40.9	36.4	11.4	52.3	36.4
GEORGE MASON U	VA	.2	33	27.3	33.3	36.4	36.4	21.2	57.6	21.2
HAMPTON U	VA	.1	18						100.0	
JAMES MADISON U	VA	.1	32	31.3	25.8	22.6	28.1	12.5	59.4	28.1
LONGWOOD COLL	VA	.1	18	5.6	5.6	11.1	11.1	5.6	83.3	11.1
LYNCHBURG COLL	VA		10	70.0	40.0	50.0	40.0	30.0	30.0	40.0
NORFOLK STATE	VA	.1	14						100.0	
OLD DOMINION U	VA	.1	27	23.1	19.2	29.6	34.6	18.5	55.6	25.9
RADFORD U	VA	.1	23	8.7	4.3	13.6	8.7	4.3	87.0	8.7
ROANOKE COLL	VA	.1	11		18.2	9.1	18.2		72.7	27.3
SHENANDOAH CONSERVTORY	VA		5		20.0	20.0	20.0		60.0	40.0
U OF RICHMOND	VA	.2	33	53.1	48.5	71.9	65.6	39.4	24.2	36.4
U OF VA	VA	.2	38	37.8	31.6	64.9	63.2	21.1	26.3	52.6
VA COMMONWEALTH U	VA	.2	46	56.5	37.0	50.0	45.7	32.6	32.6	34.8
VA POLY TECH	VA	.3	68	47.1	34.3	45.6	44.1	25.0	39.7	35.3
VA STATE	VA		5						100.0	
WASHINGTON										
CENTRAL WASH STATE	WA	.3	72	22.9	14.1	29.6	36.6	8.3	54.2	37.5
CITY U	WA	.1	13	15.4	23.1	23.1	23.1	15.4	76.9	7.7
EASTERN WASH STATE	WA	.1	24	20.8	8.3	25.0	50.0	4.2	50.0	45.8
GONZAGA U	WA	.1	21	47.6	47.6	61.9	61.9	42.9	38.1	19.0
PACIFIC LUTHERAN	WA		8	25.0	25.0	12.5	12.5	12.5	75.0	12.5
SEATTLE PACIFIC COLL	WA		8	25.0	25.0	37.5	37.5		50.0	50.0
SEATTLE U	WA	.1	18	22.2	16.7	16.7	11.1	5.6	72.2	22.2
ST MARTINS COLL	WA		5			20.0	20.0		80.0	20.0
U OF PUGET SOUND	WA	.1	18	35.3	11.8	23.5	33.3	11.1	66.7	22.2
U OF WASH	WA	.4	82	49.4	44.2	66.7	67.5	36.6	25.6	37.8
WALLA WALLA COLL	WA	.1	11		10.0	10.0	27.3	9.1	72.7	18.2
WASH STATE	WA	.2	35	23.5	23.5	20.0	23.5	11.4	65.7	22.9
WESTERN WASH STATE	WA	.1	19	38.9	27.8	36.8	36.8	21.1	52.6	26.3
WHITWORTH COLL	WA		5						100.0	
WEST VIRGINIA										
BLUEFIELD STATE	WV		5		40.0				60.0	40.0

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				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
CONCORD COLL	WV	.1	14	22.2	46.2	28.6	12.5	14.3	50.0	35.7
FAIRMONT STATE	WV	.1	15	18.2	35.7	30.0	40.0	26.7	60.0	13.3
GLENVILLE STATE	WV		7	40.0	40.0		33.3	14.3	71.4	14.3
MARSHALL U	WV	.1	22	15.8	10.5	6.7	11.8	9.1	81.8	9.1
SHEPHERD COLL	WV		9		22.2				77.8	22.2
U OF CHARLSTON	WV		5	50.0	40.0				60.0	40.0
W VA INST TECH	WV		8		25.0				87.5	12.5
W VA STATE	WV	.1	21	13.3		25.0	18.2	9.5	71.4	19.0
W VA U	WV	.2	37	15.2	23.5	12.5	9.4	10.8	70.3	18.9
WEST LIBERTY STATE	WV		6	16.7	33.3				66.7	33.3
WHEELING COLL	WV		5	20.0	20.0	33.3	33.3	20.0	80.0	
WISCONSIN										
CARROLL COLL	WI		5	80.0	60.0	60.0	80.0	40.0	20.0	40.0
CARTHAGE COLL	WI		5	40.0	20.0	40.0	40.0	20.0	60.0	20.0
LAKELAND COLL	WI	.2	35	25.7	34.3	34.3	31.4	14.3	54.3	31.4
MARQUETTE U	WI	.1	25	20.0	29.2	32.0	25.0	12.0	64.0	24.0
U OF WI-EAU CLAIRE	WI	.1	26	36.0	30.8	70.8	54.2	23.1	23.1	53.8
U OF WI-LA CROSSE	WI		8	37.5	37.5	50.0	25.0	12.5	37.5	50.0
U OF WI-MADISON	WI	.2	38	57.9	68.4	60.5	56.8	34.2	21.1	44.7
U OF WI-MILWAUKEE	WI	.3	56	42.6	30.2	37.5	51.8	23.2	42.9	33.9
U OF WI-OSHKOSH	WI	.1	16	43.8	62.5	31.3	43.8	18.8	18.8	62.5
U OF WI-PARKSIDE	WI		8	37.5	50.0	37.5	37.5	25.0	50.0	25.0
U OF WI-PLATTEVILLE	WI		5	20.0	20.0	20.0	20.0	20.0	80.0	
U OF WI-RIVER FALLS	WI		7		28.6				71.4	28.6
U OF WI-WHITEWATER	WI	.1	24	54.2	45.8	66.7	66.7	41.7	29.2	29.2
WYOMING										
U OF WYOMING	WY	.2	40	33.3	10.5	35.9	35.1	12.5	47.5	40.0
SCHOOLS WITH FEWER THAN FIVE		3.6	775	15.2	17.2	18.1	17.4	7.6	70.8	21.5
SCHOOLS NOT RECORDED		26.0	5,636	28.7	26.4	29.7	29.2	20.0	54.6	25.4
TOTALS		100.0	21,704	27.4	26.7	31.9	31.6	17.2	56.1	26.7

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MAY 1991 UNIFORM CPA EXAMINATION

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				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA										
AUBURN U-AUBURN	AL	.3	5	40.0	40.0	40.0	60.0	40.0	40.0	20.0
U OF AL-BIRMINGHAM	AL	.3	5	40.0	20.0	40.0	60.0	20.0	40.0	40.0
ARIZONA										
ARIZONA STATE	AZ	.5	9	88.9	88.9	71.4	85.7	77.8		22.2
U OF ARIZONA	AZ	.4	7	40.0	50.0	71.4	57.1	42.9	14.3	42.9
CALIFORNIA										
GOLDEN GATE	CA	.3	5	100.0	100.0	80.0	80.0	80.0	20.0	
NATIONAL	CA	.3	5	20.0	20.0	25.0	25.0	20.0	80.0	
SAN DIEGO STATE	CA	.3	5	100.0	50.0	40.0	80.0	40.0	20.0	40.0
U OF CAL-IRVINE	CA	.3	5			50.0	75.0	20.0	40.0	40.0
U OF CAL-LOS ANGELES	CA	.3	5	50.0	33.3	100.0	80.0	60.0		40.0
U OF SOUTHERN CAL	CA	.5	10	60.0	40.0	37.5	50.0	30.0	50.0	20.0
COLORADO										
U OF CO-BOULDER	CO	.3	6	100.0	83.3	83.3	66.7	66.7		33.3
U OF CO-DENVER	CO	.3	5	80.0	60.0	60.0	60.0	40.0	20.0	40.0
U OF DENVER	CO	.8	15	64.3	53.3	86.7	85.7	53.3	6.7	40.0
CONNECTICUT										
U OF CONN	CT	.3	5	20.0	40.0	80.0	100.0	20.0		80.0
U OF HARTFORD	CT	.4	7	33.3	60.0	28.6	14.3	14.3	57.1	28.6
DISTRICT OF COLUMBIA										
AMERICAN	DC	.3	6	16.7	16.7	50.0	33.3	16.7	50.0	33.3
GEORGE WASHINGTON	DC	.4	8	37.5	66.7	42.9	50.0	12.5	37.5	50.0
FLORIDA										
FL INTERNATIONAL	FL	.3	6	66.7	66.7	66.7	83.3	66.7	16.7	16.7
FL STATE	FL	.3	5	80.0	60.0	80.0	60.0	40.0	20.0	40.0
NOVA	FL	.6	11	30.0	50.0	45.5	30.0	36.4	36.4	27.3
U OF CENTRAL FL	FL	.3	5	20.0	40.0	60.0	40.0	20.0	40.0	40.0
U OF FLORIDA	FL	1.3	26	53.8	48.0	53.8	53.8	42.3	34.6	23.1
U OF MIAMI	FL	.3	6	50.0	33.3	83.3	60.0	33.3	16.7	50.0
U OF NORTH FL	FL	.3	6	66.7	50.0	50.0	83.3	16.7		83.3
U OF SO FLORIDA	FL	.5	9	33.3	33.3	44.4	55.6	33.3	44.4	22.2
U OF WEST FLORIDA	FL	.4	8	25.0	12.5	87.5	75.0	12.5	12.5	75.0

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MAY 1991 UNIFORM CPA EXAMINATION

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GEORGIA										
GA STATE	GA	.7	13	36.4	45.5	50.0	38.5	30.8	53.8	15.4
U OF GEORGIA	GA	.3	5	80.0	80.0	80.0	80.8	60.0		40.0
HAWAII										
U OF HAWAII-MANOA	HI	.3	5	20.0	20.0	20.0	20.0	20.0	80.0	
ILLINOIS										
DEPAUL	IL	1.0	19	44.4	47.4	36.8	52.6	21.1	42.1	36.8
NORTHERN IL	IL	.3	5	60.0	60.0	100.0	40.0	40.0		60.0
NORTHWESTERN	IL	.3	5	60.0	60.0	60.0	60.0	60.8	40.0	
ROOSEVELT	IL	.4	7			16.7	14.3		85.7	14.3
U OF CHICAGO	IL	.5	10	66.7	77.8	77.8	80.0	60.0	20.0	20.0
U OF IL-CHICAGO	IL	.3	5	80.0	80.0	100.0	40.0	40.0		60.0
U OF IL-URBANA	IL	.7	13	53.8	38.5	76.9	61.5	30.8	15.4	53.8
INDIANA										
IN U-BLOOMINGTON	IN	.4	8	28.6	50.0	50.0	50.0	25.0	37.5	37.5
PURDUE U-MAIN CAMPUS	IN	.3	6	83.3	50.0	66.7	83.3	33.3	16.7	50.0
IOWA										
U OF IOWA	IA	.5	9	44.4	33.3	66.7	66.7	22.2	22.2	55.6
KANSAS										
WICHITA STATE	KS	.3	5	40.0	20.0	80.0	60.0	20.0	20.0	60.0
KENTUCKY										
U OF LOUISVILLE	KY	.3	5	60.0	60.8	60.0	60.0	40.0	20.0	40.0
LOUISIANA										
LA ST U-A&M	LA	.3	5	60.0	60.0	60.0	80.0	60.0	20.0	20.0
TULANE U	LA	.3	5	40.0	25.0	60.0	40.0		20.0	80.0
MARYLAND										
LOYOLA COLL	MD	.5	9	66.7	55.6	66.7	55.6	33.3	22.2	44.4
U OF BALTIMORE	MD	.5	9	33.3	12.5	50.0	50.0	11.1	44.4	44.4
U OF MD-COLLEGE PARK	MD	.7	13	38.5	46.2	76.9	69.2	30.8	23.1	46.2

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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

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MASSACHUSETTS										
BENTLEY COLL	MA	.6	12	50.0	45.5	50.0	50.0	33.3	33.3	33.3
BOSTON U	MA	.6	11	33.3	62.5	60.0	45.5	27.3	45.5	27.3
NORTHEASTERN U	MA	.5	10	40.0	40.0	50.0	40.0	30.0	40.0	30.0
U OF MASS-AMHERST	MA	.5	9	33.3	37.5	55.6	44.4	22.2	44.4	33.3
MICHIGAN										
MICHIGAN STATE	MI	.4	7	28.6	50.0	60.0	42.9	28.6	42.9	28.6
U OF MI-ANN ARBOR	MI	.8	15	69.2	76.9	100.0	93.3	60.0	6.7	33.3
WALSH COLLEGE	MI	.4	8	75.0	75.0	75.0	75.0	75.0	25.0	
WESTERN MI U	MI	.5	9	22.2	33.3	44.4	44.4	22.2	44.4	33.3
MINNESOTA										
U OF MN-MNPLS	MN	.4	8	75.0	75.0	87.5	87.5	75.0	12.5	12.5
MISSISSIPPI										
U OF MS	MS	.4	8	28.6	28.6	37.5	28.6	25.0	50.0	25.0
MISSOURI										
U OF MO-COLUMBIA	MO	.4	7	42.9	33.3	33.3	33.3	28.6	42.9	28.6
U OF MO-KANSAS CITY	MO	.3	6	80.0	40.0	83.3	66.7	33.3	16.7	50.0
U OF MO-ST LOUIS	MO	.4	7	42.9	57.1	71.4	71.4	42.9	28.6	28.6
NEW JERSEY										
FARLGH DCKSN-MADISON	NJ	.4	8	28.6	25.0	25.0	42.9		50.0	50.0
FARLGH DCKSN-RTHFD	NJ	.3	6	16.7	20.0	16.7	20.0	16.7	83.3	
FARLGH DCKSN-TEANECK	NJ	.4	7	60.0	60.0	71.4	57.1	42.9	28.6	28.6
RUTGERS U-NEW BRNSWK	NJ	.3	5		25.0	60.0	20.0	20.0	40.0	40.0
RUTGERS U-NEWARK	NJ	.7	14	38.5	23.1	16.7	25.0	14.3	50.0	35.7
ST PETERS COLL	NJ	.3	5			20.0			80.0	20.0
NEW YORK										
COLUMBIA U	NY	.3	6	60.0	80.0	100.0	100.0	66.7		33.3
CORNELL	NY	.3	5	40.0	40.0	60.0	80.0	20.0	20.0	60.0
CUNY BERNARD BARUCH	NY	1.5	30	38.1	55.0	50.0	56.7	36.7	26.7	36.7
CUNY BROOKLYN COLL	NY	.3	5	75.0	50.0	33.3	33.3	40.8	20.0	40.0
CUNY LEHMAN COLL	NY	.3	5	20.0			25.0		80.0	20.0
FORDHAM	NY	.4	8		40.0	71.4	57.1	25.0	37.5	37.5
HOFSTRA	NY	.4	7	33.3	33.3	66.7	66.7	57.1	42.9	

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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

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

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
L I U-CW POST	NY	.8	15	28.6	33.3	38.5	38.5	33.3	46.7	20.0
NEW YORK U	NY	.8	16	21.4	13.3	36.4	23.1	6.3	56.3	37.5
PACE U-NY	NY	1.0	19	75.0	44.4	50.0	38.5	26.3	31.6	42.1
PACE U-PLEASANTVILLE	NY	.6	12	41.7	33.3	50.0	66.7	16.7	25.0	58.3
PACE U-WHITE PLAINS	NY	.4	8	57.1	42.9	62.5	42.9	37.5	25.0	37.5
ROCHESTER INST TECH	NY	.3	5	66.7	66.7	60.0	40.0	40.0	40.0	20.0
ST JOHNS	NY	.8	16	57.1	28.6	41.7	41.7	31.3	56.3	12.5
SUNY AT ALBANY	NY	.4	8	37.5	42.9	25.0	25.0	25.8	62.5	12.5
SUNY AT BINGHAMTON	NY	.3	6	40.0	20.0	75.0	80.0	33.3	16.7	50.0
SUNY AT BUFFALO	NY	.7	13	66.7	63.6	72.7	81.8	53.8	23.1	23.1
NORTH CAROLINA										
NC ST U-RALEIGH	NC	.4	7	40.0	33.3	66.7	50.0	42.9	42.9	14.3
U OF NC-CHAPEL HILL	NC	4.0	80	50.0	51.4	71.6	62.7	31.3	18.8	50.0
OHIO										
BOWLING GREEN STATE	OH	.4	7	42.9	28.6	71.4	57.1	14.3	28.6	57.1
CLEVELAND STATE	OH	.6	12	41.7	58.3	41.7	41.7	33.3	41.7	25.0
MIAMI U	OH	.3	6	66.7	50.0	66.7	66.7	50.0	33.3	16.7
OHIO STATE	OH	.4	8	62.5	75.0	87.5	62.5	50.0	12.5	37.5
XAVIER	OH	.3	5	40.0	40.0	60.0	60.0	40.0	40.0	20.0
OKLAHOMA										
OK CITY U	OK	.3	5			20.0	20.0		80.0	20.0
OK ST U	OK	.4	7	28.6	28.6	33.3	80.0	14.3	42.9	42.9
PENNSYLVANIA										
DREXEL	PA	.3	6	50.0		50.0	50.0		50.0	50.0
DUQUESNE	PA	.4	8	62.5	50.0	50.0	62.5	37.5	37.5	25.0
LA SALLE COLL	PA	.3	6	16.7		66.7	50.0		33.3	66.7
PA ST U-U PARK	PA	.5	9	11.1	11.1	37.5	37.5	11.1	66.7	22.2
TEMPLE	PA	.3	6	16.7	33.3	50.0	66.7	16.7	33.3	50.0
U OF PITTSBURGH	PA	.3	6	33.3	33.3	66.7	50.0	33.3	33.3	33.3
U OF SCRANTON	PA	.4	7	16.7	16.7	50.0	42.9		57.1	42.9
PUERTO RICO										
INTER AMER-HATO REY	PR	.3	6			33.3	50.0	16.7	50.0	33.3
U OF PR-RIO PIEDRAS	PR	.4	8	60.0	40.0	33.3	33.3	37.5	50.0	12.5

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MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
RHODE ISLAND										
U OF RHODE ISLAND	RI	.3	6	16.7	33.3	16.7	50.0	16.7	33.3	50.0
SOUTH CAROLINA										
U OF SC-COLUMBIA	SC	.4	7	14.3	14.3	14.3	14.3	14.3	85.7	
TENNESSEE										
MEMPHIS STATE	TN	.4	8	37.5	25.0	50.0	50.0	12.5	37.5	50.0
TEXAS										
TEX TECH	TX	.3	5			25.0			80.0	20.0
U OF HOUSTON	TX	.5	10	60.0	66.7	66.7	55.6	50.0	40.0	10.0
U OF NORTH TEXAS	TX	.9	18	68.8	53.3	50.0	50.0	44.4	27.8	27.8
U OF TEX-ARLINGTON	TX	.7	14	27.3	50.0	30.0	30.0	21.4	50.0	28.6
U OF TEX-AUSTIN	TX	5.4	107	40.5	70.4	82.9	79.2	44.9	11.2	43.9
U OF TEX-DALLAS	TX	.5	9	62.5	33.3	55.6	50.0	44.4	44.4	11.1
UTAH										
BRIGHAM YOUNG	UT	1.9	38	40.5	18.9	51.4	64.7	15.8	28.9	55.3
SOUTHERN UTAH STATE	UT	.3	6		20.0	60.0	50.0		50.0	50.0
U OF UTAH	UT	.3	5	20.0	20.0	20.0	40.0	20.0	60.0	20.0
VIRGINIA										
U OF VA	VA	.6	12	58.3	66.7	58.3	58.3	41.7	25.0	33.3
VA COMMONWEALTH U	VA	.4	7	28.6		28.6	28.6		71.4	28.6
VA POLY TECH	VA	.3	5	40.0	40.0	60.0	60.0	40.0	40.0	20.0
WASHINGTON										
U OF WASH	WA	.6	12	16.7	16.7	58.3	75.0	16.7	25.0	58.3
WEST VIRGINIA										
W VA U	WV	.3	5		40.0		50.0	20.0	60.0	20.0
WISCONSIN										
U OF WI-MADISON	WI	.5	10	80.0	70.0	80.0	70.0	50.0	10.0	40.0
U OF WI-MILWAUKEE	WI	.4	7	66.7	50.0	100.0	71.4	42.9	14.3	42.9

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REPORT NUMBER 12-B

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NATIONAL TOTALS
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MAY 1991 UNIFORM CPA EXAMINATION

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			AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
SCHOOLS WITH FEWER THAN FIVE	30.2	601	36.1	37.3	43.7	43.2	25.0	44.3	30.8
SCHOOLS NOT RECORDED	9.9	198	38.6	34.3	41.6	42.3	27.3	48.0	24.7
TOTALS	100.0	1,991	41.3	41.6	52.7	51.5	29.5	37.2	33.2

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MAY 1991 UNIFORM CPA EXAMINATION

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ALABAMA										
ALABAMA A & M	AL		8	14.3	14.3		25.0	25.0	62.5	12.5
ALABAMA STATE U	AL		8	33.3	25.0	42.9	33.3	25.0	37.5	37.5
ATHENS STATE COLL	AL		9						100.0	
AUBURN U-AUBURN	AL	.3	104	36.9	32.2	22.2	34.5	31.7	40.4	27.9
AUBURN U-MONTGOMERY	AL	.1	33	22.7	36.0	30.0	55.0	30.3	48.5	21.2
BIRMINGHAM SOUTHERN	AL	.1	19	53.3	21.4	33.3	40.0	31.6	31.6	36.8
JACKSONVILLE STATE	AL	.1	25	21.1	11.8	22.2	46.2	24.0	56.0	20.0
NORTH ALABAMA U	AL	.1	25	21.1	10.5	14.3	52.6	12.0	36.0	52.0
SAMFORD U	AL		7	50.0	50.0		20.8	14.3	42.9	42.9
SPRING HILL COLL	AL		8	66.7	28.6	25.0	60.0	25.0	25.0	50.0
TROY ST-DOTHAN	AL		9	28.6	25.0	20.0	25.0	33.3	44.4	22.2
TROY ST-MONTGOMERY	AL		6	66.7	40.0			16.7	33.3	50.0
TROY ST-TROY	AL	.1	34	33.3	21.4	31.8	27.8	26.5	41.2	32.4
TUSKEGEE INSTITUTE	AL		7	40.0	40.0		16.7	28.6	57.1	14.3
U OF AL-BIRMINGHAM	AL	.2	65	31.7	34.6	36.8	39.1	35.4	36.9	27.7
U OF AL-HUNTSVILLE	AL	.1	20	36.4	50.0	28.6	41.7	30.0	35.0	35.0
U OF AL-UNIVERSITY	AL	.2	90	37.7	28.9	33.3	40.7	16.7	31.1	52.2
U OF MONTEVALLO	AL		8	83.3	33.3	60.0	75.0	62.5		37.5
U OF SO ALABAMA	AL	.1	33	45.5	37.5	41.2	36.4	36.4	39.4	24.2
ALASKA										
U OF ALASKA ANCHORAGE	AK	.1	27	36.4	27.3	29.4	40.0	29.6	44.4	25.9
U OF ALASKA FAIRBANKS	AK	.1	23	35.0	10.5	20.0	35.7	17.4	43.5	39.1
ARIZONA										
ARIZONA STATE	AZ	.5	175	53.4	41.4	45.5	54.5	41.7	29.7	28.6
GRAND CANYON COLL	AZ		9	25.0	50.0		25.0	44.4	55.6	
NORTHERN ARIZ U	AZ	.1	32	50.0	36.8	42.1	26.7	34.4	37.5	28.1
U OF ARIZONA	AZ	.3	108	47.7	56.1	42.4	46.3	41.7	29.6	28.7
ARKANSAS										
ARKANSAS STATE	AR	.1	31	32.1	30.8	16.7	19.0	19.4	48.4	32.3
ARKANSAS TECH U	AR		18	21.4	37.5	10.0	22.2	33.3	55.6	11.1
COLL OF THE OZARKS	AR		12	11.1	22.2	50.0	44.4	8.3	41.7	50.0
HARDING COLL	AR	.1	20	37.5	21.4	46.7	41.7	25.0	45.0	30.0
HENDERSON ST U	AR		12	50.0	12.5	33.3	75.0	16.7	33.3	50.0
HENDRIX COLL	AR	.1	22	29.4	42.1	27.8	31.3	18.2	36.4	45.5
JOHN BROWN U	AR		10	25.0	25.0	28.6	33.3	20.0	50.0	30.0

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MAY 1991 UNIFORM CPA EXAMINATION

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SOUTHERN ARKANSAS U	AR	.1	20	50.0	27.3	20.0	40.8	45.0	45.0	10.0
U OF AR-FAYETTEVILLE	AR	.2	72	24.5	20.8	25.0	41.3	22.2	47.2	30.6
U OF AR-LITTLE ROCK	AR	.1	45	27.8	21.1	29.0	40.0	26.7	46.7	26.7
U OF AR-MONTICELLO	AR		10	22.2	11.1	12.5	42.9	20.0	50.0	30.0
U OF AR-PINE BLUFF	AR		6		25.8	66.7	20.0	16.7	50.0	33.3
U OF CENTRAL AR	AR	.1	36	34.5	25.0	40.0	42.3	22.2	41.7	36.1
CALIFORNIA										
AZUSA PACIFIC COLL	CA		6						100.0	
BIOLA U	CA		6	60.0	20.0	75.0	50.0	33.3	16.7	50.0
CAL LUTHERAN COLL	CA		7			33.3		14.3	71.4	14.3
CAL ST BAKERSFIELD U	CA	.1	24	50.0	61.5	41.7	62.5	45.8	29.2	25.0
CAL ST SAN BERNARDINO U	CA	.1	34	30.8	38.9	20.0	28.6	32.4	52.9	14.7
CAL ST SONOMA U	CA		14	25.0	37.5	25.0	28.6	35.7	57.1	7.1
CAL ST STANISLAUS U	CA		18	41.7	30.8	22.2	14.3	33.3	55.6	11.1
CAL ST U-CHICO	CA	.1	41	46.2	39.3	28.6	29.4	29.3	46.3	24.4
CAL ST U-FRESNO	CA	.2	87	36.2	28.9	50.0	45.7	36.8	42.5	20.7
CAL ST U-FULLERTON	CA	.3	107	52.4	52.6	36.7	35.0	39.3	37.4	23.4
CAL ST U-HAYWARD	CA	.2	93	51.1	47.9	46.3	44.2	39.8	41.9	18.3
CAL ST U-LONG BEACH	CA	.3	106	44.2	44.6	31.0	22.2	37.7	48.1	14.2
CAL ST U-LOS ANGELES	CA	.3	104	41.2	38.6	29.4	33.3	36.5	50.0	13.5
CAL ST U-NORTHRIDGE	CA	.4	158	53.3	40.8	30.0	22.6	37.3	43.7	19.0
CAL ST U-POMONA	CA	.2	66	57.6	45.9	27.3	32.0	36.4	43.9	19.7
CAL ST U-SACRAMENTO	CA	.3	116	48.3	47.5	38.3	30.9	36.2	40.5	23.3
CAL ST-DOMINGUEZ	CA	.1	35	20.0	38.1	26.1	20.0	34.3	54.3	11.4
CAL ST-SAN LUIS	CA	.2	61	53.8	39.3	46.7	53.8	39.3	41.0	19.7
CHAPMAN COLL	CA		9	85.7	50.0			22.2	22.2	55.6
CLAREMONT MENS COLL	CA		13	71.4	71.4	57.1	80.0	53.8	15.4	30.8
GOLDEN GATE	CA	.1	48	45.8	57.1	48.0	36.8	37.5	35.4	27.1
HUMBOLDT STATE	CA		7	66.7	75.0	100.8	33.3	57.1	14.3	28.6
LOMA LINDA	CA		5	50.0			33.3	40.0	40.0	20.0
LOYOLA MARYMOUNT	CA	.1	42	52.6	36.0	35.0	35.7	42.9	42.9	14.3
NATIONAL	CA	.1	28	23.5	28.6	20.0	23.1	28.6	60.7	10.7
PACIFIC UNION COLL	CA		6	66.7	50.0	50.0	33.3	50.0	33.3	16.7
PEPPERDINE	CA		15	62.5	42.9	37.5	42.9	53.3	40.0	6.7
SAN DIEGO STATE	CA	.4	138	57.4	47.1	40.0	33.3	40.6	40.6	18.8
SAN FRANCISCO STATE	CA	.3	130	37.3	40.3	34.3	36.7	28.5	46.9	24.6
SAN JOSE STATE	CA	.2	88	59.2	31.9	41.2	40.0	29.5	36.4	34.1
ST MARYS OF CAL	CA	.1	27	42.1	52.6	30.9	40.0	40.7	33.3	25.9
STANFORD UNIV	CA		6	100.0	66.7	75.0		50.0	16.7	33.3

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U OF CAL-BERKELEY	CA	.3	101	63.5	48.3	59.1	55.3	46.5	23.8	29.7
U OF CAL-LOS ANGELES	CA	.4	131	61.5	47.7	33.8	29.6	42.0	38.9	19.1
U OF CAL-SANTA BARBARA	CA	.3	109	57.6	53.8	49.0	39.5	51.4	30.3	18.3
U OF REDLANDS	CA		9	25.0	60.0	25.0	66.7	33.3	44.4	22.2
U OF SAN DIEGO	CA	.1	25	56.3	50.0	30.8	35.7	36.0	32.0	32.0
U OF SAN FRANCISCO	CA	.1	25	26.7	20.0	18.2	9.1	16.0	72.0	12.0
U OF SANTA CLARA	CA	.1	43	47.1	61.9	31.8	23.8	46.5	48.8	4.7
U OF SOUTHERN CAL	CA	.3	105	51.9	40.7	35.1	54.5	37.1	40.0	22.9
WOODBURY	CA		10		20.0	28.6	33.3	20.0	60.0	20.0
COLORADO										
ADAMS STATE COLL	CO		5	33.3	25.0	25.0	66.7	20.0	60.0	20.0
CO STATE	CO	.1	31	26.3	35.3	30.4	50.0	29.0	41.9	29.0
FORT LEWIS COLL	CO		15	45.5	41.7	44.4	37.5	33.3	33.3	33.3
MESA COLL	CO		10	42.9	30.0	40.0	25.0	30.0	40.0	30.0
METROPOLITAN ST COLL	CO	.1	54	48.7	33.3	32.3	46.4	44.4	29.6	25.9
REGIS COLL	CO		14	9.1	10.0	9.1	16.7	28.6	64.3	7.1
U OF CO-BOULDER	CO	.1	41	40.0	42.9	53.6	58.1	39.0	29.3	31.7
U OF CO-CO SPRINGS	CO		11	55.6	30.0	50.0	40.0	36.4	27.3	36.4
U OF CO-DENVER	CO	.1	21	57.1	64.7	28.6	44.4	47.6	28.6	23.8
U OF DENVER	CO		18	53.8	33.3	44.4	25.0	33.3	44.4	22.2
U OF NORTHERN CO	CO	.1	20	50.0	20.0	38.5	44.4	25.0	30.0	45.0
U OF SOUTHERN CO	CO		6	50.0	16.7	33.3	60.0	16.7	50.0	33.3
CONNECTICUT										
BRIDGEPORT	CT		10	25.0	25.0	12.5	16.7	10.0	60.0	30.0
CENTRAL CONN ST U	CT	.2	70	24.6	27.6	3.8	10.9	12.9	57.1	30.0
FAIRFIELD	CT	.1	55	55.3	28.6	37.8	41.9	34.5	21.8	43.6
QUINNIPIAC COLL	CT	.1	19	26.7	14.3		33.3	15.8	57.9	26.3
SACRED HEART UNIV	CT		18	20.0	26.7	28.6	28.6	27.8	50.0	22.2
U OF CONN	CT	.2	59	32.6	31.9	21.6	15.2	27.1	44.1	28.8
U OF HARTFORD	CT	.1	20	17.6	11.8	6.7	13.3	10.0	75.0	15.0
U OF NEW HAVEN	CT		5	40.0					60.0	40.0
WESTERN CONN ST U	CT		14	30.8	27.3	30.0	50.0	21.4	50.0	28.6
DELAWARE										
DELAWARE ST COLL	DE		11	20.0	25.0	20.0	11.1	9.1	72.7	18.2
GOLDEY BEACOM COLL	DE		13	16.7	9.1			15.4	76.9	7.7
U OF DELAWARE	DE	.2	85	38.6	21.2	14.9	18.2	27.1	50.6	22.4
WILMINGTON COLL	DE		7	50.0		25.0	40.0	28.6	42.9	28.6

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REPORT NUMBER 12-C

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NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
DISTRICT OF COLUMBIA										
AMERICAN	DC	.1	34	29.2	30.4	9.5	25.0	23.5	61.8	14.7
BENJAMIN FRANKLIN U	DC		12	30.0	25.0	16.7	16.7	33.3	50.0	16.7
CATHOLIC U OF AMER	DC	.1	19	18.8	28.6	23.1	9.1	10.5	68.4	21.1
GEORGE WASHINGTON	DC	.1	37	41.7	26.3	21.1	22.2	27.0	48.6	24.3
GEORGETOWN	DC	.1	25	46.7	64.7	55.6	58.8	52.0	20.0	28.0
HOWARD	DC	.1	43	13.9	15.8	16.2	13.5	7.0	65.1	27.9
SOUTHEASTERN	DC		10		11.1				90.0	10.0
STRAYER COLL	DC	.1	20	16.7	6.3	11.8	16.7	20.0	70.0	10.0
U OF DC	DC	.1	36	6.7	3.8	13.8	12.1	11.1	72.2	16.7
FLORIDA										
BARRY	FL		9	60.0	80.0	100.0	40.0	44.4		55.6
FL AGRI & MECH	FL		16	9.1	36.4	21.4	14.3	18.8	68.8	12.5
FL ATLANTIC U	FL	.2	62	35.0	38.0	42.9	34.4	29.0	33.9	37.1
FL INTERNATIONAL	FL	.1	50	60.0	61.1	64.7	68.8	58.0	16.0	26.0
FL SOUTHERN COLL	FL	.1	21	43.8	17.6	18.8	25.0	28.6	42.9	28.6
FL STATE	FL	.2	75	56.0	33.3	40.8	45.3	34.7	37.3	28.0
NOVA	FL		5			25.0	25.0	20.0	80.0	
ROLLINS COLL	FL		5		20.0				80.0	20.0
ST LEO COLL	FL		10		14.3	14.3	25.0	20.0	70.0	10.0
ST THOMAS U	FL		9	37.5	25.0			11.1	66.7	22.2
STETSON U	FL		18	29.4	21.4	21.4	15.4	11.1	50.0	38.9
TAMPA COLL	FL		9	11.1		16.7	16.7		66.7	33.3
U OF CENTRAL FL	FL	.1	45	53.1	44.1	33.3	46.2	46.7	28.9	24.4
U OF FLORIDA	FL	.2	61	57.1	56.8	69.0	53.6	52.5	16.4	31.1
U OF MIAMI	FL	.1	33	16.7	27.6	24.0	20.8	18.2	57.6	24.2
U OF NORTH FL	FL		17	42.9	50.0	36.4	50.0	41.2	23.5	35.3
U OF SO FLORIDA	FL	.2	72	43.5	33.3	49.0	31.1	34.7	29.2	36.1
U OF TAMPA	FL		6	33.3	40.0			33.3	66.7	
U OF WEST FLORIDA	FL	.1	26	52.9	41.2	30.0	41.7	46.2	30.8	23.1
GEORGIA										
AUGUSTA COLL	GA		8	14.3		25.0	14.3	12.5	62.5	25.0
BERRY COLL	GA		10	25.0	25.0	22.2	22.2	10.0	60.0	30.0
CLARK COLL	GA		8		33.3	16.7		12.5	62.5	25.0
COLUMBUS COLL	GA		10	14.3	25.0	28.6	30.0	10.0	50.0	40.0
EMORY	GA		13	45.5	44.4	57.1	50.0	38.5	46.2	15.4
GA COLLEGE	GA	.1	25	30.0	27.8	19.0	18.2	16.0	48.0	36.0

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REPORT NUMBER 12-C

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
GA INST OF TECH	GA		8	50.0	16.7	33.3		25.0	37.5	37.5
GA SOUTHERN COLL	GA	.1	27	33.3	18.2	27.3	34.8	18.5	51.9	29.6
GA SOUTHWESTERN COLL	GA		5	33.3	33.3		20.0	20.0	60.0	20.0
GA STATE	GA	.3	110	39.7	27.8	34.1	24.4	19.1	41.8	39.1
KENNESAW COLL	GA	.1	23	26.3	16.7	6.3	11.1	13.0	65.2	21.7
MERCER U-ATLANTA	GA		10	10.0		22.2	11.1	10.0	60.0	30.0
MERCER U-MACON	GA		8	16.7	25.0	42.9	40.0	12.5	37.5	50.0
MOREHOUSE COLL	GA		5	25.0	25.0				80.0	20.0
NORTH GEORGIA COLL	GA		8	25.0	57.1	20.0		37.5	37.5	25.0
OGLETHORPE	GA		6	83.3	50.0			50.0	16.7	33.3
PIEDMONT COLL	GA		11	36.4	36.4	40.0	40.0	27.3	54.5	18.2
U OF GEORGIA	GA	.2	84	39.7	35.0	28.1	27.9	28.6	40.5	31.0
VALDOSTA STATE	GA	.1	22	26.7	12.5	27.8	38.9	18.2	50.0	31.8
WEST GEORGIA COLL	GA	.1	19	37.5	33.3	38.9	29.4	21.1	36.8	42.1
GUAM										
U OF GUAM	GU		10	50.0	12.5	16.7		10.0	50.0	40.0
HAWAII										
BRIGHAM YOUNG	HI		5	33.3		50.0	50.0	60.0	40.0	
CHAMINADE	HI		8	14.3	28.6	16.7			50.0	50.0
HAWAII PACIFIC COLL	HI		7	16.7		50.0	20.0	14.3	42.9	42.9
U OF HAWAII-MANOA	HI	.2	83	37.8	38.2	36.0	40.0	42.2	31.3	26.5
IDAHO										
BOISE STATE	ID	.1	48	39.5	20.0	37.8	30.8	22.9	37.5	39.6
COLL OF IDAHO	ID		6	60.0	16.7	40.0	25.0		33.3	66.7
IDAHO STATE	ID		11	16.7		50.0	30.0	18.2	45.5	36.4
NORTHWEST NAZARENE	ID		6	75.0	33.3	50.0		33.3	16.7	50.0
U OF IDAHO	ID	.1	40	30.0	25.0	28.6	30.4	27.5	42.5	30.0
ILLINOIS										
AUGUSTANA COLL	IL		14	41.7	33.3	45.5	45.5	21.4	14.3	64.3
AURORA COLL	IL		6	16.7	16.7	20.0	20.0	16.7	66.7	16.7
BRADLEY	IL		17	46.2	50.0	45.5	27.3	35.3	29.4	35.3
CHICAGO STATE	IL	.1	19	11.8	11.8	5.6	5.3		78.9	21.1
COLL OF ST FRANCIS	IL		8	80.0	33.3	66.7	25.0	25.0	37.5	37.5
DEPAUL	IL	.4	157	33.6	31.5	29.3	20.5	24.8	46.5	28.7
EASTERN IL	IL	.1	44	40.0	38.2	32.3	30.8	29.5	31.8	38.6
ELMHURST COLL	IL	.1	23	11.8	11.8	22.2	7.1	21.7	60.9	17.4

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MAY 1991 UNIFORM CPA EXAMINATION

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GOVERNORS STATE	IL	.1	25	35.0	38.1	31.6	22.2	32.0	48.0	20.0
IL BENEDICTINE COLL	IL	.1	23	40.0	21.1	31.3	31.3	21.7	34.8	43.5
IL COLL	IL		10	14.3	33.3	42.9	40.0	30.0	60.0	10.0
IL STATE	IL	.2	80	51.9	40.3	50.9	49.1	43.8	28.8	27.5
IL WESLEYAN	IL		16	33.3	50.0	36.4	16.7	31.3	31.3	37.5
LEWIS	IL	.1	25	28.6	19.0	14.3	5.3	12.0	52.0	36.0
MCKENDREE COLL	IL		7	50.0	33.3	33.3	14.3	14.3	57.1	28.6
MILLIKIN	IL		18	26.7	14.3	33.3	7.7	16.7	55.6	27.8
NORTH CENTRAL COLL	IL		10			11.1	22.2	10.0	70.0	20.0
NORTHEASTERN IL	IL	.1	46	30.2	35.1	18.4	22.9	21.7	50.0	28.3
NORTHERN IL	IL	.2	67	48.8	47.8	50.0	45.2	44.8	22.4	32.8
NORTHWESTERN	IL		11	11.1	33.3	40.0		27.3	45.5	27.3
ROOSEVELT	IL	.1	48	27.5	22.5	23.8	13.5	14.6	52.1	33.3
SANGAMON STATE	IL	.1	27	41.7	11.8	36.8	20.0	33.3	40.7	25.[illegible]
ST XAVIER COLL	IL		12	20.0	27.3	36.4	12.5	25.0	58.3	16.7
STHN IL U-CARBONDALE	IL	.2	57	29.5	35.9	41.5	34.3	35.1	38.6	26.3
STHN IL U-EDWARDSVILLE	IL	.1	26	39.1	31.8	25.0	29.4	26.9	42.3	30.8
TRINITY CHRISTIAN	IL		5	33.3	50.0	25.0		40.0	40.0	20.0
U OF CHICAGO-LOYOLA	IL	.1	47	51.6	47.4	38.7	21.9	25.5	31.9	42.6
U OF IL-CHICAGO	IL	.3	103	31.7	32.6	24.7	26.8	24.3	42.7	33.0
U OF IL-URBANA	IL	.3	124	46.2	48.8	37.8	35.6	38.7	29.0	32.3
WESTERN IL U	IL	.1	27	44.4	61.9	47.1	41.7	55.6	25.9	18.5
INDIANA										
ANDERSON COLL	IN		10	33.3	14.3	25.0	14.3	20.0	60.0	20.0
BALL ST	IN	.1	54	39.6	34.1	27.9	32.6	27.8	48.1	24.1
BUTLER	IN		18	41.2	31.3	23.1	21.4	27.8	50.0	22.2
CALUMET COLL	IN		6	20.0	20.0	16.7		16.7	66.7	16.7
GOSHEN COLL	IN		8	20.0	20.0	28.6	62.5	37.5	37.5	25.0
HUNTINGTON COLL	IN		5				25.0		80.0	20.0
IN CENTRAL	IN		12	25.0	25.0	40.0	33.3	50.0	50.0	
IN INST OF TECH	IN		5						100.0	
IN ST U-TERRE HAUTE	IN	.1	42	28.6	33.3	27.0	28.6	19.0	47.6	33.3
IN U-BLOOMINGTON	IN	.5	177	44.5	38.7	42.9	36.1	34.5	37.9	27.7
IN U-FORT WAYNE	IN	.1	23	18.8	47.4	35.3	33.3	26.1	30.4	43.5
IN U-NORTHWEST	IN		16	46.7	21.4	25.0	23.1	12.5	43.8	43.8
IN U-PURDUE-INDPLS	IN	.1	55	24.4	27.5	26.5	38.6	20.0	45.5	34.5
IN U-SOUTH BEND	IN		17	29.4	20.0	28.6	14.3	5.9	52.9	41.2
IN U-SOUTHEAST	IN		7		25.0	50.0	40.0	42.9	28.6	28.6
MANCHESTER COLL	IN		15	36.4	30.8			33.3	60.0	6.7

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				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MARIAN COLL-INDPLS	IN		7	50.0	50.0		50.0	28.6	42.9	28.6
PURDUE U-CALUMET	IN		13	33.3	25.0	9.1	10.0	15.4	53.8	30.8
PURDUE U-MAIN CAMPUS	IN	.1	47	45.2	38.2	41.2	34.3	34.0	38.3	27.7
ST JOSEPHS COLL	IN		12			25.0	10.0	8.3	66.7	25.0
ST MARYS COLL	IN	.1	21	50.0	47.1	45.0	20.0	19.0	42.9	38.1
TAYLOR	IN		5	40.0	20.0	25.0	25.0		60.0	40.0
U OF EVANSVILLE	IN		6	16.7			20.0	16.7	83.3	
U OF NOTRE DAME	IN	.3	130	48.2	39.8	34.4	34.1	36.2	35.4	28.5
U OF SOUTH INDIANA	IN	.1	25	21.1	26.3	23.5	25.0	24.0	56.0	20.0
VALPARAISO	IN	.1	21	46.2	44.4	46.7	36.4	42.9	28.6	28.6
IOWA										
BRIAR CLIFF COLL	IA		13	30.0	40.0		25.0	38.5	61.5	
BUENA VISTA COLL	IA	.1	38	41.9	38.5	40.0	50.0	39.5	34.2	26.3
CENTRAL U OF IOWA	IA		9	57.1	50.0	85.7	75.0	44.4	22.2	33.3
CLARKE COLL	IA		8	37.5		20.0	16.7	25.0	50.0	25.0
COE COLL	IA		6	80.0		50.0	66.7	50.0	16.7	33.3
DORDT COLL	IA		5	40.0		20.0	75.0		40.0	60.0
DRAKE	IA	.1	19	23.1	23.5	28.6	33.3	21.1	52.6	26.3
IOWA STATE	IA	.2	77	38.6	31.1	39.3	33.3	31.2	39.0	29.9
LORAS COLL	IA		11	25.0	20.0	44.4	28.6	27.3	54.5	18.2
LUTHER COLL	IA		18	33.3	33.3	42.9	33.3	33.3	33.3	33.3
MARYCREST COLL	IA		5			20.0		20.0	80.0	
MORNINGSIDE COLL	IA		5		25.0	40.0	20.0		60.0	40.0
MT MERCY COLL	IA		7	42.9		40.0	66.7	28.6	28.6	42.9
NORTHWESTERN COLL	IA		5		25.0				80.0	20.0
SIMPSON COLL	IA		13	27.3		25.0		30.8	61.5	7.7
ST AMBROSE COLL	IA	.1	20	30.8	25.0	18.2	30.8	25.0	45.0	30.0
U OF IOWA	IA	.2	79	36.7	36.1	44.2	45.3	31.6	35.4	32.9
U OF NORTHERN IOWA	IA	.1	45	42.1	33.3	42.3	42.1	40.0	40.0	20.0
UPPER IOWA U	IA		18	23.1	40.0	33.3	45.5	33.3	44.4	22.2
WARTBURG COLL	IA		13	36.4	40.0	40.0	40.0	30.8	30.8	38.5
KANSAS										
BAKER	KS		5	50.0	50.0	75.0	40.0	40.0	40.0	20.0
EMPORIA STATE	KS		11	33.3	42.9	42.9	25.0	45.5	45.5	9.1
FORT HAYS STATE	KS		18	7.7	25.0	21.4	40.0	22.2	50.0	27.8
KANSAS STATE	KS	.2	73	44.0	32.7	35.4	41.9	37.0	37.0	26.0
PITTSBURG STATE	KS		15		23.1	20.0	44.4	26.7	46.7	26.7
U OF KANSAS	KS	.2	62	50.0	37.8	44.7	48.6	40.3	33.9	25.8

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WASHBURN U OF TOPEKA	KS		15	30.0	54.5	37.5	33.3	46.7	40.0	13.3
WICHITA STATE	KS	.1	36	38.7	18.8	37.0	40.7	19.4	38.9	41.7
KENTUCKY										
BELLARMINE COLL	KY	.1	26	20.0	29.4	40.9	26.3	26.9	50.0	23.1
BRESCIA COLL	KY		5			20.0	25.0	20.0	60.0	20.0
CUMBERLAND COLL	KY		5	25.0	40.0	25.0	25.0		40.0	60.0
EASTERN KY	KY	.1	32	40.9	41.4	20.0	23.8	25.0	37.5	37.5
GEORGETOWN COLL	KY		5	66.7					60.0	40.0
KY WESLEYAN COLL	KY		6	40.0	33.3	33.3	40.0	33.3	50.0	16.7
MOREHEAD STATE	KY		10	22.2	14.3	12.5	25.0	30.0	60.0	10.0
MURRAY STATE	KY	.1	30	27.8	15.0	25.0	27.3	30.0	53.3	16.7
NORTHERN KENTUCKY U	KY		14	27.3	27.3	22.2	11.1	28.6	42.9	28.6
THOMAS MORE COLL	KY		10	16.7		62.5	42.9	30.0	40.0	30.0
TRANSYLVANIA	KY		10	57.1	30.0	57.1	62.5	30.0	20.0	50.0
U OF KENTUCKY	KY	.3	111	42.9	33.7	35.5	35.9	36.0	36.9	27.0
U OF LOUISVILLE	KY	.2	60	35.7	25.0	38.5	25.0	28.3	51.7	20.0
UNION COLL	KY		5			20.0	25.0	20.0	80.0	
WESTERN KY	KY	.1	32	50.0	40.0	23.5	33.3	34.4	46.9	18.8
LOUISIANA										
CENTENARY OF LA	LA		16	46.2	28.6	25.0	20.0	12.5	50.0	37.5
DILLARD	LA		5			25.0	25.0	20.0	80.0	
GRAMBLING STATE	LA		10		14.3	40.0	33.3	20.0	60.0	20.0
LA COLL	LA		6	50.0	25.0	25.0	50.0	33.3	50.0	16.7
LA ST U-A&M	LA	.2	91	32.7	43.4	35.8	36.0	36.3	37.4	26.4
LA ST U-SHREVEPORT	LA		17	9.1	16.7	30.8	20.0	17.6	70.6	11.8
LA TECH	LA	.1	31	19.0	28.6	26.3	42.9	32.3	48.4	19.4
LOYOLA U	LA		16	35.7	15.4	20.0	18.2	25.0	56.3	18.8
MCNEESE STATE	LA		10	80.0	33.3	75.0	85.7	50.0	20.0	30.0
NICHOLLS STATE	LA		17	30.0	36.4	23.1	36.4	29.4	41.2	29.4
NORTHEAST LA	LA	.1	34	42.9	37.9	23.5	23.5	32.4	47.1	20.6
NORTHWESTERN STATE	LA		11	57.1	44.4	40.0		36.4	45.5	18.2
SOUTHEASTERN LA	LA	.1	25	20.0	15.8	11.8	13.3	24.0	64.0	12.0
SOUTHERN U-BATON ROUGE	LA		12	12.5		12.5		8.3	83.3	8.3
SOUTHERN U-NEW ORLEANS	LA		8	16.7	16.7	28.6	14.3	12.5	62.5	25.0
TULANE U	LA	.1	37	40.7	41.4	48.4	25.0	32.4	27.0	40.5
U OF NEW ORLEANS	LA	.1	50	31.3	25.0	39.5	24.2	30.0	42.0	28.0
U OF STHWESTN LA	LA	.1	23	36.4	50.0	36.4	27.3	34.8	39.1	26.1
XAVIER U OF LA	LA		12	18.2	11.1			8.3	83.3	8.3

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REPORT NUMBER 12-C

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
MAINE										
HUSSON COLL	ME	.1	40	33.3	18.8	16.7	37.5	25.0	50.0	25.0
THOMAS COLL	ME		17	17.6	20.0	15.4	11.1	17.6	58.8	23.5
U OF ME-AUGUSTA	ME		6	50.0	33.3	33.3		33.3	50.0	16.7
U OF ME-ORONO	ME		18	33.3	40.0	63.6	50.0	38.9	16.7	44.4
U OF ME-PORTLAND	ME	.1	24	29.4	26.3	6.3	35.7	25.0	41.7	33.3
MARYLAND										
FROSTBURG STATE	MD	.1	31	34.5	16.0	20.8	15.8	19.4	48.4	32.3
LOYOLA COLL	MD	.1	54	31.8	21.1	32.3	25.7	16.7	51.9	31.5
MORGAN STATE	MD	.1	21	12.5	6.7	6.7	5.0	9.5	85.7	4.8
MT ST MARYS COLL	MD	.1	45	21.9	12.9	13.9	16.2	11.1	64.4	24.4
SALISBURY STATE	MD	.1	32	21.7	20.0	24.0	14.3	18.8	59.4	21.9
TOWSON STATE	MD	.2	88	28.8	24.1	35.4	36.1	35.2	42.0	22.7
U OF BALTIMORE	MD	.4	146	31.1	22.3	23.0	29.5	23.3	46.6	30.1
U OF MD-BALTO	MD		17	53.3	42.9	28.6	30.0	58.8	35.3	5.9
U OF MD-COLLEGE PARK	MD	.9	323	36.0	31.6	32.0	34.1	30.7	41.8	27.6
WESTERN MARYLAND COLL	MD		5		33.3	100.0		40.0	40.0	20.0
MASSACHUSETTS										
AMERICAN INTERNATL	MA		7				14.3		85.7	14.3
ASSUMPTION COLL	MA	.1	20	21.4	33.3	35.3	33.3	30.0	45.0	25.0
BABSON COLL	MA	.1	50	35.1	29.0	35.5	35.5	30.0	42.0	28.0
BENTLEY COLL	MA	.4	154	24.3	17.2	27.0	21.0	23.4	52.6	24.0
BOSTON COLL	MA	.2	85	46.8	26.2	27.0	23.3	21.2	47.1	31.8
BOSTON U	MA	.1	37	40.9	40.9	29.2	41.7	32.4	43.2	24.3
COLLEGE OF HOLY CROSS	MA	.1	21	66.7	46.7	52.9	38.5	47.6	19.0	33.3
FITCHBURG STATE	MA		7	16.7	28.6	16.7		28.6	71.4	
MERRIMACK COLL	MA	.1	42	25.7	11.8	21.2	16.1	14.3	57.1	28.6
NICHOLS COLL	MA		16	33.3	31.3	14.3		12.5	62.5	25.0
NORTH ADAMS STATE	MA		8		16.7	12.5	33.3	12.5	62.5	25.0
NORTHEASTERN U	MA	.2	76	22.6	19.7	17.5	19.6	15.8	55.3	28.9
SALEM STATE	MA	.1	22	29.4	15.4	26.3	15.4	27.3	59.1	13.6
SIMMONS COLL	MA		5	25.0					80.0	20.0
SOUTHEASTERN MASS	MA	.1	21	28.6	35.3	21.1	14.3	14.3	52.4	33.3
STONEHILL COLL	MA	.1	20	46.7	33.3	40.0	25.0	40.0	45.0	15.0
SUFFOLK	MA	.1	30	9.1	11.5	19.2	13.6	16.7	70.0	13.3
U OF LOWELL	MA	.1	33	40.7	29.6	18.2	26.3	30.3	51.5	18.2
U OF MASS-AMHERST	MA	.2	63	38.6	24.4	25.5	26.2	22.2	44.4	33.3

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REPORT NUMBER 12-C

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF MASS-BOSTON	MA		17	25.0	8.3	41.7	27.3	35.3	41.2	23.5
WESTERN NEW ENG COLL	MA	.1	23	20.0	25.0	10.5	12.5	21.7	56.5	21.7
WESTFIELD ST COLL	MA		10		11.1	25.0	20.0	20.0	70.0	10.0
WORCESTER STATE	MA		10	33.3	11.1	11.1	25.0	20.0	50.0	30.0
MICHIGAN										
ADRIAN COLL	MI		8	57.1	28.6	20.0	40.0	12.5	50.0	37.5
ALBION COLL	MI	.1	20	29.4	17.6	31.3	31.3	15.0	45.0	40.0
ALMA COLL	MI		5	100.0	100.0	100.0	50.0	60.0		40.0
ANDREWS	MI		12	55.6	36.4	50.0	44.4	33.3	33.3	33.3
AQUINAS COLL	MI		16	33.3	30.8	38.5	40.0	25.0	50.0	25.0
CALVIN COLL	MI		13	71.4	50.0	100.0	50.0	46.2	15.4	38.5
CENTRAL MICH	MI	.2	72	34.0	25.9	26.9	25.0	25.0	45.8	29.2
DAVENPORT COLLEGE	MI		8	16.7	28.6	14.3	20.0	25.0	50.0	25.0
DETROIT COLL OF BUS	MI		7		14.3			14.3	85.7	
EASTERN MICH	MI	.1	49	26.3	21.4	8.3	25.0	18.4	53.1	28.6
FERRIS STATE	MI	.1	42	32.3	39.4	22.6	20.0	31.0	38.1	31.0
GRAND VALLEY ST	MI	.1	31	52.6	46.7	44.4	41.7	51.6	25.8	22.6
HILLSDALE COLL	MI	.1	24	25.0	14.3	27.3	12.5	4.2	54.2	41.7
HOPE COLL	MI		11	42.9	22.2	25.0	37.5	18.2	63.6	18.2
LAKE SUPERIOR STATE	MI		7		60.0	40.0	25.0	14.3	28.6	57.1
LAWRENCE INST TECH	MI		11	50.0	42.9	37.5	14.3	36.4	45.5	18.2
MADONNA COLL	MI		9	12.5	11.1				77.8	22.2
MICHIGAN STATE	MI	.4	164	40.2	29.8	34.2	35.2	25.6	43.3	31.1
MICHIGAN TECH	MI		12	27.3	27.3	22.2	30.0	16.7	58.3	25.0
NAZARETH COLL	MI		5	25.0	25.0	25.0		40.0	60.0	
NORTHERN MICH	MI		18	43.8	31.3	33.3	33.3	33.3	33.3	33.3
OAKLAND U	MI	.1	34	21.7	40.6	38.1	47.1	32.4	29.4	38.2
SAGINAW VALLEY ST	MI		17	23.1	35.7	20.0	44.4	29.4	52.9	17.6
U OF DETROIT	MI	.1	22	26.3	6.3	25.0	20.0	9.1	59.1	31.8
U OF MI-ANN ARBOR	MI	.2	63	58.1	39.0	54.3	54.8	41.3	22.2	36.5
U OF MI-DEARBORN	MI	.1	43	44.8	31.4	39.3	26.7	37.2	32.6	30.2
U OF MI-FLINT	MI	.1	25	26.3	19.0	15.4	8.3	16.0	56.0	28.0
WALSH COLLEGE	MI	.2	85	31.3	32.4	30.2	22.2	32.9	50.6	16.5
WAYNE STATE	MI	.1	50	20.0	26.2	35.1	31.3	18.0	48.0	34.0
WESTERN MI U	MI	.3	111	32.6	24.7	24.1	25.6	21.6	48.6	29.7
MINNESOTA										
AUGSBURG COLL	MN		10	40.0	44.4	57.1	20.0	40.0	40.0	20.0
BEMIDJI STATE	MN		9	33.3	20.0	33.3	50.0	33.3	33.3	33.3

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NATIONAL TOTALS
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MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
BETHEL COLL	MN		5		60.0	20.0	20.0		40.0	60.0
COLL OF ST CATHERINE	MN		12	9.1		11.1	20.0	8.3	75.0	16.7
COLL OF ST THOMAS	MN	.1	50	35.5	41.2	38.9	32.3	28.0	38.0	34.0
CONCORDIA MOORHEAD	MN		14	44.4	70.0	60.0	70.0	50.0	21.4	28.6
GUSTAVUS ADOLPHUS	MN		14	37.5	44.4	70.0	50.0	57.1	28.6	14.3
MANKATO STATE	MN	.2	56	43.2	36.6	47.1	53.6	37.5	33.9	28.6
MOORHEAD STATE	MN	.1	51	50.0	57.1	36.7	40.0	35.3	25.5	39.2
SOUTHWEST STATE	MN		5	33.3		66.7	33.3	20.0	40.0	40.0
ST CLOUD STATE	MN	.1	37	72.0	46.2	44.4	61.5	54.1	24.3	21.6
ST JOHMS U	MN		11	66.7	50.0	100.0	75.0	54.5	18.2	27.3
ST MARYS COLL	MN		6	33.3		40.0	40.0		50.0	50.0
U OF MN-DULUTH	MN	.1	34	48.0	38.5	50.0	61.1	50.0	29.4	20.6
U OF MN-MNPLS	MN	.2	68	42.2	28.6	45.5	52.3	36.8	32.4	30.9
MINONA STATE	MN	.1	26	40.0	60.9	53.3	46.7	34.6	15.4	50.0
MISSISSIPPI										
ALCORN STATE	MS		5	33.3	33.3	20.0			40.0	60.0
BELHAVEN COLL	MS		7	60.0	33.3	50.0	50.0	28.6	14.3	57.1
DELTA STATE	MS	.1	25	38.9	5.9	38.1	28.6	24.0	40.0	36.0
JACKSON STATE	MS		8			28.6	28.6	12.5	75.0	12.5
MILLSAPS COLL	MS		13	36.4	27.3	38.5	8.3	7.7	38.5	53.8
MS COLL	MS	.1	21	31.3	23.5	31.3	50.0	19.0	47.6	33.3
MS ST U	MS	.1	54	38.1	26.1	19.5	28.6	18.5	48.1	33.3
MS U FOR WOMEN	MS		8	40.0	40.0	14.3	42.9	25.0	50.0	25.0
U OF MS	MS	.1	40	52.9	41.4	44.8	30.8	32.5	27.5	40.0
U OF SOUTHERN MS	MS	.1	55	27.9	24.4	22.2	30.0	20.0	47.3	32.7
MISSOURI										
AVILA COLL	MO		7	14.3		33.3	33.3		71.4	28.6
CENTRAL MO STATE	MO		17	43.8	15.4	7.1	27.3	23.5	47.1	29.4
EVANGEL COLL	MO		10	28.6	37.5	40.0	60.0	40.0	50.0	10.0
LINCOLN U	MO		12	11.1	10.0	18.2	11.1		66.7	33.3
MO SOUTHERN STATE	MO		12	30.0	25.0	28.6	40.0	25.0	58.3	16.7
MO WESTERN ST COLL	MO		12	12.5	50.0	40.0		16.7	41.7	41.7
NORTHEAST MO STATE	MO	.1	25	26.3	11.1	21.4	25.0	24.0	60.0	16.0
NORTHWE5T MO STATE	MO	.1	19	10.0	14.3	23.5	14.3	10.5	63.2	26.3
PARK COLL	MO		11	16.7	28.6		14.3	27.3	72.7	
ROCKHURST COLL	MO	.1	29	36.0	26.9	22.7	16.7	20.7	51.7	27.6
SOUTHEAST MO STATE	MO	.1	28	45.8	27.3	34.8	21.7	25.0	46.4	28.6
SOUTHWEST MO STATE	MO	.2	60	39.0	40.4	30.4	26.8	31.7	38.3	30.0

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ST LOUIS U	MO	.1	52	30.0	23.9	30.8	18.8	17.3	55.8	26.9
U OF MO-COLUMBIA	MO	.2	56	41.0	46.5	51.1	35.9	33.9	33.9	32.1
U OF MO-KANSAS CITY	MO	.1	46	24.1	42.5	35.5	30.8	32.6	39.1	28.3
U OF MO-ST LOUIS	MO	.3	99	29.9	25.4	26.8	20.9	23.2	51.5	25.3
WASHINGTON U	MO		13	44.4	12.5	25.0	44.4	30.8	46.2	23.1
WEBSTER COLL	MO		5		66.7		40.0	20.0	40.0	40.0
WILLIAM JEWELL COLL	MO		10	60.0	57.1	42.9	16.7	30.0	30.0	40.0
MONTANA										
EASTERN MONTANA COLL	MT		15	28.6	28.6	18.2	22.2	13.3	60.0	26.7
MONTANA ST UNIV	MT	.1	22	30.8	20.0	64.3	62.5	22.7	40.9	36.4
U OF MONTANA	MT	.1	35	50.0	17.6	60.0	61.1	45.7	28.6	25.7
NEBRASKA										
BELLEVUE COLL	NE		6	60.0	75.0	66.7	33.3	33.3	16.7	50.0
CHADRON STATE	NE		11	45.5	55.6	11.1	12.5	18.2	36.4	45.5
CREIGHTON	NE	.1	19	56.3	23.5	46.2	27.3	15.8	31.6	52.6
HASTINGS COLL	NE		7	66.7	50.0	71.4	75.0	42.9	28.6	28.6
KEARNEY STATE	NE	.1	19	43.8	23.1	33.3	50.0	26.3	42.1	31.6
MIDLAND LUTHERAN COLL	NE		7	25.0	25.0	25.0		42.9	57.1	
NEBR-WESLEYAN	NE		6	66.7	33.3	100.0		33.3	16.7	50.0
U OF NEBR-LINCOLN	NE	.2	74	33.3	30.4	36.2	32.5	29.7	40.5	29.7
U OF NEBR-OMAHA	NE	.1	40	50.0	26.9	14.3	46.2	40.0	32.5	27.5
WAYNE STATE	NE		5	66.7	25.0	66.7	50.0	40.0	20.0	40.0
NEVADA										
U OF NV-LAS VEGAS	NV	.1	51	33.3	26.3	34.3	33.3	31.4	45.1	23.5
U OF NV-RENO	NV	.1	40	44.0	34.4	36.4	28.6	32.5	42.5	25.0
NEW HAMPSHIRE										
FRANKLIN PIERCE COLL	NH		9	25.0	14.3	12.5	33.3	22.2	44.4	33.3
NH COLL	NH	.1	39	25.9	25.0	28.6	33.3	35.9	48.7	15.4
NH PLYMOUTH STATE	NH		15	62.5	60.0	42.9	66.7	66.7	13.3	20.0
RIVIER COLL	NH		5	50.0	25.0		50.0	20.0	60.0	20.0
U OF NH	NH	.1	21	50.0	23.1	38.9	26.7	19.0	33.3	47.6
NEW JERSEY										
BLOOMFIELD COLL	NJ		12		16.7	18.2	18.2		75.0	25.0
FARLGH DCKSN-MADISON	NJ	.1	38	28.1	23.3	15.2	28.6	13.2	60.5	26.3
FARLGH DCKSN-RTHFD	NJ	.1	26	12.0	26.1	15.8	33.3	11.5	57.7	30.8

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				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
FARLGH DCKSN-TEANECK	NJ	.1	52	23.9	9.8	16.2	12.9	11.5	65.4	23.1
GEORGIAN CT COLL	NJ	.1	22	15.8	5.3	5.6		13.6	77.3	9.1
GLASSBORO STATE	NJ	.1	47	18.9	21.6	19.4	25.9	12.8	55.3	31.9
KEAN COLL OF NJ	NJ	.2	62	13.5	6.5	9.3	8.5	12.9	77.4	9.7
MONMOUTH COLL	NJ	.2	56	21.6	22.5	13.2	21.1	17.9	60.7	21.4
MONTCLAIR STATE	NJ	.3	116	23.2	13.5	15.2	10.6	15.5	66.4	18.1
RAMAPO COLL OF NJ	NJ	.1	34	18.5	28.6	4.8	18.2	20.6	67.6	11.8
RICHARD STOCKTON ST	NJ	.1	46	28.6	30.6	19.4	28.6	21.7	52.2	26.1
RIDER COLL	NJ	.3	108	27.4	24.4	23.0	23.9	19.4	52.8	27.8
RUTGERS U-CAMDEN	NJ	.2	66	17.0	14.9	20.4	12.5	18.2	65.2	16.7
RUTGERS U-NEW BRNSWK	NJ	.4	143	40.8	24.0	28.7	33.0	30.1	44.1	25.9
RUTGERS U-NEWARK	NJ	.4	144	18.4	17.5	21.1	17.5	15.3	59.7	25.0
SETON HALL	NJ	.4	131	26.0	21.3	20.0	18.6	16.0	57.3	26.7
ST ELIZABETH COLL	NJ		7			40.0	25.0	28.6	71.4	
ST PETERS COLL	NJ	.2	66	14.6	13.3	8.7	16.0	12.1	74.2	13.6
TRENTON STATE	NJ	.1	39	21.9	23.3	28.0	29.6	23.1	53.8	23.1
UPSALA COLL	NJ		11	10.0	14.3	50.0	42.9	18.2	63.6	18.2
WILLIAM PATERSON	NJ	.2	76	13.1	16.4	23.0	22.0	21.1	61.8	17.1
NEW MEXICO										
EASTERN NEW MEXICO	NM	.1	23	14.3	10.0	5.9	41.2	8.7	56.5	34.8
NEW MEXICO STATE	NM	.1	53	30.0	30.8	26.5	33.3	20.8	45.3	34.0
U OF NEW MEXICO	NM	.1	49	37.1	24.1	50.0	44.4	36.7	34.7	28.6
WESTERN NEW MEXICO	NM		5		20.0	33.3		20.0	80.0	
NEW YORK										
ADELPHI	NY	.2	85	52.2	45.7	31.7	29.2	43.5	42.4	14.1
ALFRED	NY		11	16.7	50.0	33.3	60.0	45.5	36.4	18.2
CANISIUS COLL	NY	.1	32	41.7	73.7	33.3	62.5	50.0	25.0	25.0
CLARKSON U	NY		17	50.0	11.1		16.7	17.6	58.8	23.5
COLL OF ST ROSE	NY		10	33.3	16.7	50.0	50.0	10.0	40.0	50.0
COLLEGE OF INSURANCE	NY		8	60.0	75.0		33.3	37.5	50.0	12.5
CUNY BERNARD BARUCH	NY	.5	182	38.0	35.7	27.5	38.7	35.2	47.3	17.6
CUNY BROOKLYN COLL	NY	.2	76	50.0	36.7	25.5	31.4	31.6	44.7	23.7
CUNY HUNTER COLL	NY	.1	31	21.4	23.1	18.8	29.4	19.4	64.5	16.1
CUNY LEHMAN COLL	NY	.1	28	18.8	42.9	41.2	30.0	25.0	50.0	25.0
CUNY QUEENS COLL	NY	.4	140	34.8	30.6	33.3	44.1	32.1	49.3	18.6
CUNY STATEN ISLAND	NY		14	40.0	50.0	50.0	25.0	42.9	35.7	21.4
CUNY YORK	NY		13	55.6	20.0	50.0	50.0	38.5	30.8	30.8
DOMINICAN BLAUVELT	NY		10	10.0	11.1				90.0	10.0

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NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
DOWLING COLL	NY	.1	47	36.8	26.3	17.9	20.8	25.5	63.8	10.6
DYOUVILLE COLL	NY		5	25.0	25.0			20.0	80.0	
ELMIRA COLL	NY		5	25.0				20.0	80.0	
FORDHAM	NY	.2	72	44.2	41.5	43.8	46.7	37.5	40.3	22.2
HOFSTRA	NY	.5	201	39.8	40.0	35.2	43.8	33.8	43.3	22.9
IONA COLL	NY	.2	85	45.5	29.3	22.7	21.1	28.2	55.3	16.5
ITHACA COLL	NY	.1	26	53.8	42.9	31.3	36.4	42.3	30.8	26.9
L I U-BKLYN CENTER	NY		12			18.2	10.0		83.3	16.7
L I U-CW POST	NY	.3	105	36.0	30.4	30.2	33.3	30.5	53.3	16.2
L I U-SOUTHAMPTON	NY		5			25.0	40.0	20.0	60.0	20.0
LE MOYNE COLL	NY	.2	71	39.5	31.8	27.0	31.0	38.0	50.7	11.3
MANHATTAN COLL	NY	.2	72	21.4	15.9	23.3	33.3	18.1	62.5	19.4
MARIST COLL	NY	.1	27	26.7	41.7	40.0	27.3	33.3	44.4	22.2
MERCY COLL	NY	.1	37	20.0	23.8	5.6	27.3	18.9	67.6	13.5
NAZARETH OF RCHSTR	NY		10	28.6			16.7		70.0	30.0
NEW YORK U	NY	.3	117	41.7	39.2	35.0	41.2	37.6	44.4	17.9
NIAGARA U	NY	.1	30	25.0	17.6	41.2	36.4	30.0	53.3	16.7
NY TECH INST-NYC	NY		9		16.7	25.0		22.2	77.8	
NY TECH INST-WESTBURY	NY	.1	28	25.0	7.7	15.8	30.8	10.7	60.7	28.6
PACE U-NY	NY	.4	149	35.6	25.4	21.5	40.9	28.9	54.4	16.8
PACE U-PLEASANTVILLE	NY	.4	153	39.8	30.4	22.1	35.4	25.5	51.0	23.5
PACE U-WHITE PLAINS	NY	.1	30	42.1	18.8	37.5	50.0	26.7	43.3	30.0
REGENTS EXTERNAL DEG	NY		8	50.0	16.7	50.0	50.0	37.5	50.0	12.5
RENSSELAER POLY INST	NY		8	66.7	33.3	14.3	20.0	25.0	62.5	12.5
ROCHESTER INST TECH	NY	.1	42	35.0	47.4	40.0	11.1	38.1	47.6	14.3
RUSSELL SAGE COLL	NY		9	16.7	25.0		28.6	22.2	66.7	11.1
SIENA COLL	NY	.3	99	55.9	43.6	31.6	43.2	38.4	40.4	21.2
SKIDMORE COLL	NY		8	60.0	42.9	50.0		50.0	37.5	12.5
ST BONAVENTURE U	NY	.2	60	38.1	25.0	36.1	39.3	20.0	48.3	31.7
ST FRANCIS COLL	NY	.1	27	33.3	42.9	26.7	16.7	29.6	59.3	11.1
ST JOHN FISHER COLL	NY	.1	27	27.8	21.4	42.9	71.4	37.0	51.9	11.1
ST JOHNS	NY	.6	209	35.6	31.0	23.6	23.8	23.4	56.0	20.6
ST THOMAS AQUINAS	NY	.1	25	20.0	20.0	17.6		20.0	68.0	12.0
SUNY AT ALBANY	NY	.3	97	59.6	52.0	52.6	47.2	47.4	37.1	15.5
SUNY AT BINGHAMTON	NY	.3	127	61.5	50.8	31.6	25.0	45.7	39.4	15.0
SUNY AT BUFFALO	NY	.2	73	73.2	62.9	61.8	33.3	56.2	26.0	17.8
SUNY COLL BROCKPORT	NY		10	11.1	28.6		25.0	20.0	70.0	10.0
SUNY COLL FREDONIA	NY	.1	31	31.3	42.9	60.0	71.4	41.9	38.7	19.4
SUNY COLL GENESEO	NY	.1	34	50.0	38.1	58.8	50.0	32.4	35.3	32.4
SUNY COLL OLD WESTURY	NY	.1	33	40.0	33.3	27.3	15.4	24.2	57.6	18.2

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MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
SUNY COLL OSWEGO	NY	.2	68	47.7	43.2	21.9	37.5	33.8	42.6	23.5
SUNY COLL PLATTSBURGH	NY	.1	41	45.8	16.0	9.5	52.9	26.8	53.7	19.5
SUNY COLL UTICA-ROME	NY		11	50.0		16.7	16.7	18.2	63.6	18.2
SYRACUSE	NY	.1	50	38.5	32.0	42.9	44.0	32.0	36.0	32.0
TOURO	NY		17	36.4	30.0		50.0	29.4	52.9	17.6
UTICA COLL-SYRACUSE	NY	.1	25	13.3	11.8	15.8	11.1	8.0	72.0	20.0
WAGNER COLL	NY		7			25.0	25.0		71.4	28.6
YESHIVA	NY	.1	41	65.0	58.8	36.4	38.9	48.8	36.6	14.6
NORTH CAROLINA										
APPALACHIAN STATE	NC	.1	55	35.1	23.1	27.5	16.7	14.5	52.7	32.7
ATLANTIC CHRISTIAN	NC		17	8.3	8.3	11.1		5.9	82.4	11.8
BELMONT ABBEY COLL	NC		12				25.0	8.3	83.3	8.3
CAMPBELL U	NC		15	9.1	18.2	11.1	14.3	13.3	80.0	6.7
CATAWBA COLL	NC		12	22.2	18.2	16.7	28.6	16.7	58.3	25.0
EAST CAROLINA	NC	.2	60	41.2	45.9	35.5	48.3	38.3	41.7	20.0
ELIZABETH CITY STATE	NC		7	33.3	16.7	28.6	28.6	14.3	42.9	42.9
ELON COLL	NC	.1	29	21.7	20.8	13.6	20.0	10.3	69.0	20.7
GARDNER-WEBB COLL	NC		10			16.7			90.0	10.0
GUILFORD COLL	NC	.1	41	34.6	17.9	14.8	15.8	19.5	61.0	19.5
HIGH POINT COLL	NC	.1	27	28.6	26.3	38.1	33.3	18.5	48.1	33.3
JOHNSON C SMITH U	NC		6	20.0		20.0			66.7	33.3
LENOIR-RHYNE COLL	NC		15	42.9	30.0	40.0	16.7	33.3	46.7	20.0
MEREDITH COLL	NC	.1	21	36.4	44.4	31.3	27.3	23.8	47.6	28.6
NC AGRIC & TECH	NC	.1	27	15.0	5.3	22.7	11.1	11.1	70.4	18.5
NC CENTRAL	NC		11						100.0	
NC ST U-RALEIGH	NC	.3	120	39.1	32.3	32.2	26.4	32.5	49.2	18.3
NC WESLEYAN COLL	NC		10	33.3	14.3	60.0	28.6	20.0	60.0	20.0
PEMBROKE STATE	NC		9		20.0	11.1			77.8	22.2
PFIEFFER COLL	NC		7	33.3	25.0			14.3	85.7	
QUEENS COLL	NC		6	50.0	50.0	25.0	25.0	33.3	50.0	16.7
ST AUGUSTINES COLL	NC		6	16.7					83.3	16.7
U OF NC-ASHEVILLE	NC		13	57.1	28.6	50.0	60.0	46.2	38.5	15.4
U OF NC-CHAPEL HILL	NC	.1	51	58.6	38.9	34.6	32.0	31.4	29.4	39.2
U OF NC-CHARLOTTE	NC	.2	92	42.0	52.3	46.3	43.8	44.6	31.5	23.9
U OF NC-GREENSBORO	NC	.2	64	36.1	27.5	25.7	21.2	23.4	54.7	21.9
U OF NC-WILMINGTON	NC	.1	36	27.3	9.5	28.6	25.0	22.2	58.3	19.4
WAKE FOREST	NC		17	60.0	50.0	40.0	50.0	58.8	35.3	5.9
WESTERN CAROLINA U	NC		18	37.5	36.4	30.8	9.1	27.8	44.4	27.8
WINSTON-SALEM STATE	NC		5		20.0				80.0	20.0

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MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
NORTH DAKOTA										
DICKINSON STATE	ND		7	42.9	33.3	20.0	33.3	14.3	42.9	42.9
JAMESTOWN COLL	ND		5	50.0	33.3	33.3		40.0	20.0	40.0
MARY COLL	ND		12	55.6		50.0	33.3	41.7	33.3	25.0
MINOT STATE	ND		13	18.2		11.1	42.9	15.4	61.5	23.1
NO DAKOTA STATE	ND		17	30.8		36.4	30.8	29.4	58.8	11.8
U OF NO DAKOTA	ND	.2	69	37.5	35.9	48.5	64.7	36.2	36.2	27.5
OHIO										
ASHLAND COLL	OH		9	57.1	20.0	37.5	50.0	22.2	22.2	55.6
BALDWIN-WALLACE COLL	OH	.1	51	13.9	25.0	19.5	24.4	13.7	58.8	27.5
BLUFFTON COLL	OH		6	33.3	33.3	66.7	50.0	66.7	33.3	
BOWLING GREEN STATE	OH	.1	52	28.6	34.2	25.8	20.0	28.8	48.1	23.1
CAPITAL U	OH		6			20.0	25.0	16.7	66.7	16.7
CASE WESTERN RESERVE	OH		15	22.2		30.8	9.1	13.3	66.7	20.0
CEDARVILLE COLL	OH		16	27.3	36.4	35.7	33.3	25.0	25.0	50.0
CENTRAL STATE	OH		8						100.0	
CLEVELAND STATE	OH	.3	104	28.6	24.6	35.1	33.8	24.0	48.1	27.9
DEFIANCE COLL	OH		7	20.0		28.6			71.4	28.6
DYKE COLL	OH		9	16.7	28.6		14.3	22.2	77.8	
FINDLAY COLL	OH		8	60.0	28.6	20.0		25.0	37.5	37.5
FRANKLIN U	OH	.1	39	13.0	33.3	15.6	29.0	23.1	51.3	25.6
JOHN CARROLL U	OH	.1	36	33.3	23.8	34.8	30.8	33.3	41.7	25.0
KENT STATE	OH	.2	65	25.6	25.0	20.4	24.5	16.9	50.8	32.3
MARIETTA COLL	OH		10	20.0	20.0	22.2	16.7	30.0	70.0	
MIAMI U	OH	.3	120	41.5	29.3	38.8	41.7	29.2	36.7	34.2
MT UNION COLL	OH		10	62.5	42.9	37.5	50.0	30.0	20.0	50.0
MUSKINGUM COLL	OH		11	50.0	40.0	16.7	40.0	45.5	45.5	9.1
OHIO STATE	OH	.4	167	34.3	37.1	38.0	35.2	33.5	41.3	25.1
OHIO U	OH	.1	36	46.7	21.4	26.9	34.5	22.2	36.1	41.7
OHIO WESLEYAN	OH		9			25.0	25.0	11.1	55.6	33.3
OTTERBEIN COLL	OH		8	25.0	42.9	20.0	16.7	37.5	50.0	12.5
RIO GRANDE COLL	OH		5	33.3		20.0			60.0	40.0
TIFFIN U	OH		5	66.7		50.0		20.0	40.0	40.0
U OF AKRON	OH	.3	97	32.1	30.9	27.5	19.4	22.7	47.4	29.9
U OF CINCINNATI	OH	.2	75	30.9	24.1	26.9	23.6	24.0	53.3	22.7
U OF DAYTON	OH	.1	46	50.0	48.6	40.0	25.0	26.1	30.4	43.5
U OF STEUBENVILLE	OH		7	16.7	16.7	33.3	16.7	14.3	57.1	28.6
U OF TOLEDO	OH	.1	43	32.3	32.4	25.7	35.3	20.9	39.5	39.5

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				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
WALSH COLL	OH		10	12.5		11.1	10.0	10.0	90.0	
WITTENBERG U	OH		14	28.6	30.8	33.3	22.2	28.6	50.0	21.4
WRIGHT STATE	OH	.2	61	36.7	28.2	22.2	29.5	19.7	50.8	29.5
XAVIER	OH		11	16.7	20.0	50.0	33.3	27.3	45.5	27.3
YOUNGSTOWN STATE	OH	.1	50	17.1	21.6	25.6	25.6	20.0	60.0	20.0
OKLAHOMA										
CAMERON U	OK		12	20.0	40.0	9.1	25.0	8.3	58.3	33.3
CENTRAL STATE	OK	.1	49	36.8	27.8	19.4	23.3	24.5	46.9	28.6
EAST CENTRAL OK STATE	OK	.1	19	53.3	35.7	14.3	30.0	26.3	42.1	31.6
LANGSTON U	OK		11	20.0	42.9	25.0	25.0	36.4	45.5	18.2
NORTHEASTERN OK ST	OK	.1	19	15.4	26.7	15.4	14.3	15.8	68.4	15.8
OK BAPTIST	OK		8	33.3	37.5	20.0	20.0	25.0	37.5	37.5
OK CHRISTIAN COLL	OK		9	14.3	33.3	50.0	66.7	33.3	44.4	22.2
OK CITY U	OK		18	8.3	15.4	35.7	33.3	22.2	44.4	33.3
OK PANHANDLE ST	OK		5		20.0			20.0	80.0	
OK ST U	OK	.2	81	38.9	35.7	31.6	40.7	30.9	38.3	30.9
ORAL ROBERTS U	OK		14	40.0	18.2	22.2	50.0	21.4	42.9	35.7
SOUTHEASTERN OK STATE	OK		15	22.2	37.5	33.3	22.2	33.3	60.0	6.7
SOUTHWESTERN OK STATE	OK		18	35.7	15.4	8.3	40.0	27.8	44.4	27.8
U OF OK-NORMAN	OK	.2	59	35.1	17.6	44.7	45.7	32.2	35.6	32.2
U OF TULSA	OK	.1	29	17.6	37.5	18.8	17.6	31.0	55.2	13.8
OREGON										
EASTERN OR STATE	OR		7	33.3	16.7			28.6	57.1	14.3
LINFIELD COLL	OR		13	44.4	16.7	30.0	18.2	15.4	46.2	38.5
OREGON STATE	OR	.1	33	60.7	52.0	42.9	50.0	39.4	24.2	36.4
PORTLAND STATE	OR	.2	71	48.8	39.2	34.4	38.7	45.1	38.0	16.9
SOUTHERN OR STATE	OR		11	33.3	20.0	20.0	33.3	27.3	54.5	18.2
U OF OREGON	OR	.1	47	54.5	26.3	37.0	40.0	31.9	34.0	34.0
U OF PORTLAND	OR		11	11.1	33.3			18.2	63.6	18.2
PENNSYLVANIA										
ALBRIGHT COLL	PA	.1	25	57.9	34.8	26.7	30.0	20.0	32.0	48.0
ALVERNIA COLL	PA		5	25.0	40.0			40.0	60.0	
BLOOMSBURG U	PA	.2	72	29.8	24.0	20.5	10.0	18.1	52.8	29.2
BUCKNELL U	PA	.1	25	46.7	40.0	40.0	29.4	40.0	36.0	24.0
CALIFORNIA U	PA		17	8.3	7.1	8.3	15.4	11.8	82.4	5.9
CARLON COLL	PA		5						100.0	
CEDAR CREST COLL	PA		5			33.3			80.0	20.0

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
CLARION U OF PA	PA	.2	60	25.6	15.7	25.0	21.1	20.0	53.3	26.7
COLL MISERICORDIA	PA		12	11.1			20.0	8.3	75.0	16.7
DREXEL	PA	.4	150	30.9	21.6	14.6	16.7	18.7	52.7	28.7
DUQUESNE	PA	.2	70	26.2	18.6	22.6	15.9	12.9	50.0	37.1
EASTERN COLL	PA		10	20.0				20.0	80.0	
ELIZABETHTOWN COLL	PA		18	25.0	47.1	12.5	12.5	27.8	30.9	33.3
FRANKLIN & MARSHALL	PA	.1	43	29.0	14.8	31.3	23.3	18.6	51.2	30.2
GANNON U	PA	.1	25	25.0	10.0	15.0	11.1	16.0	72.0	12.0
GENEVA COLL	PA		7	20.0	20.0	14.3	16.7	14.3	57.1	20.6
GETTYSBURG COLL	PA		8	66.7	25.0	25.0		12.5	25.0	62.5
GROVE CITY COLL	PA	.1	29	35.0	38.1	30.0	12.5	24.1	44.8	31.0
GWYNEDD-MERCY COLL	PA		10				14.3		90.0	10.0
HOLY FAMILY COLL	PA		6				16.7		03.3	16.7
JUNIATA COLL	PA		6	60.0	33.3	50.0	50.0	50.0	33.3	16.7
KINGS COLL	PA	.2	64	21.4	16.0	18.0	13.5	17.2	57.8	25.0
KUTZTOWN U OF PA	PA		13	50.0	44.4	14.3		46.2	38.5	15.4
LA ROCHE COLL	PA		9	14.3	14.3	22.2	22.2	11.1	66.7	22.2
LA SALLE COLL	PA	.3	117	23.1	17.4	20.5	19.0	15.4	54.7	29.9
LEHIGH U	PA	.2	80	25.9	26.8	26.7	36.2	22.5	45.0	32.5
LYCOMING COLL	PA		15	22.2	0.3	20.0	40.0	20.0	46.7	33.3
MARYWOOD COLL	PA		15	6.7	10.2	9.1	18.2		66.7	33.3
MERCYHURST COLL	PA		12	62.5	25.0	11.1		16.7	50.0	33.3
MESSIAH COLL	PA		12	25.0	40.0	33.3	12.5	16.7	50.0	33.3
MILLERSVILLE U	PA	.1	25	50.0	20.0	7.1	26.7	24.0	36.0	40.0
MORAVIAN COLL	PA		16	37.5	16.7	37.5	37.5	50.0	43.8	6.3
MUHLENBERG COLL	PA	.1	39	16.7	16.1	24.1	12.9	7.7	59.0	33.3
PA ST U-BEHREND	PA		10	25.0	22.2	25.0	20.0	30.0	50.0	20.0
PA ST U-CAPITOL	PA	.1	40	27.6	24.2	38.5	20.8	20.0	47.5	32.5
PA ST U-U PARK	PA	.8	309	33.9	24.3	31.2	31.3	25.2	43.4	31.4
PHILA TEXTILE & SCI	PA	.1	31	10.2	19.0	8.7	9.5	16.1	74.2	9.7
POINT PARK COLL	PA		8	16.7		50.0	25.0		25.0	75.0
ROBERT MORRIS COLL	PA	.3	106	10.0	17.3	21.1	23.3	19.8	57.5	22.6
ROSEMONT COLL	PA		6						100.0	
SHIPPENSBURG U OF PA	PA	.1	44	32.3	36.4	22.2	19.2	29.5	40.9	29.5
SPRING GARDEN COLL	PA		5			25.0	25.0		60.0	40.0
ST FRANCIS COLL	PA	.1	28	7.7	31.6	22.7	30.0	32.1	42.9	25.0
ST JOSEPHS COLL	PA	.2	83	27.3	9.6	22.6	11.7	19.3	61.4	19.3
ST VINCENT COLL	PA	.1	31	33.3	15.8	11.1	13.8	6.5	61.3	32.3
SUSQUEHANNA U	PA	.1	19	37.5	20.0	20.0	25.0	31.6	47.4	21.1
TEMPLE	PA	.4	161	21.7	27.9	20.6	20.2	17.4	57.1	25.5

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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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
THIEL COLL	PA		16	18.2	7.7	20.0	18.2		68.8	31.3
U OF PA	PA	.1	34	41.2	30.0	47.4	35.7	41.2	41.2	17.6
U OF PITTSBURGH	PA	.2	70	20.0	13.7	16.3	22.2	17.1	58.6	24.3
U OF SCRANTON	PA	.3	116	25.0	14.3	16.7	13.2	12.1	60.3	27.6
URSINUS COLL	PA	.1	21	37.5	33.3	28.6	7.1	23.8	38.1	38.1
VILLANOVA	PA	.6	214	37.6	25.7	20.9	14.4	20.1	48.6	31.3
WAYNESBURG COLL	PA		11		11.1	25.0	20.0	9.1	72.7	18.2
WEST CHESTER U OF PA	PA	.1	27	50.0	11.8	25.0	33.3	22.2	33.3	44.4
WESTMINSTER COLL	PA		13	8.3	23.1			15.4	76.9	7.7
WIDENER U	PA	.1	35	17.9	14.8	26.1	18.2	11.4	57.1	31.4
WILKES COLL	PA	.1	36	14.3	7.4	15.4	13.0	8.3	69.4	22.2
YORK COLL OF PA	PA	.1	25	23.5	7.1	23.5	6.3	28.0	64.0	8.0
PUERTO RICO										
BAYAMON CENTRAL U	PR		7		33.3		33.3	14.3	71.4	14.3
CATHOLIC U OF PR	PR	.1	20	33.3	12.5	30.8	27.3	20.0	65.0	15.0
CAYEY U COLL-PR	PR	.1	22	16.7	40.0	20.0	23.1	22.7	63.6	13.6
INTER AMER-HATO REY	PR	.2	68	21.9	24.0	15.0	25.8	14.7	69.1	16.2
INTER AMER-SAN GERMN	PR		10	20.0				10.0	90.0	
SACRED HEART COLL	PR	.1	23	50.0	38.5	22.2	25.0	26.1	52.2	21.7
U OF PR-MAYAGUEZ	PR	.1	31	38.9	33.3	11.1	23.5	22.6	58.1	19.4
U OF PR-RIO PIEDRAS	PR	.7	268	42.6	27.8	28.5	38.5	27.6	54.1	18.3
WORLD U	PR		5				50.0		80.0	20.0
RHODE ISLAND										
BRYANT COLL	RI	.3	112	33.7	23.3	20.5	25.0	20.5	53.6	25.9
JOHNSON & WALES U	RI		10		20.0	11.1			80.0	20.0
PROVIDENCE COLL	RI	.1	36	17.9	25.8	23.3	12.0	16.7	61.1	22.2
SALVE REGINA-NEWPORT	RI		5		25.0	25.0	25.0	40.0	60.0	
U OF RHODE ISLAND	RI	.1	52	30.8	28.9	27.0	25.0	25.0	50.0	25.0
SOUTH CAROLINA										
BOB JONES U	SC	.1	37	32.0	32.1	30.4	26.3	32.4	40.5	27.0
CHARLESTON COLL	SC	.1	29	33.3	37.5	15.4	56.3	37.9	31.0	31.0
CLEMSON	SC	.2	59	34.2	33.3	27.0	37.5	30.5	40.7	28.8
COLUMBIA COLL	SC		9	16.7	16.7	28.6	50.0	22.2	55.6	22.2
FRANCIS MARION COLL	SC		11	20.0					81.8	18.2
FURMAN	SC	.1	19	50.0	50.0	30.8	41.7	36.8	21.1	42.1
LANDER COLL	SC		8	25.0	14.3		40.0	12.5	62.5	25.0
PRESBYTERIAN COLL	SC		6	33.3	16.7				66.7	33.3

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REPORT NUMBER 12-C

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NATIONAL TOTALS

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SC STATE	SC		5						100.0	
THE CITADEL	SC		16	40.0	21.4	20.0	16.7	18.8	43.8	37.5
U OF SC-COASTAL	SC		13	16.7		10.0	28.6	7.7	69.2	23.1
U OF SC-COLUMBIA	SC	.3	101	35.1	19.2	26.0	38.4	24.8	45.5	29.7
U OF SC-SPARTANBURG	SC		11	12.5	30.0	40.0	20.0	18.2	27.3	54.5
WINTHROP COLL	SC		14	11.1	10.0	27.3	8.3	14.3	64.3	21.4
WOOFORD COLL	SC		12	11.1	10.0	14.3	33.3	8.3	75.0	16.7
SOUTH DAKOTA										
AUGUSTANA COLL	SD		10	50.0	25.0	44.4	50.0	20.0	50.0	30.0
BLACK HILLS STATE	SD		9	14.3	50.0	57.1	66.7	11.1	11.1	77.8
NATL COLL OF BUS	SD		6	40.0	20.0	25.0		33.3	50.0	16.7
NORTHERN STATE	SD		17	41.7	50.0	41.7	37.5	35.3	29.4	35.3
U OF SD	SD	.1	51	30.2	25.6	27.8	32.3	23.5	41.2	35.3
TENNESSEE										
AUSTIN PEAY STATE	TN		13	10.0	10.0	11.1	40.0	7.7	53.8	38.5
BELMONT COLL	TN		12	33.3	18.2	22.2	10.0	16.7	66.7	16.7
CARSON NEWMAN COLL	TN		5	20.0		50.0	40.0		60.0	40.0
CHRISTIAN BROS COLL	TN	.1	26	40.9	25.0	6.3	7.1	15.4	57.7	26.9
DAVID LIPSCOMB COLL	TN		16	33.3	33.3	31.3	27.3	18.8	43.8	37.5
EAST TENN STATE	TN	.1	37	31.4	37.1	23.5	29.4	8.1	48.6	43.2
FREED-HARDEMAN COLL	TN		5	25.0	33.3	33.3	100.0	20.0	20.0	60.0
LINCOLN MEMORIAL U	TN		8		25.0	16.7	20.0		62.5	37.5
MEMPHIS STATE	TN	.2	65	33.3	36.4	19.0	23.1	24.6	50.8	24.6
MIDDLE TENN STATE	TN	.1	37	13.3	31.3	20.7	14.8	18.9	56.8	24.3
MILLIGAN COLL	TN		5		50.0	33.3	50.0	40.0	40.0	20.0
SOUTHERN MISSIONARY	TN		8	42.9	25.0	20.0		50.0	50.0	
TENN STATE	TN		6		20.0		20.0	33.3	66.7	
TENN TECH	TN	.1	37	29.6	25.0	36.7	29.6	29.7	35.1	35.1
TENN WESLEYAN COLL	TN		5		20.0		20.0		80.0	20.0
U OF TN-CHATTANOOGA	TN	.1	41	23.3	32.4	16.1	37.5	22.0	41.5	36.6
U OF TN-KNOXVILLE	TN	.2	73	32.8	36.5	31.7	32.8	24.7	35.6	39.7
U OF TN-MARTIN	TN		14	36.4	23.1	33.3	60.0	28.6	28.6	42.9
UNION U	TN		11	20.0	11.1	10.0	10.0	9.1	72.7	18.2
TEXAS										
ABILENE CHRISTIAN	TX	.1	22	15.4	28.6	50.0	42.9	31.8	50.0	18.2
ANGELO STATE	TX		18	33.3	27.3	14.3		27.8	61.1	11.1
AUSTIN COLL	TX		8	33.3	25.0	20.0	33.3	25.0	62.5	12.5

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
BAYLOR	TX	.2	68	51.4	36.4	34.2	54.1	38.2	33.8	27.9
CORPUS CHRISTI STATE U	TX	.1	21	25.0	7.7	27.3	16.7	23.8	66.7	9.5
DALLAS BAPTIST COLL	TX		7						100.0	
E TEXAS STATE	TX	.1	33	50.0	21.1	37.5	28.6	30.3	45.5	24.2
HARDIN-SIMMONS U	TX		7	20.0	25.0	50.0	50.0	42.9	57.1	
HOUSTON BAPTIST	TX		9	33.3		33.3		22.2	55.6	22.2
LAMAR U	TX	.1	27	5.6	13.6	23.1	14.3	18.5	74.1	7.4
LAREDO ST U	TX		6	40.0	20.0	50.0		33.3	50.0	16.7
MARY HARDIN-BAYLOR	TX		7	40.0	60.0	66.7	40.0	42.9	42.9	14.3
MCMURRAY COLL	TX		8		25.0	25.0	25.0	25.0	75.0	
MIDWESTERN STATE	TX	.1	22	20.8	23.5	13.3	28.6	22.7	59.1	18.2
OUR LADY OF LAKE	TX		8		75.0	75.0	40.0	37.5	25.0	37.5
PAN AMERICAN U	TX	.1	22	40.0	33.3	20.0		22.7	54.5	22.7
SAM HOUSTON STATE	TX	.2	59	24.2	24.3	26.7	16.1	15.3	61.0	23.7
SOUTHERN METHODIST	TX	.1	38	45.0	47.8	23.8	27.8	36.8	39.5	23.7
SOUTHWEST TEX STATE	TX	.2	82	29.4	22.9	28.9	29.4	23.2	58.5	18.3
ST EDWARDS U	TX		13	33.3	50.0	50.0	28.6	38.5	46.2	15.4
ST MARYS U-SAN ANTONIO	TX		16	25.0		27.3		6.3	68.8	25.0
ST THOMAS U	TX		12	40.0	33.3	28.6	42.9	33.3	41.7	25.0
STEPHEN F AUSTIN STATE	TX	.2	61	40.0	38.2	34.4	28.0	34.4	50.8	14.8
SUL ROSS STATE	TX		9	37.5	28.6	33.3	50.0	22.2	44.4	33.3
TARLETON STATE	TX	.1	22	35.7	35.7	16.7	18.2	13.6	54.5	31.8
TEX A&I-KINGSVILLE	TX		14	28.6	20.0			14.3	78.6	7.1
TEX A&M	TX	.5	188	45.3	40.4	49.5	52.2	38.8	37.2	23.9
TEX CHRISTIAN	TX	.1	22	50.0	35.3	55.6	25.0	36.4	31.8	31.8
TEX LUTHERAN COLL	TX		15	30.0	20.0	37.5	66.7	26.7	46.7	26.7
TEX SOUTHERN	TX	.1	22	5.9		8.3	9.1		90.9	9.1
TEX TECH	TX	.2	83	30.0	41.7	19.0	28.1	30.1	56.6	13.3
TEX WESLEYAN COLL	TX		12	50.0	25.0	16.7	66.7	16.7	33.3	50.0
TRINITY U	TX		11	14.3	14.3	60.0	40.0	27.3	54.5	18.2
U OF HOUSTON	TX	.3	111	41.5	32.7	37.3	30.4	33.3	47.7	18.9
U OF HOUSTON CLEAR LAKE	TX	.1	38	27.8	40.0	55.6	23.5	34.2	50.0	15.8
U OF HOUSTON DOWN TOWN	TX	.1	52	10.7	19.4	16.7	11.5	9.6	73.1	17.3
U OF HOUSTON-VICTORIA	TX	.1	19	50.0	10.0	25.0	33.3	31.6	52.6	15.8
U OF NORTH TEXAS	TX	.1	47	19.2	26.9	19.4	33.3	14.9	59.6	25.5
U OF TEX-ARLINGTON	TX	.3	106	43.1	26.3	44.8	31.1	31.1	47.2	21.7
U OF TEX-AUSTIN	TX	.4	166	45.7	47.2	42.5	38.7	39.8	43.4	16.9
U OF TEX-DALLAS	TX	.2	75	26.2	30.4	20.9	25.0	25.3	61.3	13.3
U OF TEX-EL PASO	TX	.2	65	27.5	20.5	15.8	22.2	12.3	64.6	23.1
U OF TEX-PERMIAN BASIN	TX	.1	19	66.7	36.4	40.0	40.0	47.4	26.3	26.3

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF TEX-SAN ANTONIO	TX	.2	72	35.0	32.5	37.8	30.3	27.8	58.3	13.9
U OF TEX-TYLER	TX	.1	25	23.1	37.5	23.1	10.0	24.0	64.0	12.0
WEST TEX STATE	TX	.1	33	33.3	42.1			33.3	60.6	6.1
UTAH										
BRIGHAM YOUNG	UT	.2	89	44.1	31.6	45.5	54.5	32.6	39.3	28.1
SOUTHERN UTAH STATE	UT		5		25.0		33.3		60.0	40.0
U OF UTAH	UT	.1	43	48.1	28.1	39.1	52.2	30.2	37.2	32.6
UTAH STATE	UT	.1	31	28.6	40.9	44.4	44.4	32.3	41.9	25.8
WEBER STATE	UT	.1	21	36.8	20.0	6.3	14.3	19.0	52.4	28.6
VERMONT										
CASTLETON ST COLL	VT		7	28.6	40.0			14.3	57.1	28.6
ST MICHAELS COLL	VT		6	40.0	20.0	25.0	20.0	16.7	66.7	16.7
TRINITY COLL	VT		6	20.0		33.3	50.0	16.7	66.7	16.7
U OF VT	VT	.1	22	36.8	44.4	35.3	40.0	22.7	31.8	45.5
VIRGINIA										
AVERETT COLL	VA		9	42.9	37.5	40.0	75.0	22.2	44.4	33.3
CHRISTOPHER NEWPORT	VA	.1	19	33.3	33.3	35.3	21.4	36.8	57.9	5.3
CLINCH VALLEY	VA		9		44.4	16.7	16.7	22.2	44.4	33.3
COLL OF WILLIAM & MARY	VA	.1	33	53.8	48.0	48.0	39.1	36.4	30.3	33.3
EASTERN MENNONITE	VA		7		16.7	75.0	33.3	28.6	42.9	28.6
EMORY & HENRY COLL	VA		6		20.0	50.0	66.7	16.7	50.0	33.3
GEORGE MASON U	VA	.2	65	38.0	38.5	30.8	26.2	32.3	43.1	24.6
HAMPTON U	VA	.1	24	12.5	16.7	11.1	21.7	8.3	62.5	29.2
JAMES MADISON U	VA	.2	63	53.5	48.0	37.8	41.9	36.5	27.0	36.5
LONGWOOD COLL	VA		14	28.6	18.2	33.3	27.3	21.4	57.1	21.4
LYNCHBURG COLL	VA		16	31.3	21.4	23.1	33.3	18.8	62.5	18.8
MARYMOUNT U	VA		13	16.7	8.3	11.1	10.0	15.4	76.9	7.7
NORFOLK STATE	VA		7						100.0	
OLD DOMINION U	VA	.1	51	27.5	23.3	32.4	32.4	19.6	54.9	25.5
RADFORD U	VA	.1	26	11.1	35.0	33.3	16.7	23.1	53.8	23.1
ROANOKE COLL	VA		9	25.0	37.5	12.5	42.9	22.2	55.6	22.2
U OF RICHMOND	VA		14	25.0	25.8	20.0	50.0	21.4	42.9	35.7
U OF VA	VA	.1	35	38.7	30.0	26.9	30.8	28.6	54.3	17.1
VA COMMONWEALTH U	VA	.1	46	42.9	27.8	25.0	22.9	23.9	43.5	32.6
VA POLY TECH	VA	.3	95	41.9	36.9	30.8	42.6	28.4	35.8	35.8
VA STATE	VA		14	10.0	36.4	27.3	27.3	14.3	42.9	42.9
VA UNION	VA		7	14.3		14.3			85.7	14.3

* 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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
WASHINGTON & LEE	VA		9	66.7	25.0	71.4	50.0	22.2		77.8
WASHINGTON										
CENTRAL WASH STATE	WA	.2	80	29.2	23.8	32.8	41.2	23.8	38.8	37.5
CITY U	WA		17	21.4		31.3	36.4	17.6	52.9	29.4
EASTERN WASH STATE	WA	.1	40	32.3	13.8	25.0	31.6	25.0	47.5	27.5
GONZAGA U	WA	.1	27	50.0	40.0	29.4	40.0	40.7	37.0	22.2
PACIFIC LUTHERAN	WA		15	28.6	25.0	66.7	37.5	20.0	20.0	60.0
SEATTLE PACIFIC COLL	WA		9	20.0	20.0	16.7	42.9	44.4	44.4	11.1
SEATTLE U	WA	.1	28	25.0	43.5	35.3	25.0	32.1	46.4	21.4
ST NARTINS COLL	WA		18	33.3	12.5	21.4	25.0	5.6	50.0	44.4
U OF PUGET SOUND	WA	.1	24	33.3	21.1	38.9	22.2	25.0	45.8	29.2
U OF WASH	WA	.3	100	59.0	42.6	42.6	42.2	46.0	27.0	27.0
WALLA WALLA COLL	WA		9	28.6	37.5	57.1	42.9	33.3	33.3	33.3
WASH STATE	WA	.1	41	31.0	24.1	32.1	26.9	26.8	46.3	26.8
WESTERN WASH STATE	WA	.1	33	54.2	55.6	66.7	47.6	48.5	27.3	24.2
WHITWORTH COLL	WA		5	50.0		50.0		40.0	40.0	20.0
WEST VIRGINIA										
BLUEFIELD STATE	WV		14	11.1	20.0			14.3	78.6	7.1
CONCORD COLL	WV	.1	37	27.3	31.8	15.8	20.0	18.9	64.9	16.2
DAVIS & ELKINS COLL	WV		5	25.0				20.0	80.0	
FAIRMONT STATE	WV	.1	26	9.1	7.7	25.0	14.3	11.5	80.8	7.7
GLENVILLE STATE	WV		12	16.7	40.0	57.1	42.9	25.0	41.7	33.3
MARSHALL U	WV	.3	98	30.8	18.8	35.0	29.3	22.4	61.2	16.3
SALEM COLL	WV		5				100.0		80.0	20.0
SHEPHERD COLL	WV	.1	24	64.7	33.3	41.7	53.3	45.8	25.0	29.2
U OF CHARLSTON	WV		15	16.7	33.3	22.2	33.3	26.7	66.7	6.7
W VA INST TECH	WV	.1	19		10.0		12.5	5.3	89.5	5.3
W VA STATE	WV	.1	42	33.3	28.6	26.3	14.3	23.8	64.3	11.9
W VA U	WV	.3	105	37.5	20.3	24.6	30.6	22.9	56.2	21.0
W VA WESLEYAN	WV		10	42.9	33.3	40.0	33.3	20.0	40.0	40.0
WEST LIBERTY STATE	WV		16	27.3	33.3	12.5	16.7	25.0	62.5	12.5
WHEELING COLL	WV	.1	22	18.8	30.8	12.5	9.1	13.6	72.7	13.6
WISCONSIN										
CARROLL COLL	WI		6	40.0	33.3	66.7		50.0	50.0	
CARTHAGE COLL	WI		14	33.3	33.3	33.3	45.5	35.7	50.0	14.3
EDGEWOOD COLL	WI		6	25.0	40.0	25.0	50.0	50.0	33.3	16.7
LAKELAND COLL	WI	.1	21	28.6	31.3	50.0	63.6	33.3	33.3	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

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MARQUETTE U	WI	.2	56	50.0	41.7	59.0	36.1	48.2	25.0	26.8
ST NORBERT COLL	WI		13	22.2	30.0	22.2	25.0	38.5	46.2	15.4
U OF WI-EAU CLAIRE	WI	.1	29	56.5	42.1	50.0	62.5	48.3	13.8	37.9
U OF WI-LA CROSSE	WI		10	50.0	50.0	85.7	80.0	50.0	20.0	30.0
U OF WI-MADISON	WI	.1	44	60.0	42.3	75.0	50.0	56.8	20.5	22.7
U OF WI-MILWAUKEE	WI	.2	64	50.0	41.3	51.1	55.3	50.0	31.3	18.8
U OF WI-OSHKOSH	WI	.1	24	63.2	33.3	42.9	40.0	58.3	29.2	12.5
U OF WI-PARKSIDE	WI		16	55.6	50.0	72.7	66.7	56.3	18.8	25.0
U OF WI-PLATTEVILLE	WI		9	60.0	50.0	71.4	80.0	66.7		33.3
U OF WI-RIVER FALLS	WI		7	100.0	100.0	50.0	33.3	57.1	14.3	28.6
U OF WI-STEVENS PT	WI		9	20.0	28.6	25.0	50.0	44.4	55.6	
U OF WI-SUPERIOR	WI		6	60.0	25.0	50.0		16.7	16.7	66.7
U OF WI-WHITEWATER	WI	.1	46	45.2	45.9	57.7	53.8	50.0	21.7	28.3
WYOMING										
U OF WYOMING	WY	.1	46	38.2	28.9	32.1	41.7	30.4	41.3	28.3
SCHOOLS WITH FEWER THAN FIVE		1.5	567	23.4	24.9	19.3	18.7	18.7	56.4	24.9
SCHOOLS NOT RECORDED		22.4	8,340	36.3	30.7	32.4	28.4	29.2	51.1	19.6
TOTALS		100.0	37,230	35.0	29.8	30.0	29.3	28.1	47.8	24.1

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

REPORT NUMBER 12-C

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA										
ALABAMA A & M	AL	.1	6	33.3	40.0	60.0	16.7	16.7	50.0	33.3
AUBURN U-AUBURN	AL	.5	29	25.0	22.7	25.0	50.0	24.1	51.7	24.1
NORTH ALABAMA U	AL	.1	5		25.0	25.0	25.0	40.0	60.0	
SAMFORD U	AL	.1	5			50.0	33.3	60.0	40.0	
TROY ST-TROY	AL	.2	10	28.6	50.0		50.0	50.0	40.0	10.0
U OF AL-BIRMINGHAM	AL	.1	7	71.4	50.0	100.0	100.0	42.9		57.1
U OF AL-UNIVERSITY	AL	.3	21	35.3	35.7	42.9	57.1	33.3	23.8	42.9
ARIZONA										
AMER GRAD SC OF MGMT	AZ	.1	6	60.0	75.0	66.7	66.7	66.7	16.7	16.7
ARIZONA STATE	AZ	.3	17	55.6	42.9	75.0	40.0	52.9	29.4	17.6
U OF ARIZONA	AZ	.1	9	66.7	80.0	60.0	33.3	77.8		22.2
ARKANSAS										
HARDING COLL	AR	.2	10	44.4	25.0	40.0	25.0	30.0	50.0	20.0
CALIFORNIA										
CAL ST U-HAYWARD	CA	.1	7	33.3	42.9	33.3		42.9	57.1	
CAL ST U-LONG BEACH	CA	.1	7		20.0	40.0	33.3		71.4	28.6
CAL ST U-LOS ANGELES	CA	.1	8		20.0				87.5	12.5
CAL ST U-NORTHRIDGE	CA	.1	5	33.3	100.0			40.0	20.0	40.0
CAL ST U-SACRAMENTO	CA	.2	10		50.0	37.5	42.9	40.0	50.0	10.0
GOLDEN GATE	CA	.2	13	57.1	71.4	50.0	75.0	69.2	15.4	15.4
NATIONAL	CA	.1	6	25.0	25.0	33.3	33.3		66.7	33.3
NORTHROP	CA	.1	6				33.3	16.7	83.3	
SAN DIEGO STATE	CA	.2	12	33.3	62.5	100.0	75.0	58.3	25.0	16.7
SAN FRANCISCO STATE	CA	.1	8	28.6		60.0	66.7	12.5	50.0	37.5
U OF CAL-IRVINE	CA	.1	8	66.7	60.0			62.5	25.0	12.5
U OF CAL-LOS ANGELES	CA	.3	20	66.7	64.3	57.1	33.3	55.0	20.0	25.0
U OF SANTA CLARA	CA	.1	6	25.0	60.0			33.3	50.0	16.7
U OF SOUTHERN CAL	CA	.4	26	80.0	64.7	50.0	66.7	65.4	15.4	19.2
WOODBURY	CA	.1	5	33.3	80.0			40.0	20.0	40.0
COLORADO										
CO STATE	CO	.2	13	40.0		25.0	14.3	23.1	53.8	23.1
METROPOLITAN ST COLL	CO	.3	20	35.7	41.7	13.3	27.3	20.0	50.0	30.0
REGIS COLL	CO	.1	5	25.0			50.0	20.0	40.0	40.0
U OF CO-BOULDER	CO	.4	24	84.6	58.8	50.0	55.6	54.2	8.3	37.5

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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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF CO-DENVER	CO	.2	13	42.9	55.6	50.0	25.0	30.8	38.5	30.8
U OF DENVER	CO	.2	15	71.4	55.6	12.5	44.4	46.7	26.7	26.7
U OF NORTHERN CO	CO	.2	10	50.0	16.7	50.0	33.3	10.0	40.0	50.0
CONNECTICUT										
CENTRAL CONN ST U	CT	.4	27	31.6	25.0	25.0	25.0	29.6	51.9	18.5
FAIRFIELD	CT	.2	13	50.0	55.6	55.6	50.8	53.8	23.1	23.1
QUINNIPIAC COLL	CT	.1	7	20.0		28.6			57.1	42.9
SACRED HEART UNIV	CT	.2	15		16.7	7.7	11.1	13.3	73.3	13.3
U OF CONN	CT	.5	33	54.2	27.8	50.0	42.9	48.5	27.3	24.2
U OF HARTFORD	CT	.5	31	66.7	50.0	44.4	26.3	51.6	25.8	22.6
U OF NEW HAVEN	CT	.2	13	40.0	66.7		33.3	46.2	46.2	7.7
WESTERN CONN ST U	CT	.2	10	33.3	33.3	28.6	33.3	30.0	40.0	30.0
DISTRICT OF COLUMBIA										
AMERICAN	DC	.2	11	33.3	16.7	20.0	33.3	27.3	45.5	27.3
BENJAMIN FRANKLIN U	DC	.1	8	42.9		28.6			50.0	50.0
GEORGE WASHINGTON	DC	.4	26	47.1	55.6	35.3	50.0	42.3	30.8	26.9
HOWARD	DC	.2	13	8.3		16.7	23.1	7.7	69.2	23.1
SOUTHEASTERN	DC	.2	12		9.1			8.3	91.7	
STRAYER COLL	DC	.1	6			16.7		16.7	83.3	
U OF DC	DC	.1	9	22.2	25.0	14.3	12.5	11.1	55.6	33.3
FLORIDA										
FL ATLANTIC U	FL	.2	10	20.6	33.3	57.1	33.3	30.0	40.0	30.0
FL INTERNATIONAL	FL	.3	21	50.0	55.6	50.0	45.5	47.6	28.6	23.8
FL SOUTHERN COLL	FL	.1	6	75.0	60.0	33.3	50.0	33.3	16.7	50.0
FL STATE	FL	.2	14	75.0	[illegible]	66.7	87.5	57.1	7.1	35.7
NOVA	FL	.2	14	40.0	[illegible]	45.5	62.5	35.7	35.7	28.6
STETSON U	FL	.1	5	50.0	50.0	50.0	100.0	60.0	20.0	20.0
U OF CENTRAL FL	FL	.1	7	83.3	28.6	60.0	60.0	28.6	28.6	42.9
U OF FLORIDA	FL	.6	37	66.7	40.7	53.3	52.6	54.1	21.6	24.3
U OF MIAMI	FL	.2	13	70.0	33.3	11.1	37.5	23.1	23.1	53.8
U OF NORTH FL	FL	.2	12	57.1	42.9	40.0		41.7	33.3	25.0
U OF SO FLORIDA	FL	.2	15	62.5	60.0	50.0	55.6	46.7	20.0	33.3
U OF WEST FLORIDA	FL	.2	10	50.0	33.3	28.6	60.0	50.0	30.0	20.0
GEORGIA										
AUGUSTA COLL	GA	.1	5		33.3	25.0		20.0	60.0	20.0
COLUMBUS COLL	GA	.1	5	66.7	25.0	40.0	25.0	20.0	40.0	40.0

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REPORT NUMBER 12-D

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NATIONAL TOTALS
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MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
EMORY	GA	.2	13	50.0	62.5	16.7	37.5	46.2	30.8	23.1
GA COLLEGE	GA	.2	12	25.0	14.3	30.0	30.0	41.7	50.0	8.3
GA INST OF TECH	GA	.1	5	25.0	20.0	50.0	100.0	20.0		80.0
GA SOUTHERN COLL	GA	.1	8	42.9	25.0	33.3	25.0	37.5	50.0	12.5
GA STATE	GA	1.1	65	51.5	56.1	44.1	43.9	41.5	29.2	29.2
KENNESAW COLL	GA	.1	7	60.0	50.0	20.0	33.3	28.6	28.6	42.9
NORTH GEORGIA COLL	GA	.1	6	25.0	75.0	25.0	20.0	16.7	50.0	33.3
OGLETHORPE	GA	.1	7	33.3	66.7	20.0		28.6	42.9	28.6
U OF GEORGIA	GA	1.0	63	43.2	35.6	26.8	38.1	30.2	44.4	25.4
VALDOSTA STATE	GA	.3	17	50.0	40.0	18.2	20.0	29.4	41.2	29.4
WEST GEORGIA COLL	GA	.2	10	50.0	42.9	16.7	20.0	30.0	50.0	20.0
HAWAII										
U OF HAWAII-MANOA	HI	.2	14	62.5	58.3	57.1	42.9	42.9	28.6	28.6
ILLINOIS										
DEPAUL	IL	.5	29	23.5	26.3	50.0	31.6	44.8	37.9	17.2
IL STATE	IL	.1	8	33.3	16.7	50.0	50.0	37.5	12.5	50.0
NORTHERN IL	IL	.2	12	75.0	50.0	71.4	75.0	66.7	8.3	25.0
ROOSEVELT	IL	.3	20	29.4	16.7	11.1	29.4	15.0	50.0	35.0
ROSARY COLL	IL	.1	8	28.6	16.7	40.0	60.0	25.0	37.5	37.5
STHN IL U-CARBONDALE	IL	.2	10	75.0	75.0	75.0		80.0	20.0	
STHN IL U-EDWARDSVILLE	IL	.1	9	20.0	20.0	75.0	60.0	44.4	33.3	22.2
U OF CHICAGO-LOYOLA	IL	.1	6	25.0	33.3	50.0	25.0	33.3	33.3	33.3
U OF IL-CHICAGO	IL	.3	16	36.4	50.0	50.0	33.3	31.3	31.3	37.5
U OF IL-URBANA	IL	.3	21	60.0	50.0	20.0	60.0	57.1	33.3	9.5
WESTERN IL U	IL	.1	5	50.0	66.7	50.0	50.0	60.0	20.0	20.0
INDIANA										
ANDERSON COLL	IN	.1	6	50.0	50.0	50.0	40.0	33.3	16.7	50.0
BALL ST	IN	.4	26	60.0	31.3	26.7	41.7	34.6	34.6	30.8
BUTLER	IN	.2	12	50.0	28.6	44.4	14.3	33.3	41.7	25.0
IN ST U-TERRE HAUTE	IN	.2	14	36.4	33.3	33.3	44.4	28.6	42.9	28.6
IN U-BLOOMINGTON	IN	.7	42	57.7	59.1	36.4	25.0	45.2	31.0	23.8
IN U-FORT WAYNE	IN	.1	9	75.0	16.7	50.0	40.0	33.3	44.4	22.2
IN U-KOKOMO	IN	.1	5	75.0	100.0	50.0		80.0		20.0
IN U-NORTHWEST	IN	.1	7		25.0	20.0		14.3	71.4	14.3
IN U-PURDUE-INDPLS	IN	.4	26	37.5	43.8	27.3	14.3	38.5	46.2	15.4
IN U-SOUTHEAST	IN	.1	6	33.3	33.3	50.0	25.0	50.0	50.0	
MANCHESTER COLL	IN	.1	8	40.0	33.3	60.0	33.3	50.0	25.0	25.0

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MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
PURDUE U-MAIN CAMPUS	IN	.2	15	53.8	53.8	22.2	12.5	40.0	20.0	40.0
ST MARYS COLL	IN	.1	5	50.0		66.7	33.3	60.0	40.0	
U OF EVANSVILLE	IN	.1	7	25.0	75.0	60.0	50.0	42.9		57.1
U OF NOTRE DAME	IN	.4	22	33.3	33.3	53.8	31.3	31.8	27.3	40.9
VALPARAISO	IN	.1	5	50.0			33.3	20.0	60.0	20.0
IOWA										
U OF IOWA	IA	.2	12	60.0	57.1	40.0	50.8	33.3	41.7	25.0
KANSAS										
KANSAS STATE	KS	.2	10	75.0	14.3	83.3	66.7	30.0	10.0	60.0
U OF KANSAS	KS	.1	9	40.0	14.3	50.0	37.5	22.2	33.3	44.4
KENTUCKY										
NORTHERN KENTUCKY U	KY	.2	11	25.0	20.8	33.3	14.3	18.2	63.6	18.2
U OF KENTUCKY	KY	.4	22	41.2	21.4	27.3	23.1	27.3	45.5	27.3
LOUISIANA										
LA ST U-A&M	LA	.5	31	47.1	47.1	40.0	42.1	35.5	29.0	35.5
LA ST U-SHREVEPORT	LA	.1	6	75.0	50.0	50.0	50.0	66.7	16.7	16.7
LA TECH	LA	.4	23	31.3	31.3	36.4	45.5	30.4	34.8	34.8
LOYOLA U	LA	.1	9	50.0		28.6		22.2	55.6	22.2
MCNEESE STATE	LA	.1	5	75.0	75.0	33.3	50.0	60.0	20.0	20.0
NICHOLLS STATE	LA	.1	8	80.0	50.0	66.7	33.3	37.5	12.5	50.0
NORTHEAST LA	LA	.3	17	36.4	33.3	45.5	44.4	41.2	47.1	11.8
SOUTHEASTERN LA	LA	.2	14	30.0	11.1	30.0	20.0	28.6	42.9	28.6
SOUTHERN U-BATON ROUGE	LA	.1	8	16.7		50.0	14.3		62.5	37.5
TULANE U	LA	.2	14	54.5	25.0	63.6	40.0	35.7	28.6	35.7
U OF NEW ORLEANS	LA	.4	22	46.2	25.0	21.4	38.5	22.7	50.0	27.3
U OF STHWESTN LA	LA	.1	6		50.0	66.7	33.3	33.3	50.0	16.7
XAVIER U OF LA	LA	.1	7	40.0			28.6	14.3	42.9	42.9
MAINE										
U OF ME-ORONO	ME	.1	7	33.3		20.0		14.3	57.1	28.6
MARYLAND										
LOYOLA COLL	MD	.1	7	40.0	40.0	60.0	50.0	42.9	14.3	42.9
MORGAN STATE	MD	.1	5		25.0	40.0	40.0	20.0	60.0	20.0
U OF BALTIMORE	MD	.2	13	40.0	20.0	16.7	44.4	38.5	30.8	30.8
U OF MD-COLLEGE PARK	MD	.3	16	36.4	50.0	36.4	28.6	37.5	37.5	25.0

* 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.

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
MASSACHUSETTS										
AMERICAN INTERNATL	MA	.1	8	60.0	50.0	16.7		37.5	50.0	12.5
ASSUMPTION COLL	MA	.2	12	28.6	22.2	42.9	20.0	16.7	58.3	25.0
BABSON COLL	MA	.4	25	37.5	28.6	36.8	42.1	20.0	32.0	48.0
BENTLEY COLL	MA	1.6	98	58.3	47.9	47.5	32.5	40.8	29.6	29.6
BOSTON COLL	MA	.6	36	40.0	23.1	21.7	27.3	25.0	50.0	25.0
BOSTON U	MA	.3	19	50.0	46.7	52.9	50.0	42.1	21.1	36.8
COLLEGE OF HOLY CROSS	MA	.2	10	33.3	75.0	85.7	40.0	60.0	20.0	20.0
MERRIMACK COLL	MA	.2	15	22.2	7.1	25.0	14.3	6.7	66.7	26.7
NICHOLS COLL	MA	.1	6	25.0	20.0	20.0	40.0	33.3	50.0	16.7
NORTH ADAMS STATE	MA	.1	6	66.7	33.3	25.0		33.3	50.0	16.7
NORTHEASTERN U	MA	1.3	80	54.5	27.6	33.3	22.2	32.5	36.3	31.3
SALEM STATE	MA	.1	9	14.3		33.3		11.1	66.7	22.2
SOUTHEASTERN MASS	MA	.2	10	83.3	37.5	50.0	100.0	40.0	20.0	40.0
STONEHILL COLL	MA	.1	8	16.7	16.7	37.5	20.0	25.0	62.5	12.5
SUFFOLK	MA	.3	16	15.4	25.0	28.6	10.0	12.5	68.8	18.8
U OF LOWELL	MA	.2	10	28.6	25.0	16.7	20.0	30.0	60.0	10.0
U OF MASS-AMHERST	MA	.7	41	34.5	30.3	30.3	20.8	22.0	53.7	24.4
U OF MASS-BOSTON	MA	.2	11	66.7	16.7	42.9	14.3	27.3	36.4	36.4
WESTERN NEW ENG COLL	MA	.5	28	35.7	17.6	36.8	33.3	32.1	39.3	28.6
WESTFIELD ST COLL	MA	.1	6	100.0	66.7	33.3	100.0	66.7	16.7	16.7
MICHIGAN										
CENTRAL MICH	MI	.1	9	20.0	50.0		50.0	33.3	44.4	22.2
FERRIS STATE	MI	.1	6	33.3	80.0	50.0	100.0	50.0		50.0
MICHIGAN STATE	MI	.4	23	38.9	25.0	38.5	44.4	34.8	47.8	17.4
U OF MI-ANN ARBOR	MI	.1	9	25.0	25.0	40.0	60.0	22.2	55.6	22.2
WALSH COLLEGE	MI	.2	15	27.3	46.2	55.6	37.5	40.0	46.7	13.3
WAYNE STATE	MI	.1	7	50.0	33.3	33.3		42.9	28.6	28.6
MINNESOTA										
U OF MN-MNPLS	MN	.1	8	50.0	25.0	66.7	40.0	25.0	37.5	37.5
MISSISSIPPI										
DELTA STATE	MS	.1	6	40.0	33.3		33.3	50.0	50.0	
JACKSON STATE	MS	.1	5	20.0	20.0		20.0		80.0	20.0
MS ST U	MS	.2	13	40.0	25.0	42.9	42.9	30.8	38.5	30.8
U OF MS	MS	.1	9	40.0	20.0	60.0	50.0	55.6	11.1	33.3
U OF SOUTHERN MS	MS	.1	6	50.0	50.0	33.3		33.3	50.0	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

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
MISSOURI										
CENTRAL MO STATE	MO	.2	10		14.3	33.3	28.6	40.0	60.0	
MO WESTERN ST COLL	MO	.1	6			40.0			66.7	33.3
NORTHEAST MO STATE	MO	.1	9	14.3	12.5	28.6	20.0		55.6	44.4
ROCKHURST COLL	MO	.1	7	16.7		25.0	33.3		85.7	14.3
SOUTHEAST MO STATE	MO	.2	15	22.2	30.0	36.4	44.4	40.0	40.0	20.0
SOUTHWEST MO STATE	MO	.4	26	47.1	44.4	38.9	33.3	34.6	38.5	26.9
ST LOUIS U	MO	.4	22	35.7	46.7	23.5	35.7	31.8	45.5	22.7
U OF MO-COLUMBIA	MO	.6	34	50.0	33.3	45.8	25.0	38.2	35.3	26.5
U OF MO-KANSAS CITY	MO	.2	13	42.9	28.6	55.6	40.0	46.2	38.5	15.4
U OF MO-ST LOUIS	MO	.5	32	35.0	33.3	31.6	31.3	37.5	31.3	31.3
MONTANA										
U OF MONTANA	MT	.1	6	60.0		66.7	50.0	33.3	16.7	50.0
NEBRASKA										
U OF NEBR LINCOLN	NE	.1	6		66.7	50.0		33.3	33.3	33.3
NEW HAMPSHIRE										
NH COLL	NH	.1	9	12.5	50.0	25.0		22.2	44.4	33.3
NEW JERSEY										
FARLGH DCKSN-MADISON	NJ	.2	13	25.0	30.0	40.0	37.5	30.8	61.5	7.7
FARLGH DCKSN-RTHFD	NJ	.3	16	23.1	25.0	9.1		12.5	68.8	18.8
FARLGH DCKSN-TEANECK	NJ	.2	13	12.5	50.0	44.4	44.4	23.1	53.8	23.1
MONMOUTH COLL	NJ	.1	9	33.3	37.5		16.7	33.3	44.4	22.2
RUTGERS U-NEWARK	NJ	.4	27	20.0	27.8	28.6	28.6	33.3	48.1	18.5
SETON HALL	NJ	.2	13	16.7	9.1	20.0	20.0	7.7	69.2	23.1
NEW MEXICO										
U OF NEW MEXICO	NM	.2	10	33.3	20.0			10.0	60.0	30.0
NEW YORK										
ADELPHI	NY	.3	17	66.7	60.0	23.1	33.3	35.3	41.2	23.5
CANISIUS COLL	NY	.1	6	75.0	40.0			33.3	50.0	16.7
CLARKSON U	NY	.1	5	25.0	33.3	50.0	100.0	40.0	20.0	40.0
CORNELL	NY	.1	9	50.0	42.9	50.0	33.3	44.4	22.2	33.3
CUNY BERNARD BARUCH	NY	.5	29	50.0	46.2	40.0	30.0	41.4	41.4	17.2
CUNY LEHMAN COLL	NY	.1	6	33.3	33.3		100.0	16.7	50.0	33.3

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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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
FORDHAM	NY	.3	18	37.5	37.5	37.5	50.0	44.4	44.4	11.1
HOFSTRA	NY	.3	16	25.0	50.0	55.6	66.7	31.3	43.8	25.0
IONA COLL	NY	.1	8	80.0	100.0	66.7	66.7	75.0	12.5	12.5
L I U-BKLYN CENTER	NY	.2	13	37.5	50.0			30.8	53.8	15.4
L I U-CW POST	NY	.7	40	35.3	45.5	50.0	37.5	40.0	40.0	20.0
NEW YORK U	NY	.6	35	36.8	47.6	52.6	61.1	48.6	28.6	22.9
PACE U-NY	NY	.6	36	26.3	35.7	27.3	52.4	36.1	52.8	11.1
PACE U-PLEASANTVILLE	NY	.2	15	66.7	44.4	50.0	83.3	60.0	20.0	20.0
PACE U-WHITE PLAINS	NY	.1	7	83.3	60.0	50.0	33.3	57.1	14.3	28.6
ROCHESTER INST TECH	NY	.2	11		25.0	37.5	44.4	18.2	27.3	54.5
ST JOHNS	NY	.7	40	10.5	30.0	46.7	23.1	27.5	60.0	12.5
SUNY AT ALBANY	NY	.2	10	50.0	71.4	66.7	40.0	30.0	10.0	60.0
SUNY AT BINGHAMTON	NY	.1	9		40.0	50.0	100.0	55.6	44.4	
SUNY AT BUFFALO	NY	.4	24	64.7	56.3	83.3	66.7	54.2	16.7	29.2
SYRACUSE	NY	.2	14	25.0	50.0	25.0	100.0	42.9	35.7	21.4
U OF ROCHESTER	NY	.1	6	100.0	100.0	100.0	100.0	100.0		
NORTH CAROLINA										
APPALACHIAN STATE	NC	.2	15	50.0	22.2	50.0	44.4	40.0	26.7	33.3
EAST CAROLINA	NC	.1	6	33.3	50.0	50.0	75.0	50.0	16.7	33.3
ELON COLL	NC	.1	5		25.0			20.0	80.0	
NC AGRIC & TECH	NC	.1	6	40.0	20.0			33.3	66.7	
U OF NC-CHAPEL HILL	NC	.6	39	52.9	57.9	45.5	50.0	48.7	30.8	20.5
WESTERN CAROLINA U	NC	.1	5	66.7	50.0	25.0		40.0	60.0	
OHIO										
BALDWIN-WALLACE COLL	OH	.3	16	36.4	12.5	27.3	25.0	25.0	56.3	18.8
BOWLING GREEN STATE	OH	.4	26	14.3	17.6	57.1	53.3	26.9	42.3	30.8
CASE WESTERN RESERVE	OH	.2	13	25.0	71.4	40.0	42.9	61.5	30.8	7.7
CEDARVILLE COLL	OH	.1	8	40.0	37.5	33.3	25.0	12.5	12.5	75.0
CLEVELAND STATE	OH	1.0	61	32.4	36.4	40.0	16.7	37.7	42.6	19.7
DYKE COLL	OH	.1	5		25.0				80.0	20.0
FINDLAY COLL	OH	.1	5		25.0	75.0	75.0	40.0	20.0	40.0
FRANKLIN U	OH	.2	13	33.3	28.6	12.5		23.1	53.8	23.1
JOHN CARROLL U	OH	.3	16	25.0	18.2	37.5	62.5	31.3	43.8	25.0
KENT STATE	OH	.4	25	33.3	50.0	50.0	41.2	36.0	36.0	28.0
MIAMI U	OH	.9	55	56.3	29.2	38.2	39.4	38.2	36.4	25.5
MT UNION COLL	OH	.1	6		25.0	40.0	40.0	33.3	50.0	16.7
OHIO NORTHERN	OH	.1	5				33.3		80.0	20.0
OHIO STATE	OH	.8	47	42.9	40.9	40.0	62.1	51.1	34.0	14.9

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REPORT NUMBER 12-0

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
OHIO U	OH	.3	16	50.0	37.5	12.5	33.3	37.5	50.0	12.5
OHIO WESLEYAN	OH	.1	5	50.0	25.0	25.0			20.0	80.0
OTTERBEIN COLL	OH	.1	8		16.7	42.9	33.3		37.5	62.5
U OF AKRON	OH	.7	45	34.5	13.0	32.3	25.9	26.7	51.1	22.2
U OF CINCINNATI	OH	.6	38	35.7	27.3	50.0	42.1	34.2	42.1	23.7
U OF DAYTON	OH	.4	22	58.3	44.4	36.4	37.5	50.0	31.8	18.2
U OF TOLEDO	OH	.5	29	30.8	36.8	41.2	35.7	34.5	41.4	24.1
WALSH COLL	OH	.1	7		25.0	25.0	42.9	28.6	42.9	28.6
WRIGHT STATE	OH	.6	34	35.3	27.3	30.0	33.3	26.5	58.8	14.7
XAVIER	OH	.3	16	41.7	28.6	18.2	10.0	25.0	56.3	18.8
YOUNGSTOWN STATE	OH	.4	27	16.7	30.8	36.8	26.7	29.6	55.6	14.8
OKLAHOMA										
CENTRAL STATE	OK	.1	5	50.0	75.0			40.0	40.0	20.0
OK CITY U	OK	.2	11	16.7	25.0	12.5	25.0	9.1	54.5	36.4
OK ST U	OK	.1	7	75.8	16.7	75.0	100.0	28.6	42.9	28.6
U OF OK-NORMAN	OK	.1	7	25.8	50.0	40.0		28.6	42.9	28.6
PENNSYLVANIA										
BLOOMSBURG U	PA	.1	6	66.7	60.0			33.3	33.3	33.3
CLARION U OF PA	PA	.1	6	40.0	33.3			16.7	66.7	16.7
DREXEL	PA	.1	9	60.0	75.0	33.3	25.0	55.6	33.3	11.1
DUQUESNE	PA	.1	9	33.3		42.9	28.6	44.4	44.4	11.1
GROVE CITY COLL	PA	.1	5		33.3	33.3	50.0	20.0	60.0	20.0
LA SALLE COLL	PA	.2	12	20.0		25.0	22.2	33.3	66.7	
LEHIGH U	PA	.1	5	33.3	25.0			20.0	60.0	20.0
PA ST U-U PARK	PA	.4	26	21.4	17.6	29.4	38.9	26.9	53.8	19.2
SHIPPENSBURG U OF PA	PA	.1	5	25.0	40.0			20.0	40.0	40.0
ST JOSEPHS COLL	PA	.2	13	36.4	40.0	33.3	28.6	23.1	46.2	30.8
TEMPLE	PA	.2	12	42.9	33.3	42.9	66.7	41.7	41.7	16.7
U OF PA	PA	.2	13	72.7	71.4	60.0	16.7	53.8	30.8	15.4
U OF PITTSBURGH	PA	.3	19	25.0	18.2	22.2	20.0	31.6	57.9	10.5
U OF SCRANTON	PA	.1	8	20.0	50.0		16.7	12.5	50.0	37.5
VILLANOVA	PA	.2	11	55.6	50.8	37.5	33.3	27.3	27.3	45.5
WESTMINSTER COLL	PA	.1	5	50.0	33.3		33.3	20.0	40.0	40.0
WIDENER U	PA	.1	9	16.7	16.7	12.5	14.3	22.2	77.8	
PUERTO RICO										
INTER AMER-HATO REY	PR	.2	14	14.3		11.1	14.3	7.1	85.7	7.1
U OF PR-MAYAGUEZ	PR	.1	5	50.0	100.0	66.7	66.7	80.0	20.0	

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REPORT NUMBER 12-8

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MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF PR-RIO PIEDRAS	PR	.4	26	25.0	30.8	16.7	33.3	23.1	57.7	19.2
RHODE ISLAND										
BRYANT COLL	RI	.9	54	44.4	46.2	25.9	34.8	40.7	40.7	18.5
JOHNSON & WALES U	RI	.1	5			25.0		20.0	80.0	
PROVIDENCE COLL	RI	.3	20	58.3		11.1	7.1	10.0	60.0	30.0
SALVE REGINA-NEWPORT	RI	.1	6	66.7	50.0	50.0	100.0	83.3		16.7
U OF RHODE ISLAND	RI	.5	30	43.8	30.0	35.3	41.2	40.0	33.3	26.7
SOUTH CAROLINA										
BOB JONES U	SC	.1	6	40.0	20.0	60.0	100.0	33.3	16.7	50.0
CLEMSON	SC	.3	20	50.0	30.8	53.3	25.0	30.0	30.0	40.0
U OF SC-COLUMBIA	SC	.4	24	40.0	27.8	41.7	30.8	25.0	41.7	33.3
TENNESSEE										
EAST TENN STATE	TN	.1	7	60.0	60.0		20.0	14.3	28.6	57.1
MEMPHIS STATE	TN	.1	9	42.9	12.5	14.3	40.0	22.2	33.3	44.4
U OF TN-KNOXVILLE	TN	.4	24	21.4	44.4	38.9	37.5	25.0	33.3	41.7
TEXAS										
BAYLOR	TX	.2	10	50.0	42.9	33.3	62.5	40.0	30.0	30.0
E TEXAS STATE	TX	.1	7	75.0	50.0	40.0	33.3	57.1	28.6	14.3
HOUSTON BAPTIST	TX	.1	5		25.0	50.0	66.7	20.0	40.0	40.0
SAM HOUSTON STATE	TX	.1	5						100.0	
SOUTHERN METHODIST	TX	.1	5		100.0	100.0	100.0	80.0		20.0
TEX A&I-KINGSVILLE	TX	.1	6	20.0		25.0	25.0	16.7	50.0	33.3
TEX A&M	TX	.3	18	40.0	45.5	20.0	60.0	55.6	38.9	5.6
TEX TECH	TX	.2	13	25.0	37.5	28.6	28.6	23.1	53.8	23.1
U OF DALLAS	TX	.1	6	50.0	75.0	50.0	25.0	33.3	33.3	33.3
U OF HOUSTON	TX	.2	14	66.7	50.0	25.0	40.0	50.0	35.7	14.3
U OF HOUSTON CLEAR LAKE	TX	.1	6		25.0	33.3			66.7	33.3
U OF NORTH TEXAS	TX	.6	38	66.7	33.3	50.0	66.7	42.1	26.3	31.6
U OF TEX-ARLINGTON	TX	.2	15	25.0	10.0	33.3	33.3	26.7	66.7	6.7
U OF TEX-AUSTIN	TX	.5	33	50.0	44.4	42.1	46.7	39.4	36.4	24.2
U OF TEX-DALLAS	TX	.3	16	60.0	42.9	16.7	25.0	31.3	43.8	25.0
U OF TEX-EL PASO	TX	.1	6			25.0	50.0	33.3	66.7	
UTAH										
BRIGHAM YOUNG	UT	1.0	63	68.9	36.7	44.0	52.2	42.9	20.6	36.5
SOUTHERN UTAH STATE	UT	.1	9	33.3			37.5	11.1	44.4	44.4

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PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF UTAH	UT	.4	23	50.0	58.8	66.7	33.3	60.9	26.1	13.0
UTAH STATE	UT	.1	9	37.5	22.2	42.9	60.0	22.2	33.3	44.4
WEBER STATE	UT	.3	20	58.3	33.3	58.8	77.8	50.0	15.0	35.0
VERMONT										
U OF VT	VT	.1	7	33.3	33.3	25.0	25.0	28.6	28.6	42.9
VIRGINIA										
CHRISTOPHER NEWPORT	VA	.1	6				33.3	33.3	66.7	
COLL OF WILLIAM & MARY	VA	.4	22	50.0	53.3	50.0	46.2	45.5	40.9	13.6
EMORY & HENRY COLL	VA	.1	7	20.0	28.6			14.3	71.4	14.3
GEORGE MASON U	VA	.5	33	52.2	18.2	40.0	35.3	30.3	33.3	36.4
JAMES MADISON U	VA	.5	28	64.3	28.6	30.8	53.3	35.7	32.1	32.1
LONGWOOD COLL	VA	.1	7	25.0	57.1			42.9	42.9	14.3
LYNCHBURG COLL	VA	.1	5			20.0		20.0	80.0	
NORFOLK STATE	VA	.1	5						100.0	
OLD DOMINION U	VA	.5	31	45.5	40.0	42.9	21.4	35.5	32.3	32.3
RADFORD U	VA	.1	8	50.0	50.0	42.9	33.3	25.0	37.5	37.5
U OF RICHMOND	VA	.3	16	72.7	44.4	50.0	66.7	62.5	18.8	18.8
U OF VA	VA	.4	26	70.6	38.1	11.1	25.0	34.6	30.8	34.6
VA COMMONWEALTH U	VA	.3	16	33.3	36.4	50.0	22.2	31.3	43.8	25.0
VA POLY TECH	VA	.9	56	39.4	44.4	52.9	40.0	39.3	26.8	33.9
VA STATE	VA	.1	7	16.7		28.6	16.7		71.4	28.6
WASHINGTON & LEE	VA	.1	6	60.0		75.0	33.3	66.7	16.7	16.7
WASHINGTON										
U OF WASH	WA	.2	12	63.6	28.6	71.4	75.0	41.7	8.3	50.0
WEST VIRGINIA										
MARSHALL U	WV	.1	7	40.0		100.0	50.0	28.6	57.1	14.3
W VA U	WV	.4	23	42.9	40.0	41.2	41.7	43.5	39.1	17.4
WHEELING COLL	WV	.1	5	33.3		25.0	25.0	20.0	60.0	20.0
WISCONSIN										
U OF WI-MADISON	WI	.2	10	71.4		50.0	50.0	20.0	20.0	60.0
U OF WI-MILWAUKEE	WI	.1	6	60.0	33.3	75.0	50.0	50.0	16.7	33.3
U OF WI-WHITEWATER	WI	.1	7	25.0	57.1	66.7	75.0	57.1	14.3	28.6

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

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

REPORT NUMBER 12-D

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1991 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
SCHOOLS WITH FEWER THAN FIVE	14.7	890	35.6	32.6	35.4	34.6	32.6	43.5	23.9
SCHOOLS NOT RECORDED	8.4	509	36.6	35.6	36.7	34.3	32.4	40.9	26.7
TOTALS	100.0	6,047	40.4	35.5	36.4	35.6	34.8	39.9	25.3

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

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

REPORT NUMBER 12-D

NASBA STATISTICAL INFORMATION SERVICE

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MAY 1991 UNIFORM CPA EXAMINATION

ALABAMA							
ALABAMA A & M	19	HUNTINGDON COLL	5	OAKWOOD COLL	13	TROY ST-TROY	64
ALABAMA STATE U	16	JACKSONVILLE STATE	43	SAMFORD U	14	TUSKEGEE INSTITUTE	11
ATHENS STATE COLL	14	LIVINGSTON U	5	SPRING HILL COLL	12	U OF AL-BIRMINGHAM	101
AUBURN U-AUBURN	197	MILES COLL	1	STILLMAN COLLEGE	1	U OF AL-HUNTSVILLE	31
AUBURN U-MONTGOMERY	42	MOBILE COLL	2	TROY ST-DOTHAN	18	U OF AL-UNIVERSITY	153
BIRMINGHAM SOUTHERN	29	NORTH ALABAMA U	36	TROY ST-MONTGOMERY	11	U OF MONTEVALLO	12
ALASKA							
U OF ALASKA ANCHORAGE	93						
ARIZONA							
AMER GRAD SC OF MGMT	50	ARIZONA STATE	308	GRAND CANYON COLL	16	NORTHERN ARIZ U	55
ARKANSAS							
ARKANSAS COLL	186	HARDING COLL	58	OUACHITA BAPTIST	13	U OF AR-LITTLE ROCK	62
ARKANSAS STATE	53	HENDERSON ST U	28	PHILANDER SMITH COLLEG	5	U OF AR-MONTICELLO	20
ARKANSAS TECH U	29	HENDRIX COLL	42	SOUTHERN ARKANSAS U	29	U OF AR-PINE BLUFF	10
COLL OF THE OZARKS	18	JOHN BROWN U	14	U OF AR-FAYETTEVILLE	107		
CALIFORNIA							
ARMSTRONG COLL	67	CAL ST U-POMONA	100	MT SAINT MARYS	5	U OF CAL-LOS ANGELES	230
AZUSA PACIFIC COLL	10	CAL ST U-SACRAMENTO	188	NATIONAL	56	U OF CAL-RIVERSIDE	10
BIOLA U	12	CAL ST-DOMINGUEZ	54	NORTHROP	10	U OF CAL-SAN DIEGO	8
CAL BAPTIST COLL	5	CAL ST-SAN LUIS	113	PACIFIC COLL	1	U OF CAL-SANTA BARBARA	197
CAL LUTHERAN COLL	18	CHAPMAN COLL	20	PACIFIC UNION COLL	17	U OF REDLANDS	15
CAL ST BAKERSFIELD U	30	CLAREMONT MENS COLL	20	PEPPERDINE	22	U OF SAN DIEGO	51
CAL ST SAN BERNARDINO	55	CLAREMONT U-GRAD CTR	5	PITZER COLL	1	U OF SAN FRANCISCO	48
CAL ST SONOMA U	24	COLL OF NOTRE DAME	1	POINT LOMA COLL	6	U OF SANTA CLARA	94
CAL ST STANISLAUS U	33	GOLDEN GATE	95	SAN DIEGO STATE	245	U OF SOUTHERN CAL	197
CAL ST U-CHICO	65	HUMBOLDT STATE	10	SAN FRANCISCO STATE	202	U OF THE PACIFIC	12
CAL ST U-FRESNO	126	JOHN F KENNEDY U	3	SAN JOSE STATE	123	US INTERNATIONAL	7
CAL ST U-FULLERTON	185	LA VERNE COLL	7	SOUTHERN CAL COLL	6	US NAVAL POSTGRAD	4
CAL ST U-HAYWARD	161	LINCOLN U	1	ST MARYS OF CAL	42	W COAST U-LA	2
CAL ST U-LONG BEACH	166	LOMA LINDA	6	STANFORD UNIV	10	WHITTIER COLL	2
CAL ST U-LOS ANGELES	181	LOYOLA MARYMOUNT	74	U OF CAL-BERKELEY	147		
CAL ST U-NORTHRIDGE	262	MENLO COLL	2	U OF CAL-IRVINE	17		
COLORADO							
ADAMS STATE COLL	37	FORT LEWIS COLL	37	U OF CO-BOULDER	112	U OF NORTHERN CO	41
CO COLL	1	MESA COLL	36	U OF CO-CO SPRINGS	21	U OF SOUTHERN CO	27
CO STATE	78	METROPOLITAN ST COLL	133	U OF CO-DENVER	63	US AIR FORCE ACADEMY	1
CO WOMENS COLL	2	REGIS COLL	22	U OF DENVER	57		

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MAY 1991 UNIFORM CPA EXAMINATION

CONNECTICUT							
ALBERTUS MAGNUS COLL	16	FAIRFIELD	80	SO CT STATE U	7	U OF HARTFORD	69
BRIDGEPORT	15	QUINNIPIAC COLL	31	ST JOSEPH COLL	2	U OF NEW HAVEN	21
CENTRAL CONN ST U	128	SACRED HEART UNIV	39	U OF CONN	137	WESTERN CONN ST U	27
DELAWARE							
DELAWARE ST COLL	18	GOLDEY BEACOM COLL	22	U OF DELAWARE	115		
DISTRICT OF COLUMBIA							
AMERICAN	72	GALLAUDET COLL	3	HOWARD	77	TRINITY COLL	3
BENJAMIN FRANKLIN U	23	GEORGE WASHINGTON	98	SOUTHEASTERN	29		
CATHOLIC U OF AMER	30	GEORGETOWN	56	STRAYER COLL	35		
FLORIDA							
BARRY	73	FL INTERNATIONAL	125	JONES COLL-ORLANDO	2	TAMPA COLL	13
BETHUNE COOKMAN COLL	3	FL MEMORIAL COLL	4	NOVA	32	U OF CENTRAL FL	94
COLL OF BOCA RATON	2	FL SOUTHERN COLL	38	PALM BEACH ATLANTIC	2	U OF FLORIDA	159
EDWARD WATERS COLL	1	FL STATE	157	ROLLINS COLL	11	U OF MIAMI	64
FL AGRI & MECH	38	FLAGLER COLL	4	ST LEO COLL	21	U OF NORTH FL	54
FL ATLANTIC U	103	FT LAUDERDALE COLL	4	ST THOMAS U	13	U OF SO FLORIDA	146
FL INST OF TECH	2	JACKSONVILLE U	10	STETSON U	28	U OF TAMPA	11
GEORGIA							
ALBANY ST COLLEGE	63	DEVRY INSTI	1	KENNESAW COLL	52	PAINE COLL	2
ARMSTRONG ST COLL	1	EMORY	42	LAGRANGE COLL	5	PIEDMONT COLL	17
ATLANTA U	6	FORT VALLEY STATE	4	MERCER U-ATLANTA	18	SAVANNAH STATE	9
AUGUSTA COLL	19	GA COLLEGE	48	MERCER U-MACON	22	SHORTER COLL	2
BERRY COLL	24	GA INST OF TECH	26	MOREHOUSE COLL	12	U OF GEORGIA	213
BRENAU COLL	7	GA SOUTHERN COLL	54	MORRIS BROWN COLL	8	VALDOSTA STATE	46
CLARK COLL	12	GA SOUTHWESTERN COLL	12	NORTH GEORGIA COLL	14	WESLEYAN COLL	10
COLUMBUS COLL	16	GA STATE	250	OGLETHORPE	21		
HAWAII							
BRIGHAM YOUNG	68	CHAMINADE	12	HAWAII PACIFIC COLL	22	U OF HAWAII-HILO	3
IDAHO							
BOISE STATE	231	IDAHO STATE	40	NORTHWEST NAZARENE	10		
COLL OF IDAHO	7	LEWIS-CLARK STATE	5				

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ILLINOIS

AUGUSTANA COLL	95	GOVERNORS STATE	33	MILLIKIN	44	ROSARY COLL	18
AURORA COLL	14	GREENVILLE COLL	2	MONMOUTH COLL	5	SANGAMON STATE	49
BARAT COLL	5	IL BENEDICTINE COLL	37	NO PARK COLL	6	ST XAVIER COLL	15
BRADLEY	47	IL COLL	16	NORTH CENTRAL COLL	19	STHN IL U-CARBONDALE	139
CHICAGO STATE	34	IL INST TECH	5	NORTHEASTERN IL	71	STHN IL U-EDWARDSVILLE	58
COLL OF ST FRANCIS	13	IL STATE	206	NORTHERN IL	226	TRINITY CHRISTIAN	6
DEPAUL	345	IL WESLEYAN	49	NORTHWESTERN	29	U OF CHICAGO	13
DEVRY INST-CHICAGO	1	KENDALL COLL	1	OLIVET NAZARENE COLL	5	U OF CHICAGO-LOYOLA	95
EASTERN IL	102	LEWIS	46	PARKS COLL-ST LOUIS U	1	U OF IL-CHICAGO	172
ELMHURST COLL	52	MACMURRAY COLL	2	QUINCY COLL	8	U OF IL-URBANA	392
EUREKA COLL	2	MCKENDREE COLL	8	ROOSEVELT	93		

INDIANA

ANDERSON COLL	76	IN CENTRAL	23	IN U-SOUTHEAST	22	ST MARY-OF-THE-WOODS	3
BALL ST	129	IN INST OF TECH	10	MANCHESTER COLL	44	ST MARYS COLL	35
BETHEL COLL	1	IN NTHN GRAD SC MGMT	2	MARIAN COLL-INDPLS	15	TAYLOR	15
BUTLER	34	IN ST U-TERRE HAUTE	80	MARION COLL-MARION	6	TRI-STATE U	4
CALUMET COLL	10	IN U-BLOOMINGTON	412	OAKLAND CITY COLL	5	U OF EVANSVILLE	20
FRANKLIN COLL	15	IN U-FORT WAYNE	57	PURDUE U-CALUMET	27	U OF NOTRE DAME	259
GOSHEN COLL	14	IN U-KOKOMO	9	PURDUE U-MAIN CAMPUS	97	U OF SOUTH INDIANA	44
GRACE THEOL SEMINARY	5	IN U-NORTHWEST	37	PURDUE U-NO CENTRAL	6		
HANOVER COLL	4	IN U-PURDUE-INDPLS	124	ST FRANCIS COLL	3		
HUNTINGTON COLL	7	IN U-SOUTH BEND	32	ST JOSEPHS COLL	30		

IOWA

BRIAR CLIFF COLL	62	GRACELAND COLL	3	MARYCREST COLL	9	U OF IOWA	178
BUENA VISTA COLL	78	GRANDVIEW COLL	2	MORNINGSIDE COLL	8	U OF NORTHERN IOWA	183
CENTRAL U OF IOWA	16	IOWA STATE	134	MT MERCY COLL	16	UPPER IOWA U	37
CLARKE COLL	8	IOWA WESLEYAN COLL	1	NORTHWESTERN COLL	12	WARTBURG COLL	27
COE COLL	15	LORAS COLL	26	SIMPSON COLL	22	WESTMAR COLL	5
DORDT COLL	8	LUTHER COLL	28	ST AMBROSE COLL	43		
DRAKE	38	MAHARISHI INTRNL	1	U OF DUBUQUE	7		

KANSAS

BAKER	22	FORT HAYS STATE	32	MCPHERSON COLL	11	ST MARY PLAINS COLL	6
BENEDICTINE COLL	5	FRIENDS	2	MID-AMERICA NAZARENE	6	STERLING COLL	1
BETHANY COLL	14	KANSAS STATE	122	PITTSBURG STATE	32	TABOR COLL	1
BETHEL COLL	4	KANSAS WESLEYAN	3	SOUTHWESTERN COLL	4	U OF KANSAS	96
EMPORIA STATE	27	MARYMOUNT COLL	2	ST MARY COLL	2	WASHBURN U OF TOPEKA	32

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MAY 1991 UNIFORM CPA EXAMINATION

KENTUCKY

BELLARMINE COLL	117	GEORGETOWN COLL	6	NORTHERN KENTUCKY U	33	U OF LOUISVILLE	88
BRESCIA COLL	6	KY STATE	3	PIKEVILLE COLL	17	UNION COLL	6
CAMPBELLSVILLE COLL	3	KY WESLEYAN COLL	9	THOMAS MORE COLL	17		
CUMBERLAND COLL	11	MOREHEAD STATE	24	TRANSYLVANIA	12		
EASTERN KY	44	MURRAY STATE	49	U OF KENTUCKY	188		

LOUISIANA

CENTENARY OF LA	85	LA ST U-SHREVEPORT	35	NORTHEAST LA	73	ST MARYS DOMINICAN	1
DILLARD	7	LA TECH	80	NORTHWESTERN STATE	17	TULANE U	65
GRAMBLING STATE	18	LOYOLA U	34	SOUTHEASTERN LA	60	U OF NEW ORLEANS	105
LA COLL	12	MCNEESE STATE	30	SOUTHERN U-BATON ROUGE	25	U OF STHWESTN LA	42
LA ST U-A&M	199	NICHOLLS STATE	47	SOUTHERN U-NEW ORLEANS	13		

MAINE

COLBY COLL	24	ST FRANCES COLL	1	U OF ME-AUGUSTA	9	U OF ME-PORTLAND	35
HUSSON COLL	61	ST JOSEPHS COLL	5	U OF ME-MACHIAS	3	U OF ME-PRESQUE ISLE	5
RICKER COLL	2	THOMAS COLL	23	U OF ME-ORONO	31		

MARYLAND

BOWIE STATE	12	JOHNS HOPKINS	3	SALISBURY STATE	42	U OF MD-COLLEGE PARK	500
COLL OF NOTRE DAME	6	LOYOLA COLL	79	TOWSON STATE	130	U OF MD-EASTERN SHORE	4
COLUMBIA UNION COLL	7	MORGAN STATE	34	U OF BALTIMORE	213		
FROSTBURG STATE	50	MT ST MARYS COLL	61	U OF MD-BALTO	27		

MASSACHUSETTS

AMERICAN INTERNATL	30	BOSTON U	101	MERRIMACK COLL	75	SUFFOLK	57
ANNA MARIA COLL	2	CLARK U	3	NICHOLS COLL	23	U OF LOWELL	59
ASSUMPTION COLL	41	COLLEGE OF HOLY CROSS	38	NORTH ADAMS STATE	15	U OF MASS-AMHERST	144
ATLANTIC UNION COLL	8	EASTERN NAZARENE	2	NORTHEASTERN U	204	U OF MASS-BOSTON	38
BABSON COLL	99	FITCHBURG STATE	12	SALEM STATE	49	WESTERN NEW ENG COLL	70
BENTLEY COLL	339	GORDON COLL	3	SIMMONS COLL	16	WESTFIELD ST COLL	25
BOSTON COLL	145	HARVARD	4	SOUTHEASTERN MASS	43		
BOSTON ST COLL	2	MASS INST OF TECH	3	STONEHILL COLL	49		

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MICHIGAN

ADRIAN COLL	33	DETROIT INST TECH	2	MARYGROVE COLL	2	SPRING ARBOR COLL	1
ALBION COLL	29	EASTERN MICH	83	MERCY COLL OF DETROIT	3	U OF DETROIT	35
ALMA COLL	10	FERRIS STATE	66	MICHIGAN STATE	241	U OF MI-ANN ARBOR	133
ANDREWS	16	GRAND VALLEY ST	46	MICHIGAN TECH	15	U OF MI-DEARBORN	61
AQUINAS COLL	31	HILLSDALE COLL	27	NAZARETH COLL	5	U OF MI-FLINT	33
CALVIN COLL	22	HOPE COLL	13	NORTHERN MICH	26	WALSH COLLEGE	145
CENTRAL MICH	118	JOHN WESLEY COLL	2	OAKLAND U	49	WAYNE STATE	85
CLEARY COLL	5	LAKE SUPERIOR STATE	9	OLIVET COLL	2		
DAVENPORT COLLEGE	19	LAWRENCE INST TECH	15	SAGINAW VALLEY ST	34		
DETROIT COLL OF BUS	10	MADONNA COLL	11	SIENA HEIGHTS COLL	4		

MINNESOTA

AUGSBURG COLL	183	COLL OF ST SCHOLASTIC	1	HAMLINE	2	ST CLOUD STATE	70
BEMIDJI STATE	24	COLL OF ST TERESA	2	MANKATO STATE	81	ST JOHNS U	29
BETHEL COLL	10	COLL OF ST THOMAS	77	MOORHEAD STATE	87	ST MARYS COLL	10
COLL OF ST BENEDICT	11	CONCORDIA MOORHEAD	22	NORTHWESTERN COLL	4	U OF MN-DULUTH	65
COLL OF ST CATHERINE	27	GUSTAVUS ADOLPHUS	21	SOUTHWEST STATE	15	U OF MN-MNPLS	154

MISSISSIPPI

ALCORN STATE	51	JACKSON STATE	21	MS ST U	84	RUST COLLEGE	2
BELHAVEN COLL	8	MILLSAPS COLL	26	MS U FOR WOMEN	13	U OF MS	66
DELTA STATE	35	MS COLL	34	MS VALLEY STATE	4	U OF SOUTHERN MS	88

MISSOURI

AVILA COLL	14	LINCOLN U	18	NORTHWEST MO STATE	34	TARKIO COLL	1
CENTRAL METH COLL	3	LINDENWOOD COLL	12	PARK COLL	19	U OF MO-COLUMBIA	149
CENTRAL MO STATE	35	MARYVILLE COLL	13	ROCKHURST COLL	49	U OF MO-KANSAS CITY	89
COLUMBIA COLL	9	MO BAPTIST COLL	2	SCHOOL OF THE OZARKS	10	U OF MO-ST LOUIS	201
CULVER-STOCKTON COLL	1	MO SOUTHERN STATE	27	SOUTHEAST MO STATE	63	WASHINGTON U	34
DRURY COLL	9	MO VALLEY COLL	6	SOUTHWEST BAPTIST COLL	16	WEBSTER COLL	15
EVANGEL COLL	14	MO WESTERN ST COLL	28	SOUTHWEST MO STATE	123	WILLIAM JEWELL COLL	21
FONTBONNE COLL	11	NORTHEAST MO STATE	75	ST LOUIS U	95		

MONTANA

CARROLL COLL	14	GREAT FALLS COLL	9	ROCKY MTN COLL	4
EASTERN MONTANA COLL	51	MONTANA ST UNIV	71		

NEBRASKA

BELLEVUE COLL	81	DANA COLL	3	MIDLAND LUTHERAN COLL	17	U OF NEBR-OMAHA	51
CHADRON STATE	16	DOANE COLL	8	NEBR-WESLEYAN	14	UNION COLL	10
CONCORDIA TCHRS COLL	2	HASTINGS COLL	11	PERU STATE COLL	8		
CREIGHTON	42	KEARNEY STATE	28	U OF NEBR-LINCOLN	118		

NEVADA

U OF NV-LAS VEGAS	105

NEW HAMPSHIRE

DARTMOUTH COLL	60	NATHANIEL HAWTHORNE	1	NH COLL	60	RIVIER COLL	6
FRANKLIN PIERCE COLL	16	NEW ENGLAND COLL	5	NH PLYMOUTH STATE	22		

NEW JERSEY

BLOOMFIELD COLL	54	GLASSBORO STATE	61	RICHARD STOCKTON ST	66	ST ELIZABETH COLL	14
CALDWELL COLL	2	KEAN COLL OF NJ	91	RIDER COLL	138	ST PETERS COLL	83
FARLGH DCKSN-MADISON	73	MONMOUTH COLL	70	RUTGERS U-CAMDEN	90	THOMAS A EDISON COLL	6
FARLGH DCKSN-RTHFD	52	MONTCLAIR STATE	153	RUTGERS U-NEW BRNSWK	188	TRENTON STATE	45
FARLGH DCKSN-TEANECK	77	PRINCETON	1	RUTGERS U-NEWARK	235	UPSALA COLL	14
GEORGIAN CT COLL	31	RAMAPO COLL OF NJ	37	SETON HALL	170		

NEW MEXICO

COLL OF SANTA FE	107	EASTERN NEW MEXICO	33	NEW MEXICO STATE	72	U OF NEW MEXICO	91
COLL OF THE SO WEST	2	NEW MEXICO HIGHLANDS	7	U OF ALBUQUERQUE	4		

NEW YORK

ADELPHI	136	DAEMEN COLL	2	NAZARETH OF RCHSTR	11	ST THOMAS AQUINAS	30
ALFRED	13	DOMINICAN BLAUVELT	12	NEW YORK U	212	SUNY AT ALBANY	160
CANISIUS COLL	53	DOWLING COLL	62	NIAGARA U	43	SUNY AT BINGHAMTON	194
CLARKSON U	30	DYOUVILLE COLL	8	NY TECH INST-NYC	10	SUNY AT BUFFALO	147
COLGATE U HAMILTON	7	ELMIRA COLL	5	NY TECH INST-WESTBURY	42	SUNY COLL BROCKPORT	15
COLL OF ST ROSE	16	FORDHAM	120	PACE U-NY	277	SUNY COLL EMPIRE STATE	6
COLLEGE OF INSURANCE	10	HOFSTRA	293	PACE U-PLEASANTVILLE	249	SUNY COLL FREDONIA	46
COLUMBIA U	11	HOUGHTON COLL	2	PACE U-WHITE PLAINS	58	SUNY COLL GENESEO	60
CORNELL	17	IONA COLL	112	POLYTECHNIC INST NY	1	SUNY COLL OLD WESTURY	50
CORNELL U STATUTORY	5	ITHACA COLL	32	REGENTS EXTERNAL DEG	13	SUNY COLL OSWEGO	91
CUNY BERNARD BARUCH	332	L I U-BKLYN CENTER	34	RENSSELAER POLY INST	17	SUNY COLL PLATTSBURGH	56
CUNY BROOKLYN COLL	111	L I U-CW POST	188	ROCHESTER INST TECH	71	SUNY COLL UTICA-ROME	23
CUNY CITY COLL	2	L I U-SOUTHAMPTON	9	RUSSELL SAGE COLL	12	SYRACUSE	77
CUNY HUNTER COLL	59	LADYCLIFF COLL	1	SIENA COLL	125	TOURO	23
CUNY LEHMAN COLL	48	LE MOYNE COLL	107	SKIDMORE COLL	10	U OF ROCHESTER	11
CUNY MEDGAR EVERS	4	MANHATTAN COLL	87	ST BONAVENTURE U	68	UNION COLL	1
CUNY QUEENS COLL	215	MARIST COLL	32	ST FRANCIS COLL	33	UTICA COLL-SYRACUSE	33
CUNY STATEN ISLAND	27	MARYMOUNT MANHATTAN	5	ST JOHN FISHER COLL	40	WAGNER COLL	14
CUNY YORK	27	MERCY COLL	45	ST JOHNS	317		

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MAY 1991 UNIFORM CPA EXAMINATION

NORTH CAROLINA

APPALACHIAN STATE	165	FAYETTEVILLE STATE	5	METHODIST COLL	5	ST AUGUSTINES COLL	10
ATLANTIC CHRISTIAN	34	GARDNER-WEBB COLL	16	NC AGRIC & TECH	46	U OF NC-ASHEVILLE	23
BELMONT ABBEY COLL	23	GREENSBORO COLL	7	NC CENTRAL	24	U OF NC-CHAPEL HILL	179
BENNETT COLL	1	GUILFORD COLL	62	NC ST U-RALEIGH	253	U OF NC-CHARLOTTE	160
CAMPBELL U	31	HIGH POINT COLL	33	NC WESLEYAN COLL	17	U OF NC-GREENSBORO	99
CATAWBA COLL	23	JOHNSON C SMITH U	8	PEMBROKE STATE	9	U OF NC-WILMINGTON	65
DUKE	4	LENOIR-RHYNE COLL	29	PFIEFFER COLL	15	WAKE FOREST	55
EAST CAROLINA	111	LIVINGSTONE COLL	1	QUEENS COLL	8	WESTERN CAROLINA U	31
ELIZABETH CITY STATE	8	MARS HILL COLL	6	SHAW U	5		
ELON COLL	43	MEREDITH COLL	33	ST ANDREWS PRESBY	3		

NORTH DAKOTA

DICKINSON STATE	18	MARY COLL	26	MINOT STATE	28	U OF NO DAKOTA	122
JAMESTOWN COLL	9	MAYVILLE STATE	7	NO DAKOTA STATE	44		

OHIO

AIR FORCE INST TECH	11	DYKE COLL	26	MT VERNON NAZARENE	11	U OF CINCINNATI	166
ANTIOCH COLL	3	FINDLAY COLL	18	MUSKINGUM COLL	18	U OF DAYTON	105
ASHLAND COLL	16	FRANKLIN U	78	NOTRE DAME COLL	9	U OF STEUBENVILLE	15
BALDWIN-WALLACE COLL	102	HEIDELBERG COLL	6	OHIO DOMINICAN COLL	15	U OF TOLEDO	102
BLUFFTON COLL	9	JOHN CARROLL U	73	OHIO NORTHERN	29	URBANA COLL	2
BOWLING GREEN STATE	121	KENT STATE	134	OHIO STATE	308	WALSH COLL	21
CAPITAL U	17	LAKE ERIE COLL	11	OHIO U	74	WILBERFORCE	13
CASE WESTERN RESERVE	40	NALONE COLL	8	OHIO WESLEYAN	21	WILMINGTON COLL	8
CEDARVILLE COLL	27	MARIETTA COLL	17	OTTERBEIN COLL	25	WITTENBERG U	18
CENTRAL STATE	15	MIAMI U	293	RIO GRANDE COLL	8	WRIGHT STATE	114
CLEVELAND STATE	236	MT ST JOSEPH	11	TIFFIN U	13	XAVIER	43
DEFIANCE COLL	15	MT UNION COLL	20	U OF AKRON	211		

OKLAHOMA

BARTLESVILLE WESLEYAN	112	LANGSTON U	21	OK CITY U	37	SOUTHEASTERN OK STATE	22
BETHANY NAZARENE	2	NORTHEASTERN OK ST	29	OK PANHANDLE ST	10	SOUTHWESTERN OK STATE	25
CAMERON U	18	NORTHWESTERN OK ST	8	OK ST U	131	U OF OK-NORMAN	93
CENTRAL STATE	97	OK BAPTIST	10	ORAL ROBERTS U	27	U OF SCI & ARTS-OK	3
EAST CENTRAL OK STATE	33	OK CHRISTIAN COLL	13	PHILLIPS U	9		

OREGON

EASTERN OR STATE	48	OREGON STATE	60	SOUTHERN OR STATE	23
LEWIS & CLARK COLL	3	PACIFIC U	4	U OF OREGON	70
LINFIELD COLL	18	PORTLAND STATE	105	U OF PORTLAND	17

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MAY 1991 UNIFORM CPA EXAMINATION

PENNSYLVANIA

ALBRIGHT COLL	34	DREXEL	210	LEHIGH U	130	SPRING GARDEN COLL	7
ALLEGHENY COLL	2	DUQUESNE	113	LINCOLN U	2	ST FRANCIS COLL	42
ALLIANCE COLL	1	EASTERN COLL	15	LYCOMING COLL	21	ST JOSEPHS COLL	129
ALVERNIA COLL	8	ELIZABETHTOWN COLL	29	MARYWOOD COLL	22	ST VINCENT COLL	53
BEAVER COLL	4	FRANKLIN & MARSHALL	51	MERCYHURST COLL	16	SUSQUEHANNA U	23
BLOOMSBURG U	116	GANNON U	38	MESSIAH COLL	28	TEMPLE	230
BUCKNELL U	39	GENEVA COLL	8	MILLERSVILLE U	30	THIEL COLL	26
CALIFORNIA U	31	GETTYSBURG COLL	11	MORAVIAN COLL	29	U OF PA	87
CARLOW COLL	5	GROVE CITY COLL	60	MUHLENBERG COLL	49	U OF PITTSBURGH	124
CARNEGIE-MELLON U	5	GWYNEDD-MERCY COLL	13	PA ST U-BEHREND	20	U OF SCRANTON	164
CEDAR CREST COLL	9	HOLY FAMILY COLL	12	PA ST U-CAPITOL	59	URSINUS COLL	27
CHATHAM COLLEGE	1	JUNIATA COLL	6	PA ST U-U PARK	463	VILLANOVA	273
CHESTNUT HILL COLL	1	KINGS COLL	102	PHILA TEXTILE & SCI	41	WAYNESBURG COLL	14
CHEYNEY U OF PA	3	KUTZTOWN U OF PA	16	POINT PARK COLL	14	WEST CHESTER U OF PA	46
CLARION U OF PA	85	LA ROCHE COLL	16	ROBERT MORRIS COLL	171	WESTMINSTER COLL	25
COLL MISERICORDIA	15	LA SALLE COLL	168	ROSEMONT COLL	8	WIDENER U	76
DE VLY COLL SCI & AGR	6	LEBANON VALLEY COLL	7	SHIPPENSBURG U OF PA	64	WILKES COLL	59

PUERTO RICO

ANTILLIAN COLL	32	CAYEY U COLL-PR	40	SACRED HEART COLL	29		
BAYAMON CENTRAL U	8	INTER AMER-HATO REY	112	U OF PR-MAYAGUEZ	48		
CATHOLIC U OF PR	39	INTER AMER-SAN GERMN	19	U OF PR-RIO PIEDRAS	419		

RHODE ISLAND

BARRINGTON COLL	12	JOHNSON & WALES U	18	RHODE ISLAND COLLEGE	2	SALVE REGINA-NEWPORT	15
BRYANT COLL	189	PROVIDENCE COLL	67	ROGER WILLIAMS	3		

SOUTH CAROLINA

BAPT COLL-CHARLESTON	103	COLUMBIA COLL	13	NEWBERRY COLL	3	U OF SC-COLUMBIA	174
BENEDICT COLL	4	COKER COLL	2	PRESBYTERIAN COLL	14	U OF SC-SPARTANBURG	13
BOB JONES U	74	FRANCIS MARION COLL	17	SC STATE	13	VOORHEES COLL	1
CENTRAL WESLEYAN	4	FURMAN	38	THE CITADEL	24	WINTHROP COLL	30
CHARLESTON COLL	51	LANDER COLL	10	U OF SC-AIKEN	8		
CLEMSON	109	LIMESTONE COLL	2	U OF SC-COASTAL	25		

SOUTH DAKOTA

AUGUSTANA COLL	36	DAKOTA WESLEYAN U	2	WATL COLL OF BUS	11	SIOUX FALLS COLL	6
BLACK HILLS STATE	27	HURON COLL	1	NORTHERN STATE	37		
DAKOTA STATE	1	MT MARTY COLL	5	SD STATE	2		

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MAY 1991 UNIFORM CPA EXAMINATION

TENNESSEE

AUSTIN PEAY STATE	109	FISK U	1	MIDDLE TENN STATE	57	TUSCULUM COLL	2
BELMONT COLL	17	FREED-HARDEMAN COLL	12	MILLIGAN COLL	9	U OF TN-CHATTANOOGA	59
BETHEL COLLEGE	1	KING COLL	3	SOUTHERN MISSIONARY	14	U OF TN-KNOXVILLE	162
BRYAN COLL	2	LAMBUTH COLL	4	TENN STATE	18	U OF TN-MARTIN	18
CARSON NEWMAN COLL	11	LANE COLLEGE	1	TENN TECH	68	U OF TN-NASHVILLE	6
CHRISTIAN BROS COLL	34	LE MOYNE-OWEN COLL	5	TENN TEMPLE	4	UNION U	15
DAVID LIPSCOMB COLL	29	LINCOLN MEMORIAL U	11	TENN WESLEYAN COLL	9		
EAST TENN STATE	65	MEMPHIS STATE	105	TREVECCA NAZARENE	3		

TEXAS

ABILENE CHRISTIAN	39	LAREDO ST U	10	ST EDWARDS U	18	U OF HOUSTON	196
AMER TECHNOLOGICAL U	1	LETOURNEAU COLL	3	ST MARYS U-SAN ANTONIO	29	U OF HOUSTON CLEAR LAK	75
ANGELO STATE	27	LUBBOCK CHRISTIAN	7	ST THOMAS U	20	U OF HOUSTON DOWN TOWN	79
AUSTIN COLL	11	MARY HARDIN-BAYLOR	14	STEPHEN F AUSTIN STATE	101	U OF HOUSTON-VICTORIA	27
BAYLOR	131	MCMURRAY COLL	11	SUL ROSS STATE	12	U OF NORTH TEXAS	134
CORPUS CHRISTI STATE U	39	MIDWESTERN STATE	33	TARLETON STATE	31	U OF TEX-ARLINGTON	196
DALLAS BAPTIST COLL	11	OUR LADY OF LAKE	10	TEX A&I-KINGSVILLE	24	U OF TEX-AUSTIN	441
DEVRY INSTI	1	PAN AMERICAN U	30	TEX A&M	317	U OF TEX-DALLAS	142
E TEXAS BAPT COLL	4	PAUL QUINN COLLEGE	1	TEX CHRISTIAN	42	U OF TEX-EL PASO	91
E TEXAS STATE	51	PRAIRIE VIEW A & M	10	TEX LUTHERAN COLL	16	U OF TEX-PERMIAN BASIN	28
HARDIN-SIMMONS U	10	RICE	10	TEX SOUTHERN	27	U OF TEX-SAN ANTONIO	101
HOUSTON BAPTIST	24	SAM HOUSTON STATE	87	TEX TECH	141	U OF TEX-TYLER	38
HOWARD PAYNE U	6	SOUTHERN METHODIST	71	TEX WESLEYAN COLL	20	WAYLAND BAPT COLL	12
INCARNATE WORD COLL	9	SOUTHWEST TEX STATE	129	TEX WOMANS U	9	WEST TEX STATE	46
JARVIS CHRISTIAN	1	SOUTHWESTERN U	8	TRINITY U	21		
LAMAR U	49	SOUTHWESTERN UNION	1	U OF DALLAS	12		

UTAH

BRIGHAM YOUNG	228	U OF UTAH	89	WEBER STATE	56
SOUTHERN UTAH STATE	22	UTAH STATE	52		

VERMONT

CASTLETON ST COLL	22	LYNDON STATE COLL	3	ST JOSEPH PROVIDER	5	TRINITY COLL	9
GREEN MNT COLL	2	NORWICH U	6	ST MICHAELS COLL	13		

VIRGINIA

AVERETT COLL	66	GEORGE MASON U	134	OLD DOMINION U	112	VA COMMONWEALTH U	115
BRIDGEWATER COLL	7	HAMPTON U	46	RADFORD U	58	VA POLY TECH	224
CHRISTOPHER NEWPORT	46	JAMES MADISON U	123	ROANOKE COLL	21	VA STATE	26
CLINCH VALLEY	23	LONGWOOD COLL	39	SHENANDOAH CONSERVTORY	8	VA UNION	11
COLL OF WILLIAM & MARY	99	LYNCHBURG COLL	31	ST PAULS COLL	3		
EASTERN MENNONITE	10	MARYMOUNT U	21	U OF RICHMOND	63		
EMORY & HENRY COLL	14	NORFOLK STATE	26	U OF VA	111		

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MAY 1991 UNIFORM CPA EXAMINATION

WASHINGTON							
CENTRAL WASH STATE	172	PACIFIC LUTHERAN	23	U OF PUGET SOUND	44	WESTERN WASH STATE	55
CITY U	31	SEATTLE PACIFIC COLL	18	U OF WASH	206		
EASTERN WASH STATE	67	SEATTLE U	53	WALLA WALLA COLL	20		
GONZAGA U	49	ST MARTINS COLL	23	WASH STATE	79		
WEST VIRGINIA							
ALDERSON BROADDUS	13	FAIRMONT STATE	45	SHEPHERD COLL	39	W VA STATE	64
BLUEFIELD STATE	20	GLENVILLE STATE	23	U OF CHARLSTON	22	W VA U	170
CONCORD COLL	53	MARSHALL U	128	W VA GRAD STUDIES	1	W VA WESLEYAN	14
DAVIS & ELKINS COLL	6	SALEM COLL	6	W VA INST TECH	29	WEST LIBERTY STATE	26
WISCONSIN							
CARROLL COLL	46	MARQUETTE U	86	U OF WI-LA CROSSE	20	U OF WI-PLATTEVILLE	14
CARTHAGE COLL	19	MT MARY COLL	2	U OF WI-MADISON	102	U OF WI-RIVER FALLS	14
EDGEWOOD COLL	9	NORTHLAND COLLEGE	1	U OF WI-MILWAUKEE	133	U OF WI-STEVENS PT	13
LAKELAND COLL	56	ST NORBERT COLL	14	U OF WI-OSHKOSH	43	U OF WI-SUPERIOR	10
MADISON BUS COLL	4	U OF WI-EAU CLAIRE	59	U OF WI-PARKSIDE	26		
WYOMING							
U OF WYOMING	171						

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12A Performance of First-time Candidates without Advanced Degrees by School

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12C Performance of Repeat Candidates without Advanced Degrees by School

12D Performance of Repeat Candidates with Advanced Degrees by School

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NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES BY STATE

NOVEMBER 1991 UNIFORM CPA EXAMINATION

			< < < < < < < < < PERCENT PASSING > > > > > > > > >						
	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ALABAMA	1.1	320	27.4	25.9	27.4	32.6	10.9	53.4	35.6
ALASKA	.2	52	20.4	20.0	34.7	38.0	17.3	55.8	26.9
ARIZONA	1.1	344	38.3	34.2	40.2	38.9	22.1	44.8	33.1
ARKANSAS	.6	180	15.0	11.7	17.5	23.3	5.6	70.0	24.4
CALIFORNIA	15.8	4,757	36.1	38.9	39.3	36.0	28.6	47.3	24.1
COLORADO	1.5	450	38.7	40.6	42.1	37.7	27.6	40.7	31.8
CONNECTICUT	1.6	496	23.2	27.1	26.8	28.8	12.9	56.5	30.6
DELAWARE	.3	90	35.3	29.3	27.8	32.9	20.0	43.3	36.7
DISTRICT OF COLUMBIA	.3	77	22.4	27.0	26.7	27.6	15.6	58.4	26.0
FLORIDA	2.0	592	49.2	43.8	49.5	48.0	27.7	33.1	39.2
GEORGIA	4.4	1,334	34.5	34.9	35.7	28.2	19.3	45.7	35.0
GUAM		5	20.0					80.0	20.0
HAWAII	.5	157	34.2	37.3	33.6	34.9	21.0	48.4	30.6
IDAHO	.2	47	23.3	18.2	31.7	43.2	17.0	53.2	29.8
ILLINOIS	5.0	1,508	37.5	37.7	38.1	39.5	22.6	46.0	31.4
INDIANA	2.0	601	25.0	31.2	29.5	27.6	18.1	54.4	27.5
IOWA	.7	211	18.4	22.7	26.5	32.8	10.9	60.2	28.9
KANSAS	.4	130	21.1	21.4	26.2	29.7	11.5	58.5	30.0
KENTUCKY	.8	232	29.8	33.0	33.2	31.3	17.7	51.7	30.6
LOUISIANA	1.7	501	28.9	30.5	30.6	26.2	15.8	52.3	31.9
MAINE	.2	54	15.1	18.5	13.5	21.2	5.6	63.0	31.5
MARYLAND	2.7	812	29.7	35.0	34.2	29.9	16.6	51.6	31.8
MASSACHUSETTS	3.5	1,047	24.6	25.9	28.1	29.6	14.6	55.4	30.0
MICHIGAN	2.3	702	31.3	30.9	36.5	35.6	18.5	48.6	32.9
MINNESOTA	1.7	513	39.1	34.6	43.4	51.5	21.6	38.8	39.6
MISSISSIPPI	.7	198	23.0	23.5	24.1	30.2	11.1	60.1	28.8
MISSOURI	2.3	703	28.2	31.9	34.6	28.7	19.8	50.6	29.6
MONTANA	.2	69	34.3	23.9	31.8	45.5	14.5	43.5	42.0

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

REPORT NUMBER 1

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

NOVEMBER 1991 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
NEBRASKA	.5	154	21.6	20.3	29.1	27.2	13.0	61.0	26.0
NEVADA	.2	63	22.6	22.6	31.7	36.5	11.1	57.1	31.7
NEW HAMPSHIRE	.2	65	32.3	35.5	27.0	37.5	15.4	49.2	35.4
NEW JERSEY	3.2	974	17.0	23.5	21.2	19.3	8.3	64.9	26.8
NEW MEXICO	.4	115	26.1	28.3	28.8	33.0	14.8	58.3	27.0
NEW YORK	7.4	2,240	26.3	29.9	29.3	29.8	18.1	61.5	20.4
NORTH CAROLINA	1.3	379	26.0	24.4	35.7	35.6	17.2	53.3	29.6
NORTH DAKOTA	.1	41	5.1	20.5	34.1	31.7	4.9	53.7	41.5
OHIO	5.4	1,624	27.8	31.3	28.1	25.9	15.9	50.2	33.9
OKLAHOMA	1.4	428	26.6	25.9	30.7	27.9	11.4	54.7	33.9
OREGON	.6	190	43.0	33.0	43.2	38.0	21.6	40.5	37.9
PENNSYLVANIA	3.8	1,151	15.5	17.6	20.2	18.8	5.2	64.6	30.2
PUERTO RICO	1.8	546	16.4	15.3	15.5	17.6	9.5	78.6	11.9
RHODE ISLAND	.4	132	22.7	24.6	26.2	30.0	9.8	55.3	34.8
SOUTH CAROLINA	.6	182	16.7	13.8	15.5	20.7	8.2	68.7	23.1
SOUTH DAKOTA	.1	43	25.6	19.0	26.2	29.3	9.3	60.5	30.2
TENNESSEE	2.5	748	20.3	22.9	20.0	17.1	7.1	61.9	31.0
TEXAS	8.6	2,580	20.7	19.6	23.4	22.1	9.3	63.7	27.0
UTAH	.2	54	47.1	32.7	56.0	64.0	33.3	31.5	35.2
VERMONT	.2	53	28.8	25.5	27.7	41.7	18.9	50.9	30.2
VIRGIN ISLANDS		1		100.0					100.0
VIRGINIA	3.3	1,002	28.8	25.1	27.8	28.9	16.9	53.7	29.4
WASHINGTON	1.4	423	28.4	26.7	35.7	41.8	14.9	49.2	35.9
WEST VIRGINIA	.6	181	20.0	19.9	18.0	16.9	14.9	66.9	18.2
WISCONSIN	1.7	497	45.5	42.5	51.6	54.7	28.2	32.4	39.4
WYOMING	.1	20	10.5	10.0	26.3	27.8	10.0	70.0	20.0
	=====	=======							
NATIONAL TOTALS	100.0	30,068	28.5	29.5	31.3	30.5	17.6	53.4	29.0

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

REPORT NUMBER 1

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES BY STATE

NOVEMBER 1991 UNIFORM CPA EXAMINATION

			< < < < < < < < < PERCENT PASSING > > > > > > > > >						
	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA	1.2	537	34.6	36.2	27.1	39.0	30.4	39.3	30.4
ALASKA	.2	103	28.0	22.4	41.5	42.3	24.3	38.8	36.9
ARIZONA	1.2	497	51.8	50.5	44.0	49.1	44.1	31.8	24.1
ARKANSAS	.9	381	27.7	27.3	28.9	29.7	22.6	46.2	31.2
CALIFORNIA	7.4	3,200	48.1	47.6	40.7	37.8	38.3	38.4	23.3
COLORADO	.9	383	42.3	44.6	46.3	40.9	38.6	30.5	30.8
CONNECTICUT	1.3	552	32.2	31.5	28.4	31.4	26.8	41.3	31.9
DELAWARE	.2	103	25.0	40.5	50.0	42.2	32.0	32.0	35.9
DISTRICT OF COLUMBIA	.3	137	29.6	27.4	29.0	25.2	24.1	47.4	28.5
FLORIDA	1.5	634	38.4	42.7	37.0	37.2	36.1	35.0	28.9
GEORGIA	2.6	1,123	37.3	33.7	30.5	29.0	29.2	41.3	29.5
GUAM	.1	26	47.4	31.8	41.2	50.0	38.5	34.6	26.9
HAWAII	.4	151	36.6	34.4	31.9	43.9	24.5	33.8	41.7
IDAHO	.3	135	26.4	29.2	26.7	37.2	25.2	45.2	29.6
ILLINOIS	5.5	2,353	37.4	42.3	34.1	40.3	34.0	34.4	31.6
INDIANA	1.2	512	35.7	33.0	31.4	34.0	30.1	41.8	28.1
IOWA	1.1	491	36.5	38.1	28.9	36.3	35.2	39.7	25.1
KANSAS	.7	302	32.1	35.2	32.0	33.0	28.1	42.1	29.8
KENTUCKY	.9	374	28.0	28.9	28.6	29.0	26.2	48.4	25.4
LOUISIANA	.7	283	34.3	40.1	32.8	31.9	33.2	35.3	31.4
MAINE	.4	172	27.7	26.2	25.7	36.9	24.4	42.4	33.1
MARYLAND	3.2	1,382	32.2	34.5	27.3	26.9	26.5	44.0	29.5
MASSACHUSETTS	2.5	1,071	33.4	34.2	33.5	37.6	28.9	39.2	31.8
MICHIGAN	2.5	1,071	33.7	35.8	33.7	35.3	29.2	38.7	32.0
MINNESOTA	1.3	545	40.3	45.8	39.9	48.9	37.8	28.3	33.9
MISSISSIPPI	.6	265	34.1	29.4	25.2	31.6	26.0	44.9	29.1
MISSOURI	1.6	686	35.6	37.4	36.8	32.6	30.6	38.8	30.6
MONTANA	.3	141	29.2	39.3	30.6	40.6	34.8	37.6	27.7

* 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 1991 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NEBRASKA	.6	242	30.4	38.3	28.9	34.8	31.8	43.4	24.8
NEVADA	.4	159	36.0	33.6	37.7	43.4	23.9	35.8	40.3
NEW HAMPSHIRE	.3	145	29.9	27.0	26.8	40.4	24.1	45.5	30.3
NEW JERSEY	4.5	1,931	23.1	25.7	19.7	18.7	18.6	53.9	27.5
NEW MEXICO	.4	155	45.9	38.5	32.4	42.5	32.9	35.5	31.6
NEW YORK	14.5	6,231	43.1	46.3	30.8	31.1	31.9	47.2	21.0
NORTH CAROLINA	3.1	1,322	40.0	41.0	35.9	35.0	33.6	41.7	24.7
NORTH DAKOTA	.4	160	35.4	40.9	23.6	32.9	31.3	36.9	31.9
OHIO	3.8	1,627	32.5	35.8	30.7	31.0	27.5	40.9	31.6
OKLAHOMA	1.1	468	34.4	34.3	33.3	28.6	31.0	41.2	27.8
OREGON	.6	269	36.0	32.7	29.7	31.5	27.9	41.6	30.5
PENNSYLVANIA	7.7	3,321	25.0	27.4	22.5	19.4	19.7	50.5	29.8
PUERTO RICO	1.6	679	34.4	36.2	16.9	27.8	24.4	58.6	16.9
RHODE ISLAND	.4	192	32.0	27.3	27.5	30.7	27.6	47.4	25.0
SOUTH CAROLINA	1.0	419	28.6	30.4	24.2	26.7	22.4	45.3	32.2
SOUTH DAKOTA	.3	127	23.3	23.8	24.5	38.1	24.4	47.2	28.3
TENNESSEE	1.7	735	36.4	43.8	37.7	29.0	33.6	37.4	29.0
TEXAS	10.2	4,386	35.3	35.9	34.6	30.0	31.7	44.9	23.4
UTAH	.4	151	46.6	33.6	23.9	43.1	27.8	30.5	41.7
VERMONT	.1	62	31.9	28.3	38.8	47.2	27.4	41.9	30.6
VIRGIN ISLANDS		10	33.3	25.0	16.7	25.0	20.0	80.0	
VIRGINIA	2.3	1,010	35.9	30.8	34.4	37.2	28.7	40.7	30.6
WASHINGTON	1.6	676	36.3	34.3	32.0	41.0	29.4	36.7	33.9
WEST VIRGINIA	1.0	428	25.5	37.3	28.4	28.9	24.8	57.5	17.8
WISCONSIN	1.0	446	49.7	48.9	42.4	53.6	41.9	22.4	35.7
WYOMING	.1	46	21.2	41.5	35.3	41.4	30.4	43.5	26.1
	=====	=======							
NATIONAL TOTALS	100.0	43,007	35.4	36.9	31.3	31.9	30.0	42.8	27.2

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

REPORT NUMBER 2

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF CANDIDATES BY HIGHEST LEVEL OF EDUCATION ACHIEVED

NOVEMBER 1991 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
EDUCATION LEVEL									
FIRST-TIME CANDIDATES									
DOCTORAL	.1	17	18.8	50.0	50.0	37.5	23.5	29.4	47.1
MASTERS IN ACCOUNTING	4.0	860	49.9	43.6	56.4	54.5	31.3	31.5	37.2
MBA EMPHASIS IN ACCOUNTING	3.2	692	33.9	38.2	43.9	41.1	23.8	42.5	33.7
OTHER MBA	2.6	551	39.3	38.5	47.0	44.4	27.8	41.6	30.7
NON-BUSINESS MASTERS	.6	135	51.2	52.9	52.8	50.8	34.8	30.4	34.8
LAW DEGREE	.4	79	27.0	50.8	26.9	27.5	16.5	41.8	41.8
BACHELORS	88.5	18,900	27.6	28.9	30.7	30.2	16.0	54.7	29.3
LESS THAN BACHELORS	.5	114	29.2	25.2	28.8	33.6	13.2	55.3	31.6
TOTAL ANSWERING	100.0	21,348	29.1	30.2	32.7	32.0	17.3	52.8	29.9
NOT ANSWERING		8,720	26.9	27.7	27.7	26.1	18.5	54.7	26.8

* 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

NOVEMBER 1991 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GRADUATE									
ACCOUNTING	57.0	1,232	47.6	43.0	53.4	51.9	31.3	34.3	34.4
NON-ACCOUNTING BUSINESS MAJOR	33.2	718	35.3	38.9	45.6	42.3	24.7	40.7	34.7
ENGINEERING	.2	4	33.3	33.3	100.0	25.0	25.0	25.0	50.0
MATH	.1	3	66.7	66.7	66.7	66.7	66.7	33.3	
OTHER LIBERAL ARTS	1.8	38	45.9	56.7	51.5	48.6	31.6	34.2	34.2
OTHER	7.7	166	38.4	48.6	42.0	39.9	22.9	37.3	39.8
TOTAL ANSWERING	100.0	2,161	42.7	42.3	50.0	47.7	28.5	36.6	34.9
NOT ANSWERING		173	31.0	35.3	40.1	37.2	20.8	46.8	32.4
UNDERGRADUATE									
ACCOUNTING	87.3	16,342	26.7	27.9	29.5	29.3	15.3	55.6	29.0
NON-ACCOUNTING BUSINESS MAJOR	8.2	1,537	29.4	33.3	35.9	33.1	18.5	50.0	31.5
ENGINEERING	.2	34	36.7	51.7	56.3	58.8	38.2	35.3	26.5
MATH	.3	57	46.2	41.2	56.4	57.4	31.6	33.3	35.1
OTHER LIBERAL ARTS	2.3	440	39.2	43.4	46.7	43.3	27.7	39.3	33.0
OTHER	1.7	319	37.7	38.5	44.3	38.6	25.1	44.5	30.4
TOTAL ANSWERING	100.0	18,729	27.5	28.9	30.8	30.2	16.2	54.5	29.3
NOT ANSWERING		9,005	27.0	27.5	27.4	26.3	18.1	55.2	26.8

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

REPORT NUMBER 4

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES BY OVERALL GRADE POINT AVERAGE

NOVEMBER 1991 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GRADUATE									
3.50 TO 4.00	46.5	1,026	54.0	52.6	63.4	61.7	38.1	24.3	37.6
3.00 TO 3.49	50.1	1,105	33.3	33.4	39.7	36.2	20.9	46.4	32.7
2.50 TO 2.99	2.9	63	23.6	25.0	27.8	28.6	11.1	55.6	33.3
2.00 TO 2.49	.5	11		42.9	18.2	27.3		54.5	45.5
1.99 OR LESS									
TOTAL ANSWERING	100.0	2,205	42.7	42.4	50.3	47.9	28.5	36.4	35.1
NOT ANSWERING		129	28.6	30.7	30.7	30.6	17.1	54.3	28.7
UNDERGRADUATE									
3.50 TO 4.00	25.7	4,922	48.3	45.7	51.5	50.9	31.1	32.8	36.1
3.00 TO 3.49	42.1	8,071	25.6	27.4	28.7	28.9	14.0	55.2	30.9
2.50 TO 2.99	26.0	4,982	14.3	17.8	17.6	16.8	7.3	69.3	23.4
2.00 TO 2.49	6.2	1,181	9.2	14.5	12.0	10.7	4.6	77.5	18.0
1.99 OR LESS	.1	12	9.1	18.2	9.1	10.0	8.3	75.0	16.7
TOTAL ANSWERING	100.0	19,168	27.5	28.9	30.7	30.3	16.1	54.5	29.5
NOT ANSWERING		8,566	27.0	27.5	27.5	25.9	18.3	55.3	26.4

* 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 1991 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
GRADUATE									
41 OR MORE	16.7	374	39.0	41.6	51.6	50.6	30.5	36.9	32.6
36 TO 40	16.6	373	50.6	45.6	52.5	55.2	32.4	32.4	35.1
31 TO 35	22.2	499	40.3	39.3	48.9	43.2	24.4	39.5	36.1
26 TO 30	21.0	471	45.2	44.1	49.8	48.8	29.9	33.5	36.5
21 TO 25	14.0	315	42.5	43.5	52.3	47.1	31.7	37.5	30.8
16 TO 20	6.6	149	30.1	33.1	38.4	32.9	16.1	49.7	34.2
UNDER 16	2.9	65	37.7	47.5	41.9	43.8	24.6	40.0	35.4
TOTAL ANSWERING	100.0	2,246	42.4	42.2	49.7	47.4	28.4	37.0	34.6
NOT ANSWERING		88	28.2	29.2	37.8	33.8	14.8	46.6	38.6
UNDERGRADUATE									
41 OR MORE	2.5	486	19.0	23.3	22.0	21.0	10.3	66.5	23.3
36 TO 40	2.0	382	23.2	24.4	24.5	26.5	11.8	62.0	26.2
31 TO 35	8.8	1,690	28.7	29.8	32.7	34.5	16.6	51.3	32.1
26 TO 30	31.5	6,029	29.6	30.4	32.9	32.9	17.2	51.3	31.4
21 TO 25	37.3	7,144	27.2	28.3	30.3	29.1	16.0	55.2	28.8
16 TO 20	13.5	2,587	24.5	26.3	28.1	26.9	14.2	58.4	27.4
UNDER 16	4.3	819	28.2	31.0	29.6	28.3	16.7	54.7	28.6
TOTAL ANSWERING	100.0	19,137	27.5	28.7	30.7	30.2	16.0	54.5	29.5
NOT ANSWERING		8,597	27.0	27.9	27.5	26.1	18.5	55.3	26.3

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

REPORT NUMBER 6

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF CANDIDATES BY ACCOUNTING EXPERIENCE

NOVEMBER 1991 UNIFORM CPA EXAMINATION

		< < < < < < < < < PERCENT PASSING > > > > > > > > >						
	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
FIRST-TIME CANDIDATES								
PUBLIC ACCOUNTING								
1 TO 3 YEARS	4,276	28.9	27.4	32.2	34.4	16.7	53.3	29.9
OVER 3 YEARS	1,578	33.9	31.1	36.4	42.5	20.8	47.0	32.3
PRIVATE ACCOUNTING								
1 TO 3 YEARS	3,620	23.9	25.9	28.9	27.9	14.3	57.7	28.1
OVER 3 YEARS	3,476	28.6	30.7	33.0	33.0	18.3	52.2	29.5
GOVERNMENTAL ACCOUNTING								
1 TO 3 YEARS	800	21.1	22.3	25.1	24.4	13.8	61.3	25.0
OVER 3 YEARS	598	26.1	25.6	23.9	22.0	14.4	59.7	25.9
TEACHING ACCOUNTING								
1 TO 3 YEARS	230	35.0	34.8	45.4	42.6	21.7	45.7	32.6
OVER 3 YEARS	84	20.0	23.4	41.3	35.6	16.7	50.0	33.3
REPEAT CANDIDATES								
PUBLIC ACCOUNTING								
1 TO 3 YEARS	12,036	39.3	37.7	32.0	34.9	30.3	40.0	29.8
OVER 3 YEARS	7,782	31.2	33.1	28.1	33.0	27.3	46.5	26.2
PRIVATE ACCOUNTING								
1 TO 3 YEARS	6,464	32.5	36.0	27.9	28.2	27.7	46.0	26.2
OVER 3 YEARS	7,109	30.2	34.6	29.9	27.9	27.3	46.7	26.0
GOVERNMENTAL ACCOUNTING								
1 TO 3 YEARS	1,874	30.3	32.9	25.4	27.5	26.9	48.3	24.8
OVER 3 YEARS	1,706	28.7	32.2	25.7	22.4	25.3	52.6	22.1
TEACHING ACCOUNTING								
1 TO 3 YEARS	430	34.7	36.3	29.9	30.6	30.7	45.8	23.5
OVER 3 YEARS	204	24.3	30.1	29.3	29.1	24.5	48.5	27.0

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

REPORT NUMBER 7

N A T I O N A L T O T A L S
PERFORMANCE OF FIRST-TIME CANDIDATES BY SAT AND ACT SCORES

NOVEMBER 1991 UNIFORM CPA EXAMINATION

REPORTED SCORES	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SAT VERBAL								
700 AND ABOVE	280	34.5	33.7	40.6	37.7	22.1	49.3	28.6
600 TO 699	1,517	44.4	41.3	46.6	46.9	26.6	37.0	36.3
500 TO 599	4,785	31.5	33.3	34.9	34.9	19.1	49.2	31.8
400 TO 499	4,308	23.1	25.9	26.7	25.8	13.2	58.6	28.2
200 TO 399	727	15.8	20.4	22.0	21.4	10.3	66.9	22.8
SAT MATHEMATICS								
700 AND ABOVE	967	41.7	43.2	51.1	54.7	30.2	35.6	34.2
600 TO 699	3,789	36.6	36.6	40.7	42.2	22.7	43.0	34.4
500 TO 599	4,693	25.6	28.3	28.8	27.1	14.7	56.2	29.1
400 TO 499	2,001	19.7	21.5	19.4	17.4	8.8	66.3	24.9
200 TO 399	196	13.3	16.0	19.3	14.5	7.1	70.9	21.9
ACT VERBAL								
32 AND ABOVE	133	41.0	46.3	44.6	45.7	30.1	38.3	31.6
28 TO 31	972	46.3	42.6	48.0	48.6	28.9	36.9	34.2
24 TO 27	2,424	35.7	34.3	37.1	37.9	20.9	45.3	33.8
20 TO 23	2,274	26.9	27.9	29.9	28.5	14.7	54.0	31.3
BELOW 20	817	16.8	21.0	20.1	18.4	9.3	66.2	24.5
ACT MATHEMATICS								
32 AND ABOVE	498	44.7	43.8	54.4	55.2	30.5	32.3	37.1
28 TO 31	1,650	42.3	39.6	44.9	47.3	26.3	37.6	36.1
24 TO 27	2,483	31.0	31.9	34.6	33.6	18.7	49.6	31.7
20 TO 23	1,528	23.6	24.1	22.1	20.7	11.0	60.6	28.4
BELOW 20	657	17.3	19.0	18.5	16.0	7.5	68.6	23.9

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 1991 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	38,339	10.2	22,917	13.5	7,109	6.4	4,018	4.8	2,124	5.3	1,032	3.7	471	2.5	668	1.8
3 SUBJECTS	5,050	10.7	1,286	13.6	1,310	12.5	771	12.2	618	8.9	399	7.3	252	4.8	414	2.7
2 SUBJECTS	17,625	31.9	4,224	26.7	5,334	38.8	3,159	34.5	2,168	30.7	1,252	29.2	666	26.6	822	19.6
1 SUBJECT	12,061	67.3	1,762	53.2	3,502	70.8	2,235	71.4	1,788	70.7	1,231	71.4	633	64.8	910	61.3
TOTAL	73,075	24.9	30,189	17.7	17,255	29.7	10,183	29.2	6,698	31.3	3,914	33.5	2,022	30.2	2,814	26.4

REPORT NUMBER 9

N A T I O N A L T O T A L S
PERFORMANCE OF CANDIDATES BY SUBJECT

NOVEMBER 1991 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	54,122	32.1	26,115	28.5	12,129	36.0	6,803	36.0	4,082	36.4	2,245	36.9	2,748	29.1
LAW	55,382	33.5	25,907	29.5	12,391	37.3	7,026	36.8	4,402	38.6	2,469	38.1	3,187	32.6
THEORY	54,079	31.3	26,837	31.3	11,141	31.3	6,687	31.4	4,203	32.5	2,305	31.8	2,906	28.8
PRACTICE	52,234	31.2	26,877	30.5	10,875	31.4	6,422	32.8	3,787	32.6	2,041	32.5	2,232	30.2

REPORT NUMBER 10

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF CANDIDATES BY SUPPLEMENTARY STUDY

NOVEMBER 1991 UNIFORM CPA EXAMINATION

			< < < < < < < < < PERCENT PASSING > > > > > > > > >						
	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
FIRST-TIME CANDIDATES									
COLLEGE-SPONSORED	4.8	1,456	31.6	26.9	31.5	33.2	17.0	53.4	29.7
PROPRIETARY	34.9	10,482	33.4	38.5	38.6	36.7	21.1	45.5	33.4
FIRM-SPONSORED	3.5	1,059	34.0	26.1	30.9	33.6	17.5	52.9	29.7
HOME STUDY	6.4	1,933	25.7	23.5	28.7	28.0	14.0	58.0	28.0
CPA EXAM CRITIQUE	.4	125	24.5	18.4	28.7	25.2	13.6	59.2	27.2
NOT ANSWERING	52.4	15,745	24.9	24.7	26.5	26.0	15.9	57.9	26.2
REPEAT CANDIDATES									
COLLEGE-SPONSORED	4.2	1,826	36.0	36.5	34.1	37.6	29.6	39.2	31.2
PROPRIETARY	30.1	12,928	36.2	40.1	35.7	36.0	30.7	38.6	30.7
FIRM-SPONSORED	5.2	2,229	37.1	35.0	29.4	34.2	28.4	41.5	30.1
HOME STUDY	15.6	6,724	33.7	36.1	28.9	27.7	29.1	44.7	26.2
CPA EXAM CRITIQUE	1.5	632	34.4	39.8	30.2	27.7	30.2	44.9	24.8
NOT ANSWERING	48.1	20,692	35.2	35.6	28.9	29.4	30.0	45.1	24.9

* 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

NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA										
ALABAMA STATE U	AL		5				20.0	20.0	80.0	
ATHENS STATE COLL	AL		7						100.0	
AUBURN U-AUBURN	AL	.3	78	29.7	33.8	40.0	33.3	14.1	41.0	44.9
AUBURN U-MONTGOMERY	AL	.1	19	15.8	15.8	27.8	16.7		52.6	47.4
BIRMINGHAM SOUTHERN	AL	.1	21	28.6	28.6	14.3	33.3	4.8	52.4	42.9
JACKSONVILLE STATE	AL	.1	17	5.9	11.8	5.9	17.6	5.9	76.5	17.6
NORTH ALABAMA U	AL	.1	14	14.3	21.4				78.6	21.4
SAMFORD U	AL		6		16.7	33.3	16.7		66.7	33.3
TROY ST-DOTHAN	AL		12						100.0	
TROY ST-TROY	AL	.1	23	20.0	14.3	27.8	26.3	8.7	65.2	26.1
U OF AL-BIRMINGHAM	AL	.1	34	48.5	45.5	42.4	44.1	14.7	35.3	50.0
U OF AL-HUNTSVILLE	AL	.1	16	13.3	20.0	31.3	20.0	12.5	62.5	25.0
U OF AL-UNIVERSITY	AL	.2	65	30.8	36.9	24.6	32.8	13.8	43.1	43.1
U OF MONTEVALLO	AL		6	66.7	50.0	83.3	50.0	50.0	16.7	33.3
U OF SO ALABAMA	AL	.1	19	26.3	15.8	21.1	22.2	5.3	63.2	31.6
ALASKA										
U OF ALASKA ANCHORAGE	AK		13	7.7		15.4	15.4		76.9	23.1
U OF ALASKA FAIRBANKS	AK		6			20.0	20.0	16.7	83.3	
ARIZONA										
ARIZONA STATE	AZ	.5	140	49.6	34.8	49.2	45.3	26.4	32.9	40.7
GRAND CANYON COLL	AZ		6	20.0	20.0	33.3	20.0	16.7	66.7	16.7
NORTHERN ARIZ U	AZ	.1	17	20.0	14.3	33.3	18.8	11.8	70.6	17.6
U OF ARIZONA	AZ	.2	66	19.6	33.3	31.0	22.8	10.6	54.5	34.8
ARKANSAS										
ARKANSAS STATE	AR	.1	21	25.0	33.3	20.0	36.8	9.5	47.6	42.9
ARKANSAS TECH U	AR		5	20.0		40.0	40.0		60.0	40.0
HARDING COLL	AR		9		11.1	11.1	11.1		77.8	22.2
U OF AR-FAYETTEVILLE	AR	.1	35	25.7	22.9	14.3	34.3	8.6	51.4	40.0
U OF AR-LITTLE ROCK	AR	.2	43	18.6	16.3	21.4	28.6	11.6	67.4	20.9
U OF AR-MONTICELLO	AR		6	16.7	16.7	16.7	16.7	16.7	83.3	
U OF CENTRAL AR	AR	.1	23		4.3	17.4	13.0		82.6	17.4
CALIFORNIA										
BIOLA U	CA		6	25.0	20.0	16.7	16.7	16.7	83.3	
CAL LUTHERAN COLL	CA		6		25.0	50.0	33.3	16.7	50.0	33.3

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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

NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
CAL ST BAKERSFIELD U	CA		12	36.4	33.3	54.5	41.7	25.0	50.0	25.0
CAL ST SAN BERNARDINO U	CA	.1	35	17.2	23.3	36.4	25.7	14.3	60.0	25.7
CAL ST SONOMA U	CA		12	20.0	25.0	33.3	25.0	16.7	58.3	25.0
CAL ST STANISLAUS U	CA		12	28.6	11.1	27.3	9.1		66.7	33.3
CAL ST U-CHICO	CA	.1	20	5.9	8.3	26.3	15.8	5.0	75.0	20.0
CAL ST U-FRESNO	CA	.2	46	16.1	12.9	24.3	28.6	10.9	73.9	15.2
CAL ST U-FULLERTON	CA	.3	70	43.8	40.8	53.3	48.4	30.0	40.0	30.0
CAL ST U-HAYWARD	CA	.2	42	25.9	25.0	35.3	23.7	14.3	61.9	23.8
CAL ST U-LONG BEACH	CA	.2	48	15.0	28.6	23.1	18.4	10.4	72.9	16.7
CAL ST U-LOS ANGELES	CA	.3	73	20.8	23.7	31.3	44.4	15.1	56.2	28.8
CAL ST U-NORTHRIDGE	CA	.3	89	25.5	36.5	40.5	43.0	25.8	48.3	25.8
CAL ST U-POMONA	CA	.1	36	24.1	35.7	33.3	27.3	19.4	58.3	22.2
CAL ST U-SACRAMENTO	CA	.2	47	31.6	57.9	55.9	44.1	31.9	34.0	34.0
CAL ST-DOMINGUEZ	CA	.1	29	23.1	30.8	37.5	16.0	10.3	62.1	27.6
CAL ST-SAN LUIS	CA	.1	24	33.3	40.0	35.0	27.3	25.0	66.7	8.3
CHAPMAN COLL	CA		6	33.3	16.7	16.7	40.0	16.7	66.7	16.7
CLAREMONT MENS COLL	CA		11	16.7	50.0	50.0	44.4	36.4	45.5	18.2
DEVRY INSTI	CA		7		16.7				85.7	14.3
GOLDEN GATE	CA	.1	25	26.3	42.1	45.0	28.6	20.0	48.0	32.0
HUMBOLDT STATE	CA		7	33.3	33.3	50.0	75.0	14.3	42.9	42.9
LA VERNE COLL	CA		5	60.0	60.0	40.0	60.0	40.0	40.0	20.0
LOMA LINDA	CA		5				20.0	20.0	80.0	
LOYOLA MARYMOUNT	CA		9	37.5	16.7	50.0	33.3	22.2	44.4	33.3
NATIONAL	CA	.1	20	33.3	33.3	33.3	50.0	25.0	45.0	30.0
SAN DIEGO STATE	CA	.2	68	48.1	40.7	50.8	55.0	29.4	33.8	36.8
SAN FRANCISCO STATE	CA	.3	84	22.9	23.9	35.2	36.2	20.2	61.9	17.9
SAN JOSE STATE	CA	.2	61	17.0	29.5	37.3	36.4	16.4	50.8	32.8
ST MARYS OF CAL	CA		5			66.7	50.0	40.0	60.0	
STANFORD UNIV	CA		5	33.3	33.3				80.0	20.0
U OF CAL-BERKELEY	CA	.1	35	50.0	42.3	41.4	40.0	31.4	51.4	17.1
U OF CAL-LOS ANGELES	CA	.2	58	40.7	53.3	69.2	64.2	43.1	27.6	29.3
U OF CAL-RIVERSIDE	CA		7	14.3	14.3	33.3	28.6	14.3	71.4	14.3
U OF CAL-SAN DIEGO	CA		6	20.0	16.7	50.0	33.3	16.7	50.0	33.3
U OF CAL-SANTA BARBARA	CA	.2	51	61.8	78.4	70.2	58.7	43.1	27.5	29.4
U OF SAN DIEGO	CA		11	11.1	10.0			9.1	90.9	
U OF SAN FRANCISCO	CA		10		16.7	40.0	40.0	20.0	70.0	10.0
U OF SANTA CLARA	CA		7	71.4	25.0	40.0	25.0	28.6	28.6	42.9
U OF SOUTHERN CAL	CA	.3	70	30.6	38.5	42.6	43.1	20.0	45.7	34.3

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REPORT NUMBER 12-A

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

NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
COLORADO										
CO STATE	CO	.2	45	28.9	33.3	40.5	29.5	22.2	40.0	37.8
FORT LEWIS COLL	CO		13	23.1	15.4	16.7	9.1	7.7	69.2	23.1
MESA COLL	CO		13	25.0	25.0	25.0	16.7	23.1	53.8	23.1
METROPOLITAN ST COLL	CO	.3	76	34.7	42.9	42.6	40.0	22.4	38.2	39.5
REGIS COLL	CO		9	37.5	33.3	33.3	37.5	22.2	44.4	33.3
U OF CO-BOULDER	CO	.2	42	47.1	42.4	50.0	45.5	40.5	35.7	23.8
U OF CO-CO SPRINGS	CO		10		12.5	33.3	20.0	10.0	50.0	40.0
U OF CO-DENVER	CO	.1	33	62.5	59.4	54.8	51.5	39.4	24.2	36.4
U OF DENVER	CO		10	25.0	55.6	28.6	37.5	40.0	50.0	10.0
U OF NORTHERN CO	CO	.1	16	25.0	26.7	20.0	26.7	12.5	56.3	31.3
U OF SOUTHERN CO	CO		8	25.0	37.5	25.0			50.0	50.0
CONNECTICUT										
BRIDGEPORT	CT		7	14.3	28.6	42.9	28.6	14.3	57.1	28.6
CENTRAL CONN ST U	CT	.2	55	16.4	16.4	11.1	20.8	3.6	69.1	27.3
FAIRFIELD	CT	.2	54	17.4	31.9	27.7	27.5	11.1	61.1	27.8
QUINNIPIAC COLL	CT	.1	27	14.8	14.8	14.8	25.9	11.1	70.4	18.5
SACRED HEART UNIV	CT		11		30.0	18.2	10.0		72.7	27.3
SO CT STATE U	CT	.1	17	5.9	23.5	11.8	11.8	5.9	76.5	17.6
U OF CONN	CT	.3	96	34.1	37.1	42.4	41.2	21.9	36.5	41.7
U OF HARTFORD	CT	.1	17			12.5	5.9		88.2	11.8
U OF NEW HAVEN	CT		9	25.0	25.0	25.0	25.0	22.2	55.6	22.2
WESTERN CONN ST U	CT	.1	18	35.3	23.5	41.2	50.0	22.2	44.4	33.3
DELAWARE										
DELAWARE ST COLL	DE		5	25.0	25.0	25.0	20.0	20.0	80.0	
GOLDEY BEACOM COLL	DE	.1	14	42.9	50.0	35.7	50.0	21.4	28.6	50.0
U OF DELAWARE	DE	.2	63	31.6	34.5	32.8	32.2	14.3	42.9	42.9
WILMINGTON COLL	DE		7			14.3	28.6		71.4	28.6
DISTRICT OF COLUMBIA										
AMERICAN	DC	.1	30	14.3	7.4	17.9	17.2	3.3	76.7	20.0
CATHOLIC U OF AMER	DC		8	12.5	62.5	12.5	12.5	12.5	37.5	50.0
GEORGE WASHINGTON	DC	.1	35	32.1	35.7	27.3	27.3	22.9	51.4	25.7
GEORGETOWN	DC	.1	19	50.0	38.9	47.1	58.8	26.3	26.3	47.4
HOWARD	DC	.1	22	14.3	19.0	21.1	15.8	9.1	68.2	22.7
SOUTHEASTERN	DC		11				10.0		90.9	9.1
STRAYER COLL	DC		12	8.3	9.1				91.7	8.3

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF DC	DC		12						100.0	
FLORIDA										
BARRY	FL		13	38.5	30.8	53.8	30.8	7.7	38.5	53.8
FL AGRI & MECH	FL		9	11.1	22.2			11.1	77.8	11.1
FL ATLANTIC U	FL	.2	56	44.6	32.1	48.2	46.4	19.6	33.9	46.4
FL INTERNATIONAL	FL	.4	102	42.4	46.8	61.4	54.9	30.4	23.5	46.1
FL SOUTHERN COLL	FL	.1	16	43.8	50.0	43.8	37.5	25.0	31.3	43.8
FL STATE	FL	.3	88	43.4	36.0	33.3	35.9	20.5	38.6	40.9
FLAGLER COLL	FL		6	16.7	16.7				83.3	16.7
JACKSONVILLE U	FL		6	20.0	40.0	33.3	50.0	16.7	50.0	33.3
NOVA	FL		5	40.8	60.0	60.0	60.0	20.0	20.0	60.0
ST LEO COLL	FL		9	44.4	33.3	33.3	11.1	11.1	44.4	44.4
STETSON U	FL	.1	21	28.6	35.0	25.0	23.8	9.5	52.4	38.1
U OF CENTRAL FL	FL	.2	55	36.5	43.4	46.2	41.5	29.1	40.0	30.9
U OF FLORIDA	FL	.2	64	54.0	47.6	54.8	54.1	32.8	23.4	43.8
U OF MIAMI	FL	.1	19	57.9	47.4	47.4	42.1	31.6	36.8	31.6
U OF NORTH FL	FL	.1	35	45.5	39.4	48.5	42.4	25.7	31.4	42.9
U OF SO FLORIDA	FL	.4	112	50.5	48.1	47.7	41.1	26.8	36.6	36.6
U OF TAMPA	FL		8	16.7	14.3			12.5	75.0	12.5
U OF WEST FLORIDA	FL	.1	26	36.0	28.0	21.7	39.1	15.4	50.0	34.6
GEORGIA										
AUGUSTA COLL	GA		9	44.4	12.5	50.0	37.5	22.2	44.4	33.3
BERRY COLL	GA		6		16.7		20.0	16.7	66.7	16.7
CLARK COLL	GA		8						100.0	
COLUMBUS COLL	GA		10	22.2	11.1	30.0	22.2	10.0	60.0	30.0
EMORY	GA	.1	19	31.3	55.6	29.4	29.4	21.1	26.3	52.6
GA COLLEGE	GA	.1	24	4.2	12.5	20.8	16.7		75.0	25.0
GA INST OF TECH	GA		12	18.2	25.0	36.4	27.3	16.7	50.0	33.3
GA SOUTHERN COLL	GA	.1	32	10.0	16.1	12.9	13.3	9.4	71.9	18.8
GA SOUTHWESTERN COLL	GA	.1	20	15.8	10.5	25.0	10.0	5.0	75.0	20.0
GA STATE	GA	.4	120	30.4	27.7	32.1	30.7	20.0	48.3	31.7
KENNESAW COLL	GA	.2	44	40.0	37.5	36.8	31.7	20.5	40.9	38.6
MERCER U-MACON	GA		12	50.8	50.0	50.0	33.3	25.0	33.3	41.7
MOREHOUSE COLL	GA		7						100.0	
OGLETHORPE	GA		10	40.0	11.1	30.0	22.2	10.0	40.0	50.0
PIEDMONT COLL	GA	.1	15	6.7	6.7	6.7	6.7	6.7	93.3	
SAVANNAH STATE	GA		7	50.0	40.0	60.0	14.3	14.3	28.6	57.1
U OF GEORGIA	GA	.3	87	39.5	33.8	29.6	20.0	14.9	47.1	37.9

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VALDOSTA STATE	GA	.1	23	21.7	30.4	26.1	13.0	8.7	52.2	39.1
WEST GEORGIA COLL	GA	.1	29	15.4	11.1	23.1	13.8	6.9	72.4	20.7
HAWAII										
HAWAII PACIFIC COLL	HI	.1	15	46.2	46.2	50.0	40.0	33.3	46.7	20.0
U OF HAWAII-MANOA	HI	.3	89	37.8	36.9	31.6	34.5	20.2	44.9	34.8
IDAHO										
BOISE STATE	ID	.1	14	53.8	15.4	35.7	38.5	7.1	42.9	50.0
U OF IDAHO	ID		11				9.1		90.9	9.1
ILLINOIS										
AUGUSTANA COLL	IL	.1	21	47.6	42.9	42.9	47.6	19.0	28.6	52.4
AURORA COLL	IL		5	60.0	60.0	60.0	60.0	60.0	40.0	
BRADLEY	IL		10	11.1	40.0	22.2	33.3	20.0	60.0	20.0
CHICAGO STATE	IL		7						100.0	
COLL OF ST FRANCIS	IL		8	25.0	25.0	12.5	25.0	12.5	50.0	37.5
DEPAUL	IL	.3	91	27.8	23.6	23.9	26.7	15.4	68.1	16.5
EASTERN IL	IL	.1	14	21.4	30.8	38.5	35.7	14.3	57.1	28.6
ELMHURST COLL	IL	.1	21	19.0	28.6	19.0	23.8	19.0	66.7	14.3
GOVERNORS STATE	IL	.1	22	22.7	36.4	22.7	22.7	13.6	50.0	36.4
IL COLL	IL		6	16.7	16.7	16.7	33.3	16.7	66.7	16.7
IL STATE	IL	.1	26	36.0	16.0	30.8	30.8	15.4	61.5	23.1
LEWIS	IL		6		16.7	16.7			83.3	16.7
MCKENDREE COLL	IL		6		33.3		16.7	16.7	66.7	16.7
MILLIKIN	IL		9	33.3	44.4	44.4	44.4	22.2	44.4	33.3
MONMOUTH COLL	IL		6	16.7	16.7	16.7	16.7	16.7	83.3	
NORTH CENTRAL COLL	IL		10	50.0	30.0	40.0	30.0	30.0	50.0	20.0
NORTHEASTERN IL	IL	.1	34	23.5	26.5	23.5	32.4	14.7	61.8	23.5
NORTHERN IL	IL	.3	75	61.3	37.3	58.7	55.4	30.7	30.7	38.7
NORTHWESTERN	IL		6	50.0	66.7	83.3	50.0	50.0	16.7	33.3
OLIVET NAZARENE COLL	IL		5	40.0	40.0	60.0	60.0	40.0	40.0	20.0
ROOSEVELT	IL	.1	20	16.7	21.1	11.1	15.8	10.0	70.0	20.0
ROSARY COLL	IL		5						100.0	
SANGAMON STATE	IL	.1	14	15.4	38.5	38.5	28.6	14.3	64.3	21.4
ST XAVIER COLL	IL		6				16.7		83.3	16.7
STHN IL U-CARBONDALE	IL	.1	30	30.0	34.5	34.5	41.4	16.7	40.0	43.3
STHN IL U-EDWARDSVILLE	IL	.1	30	39.3	37.9	33.3	35.7	20.0	36.7	43.3
TRINITY CHRISTIAN	IL		7	57.1	42.9	42.9	71.4	42.9	28.6	28.6
U OF CHICAGO-LOYOLA	IL	.1	34	21.2	36.4	25.0	23.5	14.7	55.9	29.4

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U OF IL-CHICAGO	IL	.3	75	24.3	26.0	33.8	30.7	13.3	54.7	32.0
U OF IL-URBANA	IL	.2	62	45.5	47.5	39.3	47.5	24.2	32.3	43.5
WESTERN IL U	IL	.1	22	31.8	42.9	22.7	22.7	9.1	50.0	40.9
INDIANA										
ANDERSON COLL	IN		6	16.7	33.3	40.0	20.0	16.7	50.0	33.3
BALL ST	IN	.1	23	23.8	28.6	30.4	27.3	13.0	52.2	34.8
CALUMET COLL	IN		6		33.3	33.3	16.7		50.0	50.0
IN CENTRAL	IN		6	16.7		25.0	20.0	16.7	66.7	16.7
IN ST U-TERRE HAUTE	IN		9	66.7	33.3	66.7	37.5	33.3	33.3	33.3
IN U-BLOOMINGTON	IN	.4	118	45.8	53.1	41.7	44.8	28.0	31.4	40.7
IN U-FORT WAYNE	IN		11	33.3	37.5	33.3	66.7	54.5	27.3	18.2
IN U-NORTHWEST	IN		13	8.3	27.3	27.3	15.4	7.7	53.8	38.5
IN U-PURDUE-INDPLS	IN	.1	24	40.0	47.6	45.0	38.1	20.8	33.3	45.8
IN U-SOUTH BEND	IN		6		50.0	20.0		16.7	50.0	33.3
MANCHESTER COLL	IN		5	50.0	33.3		50.0	60.0	20.0	20.0
PURDUE U-CALUMET	IN		6	16.7	33.3	33.3	33.3	16.7	66.7	16.7
PURDUE U-MAIN CAMPUS	IN	.1	34	33.3	32.4	27.3	29.4	11.8	50.0	38.2
ST JOSEPHS COLL	IN		6	16.7	33.3	16.7	16.7	16.7	66.7	16.7
ST MARYS COLL	IN		7	28.6		14.3			71.4	28.6
U OF NOTRE DAME	IN	.2	66	33.3	35.2	39.3	[illegible]	19.7	50.0	30.3
U OF SOUTH INDIANA	IN		8	16.7	50.0	28.6	16.7	37.5	50.0	12.5
VALPARAISO	IN	.1	14	46.2	33.3	42.9	50.0	28.6	42.9	28.6
IOWA										
BUENA VISTA COLL	IA	.1	25	20.0	32.0	28.0	36.0	8.0	52.0	40.0
CENTRAL U OF IOWA	IA		7			42.9	42.9		57.1	42.9
COE COLL	IA		5	20.0	20.0		20.0		60.0	40.0
DRAKE	IA		10	30.0	60.0	60.0	50.0	30.0	30.0	40.0
IOWA STATE	IA	.2	43	14.6	7.1	22.0	26.8	7.0	72.1	20.9
IOWA WESLEYAN COLL	IA		6						100.0	
LORAS COLL	IA		6		16.7		33.3		66.7	33.3
LUTHER COLL	IA		9	33.3	33.3	44.4	33.3	22.2	44.4	33.3
MT MERCY COLL	IA		6	16.7	16.7	16.7	33.3	16.7	66.7	16.7
ST AMBROSE COLL	IA		8	25.0	12.5	25.0	37.5		62.5	37.5
U OF IOWA	IA	.1	31	20.0	26.7	38.7	45.2	6.5	38.7	54.8
UPPER IOWA U	IA	.1	15	20.0	20.0	20.0	13.3	13.3	73.3	13.3
KANSAS										
EMPORIA STATE	KS		13	23.1	15.4	30.8	30.8	15.4	69.2	15.4

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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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
KANSAS STATE	KS	.1	40	17.5	20.0	17.9	17.9	7.5	65.0	27.5
PITTSBURG STATE	KS	.1	17	17.6	35.3	17.6	29.4	17.6	52.9	29.4
U OF KANSAS	KS	.1	37	41.2	39.4	47.2	44.4	29.7	35.1	35.1
WICHITA STATE	KS	.1	29	10.3	21.4	31.0	31.0	3.4	55.2	41.4
KENTUCKY										
BELLARMINE COLL	KY	.1	16	12.5	31.3	25.0	25.0	12.5	62.5	25.0
EASTERN KY	KY	.1	21	5.0	15.8	10.5	20.0	4.8	71.4	23.8
MOREHEAD STATE	KY	.1	17	25.0	25.0	31.3	29.4	11.8	58.8	29.4
MURRAY STATE	KY		10	20.0	10.0	20.0	20.0	10.0	80.0	10.0
NORTHERN KENTUCKY U	KY	.1	15	13.3	7.1	6.7	6.7	6.7	86.7	6.7
THOMAS MORE COLL	KY		7	28.6	42.9	16.7	14.3	14.3	57.1	28.6
TRANSYLVANIA	KY		9	11.1	11.1	22.2	22.2	11.1	77.8	11.1
U OF KENTUCKY	KY	.2	56	34.0	26.9	31.4	28.3	10.7	44.6	44.6
U OF LOUISVILLE	KY	.1	35	45.7	48.6	37.1	42.9	31.4	37.1	31.4
WESTERN KY	KY	.1	14	21.4	28.6	28.6	28.6	21.4	64.3	14.3
LOUISIANA										
GRAMBLING STATE	LA		8			14.3	14.3		87.5	12.5
LA ST U-A&M	LA	.2	58	34.8	39.1	35.8	32.7	27.6	44.8	27.6
LA ST U-SHREVEPORT	LA		9	22.2				11.1	77.8	11.1
LA TECH	LA	.1	17	25.0	31.3	18.8	12.5	5.9	58.8	35.3
MCNEESE STATE	LA		8						100.0	
NICHOLLS STATE	LA		10	22.2	10.0	22.2	11.1	10.0	70.0	20.0
NORTHEAST LA	LA		12	36.4	36.4	40.0	20.0	25.0	41.7	33.3
SOUTHEASTERN LA	LA		11	27.3	30.0	10.0	11.1	18.2	63.6	18.2
TULANE U	LA	.1	23	36.4	40.9	56.5	26.1	17.4	34.8	47.8
U OF NEW ORLEANS	LA	.1	18	28.6	33.3	41.2	16.7	22.2	33.3	44.4
U OF STHWESTN LA	LA		7	28.6	33.3	40.0	50.0	28.6	42.9	28.6
MAINE										
HUSSON COLL	ME		9	12.5	22.2	25.0	25.0	22.2	66.7	11.1
U OF ME-AUGUSTA	ME		7		14.3		14.3		71.4	28.6
U OF ME-ORONO	ME		9		11.1	33.3	44.4		55.6	44.4
U OF ME-PORTLAND	ME		13	30.8	46.2	7.7	30.8		46.2	53.8
MARYLAND										
BOWIE STATE	MD		9		11.1				88.9	11.1
FROSTBURG STATE	MD	.1	21	40.0	42.1	45.0	38.1	28.6	47.6	23.8
LOYOLA COLL	MD	.2	42	25.0	50.0	36.6	34.1	19.0	47.6	33.3

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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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MORGAN STATE	MD		9						100.0	
MT ST MARYS COLL	MD	.1	24	25.0	30.4	17.4	21.7	8.3	66.7	25.0
SALISBURY STATE	MD	.1	21	23.8	23.8	25.0	19.8	9.5	57.1	33.3
TOWSON STATE	MD	.2	48	36.2	27.7	34.0	33.3	16.7	54.2	29.2
U OF BALTIMORE	MD	.2	47	18.2	20.5	34.1	27.7	6.4	53.2	40.4
U OF MD-BALTO	MD	.1	19	36.8	36.8	47.4	36.8	26.3	47.4	26.3
U OF MD-COLLEGE PARK	MD	.7	182	35.6	39.8	33.7	35.6	21.4	47.3	31.[illegible]
WESTERN MARYLAND COLL	MD		7	42.9	85.7	71.4	71.4	42.9	14.3	42.[illegible]
MASSACHUSETTS										
AMERICAN INTERNATL	MA	.1	16	6.7	6.7		6.3		93.8	6.3
ASSUMPTION COLL	MA	.1	16	6.7	13.3	14.3	18.8		75.0	25.0
BABSON COLL	MA	.1	38	7.9	15.8	18.4	29.7	2.6	63.2	34.2
BENTLEY COLL	MA	.5	126	25.9	31.2	26.1	29.6	17.5	51.6	31.0
BOSTON COLL	MA	.3	87	36.3	33.3	35.0	36.9	20.7	49.4	29.9
BOSTON U	MA	.2	42	24.3	23.5	18.9	21.6	14.3	61.9	23.8
COLLEGE OF HOLY CROSS	MA	.1	19	22.2	38.9	26.3	36.8	10.5	47.4	42.1
FITCHBURG STATE	MA		12	27.3	50.0	50.0	45.5	25.0	41.7	33.3
MERRIMACK COLL	MA	.1	32	20.0	20.0	21.9	18.8	9.4	68.8	21.9
NICHOLS COLL	MA		9						100.0	
NORTH ADAMS STATE	MA		7	14.3	14.3	14.3	14.3	14.3	85.7	
NORTHEASTERN U	MA	.2	61	27.1	23.7	24.6	23.3	9.8	57.4	32.8
SALEM STATE	MA	.1	27	16.0	8.3	22.2	16.7	11.1	59.3	29.6
SIMMONS COLL	MA		10	10.0	10.0		10.0		90.0	10.0
SOUTHEASTERN MASS	MA	.1	20	20.0	20.0	15.0	25.0	15.0	70.0	15.0
STONEHILL COLL	MA	.1	26	23.1	24.0	28.0	30.8	11.5	57.7	30.8
SUFFOLK	MA	.1	16	13.3	13.3	18.8	12.5	12.5	81.3	6.3
U OF LOWELL	MA	.1	29	29.6	30.8	27.6	44.8	17.2	41.4	41.4
U OF MASS-AMHERST	MA	.2	46	27.9	34.9	26.2	31.0	23.9	54.3	21.7
U OF MASS-BOSTON	MA	.1	21	9.5	10.0	35.0	20.0	9.5	66.7	23.8
WESTERN NEW ENG COLL	MA	.1	24	13.6	31.8	19.0	19.0	16.7	58.3	25.0
WESTFIELD ST COLL	MA		9	11.1	22.2				77.8	22.2
WORCESTER STATE	MA		12	25.0	16.7	33.3	25.8	16.7	66.7	16.7
MICHIGAN										
ALBION COLL	MI	.1	14	23.1	28.6	7.1	7.7	7.1	71.4	21.4
AQUINAS COLL	MI		8	25.0	37.5	25.0	50.0	12.5	37.5	50.0
CALVIN COLL	MI	.1	17	23.5	43.8	52.9	52.9	17.6	35.3	47.1
CENTRAL MICH	MI	.1	41	22.5	21.1	31.6	18.9	4.9	46.3	48.8
DAVENPORT COLLEGE	MI	.1	14	28.6	28.6	35.7	35.7	28.6	64.3	7.1

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NATIONAL TOTALS
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NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
DETROIT COLL OF BUS	MI		6	33.3	33.3	50.0	33.3	16.7	50.0	33.3
EASTERN MICH	MI	.1	40	20.5	21.1	28.2	28.2	7.5	65.0	27.5
FERRIS STATE	MI	.1	16	18.8	18.8	18.8	26.7	6.3	56.3	37.5
GRAND VALLEY ST	MI	.1	26	46.2	73.1	61.5	50.0	30.8	23.1	46.2
HILLSDALE COLL	MI		12		18.2	16.7	25.0	8.3	66.7	25.0
HOPE COLL	MI		7	71.4	57.1	71.4	57.1	42.9	28.6	28.6
LAKE SUPERIOR STATE	MI		5	20.0	20.0	20.0	20.0	20.0	80.0	
LAWRENCE INST TECH	MI		12	10.0	10.0	27.3	25.0	16.7	58.3	25.0
MADONNA COLL	MI		6				16.7		83.3	16.7
MICHIGAN STATE	MI	.4	106	35.6	28.4	36.4	37.1	16.0	48.1	35.8
NORTHERN MICH	MI		7	16.7		50.0	42.9		57.1	42.9
OAKLAND U	MI	.1	14	42.9	35.7	46.2	53.8	35.7	35.7	28.6
SAGINAW VALLEY ST	MI		10	40.0	33.3	22.2	44.4	30.0	50.0	20.0
SPRING ARBOR COLL	MI		5	20.0	20.0	20.0	20.0	20.0	80.0	
U OF DETROIT	MI		10	10.0	11.1	11.1	10.0	10.0	90.0	
U OF MI-ANN ARBOR	MI	.3	76	60.8	64.9	64.0	66.7	44.7	23.7	31.6
U OF MI-DEARBORN	MI	.1	23	47.8	47.8	52.2	56.5	43.5	39.1	17.4
U OF MI-FLINT	MI	.1	16	25.0	37.5	31.3	18.8	18.8	62.5	18.8
WALSH COLLEGE	MI	.2	62	37.7	35.5	39.3	41.0	27.4	43.5	29.0
WAYNE STATE	MI	.1	35	38.2	28.1	38.2	38.2	22.9	54.3	22.9
WESTERN MI U	MI	.2	47	24.4	20.5	18.6	19.6	6.4	66.0	27.7
MINNESOTA										
AUGSBURG COLL	MN		6	33.3	50.0	33.3	33.3	33.3	50.0	16.7
BEMIDJI STATE	MN		6		20.0	20.0			83.3	16.7
COLL OF ST CATHERINE	MN	.1	15	21.4	7.1	21.4	26.7	6.7	73.3	20.0
COLL OF ST THOMAS	MN	.2	42	33.3	31.0	23.8	42.9	11.9	50.0	38.1
CONCORDIA MOORHEAD	MN		12	40.0	40.0	41.7	58.3	41.7	41.7	16.7
GUSTAVUS ADOLPHUS	MN	.1	18	44.4	33.3	27.8	38.9	16.7	44.4	38.9
MANKATO STATE	MN	.2	56	28.6	35.7	41.1	55.4	19.6	35.7	44.6
MOORHEAD STATE	MN	.1	16	50.0	37.5	43.8	43.8	18.8	43.8	37.5
SOUTHWEST STATE	MN		9	33.3	33.3	44.4	44.4	33.3	55.6	11.1
ST CLOUD STATE	MN	.2	69	44.9	44.9	50.7	53.6	24.6	26.1	49.3
ST JOHNS U	MN	.1	16	50.0	31.3	56.3	50.0	18.8	31.3	50.0
U OF MN-DULUTH	MN	.1	29	32.1	10.7	35.7	37.9	10.3	55.2	34.5
U OF MN-MNPLS	MN	.3	74	47.2	43.2	56.9	59.7	32.4	32.4	35.1
WINONA STATE	MN		10	30.0	10.0	40.0	50.0		50.0	50.0
MISSISSIPPI										
BELHAVEN COLL	MS		5	40.0	60.0	75.0	75.0	40.0	40.0	20.0

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DELTA STATE	MS	.1	16	37.5	31.3	37.5	28.6	12.5	50.0	37.5
JACKSON STATE	MS		7						100.0	
MILLSAPS COLL	MS		10	20.0	10.0	10.0	10.0	10.0	80.0	10.0
MS COLL	MS	.1	22	4.5	9.1	9.1	9.1	4.5	86.4	9.1
MS ST U	MS	.1	37	19.4	19.4	14.3	17.1	8.1	64.9	27.0
MS U FOR WOMEN	MS		5				60.0		40.0	60.0
U OF MS	MS	.1	33	21.9	30.3	34.4	43.8	18.2	45.5	36.4
U OF SOUTHERN MS	MS	.2	43	40.5	32.6	34.9	38.1	18.6	48.8	32.6
MISSOURI										
CENTRAL MO STATE	MO	.1	15	16.7	41.7	30.8	26.7	13.3	60.0	26.7
LINCOLN U	MO		7	28.6	42.9	28.6	14.3	14.3	57.1	28.6
LINDENWOOD COLL	MO		7	16.7		40.0		14.3	71.4	14.3
MARYVILLE COLL	MO		7						100.0	
MO SOUTHERN STATE	MO	.1	21	35.0	30.0	47.1	41.2	33.3	52.4	14.3
MO WESTERN ST COLL	MO		12	10.0	33.3	20.0	25.0	8.3	66.7	25.0
NORTHEAST MO STATE	MO	.1	15	64.3	50.0	54.5	50.0	46.7	26.7	26.7
NORTHWEST MO STATE	MO		11	10.0	11.1	10.0			81.8	18.2
PARK COLL	MO		7	28.6	20.0	33.3	20.0	28.6	71.4	
ROCKHURST COLL	MO	.1	18	27.8	25.0	46.7	37.5	22.2	38.9	38.9
SOUTHEAST MO STATE	MO	.1	30	40.7	33.3	34.5	34.5	23.3	43.3	33.3
SOUTHWEST MO STATE	MO	.2	62	20.3	16.9	29.1	24.1	11.3	62.9	25.0
ST LOUIS U	MO	.2	45	14.0	26.2	19.0	17.8	11.1	64.4	24.4
U OF MO-COLUMBIA	MO	.2	65	45.9	47.5	48.3	39.0	26.2	36.9	36.9
U OF MO-KANSAS CITY	MO	.1	36	28.6	20.0	33.3	36.1	16.7	58.3	25.0
U OF MO-ST LOUIS	MO	.4	102	26.8	37.2	35.7	22.9	14.7	46.1	39.2
WASHINGTON U	MO		12	50.0	55.6	72.7	40.0	33.3	33.3	33.3
WEBSTER COLL	MO		13	9.1	30.8	18.2	9.1	23.1	69.2	7.7
WILLIAM JEWELL COLL	MO	.1	14	7.7	23.1	14.3	7.1	7.1	71.4	21.4
MONTANA										
U OF MONTANA	MT	.1	26	53.8	34.6	34.6	73.1	19.2	23.1	57.7
NEBRASKA										
CREIGHTON	NE		10	20.0	10.0	30.0	20.0	10.0	60.0	30.0
HASTINGS COLL	NE		5						100.0	
KEARNEY STATE	NE		10	20.0	40.0	20.0	20.0	20.0	60.0	20.0
NEBR-WESLEYAN	NE		6	16.7	16.7	16.7	16.7	16.7	83.3	
U OF NEBR-LINCOLN	NE	.1	35	28.6	25.7	35.3	34.3	17.1	54.3	28.6
U OF NEBR-OMAHA	NE	.1	25	36.0	41.7	45.8	33.3	28.0	48.0	24.0

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NEVADA										
U OF NV-LAS VEGAS	NV	.1	25	28.0	20.8	32.0	36.0	4.0	52.0	44.0
U OF NV-RENO	NV	.1	19	16.7	27.8	31.6	42.1	10.5	57.9	31.6
NEW HAMPSHIRE										
FRANKLIN PIERCE COLL	NH		5	20.0					80.0	20.0
NH COLL	NH	.1	26	24.0	41.7	32.0	30.8	15.4	57.7	26.9
RIVIER COLL	NH		5		20.0		20.0		80.0	20.0
U OF NH	NH		8	62.5	25.0	25.0	37.5	12.5	37.5	50.0
NEW JERSEY										
CALDWELL COLL	NJ		5						100.0	
FARLGH DCKSN-MADISON	NJ	.1	17	12.5	37.5	17.6	25.0	5.9	58.8	35.3
FARLGH DCKSN-RTHFD	NJ		9	25.0	25.0	12.5	11.1	11.1	77.8	11.1
FARLGH DCKSN-TEANECK	NJ	.1	23	9.1	22.7	22.7	26.1	4.3	65.2	30.4
GEORGIAN CT COLL	NJ		11	9.1	9.1				90.9	9.1
GLASSBORO STATE	NJ	.1	23	8.7	8.7	17.4	8.7	4.3	82.6	13.0
KEAN COLL OF NJ	NJ	.2	45	14.0	7.0	11.1	6.7	2.2	84.4	13.3
MONMOUTH COLL	NJ	.1	25	20.8	33.3	20.0	16.0	8.0	56.0	36.0
MONTCLAIR STATE	NJ	.2	68	16.4	23.5	16.7	15.2	7.4	69.1	23.5
RAMAPO COLL OF NJ	NJ	.1	20	10.0	10.0	5.6	5.6	5.0	80.0	15.0
RICHARD STOCKTON ST	NJ	.1	31	19.4	12.9	20.0	26.7	6.5	67.7	25.8
RIDER COLL	NJ	.2	51	9.8	13.7	19.6	19.6	2.0	68.6	29.4
RUTGERS U-CAMDEN	NJ	.2	44	12.2	23.8	23.8	25.0	6.8	63.6	29.5
RUTGERS U-NEW BRNSWK	NJ	.3	97	30.4	47.9	33.7	30.4	19.6	42.3	38.1
RUTGERS U-NEWARK	NJ	.3	88	4.6	9.1	10.5	8.1	2.3	86.4	11.4
SETON HALL	NJ	.2	57	16.7	21.8	13.0	15.8	8.8	70.2	21.1
ST PETERS COLL	NJ	.1	19	5.6	17.6	5.6	5.3	5.3	84.2	10.5
TRENTON STATE	NJ	.1	31	32.3	33.3	44.8	41.4	16.1	38.7	45.2
UPSALA COLL	NJ		5	20.0	40.0	20.0	20.0	20.0	60.0	20.0
WILLIAM PATERSON	NJ	.1	32	17.2	23.3	21.4	17.9	12.5	75.0	12.5
NEW MEXICO										
COLL OF SANTA FE	NM		11	18.2	36.4	9.1	18.2	9.1	63.6	27.3
EASTERN NEW MEXICO	NM		6	20.0		16.7	16.7		66.7	33.3
NEW MEXICO STATE	NM	.1	22	27.3	23.8	15.0	15.0	13.6	63.6	22.7
U OF NEW MEXICO	NM	.1	36	22.2	33.3	32.4	34.3	13.9	55.6	30.6

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NASBA STATISTICAL INFORMATION SERVICE

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

NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NEW YORK										
ADELPHI	NY	.1	25	9.1	18.2	9.5	9.1	8.0	80.0	12.0
ALFRED	NY		9		16.7		28.6		66.7	33.3
CANISIUS COLL	NY	.1	26	45.5	47.8	56.5	60.9	38.5	38.5	23.1
CLARKSON U	NY		9	33.3	33.3	28.6	25.0	22.2	44.4	33.3
COLL OF ST ROSE	NY		5				25.0	20.0	80.0	
CORNELL	NY		5	25.0	40.0	80.0	80.0	40.0	20.0	40.0
CUNY BERNARD BARUCH	NY	.5	143	37.3	33.8	34.6	38.5	23.1	55.2	21.7
CUNY BROOKLYN COLL	NY	.2	46	26.5	30.6	31.3	29.4	17.4	58.7	23.9
CUNY HUNTER COLL	NY	.1	34	18.2	37.5	29.2	22.7	17.6	55.9	26.5
CUNY LEHMAN COLL	NY	.1	18	22.2	22.2	8.3	7.7	11.1	88.9	
CUNY QUEENS COLL	NY	.3	86	25.0	36.2	35.3	29.1	22.1	62.8	15.1
CUNY STATEN ISLAND	NY	.1	20	7.7	23.1	6.7		5.0	80.0	15.0
CUNY YORK	NY		7	16.7	16.7				85.7	14.3
DOWLING COLL	NY	.1	31		17.6	8.3	14.8	6.5	77.4	16.1
FORDHAM	NY	.1	38	25.0	33.3	31.3	14.3	21.1	65.8	13.2
HOFSTRA	NY	.3	92	18.8	23.7	24.3	32.9	17.4	67.4	15.2
IONA COLL	NY	.1	30	15.0	21.1			6.7	80.0	13.3
ITHACA COLL	NY	.1	15	25.0	16.7	8.3	16.7	6.7	66.7	26.7
L I U-BKLYN CENTER	NY		9						100.0	
L I U-CW POST	NY	.2	47	5.6	10.0	14.3	18.9	6.4	78.7	14.9
LE MOYNE COLL	NY	.1	20	12.5	17.6		14.3	10.0	75.0	15.0
MANHATTAN COLL	NY	.1	33	19.2	18.2	13.3	7.1	6.1	75.8	18.2
MARIST COLL	NY	.1	21	37.5	61.5	41.2	33.3	23.8	38.1	38.1
MERCY COLL	NY		13			9.1			92.3	7.7
NEW YORK U	NY	.2	55	14.3	29.7	37.8	35.9	21.8	65.5	12.7
NIAGARA U	NY		12		14.3	20.0	30.0	8.3	66.7	25.0
NY TECH INST-WESTBURY	NY	.1	17			21.4	28.6	11.8	70.6	17.6
PACE U-NY	NY	.2	46	46.7	27.6	34.4	33.3	28.3	52.2	19.6
PACE U-PLEASANTVILLE	NY	.1	41	12.1	6.3	15.6	18.8		78.0	22.0
PACE U-WHITE PLAINS	NY		10	14.3	14.3	22.2	12.5		70.0	30.0
ROCHESTER INST TECH	NY	.1	22	25.0	21.4	20.0	30.0	22.7	59.1	18.2
SIENA COLL	NY	.2	50	20.5	14.7	20.0	24.4	12.0	68.0	20.0
ST BONAVENTURE U	NY	.1	25	18.8	29.4	27.3	35.0	12.0	56.0	32.0
ST FRANCIS COLL	NY		6	40.0	40.0				66.7	33.3
ST JOHN FISHER COLL	NY	.1	14	7.7		10.0	27.3	7.1	71.4	21.4
ST JOHNS	NY	.3	71	15.0	16.2	14.9	11.5	7.0	80.3	12.7
ST THOMAS AQUINAS	NY		10	12.5					90.0	10.0
SUNY AT ALBANY	NY	.2	61	39.4	50.0	27.9	20.5	19.7	57.4	23.0

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NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
SUNY AT BINGHAMTON	NY	.2	51	30.8	40.0	25.0	14.3	11.8	70.6	17.6
SUNY AT BUFFALO	NY	.2	62	23.3	27.9	46.0	49.0	22.6	40.3	37.1
SUNY COLL BROCKPORT	NY		9	33.3	33.3	44.4	44.4	33.3	55.6	11.1
SUNY COLL EMPIRE STATE	NY		7	33.3	20.0	33.3	40.0	14.3	71.4	14.3
SUNY COLL FREDONIA	NY	.1	16	25.0	30.8	25.0	21.4	12.5	50.0	37.5
SUNY COLL GENESEO	NY		12	41.7	44.4	33.3	14.3	25.0	50.0	25.0
SUNY COLL OLD WESTURY	NY	.1	28	26.7	35.7	20.8	26.9	10.7	64.3	25.0
SUNY COLL OSWEGO	NY	.1	26	11.1	10.0	38.1	34.8	11.5	57.7	30.8
SUNY COLL PLATTSBURGH	NY	.1	15		20.0	7.1	7.1	6.7	80.0	13.3
SUNY COLL UTICA-ROME	NY		6	25.0	33.3	25.0	25.0	33.3	66.7	
SYRACUSE	NY	.1	38	21.2	36.4	23.5	21.9	5.3	47.4	47.4
TOURO	NY	.1	14	33.3	25.0	27.3	15.4	14.3	78.6	7.1
UTICA COLL-SYRACUSE	NY		5	20.0	50.0		20.0		40.0	60.0
YESHIVA	NY	.1	27	28.6	25.0	61.1	55.0	25.9	44.4	29.6
NORTH CAROLINA										
APPALACHIAN STATE	NC	.2	50	38.3	42.2	51.0	46.9	22.0	34.0	44.0
ATLANTIC CHRISTIAN	NC		5			25.0	25.0		80.0	20.0
BELMONT ABBEY COLL	NC		8			25.0	25.0	12.5	75.0	12.5
EAST CAROLINA	NC		10	50.0		11.1	33.3	10.0	40.0	50.0
ELON COLL	NC		12			12.5			91.7	8.3
GUILFORD COLL	NC	.1	15	33.3	27.3	53.8	38.5	20.0	53.3	26.7
HIGH POINT COLL	NC	.1	16	18.2	18.2	53.3	26.7	18.8	50.0	31.3
LENOIR-RHYNE COLL	NC		6		50.0				50.0	50.0
NC AGRIC & TECH	NC		8						100.0	
NC ST U-RALEIGH	NC	.1	40	23.5	39.4	37.5	30.0	22.5	45.0	32.5
NC WESLEYAN COLL	NC		6	20.0	25.0	60.0	60.0	33.3	50.0	16.7
U OF NC-ASHEVILLE	NC		9			14.3	12.5	11.1	88.9	
U OF NC-CHAPEL HILL	NC		8	40.0	83.3	66.7	71.4	50.0	25.0	25.0
U OF NC-CHARLOTTE	NC	.1	19	41.2	40.0	35.3	43.8	31.6	42.1	26.3
U OF NC-GREENSBORO	NC	.1	17	14.3	7.7	21.4	26.7	5.9	70.6	23.5
U OF NC-WILMINGTON	NC	.1	24	25.0	17.4	29.4	27.8	16.7	62.5	20.8
WAKE FOREST	NC		5	33.3		20.0	40.0	20.0	40.0	40.0
WESTERN CAROLINA U	NC		9	22.2			14.3		77.8	22.2
WINSTON-SALEM STATE	NC		6	16.7	16.7	33.3	33.3	16.7	66.7	16.7
NORTH DAKOTA										
MINOT STATE	ND		5	20.0	20.0	20.0	20.0	20.0	80.0	
NO DAKOTA STATE	ND		12	25.0	16.7	33.3	25.0	8.3	66.7	25.0
U OF NO DAKOTA	ND	.1	29	13.8	34.5	51.7	51.7	10.3	37.9	51.7

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NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
OHIO										
BALDWIN-WALLACE COLL	OH	.2	45	16.7	26.2	12.2	13.6	11.1	71.1	17.8
BOWLING GREEN STATE	OH	.2	47	34.1	31.0	35.6	28.6	21.3	44.7	34.0
CAPITAL U	OH	.1	17	14.3	20.0		6.3		70.6	29.4
CASE WESTERN RESERVE	OH	.1	16	33.3	40.0	35.7	35.7	25.0	50.0	25.0
CEDARVILLE COLL	OH		7	28.6	42.9	14.3	14.3		42.9	57.1
CLEVELAND STATE	OH	.3	80	26.3	34.7	32.4	28.8	15.0	43.8	41.3
DEFIANCE COLL	OH		7	20.0			28.6		71.4	28.6
DYKE COLL	OH		12	9.1	9.1	9.1	8.3	8.3	91.7	
FRANKLIN U	OH	.2	44	20.9	20.9	18.2	23.8	13.6	68.2	18.2
JOHN CARROLL U	OH	.1	36	46.9	35.3	48.4	57.6	22.2	27.8	50.0
KENT STATE	OH	.2	53	36.0	25.0	19.6	31.4	13.2	49.1	37.7
LAKE ERIE COLL	OH		6		20.0				83.3	16.7
MARIETTA COLL	OH		7	42.9	16.7	14.3	14.3	14.3	57.1	28.6
MIAMI U	OH	.5	145	49.3	45.9	39.5	38.2	31.0	32.4	36.6
MT ST JOSEPH	OH		6	20.0	16.7	16.7			83.3	16.7
MT UNION COLL	OH	.1	14	28.6	35.7	14.3	7.1		50.0	50.0
MT VERNON NAZARENE	OH		6	50.0	50.0	20.0	33.3	16.7	50.0	33.3
NOTRE DAME COLL	OH		10	20.0	30.0	20.0	30.0	10.0	70.0	20.0
OHIO DOMINICAN COLL	OH		7	14.3		14.3			71.4	28.6
OHIO NORTHERN	OH		11	20.0	27.3		22.2	9.1	63.6	27.3
OHIO STATE	OH	.7	187	41.5	41.0	39.5	36.4	23.5	40.1	36.4
OHIO U	OH	.2	44	31.7	12.5	23.1	18.6	9.1	52.3	38.6
OHIO WESLEYAN	OH		7	28.6	42.9				57.1	42.9
OTTERBEIN COLL	OH		12	20.0	11.1	20.0	36.4	33.3	58.3	8.3
RIO GRANDE COLL	OH		5			20.0	20.0		80.0	20.0
TIFFIN U	OH		10	20.0	30.0	30.0	40.0	10.0	50.0	40.0
U OF AKRON	OH	.4	100	29.0	33.3	34.8	18.3	17.0	53.0	30.0
U OF CINCINNATI	OH	.3	86	22.0	25.6	29.9	25.9	10.5	47.7	41.9
U OF DAYTON	OH	.1	35	46.9	43.3	31.3	18.8	20.0	40.0	40.0
U OF STEUBENVILLE	OH		7	14.3	16.7	14.3	28.6		71.4	28.6
U OF TOLEDO	OH	.2	48	28.5	28.3	18.2	14.9	10.4	62.5	27.1
WALSH COLL	OH		6				33.3	16.7	66.7	16.7
WRIGHT STATE	OH	.2	48	17.4	20.0	25.5	27.7	8.3	50.0	41.7
XAVIER	OH	.1	23	26.1	28.6	19.0	18.2	13.0	56.5	30.4
YOUNGSTOWN STATE	OH	.2	49	23.9	36.7	31.9	22.7	10.2	42.9	46.9
OKLAHOMA										
CAMERON U	OK		11	45.5	54.5	54.5	63.6	36.4	27.3	36.4

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				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
CENTRAL STATE	OK	.2	42	23.8	29.3	40.5	36.6	16.7	50.0	33.3
EAST CENTRAL OK STATE	OK	.1	15	13.3	33.3	20.0	20.0	6.7	60.0	33.3
LANGSTON U	OK		10	40.0	20.0	50.0	60.0	20.0	40.0	40.0
NORTHEASTERN OK ST	OK		11	45.5	54.5	45.5	18.2	18.2	45.5	36.4
NORTHWESTERN OK ST	OK		6	20.0	40.0	20.0	33.3	33.3	50.0	16.7
OK BAPTIST	OK		5	20.0	40.0	60.0	40.0	20.0	20.0	60.0
OK CITY U	OK		9	16.7	16.7	33.3	33.3	22.2	66.7	11.1
OK PANHANDLE ST	OK		5						100.0	
OK ST U	OK	.2	46	21.7	17.4	21.7	19.6	8.7	67.4	23.9
ORAL ROBERTS U	OK		6	16.7	16.7	16.7	33.3	16.7	66.7	16.7
SOUTHEASTERN OK STATE	OK		10	30.0	30.0	30.0	20.0	20.0	70.0	10.0
SOUTHWESTERN OK STATE	OK	.1	14	30.8	30.8	28.6	28.6	21.4	64.3	14.3
U OF OK-NORMAN	OK	.2	44	41.9	37.2	36.4	34.1	20.5	45.5	34.1
U OF TULSA	OK	.1	17	31.3	18.8	35.3	41.2	23.5	41.2	35.3
OREGON										
LINFIELD COLL	OR		7	14.3	14.3	42.9	14.3		42.9	57.1
OREGON STATE	OR	.1	32	38.7	45.2	50.0	53.1	18.8	28.1	53.1
PORTLAND STATE	OR	.2	52	58.8	43.1	56.9	47.1	28.8	28.8	42.3
SOUTHERN OR STATE	OR		5						100.0	
U OF OREGON	OR	.1	24	45.8	37.5	33.3	41.7	20.8	41.7	37.5
U OF PORTLAND	OR		6	16.7	16.7	33.3	16.7	16.7	66.7	16.7
PENNSYLVANIA										
ALBRIGHT COLL	PA		10	11.1	22.2	20.0	10.0		60.0	40.0
BLOOMSBURG U	PA	.1	14	15.4	23.1	7.1	14.3		64.3	35.7
BUCKNELL U	PA	.1	15	14.3	23.1	20.0	13.3	6.7	60.0	33.3
CALIFORNIA U	PA		8	12.5	12.5	25.0	12.5	12.5	75.0	12.5
CLARION U OF PA	PA	.1	17	17.6	26.7	13.3	5.9		70.6	29.4
DE VLY COLL SCI & AGR	PA		7		33.3		14.3		71.4	28.6
DREXEL	PA	.2	55	5.8	15.4	19.6	18.5	3.6	67.3	29.1
DUQUESNE	PA	.1	20	15.8	15.8	10.5	5.0		70.0	30.0
ELIZABETHTOWN COLL	PA		5	20.0	20.0				80.0	20.0
FRANKLIN & MARSHALL	PA	.1	17	40.0	42.9	56.3	37.5	17.6	23.5	58.8
GANNON U	PA		9			22.2	11.1		77.8	22.2
GENEVA COLL	PA		6	60.0	50.0	40.0	50.0	33.3	16.7	50.0
GETTYSBURG COLL	PA		5			40.0	40.0		40.0	60.0
GWYNEDD-MERCY COLL	PA		5						100.0	
HOLY FAMILY COLL	PA		5			20.0	20.0		80.0	20.0
KINGS COLL	PA		13			15.4	7.7		84.6	15.4

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KUTZTOWN U OF PA	PA		11	18.2	18.2	36.4	54.5		36.4	63.6
LA SALLE COLL	PA	.1	40	2.6	5.6	8.3	7.7	2.5	90.0	7.5
LEHIGH U	PA	.1	29	11.5	15.4	40.7	40.7	6.9	44.8	48.3
MARYWOOD COLL	PA		6	16.7	33.3			16.7	66.7	16.7
MILLERSVILLE U	PA	.1	14	38.5	35.7	21.4	21.4	7.1	50.0	42.9
MORAVIAN COLL	PA		5						100.0	
MUHLENBERG COLL	PA	.1	17	6.3	5.9		5.9		88.2	11.8
PA ST U-BEHREND	PA		8	12.5			12.5		87.5	12.5
PA ST U-CAPITOL	PA	.1	17	5.9	5.9	18.8	11.8		82.4	17.6
PA ST U-U PARK	PA	.6	153	29.3	33.1	30.1	24.3	13.1	47.7	39.2
PHILA TEXTILE & SCI	PA		8	12.5	14.3	14.3	14.3		75.0	25.0
POINT PARK COLL	PA		12	20.0	20.0	20.0			75.0	25.0
ROBERT MORRIS COLL	PA	.2	44	22.5	16.7	27.5	23.3	9.1	61.4	29.5
SHIPPENSBURG U OF PA	PA		13	15.4	15.4	38.5	38.5	7.7	53.8	38.5
ST FRANCIS COLL	PA		10	20.0	44.4	20.0	30.0		30.0	70.0
ST JOSEPHS COLL	PA	.1	31	30.0	23.3	20.0	16.7	6.5	54.8	38.7
TEMPLE	PA	.2	68	12.7	12.7	24.2	15.4	5.9	63.2	30.9
U OF PA	PA	.2	51	43.5	48.9	68.1	63.8	37.3	25.5	37.3
U OF PITTSBURGH	PA	.2	48	11.4	17.8	13.0	12.8	8.3	72.9	18.8
U OF SCRANTON	PA	.1	31	11.1	8.3	7.7	14.3	9.7	80.6	9.7
URSINUS COLL	PA		5	40.0	40.0	40.0	60.0	20.0	20.0	60.0
VILLANOVA	PA	.4	103	18.5	21.7	24.0	21.9	6.8	62.1	31.1
WEST CHESTER U OF PA	PA		12	16.7	27.3	54.5	41.7	16.7	50.0	33.3
WIDENER U	PA	.1	21	5.0	5.3	5.0	5.0	4.8	85.7	9.5
WILKES COLL	PA		8	12.5	25.0	25.0	25.0		62.5	37.5
YORK COLL OF PA	PA	.1	16	50.0	43.8	37.5	33.3	18.8	43.8	37.5
PUERTO RICO										
CATHOLIC U OF PR	PR	.1	26	9.1		4.8	8.0	3.8	92.3	3.8
CAYEY U COLL-PR	PR	.1	27			5.6	14.3	7.4	88.9	3.7
INTER AMER-HATO REY	PR	.2	50	13.0	14.3	5.3	2.4	4.0	92.0	4.0
INTER AMER-SAN GERMN	PR	.1	16						100.0	
SACRED HEART COLL	PR		11	14.3	33.3	22.2	44.4	9.1	63.6	27.3
U OF PR-MAYAGUEZ	PR	.1	36	22.2	22.2	22.6	24.2	19.4	69.4	11.1
U OF PR-RIO PIEDRAS	PR	.5	141	23.2	20.0	23.1	21.0	10.6	71.6	17.7
RHODE ISLAND										
BRYANT COLL	RI	.3	79	30.4	33.3	34.2	35.1	13.9	45.6	40.5
JOHNSON & WALES U	RI		8		12.5				87.5	12.5
PROVIDENCE COLL	RI	.1	34	34.4	37.5	29.4	32.4	14.7	50.0	35.3

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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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
RHODE ISLAND COLLEGE	RI		8		12.5	14.3	28.6		62.5	37.5
ROGER WILLIAMS	RI		5						100.0	
SALVE REGINA-NEWPORT	RI		7						100.0	
U OF RHODE ISLAND	RI	.1	38	29.7	25.0	16.7	18.9	7.9	60.5	31.6
SOUTH CAROLINA										
BOB JONES U	SC		9	14.3	25.0	20.0	16.7	22.2	66.7	11.1
CHARLESTON COLL	SC		13	7.7	23.1	15.4	15.4	7.7	69.2	23.1
CLEMSON	SC	.1	37	30.6	22.2	25.0	27.8	10.8	56.8	32.4
FURMAN	SC		12	12.5	11.1	30.0	33.3	25.0	58.3	16.7
THE CITADEL	SC		7	14.3	14.3				85.7	14.3
U OF SC-COASTAL	SC		5	20.0		20.0		20.0	80.0	
U OF SC-COLUMBIA	SC	.2	54	13.2	9.4	20.8	22.2	9.3	74.1	16.7
U OF SC-SPARTANBURG	SC		7	57.1	33.3	50.0	33.3	28.6	42.9	28.6
WINTHROP COLL	SC		7		14.3	14.3	14.3		85.7	14.3
WOOFORD COLL	SC		6	16.7	16.7	16.7	20.0		66.7	33.3
SOUTH DAKOTA										
AUGUSTANA COLL	SD		6	16.7	50.0	50.0	50.0	16.7	50.0	33.3
NORTHERN STATE	SD		13	33.3	16.7	30.8	18.2	15.4	69.2	15.4
U OF SD	SD		11				10.0		90.9	9.1
TENNESSEE										
AUSTIN PEAY STATE	TN		12	16.7	8.3	8.3	16.7	8.3	75.0	16.7
BELMONT COLL	TN		7		14.3				85.7	14.3
CARSON NEWMAN COLL	TN		6	16.7			16.7		83.3	16.7
DAVID LIPSCOMB COLL	TN		9	44.4	33.3	44.4	22.2	11.1	33.3	55.6
EAST TENN STATE	TN	.1	26		12.0	4.0	3.8	3.8	80.8	15.4
MEMPHIS STATE	TN		8	12.5	25.0				75.0	25.0
MIDDLE TENN STATE	TN	.1	18	33.3	33.3	33.3	27.8	11.1	50.0	38.9
MILLIGAN COLL	TN		6	16.7	33.3	16.7	16.7		50.0	50.0
TENN STATE	TN		7	14.3	14.3	14.3	14.3	14.3	85.7	
TENN TECH	TN	.1	23	14.3	14.3	13.6	13.0	4.3	73.9	21.7
TENN WESLEYAN COLL	TN		10	20.0	10.0	10.0			80.0	20.0
U OF TN-CHATTANOOGA	TN	.1	25	20.8	24.0	29.2	17.4	8.0	56.0	36.0
U OF TN-KNOXVILLE	TN	.2	56	20.8	38.5	38.2	27.3	14.3	42.9	42.9
TEXAS										
ABILENE CHRISTIAN	TX	.1	20	26.3	42.1	36.8	20.0	10.0	55.0	35.0
ANGELO STATE	TX		10						100.0	

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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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
BAYLOR	TX	.2	46	50.0	41.3	47.8	48.9	23.9	37.0	39.1
CORPUS CHRISTI STATE U	TX		9	12.5	33.3	37.5	33.3	11.1	44.4	44.4
E TEXAS STATE	TX	.1	14	8.3		16.7	14.3		85.7	14.3
HOUSTON BAPTIST	TX		9		11.1	11.1			77.8	22.2
LAMAR U	TX	.1	17	6.3	17.6	12.5	12.5	11.8	82.4	5.9
MIDWESTERN STATE	TX		13	7.7		7.7	7.7		84.6	15.4
OUR LADY OF LAKE	TX		5	40.0	25.0		25.0	20.0	60.0	20.0
SAM HOUSTON STATE	TX		7	16.7	14.3	33.3	16.7	14.3	71.4	14.3
SOUTHERN METHODIST	TX	.1	18	47.1	25.0	38.9	38.9	16.7	50.0	33.3
SOUTHWEST TEX STATE	TX	.1	36	9.7	20.0	9.4	2.8	2.8	77.8	19.4
ST MARYS U-SAN ANTONIO	TX		6	33.3	33.3	50.0	33.3	33.3	50.0	16.7
ST THOMAS U	TX		5						100.0	
STEPHEN F AUSTIN STATE	TX	.1	24	8.3	12.5	8.7	4.2	4.2	87.5	8.3
TARLETON STATE	TX		9	33.3	33.3	33.3	55.6	22.2	44.4	33.3
TEX A&M	TX	.4	120	19.5	13.6	31.7	32.2	10.0	55.0	35.0
TEX CHRISTIAN	TX	.1	21	30.0	20.0	25.0	28.6	14.3	57.1	28.6
TEX TECH	TX	.1	31	17.2	10.0	13.8	16.7	3.2	74.2	22.6
TEX WOMANS U	TX		5						100.0	
U OF HOUSTON	TX	.3	70	15.9	22.1	20.3	21.7	7.1	62.9	30.0
U OF HOUSTON CLEAR LAKE	TX	.1	30	16.7	3.3	10.0	16.7	3.3	76.7	20.0
U OF HOUSTON DOWN TOWN	TX	.1	19	21.1	10.5	22.2	21.1	10.5	78.9	10.5
U OF HOUSTON-VICTORIA	TX	.1	15	40.0	33.3	33.3	40.0	33.3	53.3	13.3
U OF NORTH TEXAS	TX	.1	23	9.5	14.3	13.6	13.0	13.0	78.3	8.7
U OF TEX-ARLINGTON	TX	.3	78	45.5	32.9	48.0	40.8	17.9	39.7	42.3
U OF TEX-AUSTIN	TX	.2	59	35.7	42.9	47.4	39.3	27.1	44.1	28.8
U OF TEX-DALLAS	TX	.3	73	31.9	23.9	31.4	23.6	17.8	61.6	20.5
U OF TEX-EL PASO	TX	.1	33	6.5	3.1	6.1	9.4	3.0	84.8	12.1
U OF TEX-PERMIAN BASIN	TX	.1	15			13.3	20.0		80.0	20.0
U OF TEX-SAN ANTONIO	TX	.1	36	8.6	8.6	19.4	13.9	5.6	80.6	13.9
U OF TEX-TYLER	TX	.1	15	13.3	6.7	20.0	13.3		73.3	26.7
WEST TEX STATE	TX	.1	15	13.3	20.0	20.0	33.3	6.7	66.7	26.7
UTAH										
BRIGHAM YOUNG	UT	.1	29	40.7	30.8	56.0	42.3	24.1	41.4	34.5
U OF UTAH	UT	.1	27	46.2	46.2	65.4	76.9	40.7	18.5	40.7
UTAH STATE	UT		8	33.3	33.3	28.6	14.3	25.0	62.5	12.5
VERMONT										
LYNDON STATE COLL	VT		5						100.0	
ST MICHAELS COLL	VT		6	16.7					83.3	16.7

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REPORT NUMBER 12-A

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

NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF VT	VT	.1	21	35.0	42.1	38.9	50.0	23.8	23.8	52.4
VIRGINIA										
AVERETT COLL	VA		7	40.0	50.0	50.0	40.0	57.1	42.9	
CHRISTOPHER NEWPORT	VA	.1	34	23.5	18.2	18.8	25.0	8.8	58.8	32.4
CLINCH VALLEY	VA		8		12.5	12.5			87.5	12.5
COLL OF WILLIAM & MARY	VA	.1	40	51.4	36.7	37.0	35.7	40.0	37.5	22.5
EASTERN MENNONITE	VA		7	50.0	16.7		33.3	28.6	42.9	28.6
EMORY & HENRY COLL	VA		9	33.3	22.2	33.3	33.3	22.2	66.7	11.1
GEORGE MASON U	VA	.3	80	46.2	26.2	32.9	41.3	23.8	42.5	33.8
HAMPTON U	VA	.1	22	4.5		4.8			95.5	4.5
JAMES MADISON U	VA	.3	83	30.4	28.0	32.5	30.8	18.1	50.6	31.3
LONGWOOD COLL	VA		13	7.7	7.7	15.4			84.6	15.4
LYNCHBURG COLL	VA		7	20.0	83.3	16.7	16.7	28.6	28.6	42.9
MARYMOUNT U	VA		13	7.7	12.5				92.3	7.7
NORFOLK STATE	VA		6		33.3				66.7	33.3
OLD DOMINION U	VA	.1	36	31.3	36.4	36.4	29.0	22.2	55.6	22.2
RADFORD U	VA	.1	28	14.8	18.5	7.7	14.3	7.1	75.0	17.9
ROANOKE COLL	VA		12	16.7	18.2	18.2	10.0		58.3	41.7
SHENANDOAH CONSERVTORY	VA		9	11.1	16.7				77.8	22.2
U OF RICHMOND	VA	.1	16	36.4	69.2	66.7	75.0	43.8	6.3	50.0
U OF VA	VA	.2	47	46.3	43.6	39.4	43.8	31.9	27.7	40.4
VA COMMONWEALTH U	VA	.2	62	31.5	33.3	30.4	32.7	21.0	53.2	25.8
VA POLY TECH	VA	.3	82	34.7	33.3	43.7	47.1	25.6	43.9	30.5
WASHINGTON & LEE	VA		8	28.6	85.7	75.0	50.0	25.0	12.5	62.5
WASHINGTON										
CENTRAL WASH STATE	WA	.2	47	34.0	23.9	39.1	52.2	14.9	36.2	48.9
CITY U	WA	.1	15	13.3	26.7	20.0	26.7	13.3	66.7	20.0
EASTERN WASH STATE	WA	.1	23	30.4	47.8	30.4	43.5	17.4	39.1	43.5
PACIFIC LUTHERAN	WA	.1	17	29.4	5.9	11.8	29.4		64.7	35.3
SEATTLE PACIFIC COLL	WA		11	9.1		27.3	27.3		63.6	36.4
SEATTLE U	WA	.1	24	17.4	16.7	21.7	26.1	8.3	66.7	25.0
ST MARTINS COLL	WA		11	27.3	18.2	18.2	20.0	9.1	72.7	18.2
U OF PUGET SOUND	WA		8	12.5		25.0	37.5		62.5	37.5
U OF WASH	WA	.3	72	42.3	38.6	52.1	62.5	25.0	33.3	41.7
WASH STATE	WA	.1	24	33.3	33.3	29.2	29.2	12.5	54.2	33.3
WESTERN WASH STATE	WA	.1	28	22.2	14.8	25.0	21.4	14.3	64.3	21.4

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NOVEMBER 1991 UNIFORM CPA EXAMINATION

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WEST VIRGINIA										
CONCORD COLL	WV		10	42.9	44.4	40.0	20.0	20.0	50.0	30.0
FAIRMONT STATE	WV	.1	23	19.0	18.2	20.0	5.0		73.9	26.1
GLENVILLE STATE	WV		12	9.1	25.0			8.3	75.0	16.7
MARSHALL U	WV	.1	31	21.4	22.2	23.1	28.0	19.4	54.8	25.8
SHEPHERD COLL	WV		9		25.0	37.5	37.5		55.6	44.4
U OF CHARLSTON	WV		5	33.3		28.0	20.0	20.0	60.0	20.0
W VA INST TECH	WV		7		14.3				85.7	14.3
W VA STATE	WV		13		9.1	10.0		7.7	84.6	7.7
W VA U	WV	.2	47	11.6	23.8	10.8	8.1	8.5	70.2	21.3
WEST LIBERTY STATE	WV		6	33.3	48.0	50.0	50.0	50.0	33.3	16.7
WHEELING COLL	WV		5	20.0	25.0	75.0	20.0		40.0	60.0
WISCONSIN										
CARROLL COLL	WI		13	46.2	61.5	61.5	92.3	38.5	7.7	53.8
CARTHAGE COLL	WI		8	37.5	25.0	12.5	25.0		50.0	50.0
EDGEWOOD COLL	WI		7	42.9	28.6	42.9	42.9	14.3	28.6	57.1
LAKELAND COLL	WI	.1	34	8.8	11.8	20.6	17.6	5.9	73.5	20.6
MARQUETTE U	WI	.3	77	49.3	39.5	43.4	44.7	27.3	36.4	36.4
ST NORBERT COLL	WI	.1	16	18.8	31.3	37.5	31.3	12.5	56.3	31.3
U OF WI-EAU CLAIRE	WI	.2	42	46.3	35.7	64.3	68.3	31.0	26.2	42.9
U OF WI-LA CROSSE	WI	.1	16	64.3	50.0	75.0	81.3	43.8	12.5	43.8
U OF WI-MADISON	WI	.2	67	69.7	64.1	73.0	65.6	44.8	17.9	37.3
U OF WI-MILWAUKEE	WI	.3	78	39.0	44.9	47.4	55.1	21.8	26.9	51.3
U OF WI-OSHKOSH	WI	.1	39	38.5	46.2	51.3	53.8	25.6	30.8	43.6
U OF WI-PARKSIDE	WI		10	50.0	60.0	30.0	30.0	30.0	40.0	30.0
U OF WI-PLATTEVILLE	WI		9	55.6	33.3	66.7	66.7	33.3	22.2	44.4
U OF WI-RIVER FALLS	WI		8	25.0	25.0	25.0	25.0	25.0	75.0	
U OF WI-STEVENS PT	WI		10	30.0	10.0	20.0	40.0	10.0	60.0	30.0
U OF WI-WHITEWATER	WI	.2	65	60.0	56.9	64.6	73.8	50.8	24.6	24.6
WYOMING										
U OF WYOMING	WY	.1	17	14.3	13.3	35.3	37.5	17.6	58.8	23.5

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			AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
SCHOOLS WITH FEWER THAN FIVE	2.9	813	17.3	19.6	21.6	22.3	9.6	66.8	23.6
SCHOOLS NOT RECORDED	33.8	9,370	27.3	28.0	28.0	26.8	18.2	54.7	27.0
TOTALS	100.0	27,734	27.4	28.5	29.8	29.1	16.8	54.7	28.5

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ALABAMA										
AUBURN U-AUBURN	AL	.4	9	50.0	12.5	55.6	66.7		11.1	88.9
U OF AL-UNIVERSITY	AL	.5	11	40.0	30.0	50.0	63.6	27.3	36.4	36.4
U OF SO ALABAMA	AL	.2	5	50.0	75.0	50.0	40.0	40.0	40.0	20.0
ARIZONA										
AMER GRAD SC OF MGMT	AZ	.2	5			20.0	20.0	20.0	80.0	
ARIZONA STATE	AZ	.4	9	71.4	75.0	75.0	75.0	77.8	22.2	
CALIFORNIA										
CAL ST U-HAYWARD	CA	.2	5	33.3	50.0	60.0			40.0	60.0
CAL ST U-LOS ANGELES	CA	.3	6	25.0	20.0	50.0	50.0	33.3	50.0	16.7
GOLDEN GATE	CA	.3	6	66.7	50.0	50.0	16.7	16.7	33.3	50.0
SAN DIEGO STATE	CA	.4	9	50.0	50.0	77.8	55.6	33.3	22.2	44.4
SAN FRANCISCO STATE	CA	.2	5	60.0	25.0	40.0	25.0		20.0	80.0
U OF CAL-IRVINE	CA	.2	5	80.0	80.0	100.0	100.0	80.0		20.0
U OF CAL-LOS ANGELES	CA	.5	12	70.0	75.0	50.0	54.5	50.0	33.3	16.7
U OF SOUTHERN CAL	CA	.5	12	22.2	30.0	40.0	40.0	8.3	50.0	41.7
COLORADO										
CO STATE	CO	.3	7	42.9	71.4	71.4	71.4	28.6	14.3	57.1
U OF CO-BOULDER	CO	.6	13	58.3	58.3	66.7	53.8	46.2	15.4	38.5
U OF CO-DENVER	CO	.3	8	83.3	71.4	100.0	71.4	62.5		37.5
U OF DENVER	CO	.6	13	33.3	25.0	63.6	60.0	23.1	38.5	38.5
CONNECTICUT										
U OF CONN	CT	.4	10	20.0	30.0	55.6	66.7	20.0	20.0	60.0
U OF HARTFORD	CT	.9	20	26.3	31.6	47.4	45.0	20.0	40.0	40.0
DISTRICT OF COLUMBIA										
AMERICAN	DC	.3	8	37.5	37.5	25.0	12.5	12.5	50.0	37.5
GEORGE WASHINGTON	DC	.6	13	33.3	40.0	50.0	23.1	15.4	53.8	30.8
FLORIDA										
FL ATLANTIC U	FL	.3	8	87.5	75.0	75.0	75.0	62.5		37.5
FL INTERNATIONAL	FL	.3	8	75.0	75.0	62.5	62.5	62.5	25.0	12.5
FL STATE	FL	.4	10	60.0	30.0	60.0	70.0	20.0	20.0	60.0
NOVA	FL	.3	7	14.3	42.9	57.1	28.6	14.3	28.6	57.1
U OF CENTRAL FL	FL	.3	8	50.0	50.0	62.5	37.5	25.0	37.5	37.5

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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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF FLORIDA	FL	3.3	77	66.2	53.9	75.0	73.0	45.5	18.2	36.4
U OF MIAMI	FL	.6	13	38.5	46.2	25.0	16.7	23.1	53.8	23.1
U OF NORTH FL	FL	.4	9	57.1	42.9	44.4	50.0	33.3	33.3	33.3
U OF SO FLORIDA	FL	.8	18	61.1	72.2	72.2	66.7	50.0	16.7	33.3
U OF WEST FLORIDA	FL	.4	10	40.0	50.0	44.4	44.4	20.0	30.0	50.0
GEORGIA										
GA STATE	GA	.8	19	56.3	50.0	56.3	61.1	47.4	21.1	31.6
U OF GEORGIA	GA	.3	8	37.5	37.5	62.5	50.0	12.5	25.0	62.5
HAWAII										
U OF HAWAII-MANOA	HI	.2	5	25.0	25.0	40.0	20.0	20.0	60.0	20.0
ILLINOIS										
DEPAUL	IL	1.1	26	62.5	60.9	64.0	62.5	46.2	26.9	26.9
NORTHERN IL	IL	.3	8	50.0	25.0	50.0	50.0	25.0	50.0	25.0
NORTHWESTERN	IL	.3	6		16.7	66.7	50.0	16.7	33.3	50.0
ROOSEVELT	IL	.3	8	28.6	28.6	28.6	14.3	12.5	50.0	37.5
ROSARY COLL	IL	.3	6	66.7	66.7	40.0	60.0	50.0	33.3	16.7
U OF CHICAGO	IL	.3	7	57.1	71.4	85.7	71.4	57.1		42.9
U OF IL-CHICAGO	IL	.3	6	66.7	50.0	40.0	66.7	33.3	16.7	50.0
U OF IL-URBANA	IL	.5	11	54.5	54.5	50.0	55.6	45.5	36.4	18.2
IOWA										
U OF IOWA	IA	.3	6	83.3	83.3	80.0	80.0	83.3	16.7	
KANSAS										
KANSAS STATE	KS	.2	5	75.0	25.0	75.0	40.0	20.0	40.0	40.0
U OF KANSAS	KS	.2	5	40.0	40.0	40.0	75.0	20.0	20.0	60.0
KENTUCKY										
U OF KENTUCKY	KY	.5	11	72.7	70.0	80.0	90.9	45.5		54.5
LOUISIANA										
TULANE U	LA	.3	7	50.0	57.1	80.0	66.7	42.9	14.3	42.9
MARYLAND										
LOYOLA COLL	MD	.3	7	28.6	28.6	14.3			57.1	42.9
U OF MD-COLLEGE PARK	MD	.3	8	28.6	71.4	42.9	42.9	37.5	37.5	25.0

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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

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

NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MASSACHUSETTS										
BENTLEY COLL	MA	.7	17	25.0	43.8	56.3	53.3	23.5	23.5	52.9
BOSTON U	MA	.7	17	41.2	29.4	52.9	52.9	23.5	35.3	41.2
NORTHEASTERN U	MA	2.0	46	35.6	39.1	54.5	54.5	26.1	32.6	41.3
SIMMONS COLL	MA	.2	5	40.0	80.0	60.0	60.0	40.0	20.0	40.0
SUFFOLK	MA	.3	7		50.0	40.0		14.3	57.1	28.6
U OF LOWELL	MA	.2	5	20.0	50.0	20.0	00.0		20.0	80.0
U OF MASS-AMHERST	MA	.4	10	50.8	66.7	42.9	50.0	30.0	10.8	60.0
MICHIGAN										
MICHIGAN STATE	MI	1.5	34	61.8	50.0	64.7	58.8	38.2	23.5	38.2
U OF MI-ANN ARBOR	MI	.4	9	66.7	50.0	85.7	85.7	55.6	22.2	22.2
WALSH COLLEGE	MI	.4	9	44.4	22.2	44.4	44.4	22.2	33.3	44.4
WAYNE STATE	MI	.2	5	50.0	40.8	40.0	50.0	40.0	40.0	20.0
WESTERN MI U	MI	.5	11	27.3	30.0	27.3	10.0	9.1	54.5	36.4
MINNESOTA										
U OF MN-MNPLS	MN	.3	6	83.3	100.0	100.0	100.0	83.3		16.7
MISSISSIPPI										
U OF MS	MS	.3	6		16.7				83.3	16.7
MISSOURI										
ST LOUIS U	MO	.3	6	60.0	25.0	50.0	20.0	33.3	50.0	16.7
U OF MO-COLUMBIA	MO	.6	15	42.9	50.0	53.3	46.7	40.0	40.0	20.0
U OF MO-KANSAS CITY	MO	.3	8	57.1	50.0	66.7	57.1	50.0	25.0	25.0
U OF MO-ST LOUIS	MO	.4	10	55.6	75.0	62.5	50.0	40.0	20.0	40.0
NEW HAMPSHIRE										
NH COLL	NH	.2	5	60.0	20.0	75.0	75.0	20.0	20.0	60.0
NEW JERSEY										
FARLGH DCKSN-MADISON	NJ	.3	6	16.7	16.7	16.7	16.7	16.7	83.3	
FARLGH DCKSN-TEANECK	NJ	.3	7	25.0	25.0	50.0	28.6	28.6	57.1	14.3
RUTGERS U-NEW BRNSWK	NJ	.3	6	20.0	50.0	60.0	33.3	16.7	33.3	50.0
RUTGERS U-NEWARK	NJ	1.8	42	45.7	30.6	44.7	42.1	23.8	38.1	38.1
NEW MEXICO										
U OF NEW MEXICO	NM	.3	7	42.9	42.9	57.1	71.4	42.9	28.6	28.6

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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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
NEW YORK										
ADELPHI	NY	.3	6				16.7	16.7	83.3	
CUNY BERNARD BARUCH	NY	1.5	34	59.1	61.9	60.0	53.1	50.0	38.2	11.8
CUNY BROOKLYN COLL	NY	.2	5			20.0	40.0	20.0	60.0	20.0
FORDHAM	NY	.8	18	45.5	40.0	53.8	38.5	27.8	44.4	27.8
HOFSTRA	NY	.4	10	25.0		100.0	100.0	70.0	20.0	10.0
IONA COLL	NY	.2	5	66.7	66.7	50.0	75.0	40.0	40.0	20.0
L I U-BKLYN CENTER	NY	.3	7	20.0	20.0	25.0	25.0	14.3	57.1	28.6
L I U-CW POST	NY	1.1	26	11.1	20.0	23.8	29.2	19.2	69.2	11.5
NEW YORK U	NY	1.5	36	48.3	33.3	56.3	64.7	27.8	36.1	36.1
PACE U-NY	NY	.9	22	65.0	57.9	70.6	52.9	40.9	27.3	31.8
PACE U-WHITE PLAINS	NY	.3	7	66.7	50.0	50.0	66.7	42.9	14.3	42.9
ROCHESTER INST TECH	NY	.3	7	42.9	57.1	33.3	25.0	28.6	42.9	28.6
ST JOHNS	NY	1.8	42	30.8	28.0	25.0	30.3	19.0	59.5	21.4
SUNY AT ALBANY	NY	.3	7	83.3	66.7	66.7	100.0	71.4	14.3	14.3
SUNY AT BUFFALO	NY	.6	13	71.4	50.0	38.5	53.8	38.5	38.5	23.1
SYRACUSE	NY	.5	11	80.0	80.0	80.0	54.5	45.5	9.1	45.5
U OF ROCHESTER	NY	.2	5	50.0	75.0	50.0	50.0	60.0	20.0	20.0
NORTH CAROLINA										
U OF NC-CHAPEL HILL	NC	.5	12	20.0	18.2	44.4	44.4	16.7	66.7	16.7
OHIO										
BOWLING GREEN STATE	OH	.4	9	28.6	37.5	60.0	50.0	33.3	44.4	22.2
CASE WESTERN RESERVE	OH	.3	8	57.1	75.0	50.0	66.7	37.5	12.5	50.0
CLEVELAND STATE	OH	.5	12	18.2	54.5	25.0	16.7	8.3	41.7	50.0
MIAMI U	OH	.3	8	71.4	62.5	57.1	57.1	50.0	25.0	25.0
OHIO STATE	OH	.5	11	27.3	55.6	44.4	60.0	27.3	18.2	54.5
U OF CINCINNATI	OH	.3	8	42.9	33.3	20.0	28.6	37.5	62.5	
U OF TOLEDO	OH	.5	11	20.0	81.8	60.0	30.0	27.3	18.2	54.5
XAVIER	OH	.2	5	40.0	60.0	50.0	25.0	40.0	40.0	20.0
OKLAHOMA										
OK CITY U	OK	.4	9	20.0	40.0	14.3	14.3	22.2	66.7	11.1
OK ST U	OK	.3	6	66.7	50.0	83.3	66.7	33.3	16.7	50.0
U OF OK-NORMAN	OK	.3	6	83.3	66.7	66.7	50.0	33.3		66.7
PENNSYLVANIA										
DREXEL	PA	.4	9	22.2	33.3	44.4	44.4		33.3	66.7

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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 FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
LA SALLE COLL	PA	.3	7	14.3	28.6	28.6	14.3		28.6	71.4
PA ST U-U PARK	PA	.3	6	16.7	50.0	50.0	33.3	16.7	16.7	66.7
TEMPLE	PA	.5	12	33.3	54.5	25.0	25.0	8.3	41.7	50.0
U OF PA	PA	.3	6	33.3	60.0	50.0	40.0	33.3	50.0	16.7
U OF PITTSBURGH	PA	.3	8	50.0	50.0	25.0	25.0	25.0	37.5	37.5
VILLANOVA	PA	.2	5	20.0	40.0	33.3	20.0		40.0	60.0
PUERTO RICO										
U OF PR-RIO PIEDRAS	PR	.4	9			22.2	33.3	11.1	66.7	22.2
RHODE ISLAND										
BRYANT COLL	RI	.3	6	16.7	20.0	40.0	66.7	16.7	16.7	66.7
U OF RHODE ISLAND	RI	.3	7	57.1	71.4	57.1	40.0	42.9	28.6	28.6
SOUTH CAROLINA										
CLEMSON	SC	.3	7	28.6	16.7	42.9	57.1	14.3	28.6	57.1
U OF SC-COLUMBIA	SC	.2	5	20.0			40.0		60.0	40.0
TENNESSEE										
U OF TN [illegible]OXVILLE	TN	.7	16	50.0	50.0	64.3	62.5	37.5	25.0	37.5
TEXAS										
RICE	TX	.2	5	50.0	50.0	100.0	80.0	40.0	20.0	40.0
TEX A&M	TX	.3	7	42.9	42.9	66.7	57.1	42.9	42.9	14.3
TEX TECH	TH	.2	5	25.0	50.0	75.0	60.0	20.0	40.0	40.0
U OF HOUSTON	TX	.6	13	30.8	33.3	38.5	30.8	7.7	38.5	53.8
U OF NORTH TEXAS	TX	1.2	27	57.7	40.0	40.7	37.0	18.5	37.0	44.4
U OF TEX-ARLINGTON	TX	.4	10	44.4	12.5	75.0	50.0	10.0	40.0	50.0
U OF TEX-AUSTIN	TX	.6	13	18.2	27.3	40.0	30.0	7.7	46.2	46.2
U OF TEX-DALLAS	TX	.6	14	57.1	42.9	50.0	50.0	35.7	35.7	28.6
U OF TEX-SAN ANTONIO	TX	.2	5		20.0	20.0	20.0		60.0	40.0
UTAH										
BRIGHAM YOUNG	UT	1.8	42	41.0	31.4	60.0	65.0	31.0	33.3	35.7
U OF UTAH	UT	.4	10	90.0	66.7	66.7	77.8	60.0	10.0	30.0
WEBER STATE	UT	.3	6	50.0	33.3	50.0	83.3	33.3	16.7	50.0
VIRGINIA										
GEORGE MASON U	VA	.5	11	45.5	33.3	45.5	63.6	36.4	36.4	27.3
U OF VA	VA	.8	19	58.8	37.5	55.6	52.9	21.1	26.3	52.6

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NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
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VA COMMONWEALTH U	VA	.3	7	50.0	66.7	100.0	80.0	57.1	14.3	28.6
VA POLY TECH	VA	.6	13	69.2	38.5	66.7	63.6	38.5	23.1	38.5
WASHINGTON										
U OF WASH	WA	.5	11	36.4	45.5	63.6	63.6	36.4	36.4	27.3
WEST VIRGINIA										
SHEPHERD COLL	WV	.2	5	25.0	20.0		25.0	20.0	40.0	40.0
W VA U	WV	.3	6	75.0	33.3	20.0	50.0	16.7	16.7	66.7
WISCONSIN										
MARQUETTE U	WI	.2	5		40.0	20.0	40.0		40.0	60.0
U OF WI-MADISON	WI	.4	10	70.0	80.0	70.0	80.0	60.0	10.0	30.0
U OF WI-WHITEWATER	WI	.2	5	60.0	40.0	100.0	100.0	20.0		80.0
SCHOOLS WITH FEWER THAN FIVE		26.3	613	32.5	34.5	41.5	39.5	21.5	45.7	32.8
SCHOOLS NOT RECORDED		8.0	186	35.3	36.0	44.0	39.2	23.1	44.1	32.8
TOTALS		100.0	2,334	41.8	41.7	49.3	46.9	27.9	37.4	34.7

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NATIONAL TOTALS
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NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA										
ALABAMA A & M	AL		5	20.0					80.0	20.0
ATHENS STATE COLL	AL		10	25.0	37.5		12.5	20.0	60.0	20.0
AUBURN U-AUBURN	AL	.3	96	26.2	35.2	28.3	41.8	29.2	41.7	29.2
AUBURN U-MONTGOMERY	AL	.1	33	48.1	38.5	25.0	55.6	27.3	39.4	33.3
BIRMINGHAM SOUTHERN	AL	.1	19	28.6	23.5	7.1	38.5	21.1	36.8	42.1
HUNTINGDON COLL	AL		5	60.0	20.0	25.0	50.0	20.0	40.0	40.0
JACKSONVILLE STATE	AL	.1	27	30.0	36.4	38.9	7.7	29.6	40.7	29.6
NORTH ALABAMA U	AL	.1	28	9.5	25.0	29.2	25.0	21.4	53.6	25.0
OAKWOOD COLL	AL		8	16.7	20.0	20.0	33.3	37.5	62.5	
SAMFORD U	AL		8			28.6	14.3	12.5	75.0	12.5
SPRING HILL COLL	AL		6	33.3	50.0	50.0		50.0	33.3	16.7
TROY ST-DOTHAN	AL		11	20.0	18.2	11.1	28.6	18.2	54.5	27.3
TROY ST-TROY	AL	.1	39	25.0	22.2	16.1	28.6	15.4	51.3	33.3
TUSKEGEE INSTITUTE	AL		5		33.3		40.0	20.0	60.0	20.0
U OF AL-BIRMINGHAM	AL	.2	72	32.7	49.2	32.6	40.6	34.7	31.9	33.3
U OF AL-HUNTSVILLE	AL		13	11.1	40.0	30.0	28.6	23.1	53.8	23.1
U OF AL-UNIVERSITY	AL	.3	105	34.5	31.1	27.8	41.8	28.6	36.2	35.2
U OF MONTEVALLO	AL		6	50.0	25.0	60.0	50.0	33.3	16.7	50.0
U OF SO ALABAMA	AL	.1	31	40.0	37.5	22.2	50.0	32.3	29.0	38.7
ALASKA										
U OF ALASKA ANCHORAGE	AK	.1	24	26.7	26.3	57.1	66.7	37.5	37.5	25.0
U OF ALASKA FAIRBANKS	AK	.1	25	33.3	27.3	37.5	50.0	28.0	36.0	36.0
ARIZONA										
ARIZONA STATE	AZ	.5	198	54.8	54.4	47.3	51.3	47.0	27.8	25.3
GRAND CANYON COLL	AZ		9	33.3	57.1	25.0	25.0	44.4	33.3	22.2
NORTHERN ARIZ U	AZ	.1	36	33.3	34.8	27.3	42.1	30.6	41.7	27.8
U OF ARIZONA	AZ	.3	114	45.9	55.4	49.2	43.1	45.6	35.1	19.3
ARKANSAS										
ARKANSAS STATE	AR	.1	53	34.1	23.8	29.5	35.9	24.5	41.5	34.0
ARKANSAS TECH U	AR	.1	20	41.2	46.2	28.6	41.7	40.0	30.0	30.0
COLL OF THE OZARKS	AR		13	40.0	11.1	37.5	50.0	30.8	46.2	23.1
HARDING COLL	AR	.1	35	23.3	26.7	32.1	26.9	20.0	48.6	31.4
HENDERSON ST U	AR		18	23.1	53.3	22.2	28.6	33.3	44.4	22.2
HENDRIX COLL	AR	.1	32	23.1	24.0	34.8	20.0	25.0	50.0	25.0
OUACHITA BAPTIST	AR		12	40.0	22.2	10.0	12.5	16.7	58.3	25.0

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REPORT NUMBER 12-C

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SOUTHERN ARKANSAS U	AR		10	25.0	30.0	42.9	40.0	20.0	50.0	30.0
U OF AR-FAYETTEVILLE	AR	.2	79	43.3	36.9	32.3	31.3	30.4	40.5	29.1
U OF AR-LITTLE ROCK	AR	.1	43	15.4	23.3	25.8	25.9	11.6	51.2	37.2
U OF AR-MONTICELLO	AR		11	20.0	18.2	20.0	28.6	9.1	63.6	27.3
U OF AR-PINE BLUFF	AR		5	33.3	33.3		25.0	40.0	60.0	
U OF CENTRAL AR	AR	.1	50	17.9	17.4	22.5	18.2	16.0	60.0	24.0
CALIFORNIA										
CAL LUTHERAN COLL	CA		13	44.4	50.0	42.9	25.0	30.8	53.8	15.4
CAL ST BAKERSFIELD U	CA		16	72.7	42.9	60.0	50.0	56.3	25.0	18.8
CAL ST SAN BERNARDINO U	CA	.1	34	45.0	45.5	31.8	33.3	38.2	38.2	23.5
CAL ST SONOMA U	CA	.1	19	41.7	38.5	12.5	28.6	26.3	42.1	31.6
CAL ST STANISLAUS U	CA	.1	22	66.7	28.6	30.8	11.1	27.3	36.4	36.4
CAL ST U-CHICO	CA	.1	39	38.5	38.5	52.0	40.9	30.8	35.9	33.3
CAL ST U-FRESNO	CA	.2	76	37.8	32.4	16.3	15.4	19.7	57.9	22.4
CAL ST U-FULLERTON	CA	.3	108	47.5	50.8	41.0	50.0	45.4	33.3	21.3
CAL ST U-HAYWARD	CA	.2	74	44.2	27.7	37.1	38.2	28.4	41.9	29.7
CAL ST U-LONG BEACH	CA	.2	85	52.2	55.6	31.7	33.3	38.8	43.5	17.6
CAL ST U-LOS ANGELES	CA	.3	104	45.9	50.0	25.0	33.3	38.5	45.2	16.3
CAL ST U-NORTHRIDGE	CA	.4	146	44.3	46.8	40.3	27.3	34.9	41.1	24.0
CAL ST U-POMONA	CA	.1	55	39.3	34.6	41.9	40.0	32.7	41.8	25.5
CAL ST U-SACRAMENTO	CA	.3	94	50.9	42.0	31.9	28.0	26.6	43.6	29.8
CAL ST-DOMINGUEZ	CA	.1	25	46.2	40.0	50.0	10.0	24.0	40.0	36.0
CAL ST-SAN LUIS	CA	.2	63	69.0	57.5	61.3	61.9	50.8	19.0	30.2
CHAPMAN COLL	CA		14		37.5	50.0	45.5	42.9	35.7	21.4
CLAREMONT MENS COLL	CA		17	14.3	44.4	21.4		17.6	64.7	17.6
GOLDEN GATE	CA	.1	39	57.9	38.5	40.0	29.4	35.9	38.5	25.6
HUMBOLDT STATE	CA		9		50.0	40.0	57.1	66.7	33.3	
LA VERNE COLL	CA		5	33.3		40.0	20.0		60.0	40.0
LOMA LINDA	CA		8		33.3	40.0	80.0	25.0	50.0	25.0
LOYOLA MARYMOUNT	CA	.1	52	50.0	40.6	42.9	63.6	42.3	34.6	23.1
NATIONAL	CA	.1	20	36.4	60.0	23.1	25.0	45.0	45.0	10.0
PACIFIC UNION COLL	CA		11	60.0	66.7	60.0	71.4	54.5	27.3	18.2
PEPPERDINE	CA		14	80.0	60.0	50.0	57.1	57.1	21.4	21.4
SAN DIEGO STATE	CA	.3	113	38.9	57.4	41.0	41.4	40.7	31.9	27.4
SAN FRANCISCO STATE	CA	.3	111	43.8	45.6	26.7	32.2	32.4	45.9	21.6
SAN JOSE STATE	CA	.2	87	46.5	51.1	42.9	32.3	41.4	41.4	17.2
ST MARYS OF CAL	CA	.1	20	66.7	45.5	36.4	25.0	35.0	35.0	30.0
U OF CAL-BERKELEY	CA	.2	68	64.1	70.0	56.3	50.0	55.9	26.5	17.6
U OF CAL-LOS ANGELES	CA	.3	119	52.2	62.3	53.0	49.0	47.1	30.3	22.7

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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

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF CAL-SAN DIEGO	CA		5	100.0	100.0	100.0		60.0	20.0	20.0
U OF CAL-SANTA BARBARA	CA	.3	105	41.2	50.9	53.8	49.0	41.0	30.5	28.6
U OF REDLANDS	CA		5	100.0	100.0	80.0	66.7	80.0		20.0
U OF SAN DIEGO	CA	.1	32	29.4	38.9	33.3	31.6	31.3	43.8	25.0
U OF SAN FRANCISCO	CA	.1	27	50.0	50.0	31.6	31.6	18.5	33.3	48.1
U OF SANTA CLARA	CA	.1	45	47.8	44.4	34.8	41.7	33.3	42.2	24.4
U OF SOUTHERN CAL	CA	.3	109	48.1	51.7	44.1	50.0	43.1	32.1	24.8
U OF THE PACIFIC	CA		9	80.0	100.0	60.0	50.0	44.4	11.1	44.4
WOODBURY	CA		8	25.0				12.5	87.5	
COLORADO										
ADAMS STATE COLL	CO		8	25.0	20.0	20.0	25.0	25.0	50.0	25.0
CO STATE	CO	.1	29	45.0	38.9	40.0	44.4	41.4	27.6	31.0
FORT LENIS COLL	CO	.1	28	40.0	50.0	58.3	40.0	50.0	25.0	25.0
MESA COLL	CO		6	50.0	66.7	50.0		50.0	33.3	16.7
METROPOLITAN ST COLL	CO	.1	39	30.8	30.0	34.6	39.1	25.6	38.5	35.9
REGIS COLL	CO		12	9.1	30.0	25.0	8.3	8.3	58.3	33.3
U OF CO-BOULDER	CO	.1	41	50.0	50.0	56.0	48.0	51.2	24.4	24.4
U OF CO-CO SPRINGS	CO		13	37.5	45.5	25.0		30.8	46.2	23.1
U OF CO-DENVER	CO		16	50.0	40.0	40.0	36.4	43.8	18.8	37.5
U OF DENVER	CO		16	55.6	50.0	40.0	45.5	43.8	31.3	25.0
U OF NORTHERN CO	CO		12	16.7	22.2	14.3	33.3	25.0	58.3	16.7
U OF SOUTHERN CO	CO		11	42.9	50.0	42.9	62.5	36.4	18.2	45.5
CONNECTICUT										
BRIDGEPORT	CT		9	50.0	33.3	20.0	25.0	22.2	44.4	33.3
CENTRAL CONN ST U	CT	.2	62	31.3	34.7	29.6	22.0	19.4	38.7	41.9
FAIRFIELD	CT	.1	52	63.0	37.9	40.5	36.7	36.5	38.5	25.0
QUINNIPIAC COLL	CT	.1	33	12.0	18.5	13.8	20.8	15.2	60.6	24.2
SACRED HEART UNIV	CT	.1	20	38.5	18.8	26.7	11.1	25.0	55.0	20.0
U OF CONN	CT	.1	55	40.9	31.8	29.3	33.3	20.0	36.4	43.6
U OF HARTFORD	CT	.1	25	10.5	23.8	11.8	26.7	8.0	60.0	32.0
U OF NEW HAVEN	CT		6	33.3	25.0			33.3	66.7	
WESTERN CONN ST U	CT		14	27.3	44.4	62.5	40.0	28.6	14.3	57.1
DELAWARE										
DELAWARE ST COLL	DE		11	22.2	16.7	25.0		9.1	72.7	18.2
GOLDEY BEACON COLL	DE		17	31.3	50.0	61.5	36.4	29.4	29.4	41.2
U OF DELAWARE	DE	.2	79	37.5	51.9	50.0	45.7	36.7	27.8	35.4

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REPORT NUMBER 12-C

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
DISTRICT OF COLUMBIA										
AMERICAN	DC	.1	36	34.8	38.1	24.0	10.7	25.0	52.8	22.2
BENJAMIN FRANKLIN U	DC		8		14.3			12.5	87.5	
CATHOLIC U OF AMER	DC		14	46.2	18.2	33.3	20.0	21.4	28.6	50.0
GEORGE WASHINGTON	DC	.1	46	42.9	36.0	31.0	39.4	26.1	39.1	34.8
GEORGETOWN	DC	.1	33	62.5	36.8	38.1	31.6	36.4	36.4	27.3
HOWARD	DC	.1	48	26.3	37.5	14.3	18.9	12.5	58.3	29.2
SOUTHEASTERN	DC		8	14.3	14.3		25.0		62.5	37.5
STRAYER COLL	DC		14	14.3	7.7	7.7	15.4	7.1	78.6	14.3
U OF DC	DC	.1	31	22.2	8.0	11.1	10.3	12.9	64.5	22.6
FLORIDA										
BARRY	FL		9	33.3	33.3		16.7	33.3	44.4	22.2
FL AGRI & MECH	FL		11		16.7	22.2	10.0		63.6	36.4
FL ATLANTIC U	FL	.2	58	45.9	40.5	46.9	38.7	41.4	29.3	29.3
FL INTERNATIONAL	FL	.1	39	46.2	38.7	15.8	27.8	43.6	30.8	25.6
FL SOUTHERN COLL	FL	.1	19	30.8	47.1	26.7	28.6	15.8	42.1	42.1
FL STATE	FL	.2	73	43.9	46.4	31.3	44.6	37.0	26.0	37.0
JACKSONVILLE U	FL		6						100.0	
ROLLINS COLL	FL		10	11.1	33.3	11.1	20.0	10.0	50.0	40.0
ST LEO COLL	FL		10	37.5	62.5	28.6	28.6	30.0	40.0	30.0
ST THOMAS U	FL		9	42.9	33.3	25.0	12.5	11.1	66.7	22.2
STETSON U	FL		15	23.1	18.2	33.3	10.0	6.7	60.0	33.3
TAMPA COLL	FL		10	11.1	22.2	25.0	16.7	10.0	60.0	30.0
U OF CENTRAL FL	FL	.1	38	37.5	45.8	45.8	54.2	42.1	26.3	31.6
U OF FLORIDA	FL	.1	46	66.7	50.0	39.1	53.8	39.1	23.9	37.0
U OF MIAMI	FL	.1	34	29.2	37.5	25.9	25.9	8.8	47.1	44.1
U OF NORTH FL	FL		12		28.6	33.3	28.6	33.3	50.0	16.7
U OF SO FLORIDA	FL	.2	68	42.2	47.1	34.8	34.8	35.3	32.4	32.4
U OF TAMPA	FL		10	22.2	22.2	22.2	22.2	20.0	80.0	
U OF WEST FLORIDA	FL	.1	24	18.8	31.6	33.3	40.0	20.8	41.7	37.5
GEORGIA										
AUGUSTA COLL	GA		13	27.3	27.3	9.1	9.1	7.7	69.2	23.1
BERRY COLL	GA		11		42.9	37.5	37.5	36.4	45.5	18.2
CLARK COLL	GA		7	33.3	16.7				71.4	28.6
COLUMBUS COLL	GA		13	22.2	37.5	44.4	20.0	7.7	30.8	61.5
EMORY	GA		13	44.4	50.0	25.0	25.0	46.2	30.8	23.1
GA COLLEGE	GA	.1	22	31.3	29.4	26.3	35.0	22.7	50.0	27.3

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NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GA INST OF TECH	GA		12	30.0	18.0	50.0	55.6	25.0	41.7	33.3
GA SOUTHERN COLL	GA	.1	24	31.6	31.8	22.2	33.3	20.8	41.7	37.5
GA SOUTHWESTERN COLL	GA		7		16.7	28.6	16.7	14.3	71.4	14.3
GA STATE	GA	.3	99	34.9	32.9	27.7	25.6	23.2	47.5	29.3
KENNESAW COLL	GA	.1	27	31.8	30.4	30.0	16.7	18.5	48.1	33.3
MERCER U-ATLANTA	GA		5			20.0	20.0		80.0	20.0
MERCER U-MACON	GA		5	50.0	60.0			20.0	20.0	60.0
MOREHOUSE COLL	GA		7	25.8	20.0	50.0	33.3	28.6	57.1	14.3
NORTH GEORGIA COLL	GA		7	20.0	20.0	50.0	33.3	14.3	42.9	42.9
PIEDMONT COLL	GA		8	28.6	28.6	14.3		12.5	75.0	12.5
U OF GEORGIA	GA	.2	65	43.5	34.0	21.2	20.4	21.5	40.0	38.5
VALDOSTA STATE	GA	.1	22	33.3	22.2	25.8	25.0	18.2	40.9	40.9
WEST GEORGIA COLL	GA		12	37.5	37.5	33.3	11.1	25.0	41.7	33.3
GUAM										
U OF GUAM	GU		14	44.4	25.8	33.3	50.0	35.7	42.9	21.4
HAWAII										
BRIGHAM YOUNG	HI		7	28.6	16.7		33.3		57.1	42.9
CHAMINADE	HI		9	22.2	33.3	28.6	16.7	11.1	44.4	44.4
HAWAII PACIFIC COLL	HI		14	27.3	50.0	22.2	60.0	28.6	35.7	35.7
U OF HAWAII-MANOA	HI	.2	92	32.3	30.5	31.3	35.9	25.0	35.9	39.1
IDAHO										
BOISE STATE	ID	.1	46	40.6	36.1	29.0	38.1	32.6	37.0	30.4
COLL OF IDAHO	ID		5	66.7	50.0	33.3	33.3	40.0	40.0	20.0
IDAHO STATE	ID		18		13.3	20.0	20.0	16.7	66.7	16.7
NORTHWEST NAZARENE	ID		6		25.0	40.0	25.0	16.7	50.0	33.3
U OF IDAHO	ID	.1	49	39.5	36.6	35.0	31.3	26.5	36.7	36.7
ILLINOIS										
AUGUSTANA COLL	IL	.1	22	52.9	52.6	35.3	46.7	36.4	18.2	45.5
AURORA COLL	IL		7	42.9	28.6		50.0	14.3	28.6	57.1
BRADLEY	IL	.1	36	45.2	32.3	30.8	46.2	38.9	38.9	22.2
CHICAGO STATE	IL	.1	20	5.6	21.1		5.3	5.0	80.0	15.0
DEPAUL	IL	.5	173	45.0	34.8	30.3	39.1	28.3	34.1	37.6
EASTERN IL	IL	.2	67	34.7	49.1	39.2	45.7	40.3	35.8	23.9
ELMHURST COLL	IL	.1	31	19.2	36.0	11.5	40.9	19.4	45.2	35.5
GOVERNORS STATE	IL		15	30.0	40.0	30.0	53.8	26.7	26.7	46.7
IL BENEDICTINE COLL	IL	.1	21	35.3	21.4	42.9	40.0	33.3	42.9	23.8

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				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
IL COLL	IL		9	50.0	71.4	66.7	60.0	55.6	22.2	22.2
IL STATE	IL	.3	116	49.3	42.7	35.9	60.0	40.5	26.7	32.8
IL WESLEYAN	IL		17	28.6	33.3	9.1	30.0	35.3	47.1	17.6
LEWIS	IL	.1	25	9.1	13.6	21.7	30.4	16.0	68.0	16.0
MCKENDREE COLL	IL		9	14.3			25.0	22.2	66.7	11.1
MILLIKIN	IL	.1	23	29.4	42.1	40.0	50.0	30.4	26.1	43.5
NORTH CENTRAL COLL	IL		10	25.0	22.2	12.5	25.0	20.0	50.0	30.0
NORTHEASTERN IL	IL	.1	56	22.7	25.6	20.5	26.7	21.4	55.4	23.2
NORTHERN IL	IL	.2	84	58.7	58.5	50.0	66.7	50.0	19.0	31.0
NORTHWESTERN	IL		9	37.5	42.9	25.0	12.5	22.2	44.4	33.3
QUINCY COLL	IL		8	37.5	28.6	14.3	14.3		50.0	50.0
ROOSEVELT	IL	.1	35	11.5	37.0	26.9	7.4	14.3	57.1	28.6
ROSARY COLL	IL		15	10.0	53.8	18.2	18.2	26.7	46.7	26.7
SANGAMON STATE	IL	.1	25	28.6	36.8	27.8	23.5	16.0	40.0	44.0
ST XAVIER COLL	IL		9	50.0	25.0	33.3	62.5	22.2	33.3	44.4
STHN IL U-CARBONDALE	IL	.2	62	35.3	37.2	26.7	35.7	29.0	43.5	27.4
STHN IL U-EDWARDSVILLE	IL	.1	31	33.3	43.5	34.8	28.6	32.3	35.5	32.3
U OF CHICAGO-LOYOLA	IL	.2	62	22.7	30.0	17.6	24.5	21.0	50.0	29.0
U OF IL-CHICAGO	IL	.3	117	30.2	48.9	33.3	28.6	30.8	34.2	35.0
U OF IL-URBANA	IL	.5	178	55.5	51.7	55.5	56.6	48.9	20.8	30.3
WESTERN IL U	IL	.1	21	33.3	46.7	21.4	46.2	33.3	28.6	38.1
INDIANA										
ANDERSON COLL	IN		7	40.0	33.3	40.0	20.0		57.1	42.9
BALL ST	IN	.1	42	38.7	30.6	24.2	35.5	23.8	42.9	33.3
BUTLER	IN		15	30.0	20.0	18.2	9.1	26.7	53.3	20.0
GOSHEN COLL	IN		6	80.0	20.0	50.0	25.0	16.7	16.7	66.7
IN CENTRAL	IN		5	20.0	40.0		20.0		60.0	40.0
IN ST U-TERRE HAUTE	IN	.1	38	23.3	25.0	32.3	20.7	21.1	47.4	31.6
IN U-BLOOMINGTON	IN	.4	153	55.8	55.1	47.6	46.8	43.1	23.5	33.3
IN U-FORT WAYNE	IN	.1	23	50.0	47.1	26.7	35.3	34.8	30.4	34.8
IN U-NORTHWEST	IN	.1	19	42.9	56.3	35.7	35.7	26.3	31.6	42.1
IN U-PURDUE-INDPLS	IN	.1	37	26.1	30.8	29.6	28.0	27.0	48.6	24.3
IN U-SOUTH BEND	IN		15	44.4	50.0	37.5	18.2	20.0	40.0	40.0
IN U-SOUTHEAST	IN		7	16.7		16.7	28.6	14.3	57.1	28.6
MANCHESTER COLL	IN		10	42.9	55.6	50.0	50.0	60.0	30.0	10.0
MARIAN COLL-INDPLS	IN		9	20.0	28.6	33.3	33.3	44.4	44.4	11.1
PURDUE U-CALUMET	IN		10	30.0	30.0	33.3	44.4	20.0	50.0	30.0
PURDUE U-MAIN CAMPUS	IN	.1	39	35.7	33.3	34.5	33.3	25.6	38.5	35.9
ST JOSEPHS COLL	IN		11	10.0		11.1	36.4	9.1	63.6	27.3

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NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ST MARYS COLL	IN	.1	25	35.3	26.3	25.0	33.3	20.0	32.0	48.0
TAYLOR	IN		8	33.3	42.9	33.3		12.5	25.0	62.5
U OF EVANSVILLE	IN		9	25.0	22.2	33.3	28.6		55.6	44.4
U OF NOTRE DAME	IN	.4	134	48.1	39.4	32.3	40.2	33.6	37.3	29.1
U OF SOUTH INDIANA	IN		18	13.3	33.3	14.3	18.2	11.1	55.6	33.3
VALPARAISO	IN	.1	19	50.0	42.9	53.8	46.7	42.1	36.8	21.1
IOWA										
BRIAR CLIFF COLL	IA		8	50.0	28.6	71.4	50.0	37.5	37.5	25.0
BUENA VISTA COLL	IA	.1	37	34.5	44.4	18.2	36.4	35.1	29.7	35.1
CENTRAL U OF IOWA	IA		12	55.6	40.0	33.3	66.7	50.8	8.3	41.7
CLARKE COLL	IA		5	50.0	50.0	25.0	25.0	20.0	40.0	40.0
COE COLL	IA		11	20.0	45.5	50.0	25.0	18.2	36.4	45.5
DORDT COLL	IA		6	50.0	60.0	75.0	100.0	50.0	16.7	33.3
DRAKE	IA	.1	26	22.2	47.6	27.8	40.0	38.5	38.5	23.1
IOWA STATE	IA	.3	95	38.2	39.0	37.1	38.5	34.7	35.8	29.5
LORAS COLL	IA	.1	20	29.4	38.9	41.7	36.4	40.0	45.0	15.0
LUTHER COLL	IA		11	50.0	60.0	50.0	36.4	18.2	9.1	72.7
MORNINGSIDE COLL	IA		7	16.7	20.0	40.0	33.3	14.3	57.1	28.6
MT MERCY COLL	IA		18	33.3	26.7	18.2	10.0	33.3	55.6	11.1
NORTHWESTERN COLL	IA		10	14.3	66.7	33.3	40.0	30.0	40.0	30.0
SIMPSON COLL	IA		10	33.3	22.2	25.0	12.5	10.0	50.0	40.0
ST AMBROSE COLL	IA	.1	33	32.0	40.0	38.5	55.0	33.3	39.4	27.3
U OF IOWA	IA	.3	98	40.0	37.3	33.3	40.4	35.7	37.8	26.5
U OF NORTHERN IOWA	IA	.2	83	44.3	47.9	20.7	27.3	49.4	37.3	13.3
UPPER IOWA U	IA	.1	20	52.9	46.7	46.2	33.3	55.0	35.0	10.0
WARTBURG COLL	IA		14	25.0	27.3	22.2	22.2	35.7	57.1	7.1
KANSAS										
BAKER	KS		8		16.7			12.5	87.5	
BENEDICTINE COLL	KS		5		25.0	25.0	50.0	20.0	40.0	40.0
BETHANY COLL	KS		8	28.6	37.5	42.9	50.0	12.5	25.0	62.5
EMPORIA STATE	KS	.1	25	40.9	36.4	26.3	38.9	20.0	36.0	44.0
FORT HAYS STATE	KS	.1	28	20.8	30.4	24.0	32.0	21.4	53.6	25.0
KANSAS STATE	KS	.2	81	41.7	36.9	33.9	36.4	34.6	34.6	30.9
MID-AMERICA NAZARENE	KS		5	25.0	25.0		25.0		80.0	20.0
PITTSBURG STATE	KS	.1	24	22.2	11.1	31.6	47.4	20.8	41.7	37.5
U OF KANSAS	KS	.1	54	46.9	45.0	51.5	45.2	48.1	25.9	25.9
WASHBURN U OF TOPEKA	KS		13	36.4	40.0	14.3		30.8	46.2	23.1
WICHITA STATE	KS	.1	56	23.3	42.6	34.9	39.5	28.6	35.7	35.7

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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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
KENTUCKY										
BELLARMINE COLL	KY	.1	30	17.4	17.4	24.0	23.1	20.0	63.3	16.7
BRESCIA COLL	KY		7	42.9	42.9	14.3		14.3	57.1	28.6
CUMBERLAND COLL	KY		13	20.0	18.2	20.0	36.4	23.1	53.8	23.1
EASTERN KY	KY	.1	34	28.0	24.1	25.0	30.8	23.5	47.1	29.4
KY WESLEYAN COLL	KY		7	16.7	25.0	16.7		14.3	71.4	14.3
MOREHEAD STATE	KY		16	7.1	21.4	21.4	20.0	12.5	68.8	18.8
MURRAY STATE	KY	.1	28	31.6	36.4	30.4	52.2	25.0	28.6	46.4
NORTHERN KENTUCKY U	KY		16	42.9	38.5	41.7	46.2	25.0	18.8	56.3
PIKEVILLE COLL	KY		6						100.0	
THOMAS MORE COLL	KY		11	37.5	55.6			45.5	45.5	9.1
TRANSYLVANIA	KY		9	20.0	33.3	20.0	20.0	22.2	55.6	22.2
U OF KENTUCKY	KY	.3	113	33.8	32.2	32.5	21.7	31.0	46.9	22.1
U OF LOUISVILLE	KY	.2	59	23.3	25.5	20.0	27.8	25.4	55.9	18.6
UNION COLL	KY		5		25.0		40.0	20.0	60.0	20.0
WESTERN KY	KY	.1	37	40.7	34.5	33.3	47.6	32.4	32.4	35.1
LOUISIANA										
CENTENARY OF LA	LA		8		60.0	33.3	33.3	37.5	37.5	25.0
DILLARD	LA		6	20.0	16.7			16.7	66.7	16.7
LA ST U-A&M	LA	.1	55	36.1	33.3	30.8	24.3	30.9	38.2	30.9
LA ST U-SHREVEPORT	LA		17	46.2	16.7	22.2	27.3	17.6	41.2	41.2
LA TECH	LA	.1	32	33.3	28.0	15.4	12.5	15.6	62.5	21.9
LOYOLA U	LA		13	40.0	33.3	9.1	16.7	15.4	53.8	30.8
MCNEESE STATE	LA	.1	19	21.4	41.2	13.3	6.7	21.1	52.6	26.3
NICHOLLS STATE	LA		11	33.3	28.6	22.2	28.6	36.4	45.5	18.2
NORTHEAST LA	LA	.1	24	35.7	12.5	23.5	35.3	29.2	50.0	20.8
NORTHWESTERN STATE	LA		10	50.0	28.6	11.1	11.1		50.0	50.0
SOUTHEASTERN LA	LA	.1	19	43.8	20.0	26.7	23.1	10.5	42.1	47.4
SOUTHERN U-BATON ROUGE	LA		6	25.0	50.0	20.0	20.0	33.3	50.0	16.7
TULANE U	LA	.1	30	47.6	52.4	29.4	43.8	40.0	20.0	40.0
U OF NEW ORLEANS	LA	.1	37	28.6	50.0	14.8	24.1	24.3	35.1	40.5
U OF STHWESTN LA	LA		18	27.3	28.6	20.0	41.7	33.3	38.9	27.8
XAVIER U OF LA	LA		7	40.0	20.0				57.1	42.9
MAINE										
HUSSON COLL	ME	.1	35	23.1	22.6	44.4	42.9	22.9	37.1	40.0
THOMAS COLL	ME		16	25.0	8.3	9.1	22.2	18.8	56.3	25.0
U OF ME-AUGUSTA	ME		7	20.0	16.7	20.0	40.0	28.6	42.9	28.6

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NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
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NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF ME-ORONO	ME	.1	26	33.3	36.4	50.0	46.7	26.9	26.9	46.2
U OF ME-PORTLAND	ME	.1	35	15.4	20.7	25.0	33.3	14.3	60.0	25.7
MARYLAND										
BOWIE STATE	MD		12	30.0	22.2			25.0	58.3	16.7
FROSTBURG STATE	MD	.1	46	27.8	35.0	23.7	24.3	17.4	50.0	32.6
LOYOLA COLL	MD	.1	55	39.0	31.6	43.3	39.4	38.2	41.8	20.0
MORGAN STATE	MD	.1	19	7.1	13.3	6.7	5.6	10.5	84.2	5.3
MT ST MARYS COLL	MD	.1	47	36.1	27.0	16.2	17.1	17.0	48.9	34.0
SALISBURY STATE	MD	.1	24	37.5	38.9	41.2	62.5	37.5	16.7	45.8
TOWSON STATE	MD	.2	87	39.7	42.4	31.0	31.7	26.4	34.5	39.1
U OF BALTIMORE	MD	.3	121	26.3	32.6	22.6	23.2	24.8	50.4	24.8
U OF MD-BALTO	MD	.1	20	25.0	7.7	31.3	33.3	15.0	45.0	40.0
U OF MD-COLLEGE PARK	MD	.8	313	33.3	37.4	30.4	27.6	26.8	42.5	30.7
WESTERN MARYLAND COLL	MD		9	25.0	37.5	22.2	62.5	11.1	22.2	66.7
MASSACHUSETTS										
AMERICAN INTERNATL	MA		10	33.3		25.0	37.5		50.0	50.0
ASSUMPTION COLL	MA		18	20.0	25.0	28.6	35.7	22.2	44.4	33.3
BABSON COLL	MA	.1	36	38.5	43.5	36.4	50.0	41.7	36.1	22.2
BENTLEY COLL	MA	.3	127	41.2	39.0	25.3	36.5	34.6	33.9	31.5
BOSTON COLL	MA	.2	80	39.2	39.0	35.0	42.6	32.5	35.0	32.5
BOSTON U	MA	.1	46	28.1	31.0	32.4	33.3	26.1	47.8	26.1
COLLEGE OF HOLY CROSS	MA	.1	20	57.1	68.8	35.7	50.0	35.0	25.0	40.0
FITCHBURG STATE	MA		6				25.0		83.3	16.7
MERRIMACK COLL	MA	.1	36	32.1	27.6	15.4	40.0	19.4	44.4	36.1
NICHOLS COLL	MA		9		20.0	33.3	16.7	33.3	55.6	11.1
NORTH ADAMS STATE	MA		7	33.3	40.0	42.9	75.0	28.6	28.6	42.9
NORTHEASTERN U	MA	.2	82	30.6	22.1	25.8	28.6	20.7	51.2	28.0
SALEM STATE	MA	.1	22	18.8	31.3	31.8	15.4	18.2	54.5	27.3
SIMMONS COLL	MA		6	40.0	20.0		20.0	16.7	50.0	33.3
SOUTHEASTERN MASS	MA	.1	20	23.1	28.6	35.3	33.3	40.0	50.0	10.0
STONEHILL COLL	MA		17	46.2	30.0	23.1	23.1	35.3	52.9	11.8
SUFFOLK	MA	.1	27	18.2	22.7	20.0	5.0	14.8	66.7	18.5
U OF LOWELL	MA	.1	35	30.0	33.3	17.9	26.1	22.9	48.6	28.6
U OF MASS-AMHERST	MA	.2	75	39.0	36.4	28.6	48.9	34.7	41.3	24.0
U OF MASS-BOSTON	MA		17	30.8	13.3	35.7	14.3	17.6	47.1	35.3
WESTERN NEW ENG COLL	MA	.1	29	21.4	23.1	19.2	18.2	10.3	51.7	37.9
WESTFIELD ST COLL	MA		9		25.0	33.3	33.3	33.3	55.6	11.1
WORCESTER STATE	MA		6	16.7	16.7	16.7	20.0		66.7	33.3

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MICHIGAN										
ADRIAN COLL	MI		6	50.0	20.0	66.7	50.0	33.3	33.3	33.3
ALBION COLL	MI		18	40.0	42.9	33.3	33.3	22.2	33.3	44.4
ANDREWS	MI		8	50.0	42.9	33.3	25.0	25.0	37.5	37.5
AQUINAS COLL	MI	.1	24	31.3	28.6	31.3	20.0	29.2	45.8	25.0
CALVIN COLL	MI		13	50.0	44.4	40.0	60.0	46.2	23.1	30.8
CENTRAL MICH	MI	.2	86	38.1	39.7	31.8	34.9	24.4	34.9	40.7
CLEARY COLL	MI		8		25.0	28.6	28.6		50.0	50.0
DAVENPORT COLLEGE	MI		14	15.4	7.1	7.7	23.1	7.1	57.1	35.7
DETROIT COLL OF BUS	MI		8	12.5	12.5	25.0	37.5	12.5	62.5	25.0
EASTERN MICH	MI	.1	46	15.6	25.7	31.4	34.3	19.6	50.0	30.4
FERRIS STATE	MI	.1	43	28.2	23.7	25.7	31.3	18.6	44.2	37.2
GRAND VALLEY ST	MI	.1	25	42.1	33.3	50.0	37.5	32.0	28.0	40.0
HILLSDALE COLL	MI	.1	19	15.4	29.4	28.6	33.3	21.1	47.4	31.6
HOPE COLL	MI		10	42.9	44.4	62.5	40.0	40.0	30.0	30.0
LAKE SUPERIOR STATE	MI		9	25.0	42.9	16.7	16.7	22.2	44.4	33.3
LAWRENCE INST TECH	MI		8	40.0	33.3	16.7	16.7	12.5	37.5	50.0
MADONNA COLL	MI		8	16.7	42.9	14.3	33.3	25.0	37.5	37.5
MICHIGAN STATE	MI	.4	168	41.3	43.5	40.0	40.2	36.3	34.5	29.2
MICHIGAN TECH	MI		8	42.9	50.0	60.0	50.0	50.0	25.0	25.0
NORTHERN MICH	MI		15	20.0	23.1	33.3	60.0	20.0	33.3	46.7
OAKLAND U	MI	.1	26	31.3	40.0	52.6	41.7	42.3	30.8	26.9
SAGINAW VALLEY ST	MI	.1	20	43.8	37.5	23.5	23.1	25.0	35.0	40.0
U OF DETROIT	MI	.1	24	25.0	36.8	44.4	35.7	33.3	37.5	29.2
U OF MI-ANN ARBOR	MI	.2	57	50.0	61.4	45.5	41.9	42.1	24.6	33.3
U OF MI-DEARBORN	MI	.1	36	34.8	44.1	26.3	42.9	38.9	33.3	27.8
U OF MI-FLINT	MI	.1	32	31.8	45.8	36.8	31.6	40.6	34.4	25.0
WALSH COLLEGE	MI	.3	96	26.7	34.1	26.1	36.4	22.9	42.7	34.4
WAYNE STATE	MI	.2	62	28.0	29.4	34.7	22.7	22.6	38.7	38.7
WESTERN MI U	MI	.3	117	34.0	33.7	27.5	41.6	24.8	42.7	32.5
MINNESOTA										
AUGSBURG COLL	MN		11	14.3	50.0	14.3	28.6	27.3	27.3	45.5
BEMIDJI STATE	MN		17	46.2	45.5	40.0	37.5	41.2	35.3	23.5
COLL OF ST CATHERINE	MN		11	37.5	60.0	44.4	37.5	27.3	36.4	36.4
COLL OF ST THOMAS	MN	.2	60	41.0	46.5	44.2	50.0	40.0	26.7	33.3
CONCORDIA MOORHEAD	MN		11	33.3	50.0	16.7	20.0	27.3	36.4	36.4
GUSTAVUS ADOLPHUS	MN		10	25.0	33.3	42.9	42.9	10.0	30.0	60.0
MANKATO STATE	MN	.2	63	38.8	40.8	40.9	55.3	28.6	30.2	41.3

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				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MOORHEAD STATE	MN	.1	44	40.7	32.1	44.0	54.5	34.1	29.5	36.4
SOUTHWEST STATE	MN		8	33.3	42.9	33.3	50.0	37.5	37.5	25.0
ST CLOUD STATE	MN	.1	49	58.1	47.4	44.8	56.5	42.9	20.4	36.7
ST JOHNS U	MN		18	54.5	64.7	44.4	37.5	44.4	16.7	38.9
ST MARYS COLL	MN		14	54.5	53.8		45.5	28.6	35.7	35.7
U OF MN-DULUTH	MN	.1	34	25.0	26.7	18.2	31.8	14.7	44.1	41.2
U OF MN-MNPLS	MN	.2	59	33.3	47.9	44.8	52.2	47.5	27.1	25.4
WINONA STATE	MN	.1	26	41.2	42.1	30.8	28.6	50.0	42.3	7.7
MISSISSIPPI										
BELHAVEN COLL	MS		9	20.0	50.0	28.6	20.0	33.3	44.4	22.2
DELTA STATE	MS	.1	20	30.8	47.4	21.4	33.3	35.0	40.0	25.0
JACKSON STATE	MS		12	9.1	11.1	9.1	18.2	8.3	83.3	8.3
MILLSAPS COLL	MS		17	30.8	21.4	28.6	53.8	29.4	35.3	35.3
MS COLL	MS	.1	34	32.1	27.6	26.1	28.6	29.4	41.2	29.4
MS ST U	MS	.2	68	25.0	22.4	21.2	24.4	18.3	53.3	28.3
MS U FOR WOMEN	MS		5	33.3		20.0		28.0	60.0	20.0
U OF MS	MS	.1	31	45.8	45.0	27.8	55.6	25.8	25.8	48.4
U OF SOUTHERN MS	MS	.2	68	38.2	34.0	31.4	24.4	26.5	42.6	30.9
MISSOURI										
AVILA COLL	MO		10	11.1	11.1	42.9	85.7	20.0	20.0	60.0
CENTRAL MO STATE	MO		16	36.4	46.2	41.7	22.2	37.5	37.5	25.0
COLUMBIA COLL	MO		6	33.3	33.3	50.0	50.0	16.7	16.7	66.7
DRURY COLL	MO		5	100.0	50.0	60.0	25.0	40.0		60.0
EVANGEL COLL	MO		5	50.0	33.3	25.0	33.3	20.0		80.0
LINCOLN U	MO		9	16.7	28.6	37.5	16.7	33.3	55.6	11.1
MO SOUTHERN STATE	MO		15	58.3	72.7	33.3	37.5	60.0	13.3	26.7
MO WESTERN ST COLL	MO		9	16.7	25.0	14.3	25.0	22.2	55.6	22.2
NORTHEAST MO STATE	MO		17	57.1	66.7	37.5	63.6	52.9	17.6	29.4
NORTHWEST MO STATE	MO		16	37.5	33.3	38.5	60.0	25.0	31.3	43.8
ROCKHURST COLL	MO	.1	31	19.0	40.0	29.2	41.7	32.3	41.9	25.8
SOUTHEAST MO STATE	MO	.1	21	33.3	31.3	23.5	47.4	19.0	28.6	52.4
SOUTHWEST MO STATE	MO	.1	48	27.8	33.3	25.6	22.9	22.9	47.9	29.2
ST LOUIS U	MO	.1	49	51.7	47.1	40.0	22.6	38.8	40.8	20.4
U OF MO-COLUMBIA	MO	.1	52	36.1	47.4	48.8	43.9	28.8	28.8	42.3
U OF MO-KANSAS CITY	MO	.1	44	34.3	36.1	35.5	17.2	29.5	43.2	27.3
U OF MO-ST LOUIS	MO	.2	67	41.2	33.3	35.4	35.6	32.8	34.3	32.8
WASHINGTON U	MO		10	66.7	66.7	60.0	71.4	70.0	10.0	20.0
WILLIAM JEWELL COLL	MO		5	50.8		33.3	50.0	40.0	40.0	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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MONTANA										
EASTERN MONTANA COLL	MT	.1	23	28.6	52.4	33.3	40.0	47.8	39.1	13.0
GREAT FALLS COLL	MT		5	20.0	20.0		50.0	20.0	60.0	20.0
MONTANA ST UNIV	MT	.1	25	54.5	43.8	33.3	70.0	48.0	32.0	20.0
U OF MONTANA	MT	.1	28	31.8	40.0	21.4	16.7	28.6	46.4	25.0
NEBRASKA										
BELLEVUE COLL	NE		6		33.3	33.3	20.8	16.7	50.0	33.3
CHADRON STATE	NE		15	28.6	38.5	21.4	38.5	13.3	40.0	46.7
CREIGHTON	NE	.1	36	33.3	38.7	30.4	27.3	27.8	47.2	25.0
DOANE COLL	NE		5		40.0	25.0			40.0	60.0
HASTINGS COLL	NE		9	50.0	66.7	33.3	80.0	44.4	33.3	22.2
KEARNEY STATE	NE		16	46.2	41.7	50.0	44.4	37.5	25.0	37.5
MIDLAND LUTHERAN COLL	NE		7	14.3	16.7		20.0	14.3	57.1	28.6
NEBR-WESLEYAN	NE		11	12.5	22.2	16.7	42.9	27.3	45.5	27.3
PERU STATE COLL	NE		8		16.7				87.5	12.5
U OF NEBR-LINCOLN	NE	.2	62	43.9	44.7	39.0	51.4	38.7	33.9	27.4
U OF NEBR-OMAHA	NE	.1	23	43.8	44.4	31.6	18.8	26.1	52.2	21.7
UNION COLL	NE		6		66.7		33.3	33.3	50.0	16.7
WAYNE STATE	NE		7	16.7	50.0	50.0	50.0	28.6	28.6	42.9
NEVADA										
U OF NV-LAS VEGAS	NV	.2	64	38.9	25.9	40.8	46.5	23.4	35.9	40.6
U OF NV-RENO	NV	.1	40	34.6	47.1	43.5	50.0	30.0	27.5	42.5
NEW HAMPSHIRE										
FRANKLIN PIERCE COLL	NH		15	28.6	9.1	15.4	20.0	13.3	46.7	40.0
NH COLL	NH	.1	38	34.4	24.2	22.6	41.7	23.7	44.7	31.6
NH PLYMOUTH STATE	NH		11	25.0	20.0	40.0	60.0	27.3	36.4	36.4
RIVIER COLL	NH		6		40.0		100.0	16.7	50.0	33.3
U OF NH	NH	.1	27	31.6	38.9	27.8	36.8	33.3	40.7	25.9
NEW JERSEY										
BLOOMFIELD COLL	NJ		9	37.5	14.3	16.7		22.2	66.7	11.1
FARLGH DCKSN-MADISON	NJ	.1	56	22.4	31.8	18.8	15.6	10.7	57.1	32.1
FARLGH DCKSN-RTHFD	NJ	.1	41	17.6	19.4	15.6	25.9	14.6	58.5	26.8
FARLGH DCKSN-TEANECK	NJ	.2	63	12.8	23.9	18.8	16.3	19.0	61.9	19.0
GEORGIAN CT COLL	NJ	.1	28	11.5	11.5	4.3	12.5	7.1	75.0	17.9
GLASSBORO STATE	NJ	.2	59	30.4	32.5	31.1	16.7	20.3	45.8	33.9

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NATIONAL TOTALS
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NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
KEAN COLL OF NJ	NJ	.2	80	9.6	15.3	6.8	14.3	8.8	68.8	22.5
MONMOUTH COLL	NJ	.1	55	36.0	22.7	31.1	25.6	18.2	43.6	38.2
MONTCLAIR STATE	NJ	.3	129	21.5	25.2	17.0	15.9	13.2	57.4	29.5
RAMAPO COLL OF NJ	NJ	.1	35	25.9	23.1	28.0	31.8	28.6	45.7	25.7
RICHARD STOCKTON ST	NJ	.2	60	20.0	27.7	28.3	25.6	28.3	48.3	23.3
RIDER COLL	NJ	.3	101	22.8	22.5	24.7	27.5	19.8	49.5	30.7
RUTGERS U-CAMDEN	NJ	.2	73	20.7	24.1	38.2	37.3	23.3	41.1	35.6
RUTGERS U-NEW BRNSWK	NJ	.4	146	41.3	39.3	30.0	28.9	35.6	37.0	27.4
RUTGERS U-NEWARK	NJ	.5	193	21.3	25.3	14.6	10.3	10.9	61.1	28.0
SETON HALL	NJ	.3	123	18.9	26.3	16.1	19.6	22.0	55.3	22.8
ST ELIZABETH COLL	NJ		7			16.7			85.7	14.3
ST PETERS COLL	NJ	.2	79	15.3	18.3	15.0	18.6	17.7	64.6	17.7
TRENTON STATE	NJ	.1	39	20.0	30.6	8.0	10.7	15.4	53.8	30.8
UPSALA COLL	NJ		11	50.0	37.5		33.3	36.4	27.3	36.4
WILLIAM PATERSON	NJ	.2	73	20.9	18.6	25.4	10.4	16.4	57.5	26.0
NEW MEXICO										
COLL OF SANTA FE	NM		10	28.6	42.9	14.3	55.6	30.0	30.0	40.0
COLL OF THE SO WEST	NM		5	50.0	50.0	33.3	33.3	60.0	40.0	
EASTERN NEW MEXICO	NM	.1	27	40.9	17.4	28.6	33.3	14.8	48.1	37.0
NEW MEXICO STATE	NM	.1	54	45.0	21.1	30.6	23.7	24.1	48.1	27.8
U OF ALBUQUERQUE	NM		7	60.0	40.0	50.0	25.0	28.6	14.3	57.1
U OF NEW MEXICO	NM	.2	58	59.5	63.6	45.2	55.9	51.7	20.7	27.6
NEW YORK										
ADELPHI	NY	.3	122	50.8	50.7	23.6	27.3	30.3	44.3	25.4
ALFRED	NY		15	14.3	42.9	45.5	33.3	33.3	46.7	20.0
CANISIUS COLL	NY	.1	45	56.7	26.9	51.9	47.4	33.3	33.3	33.3
CLARKSON U	NY	.1	20	25.0	42.9	30.0	55.6	30.0	40.0	30.0
COLL OF ST ROSE	NY		14	44.4	55.6		25.0	28.6	57.1	14.3
CORNELL U STATUTORY	NY		5			100.0	66.7	40.0	40.0	20.0
CUNY BERNARD BARUCH	NY	.9	334	50.3	56.7	32.2	32.9	38.0	42.8	19.2
CUNY BROOKLYN COLL	NY	.4	143	31.3	49.3	35.2	36.2	32.9	46.9	20.3
CUNY HUNTER COLL	NY	.1	52	41.7	33.3	36.0	12.5	19.2	51.9	28.8
CUNY LEHMAN COLL	NY	.1	40	25.0	23.5	28.6	16.7	12.5	60.0	27.5
CUNY MEDGAR EVERS	NY		7						100.0	
CUNY QUEENS COLL	NY	.6	238	39.3	52.7	25.2	28.8	31.1	50.4	18.5
CUNY STATEN ISLAND	NY	.1	19		33.3	33.3	12.5	26.3	63.2	10.5
CUNY YORK	NY	.1	25	20.0	25.0	31.6	23.1	16.0	64.0	20.0
DOMINICAN BLAUVELT	NY		9	20.0		40.0	25.0	33.3	66.7	

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REPORT NUMBER 12-C

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NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
DOWLING COLL	NY	.2	62	26.9	69.2	32.4	46.9	29.0	38.7	32.3
DYOUVILLE COLL	NY		8	16.7		50.0	50.0	12.5	62.5	25.0
ELMIRA COLL	NY		7		40.0	20.0		28.6	57.1	14.3
FORDHAM	NY	.3	112	42.3	46.3	29.1	31.4	36.6	48.2	15.2
HOFSTRA	NY	.7	279	52.5	50.4	33.3	36.2	36.6	41.6	21.9
IONA COLL	NY	.3	122	34.4	39.7	25.4	25.5	21.3	57.4	21.3
ITHACA COLL	NY	.1	29	38.5	50.0	63.2	55.6	34.5	27.6	37.9
L I U-BKLYN CENTER	NY	.1	21	46.2	33.3	27.3	33.3	28.6	47.6	23.8
L I U-CW POST	NY	.4	156	32.9	40.9	20.0	24.2	21.8	54.5	23.7
L I U-SOUTHAMPTON	NY		9	33.3	50.0	25.0	33.3	44.4	55.6	
LE MOYNE COLL	NY	.3	97	33.3	36.7	20.0	22.4	25.8	55.7	18.6
MANHATTAN COLL	NY	.2	83	34.1	33.3	11.6	17.5	21.7	62.7	15.7
MARIST COLL	NY	.1	32	53.3	57.1	27.8	33.3	31.3	53.1	15.6
MARYMOUNT MANHATTAN	NY		7		66.7		25.0	14.3	57.1	28.6
MERCY COLL	NY	.1	47	20.8	28.6	31.0	22.7	25.5	57.4	17.0
NAZARETH OF RCHSTR	NY		7	40.0	50.0	25.0		28.6	28.6	42.9
NEW YORK U	NY	.4	161	42.9	45.3	35.7	32.2	31.7	48.4	19.9
NIAGARA U	NY	.1	44	41.7	52.0	39.1	47.1	45.5	38.6	15.9
NY TECH INST-NYC	NY		8	16.7	20.0				75.0	25.0
NY TECH INST-WESTBURY	NY	.1	42	29.2	40.0	23.1		16.7	57.1	26.2
PACE U-NY	NY	.7	259	38.1	36.1	28.4	35.8	30.5	51.4	18.1
PACE U-PLEASANTVILLE	NY	.6	231	34.5	43.3	26.5	29.5	29.4	48.5	22.1
PACE U-WHITE PLAINS	NY	.2	62	48.6	33.3	25.0	37.9	25.8	43.5	30.6
REGENTS EXTERNAL DEG	NY		8	25.0	50.0	20.0		37.5	62.5	
ROCHESTER INST TECH	NY	.1	49	32.1	20.0	25.0	27.6	12.2	55.1	32.7
RUSSELL SAGE COLL	NY		16	42.9	14.3	11.1	16.7	6.3	68.8	25.0
SIENA COLL	NY	.4	145	45.8	40.6	35.1	28.6	29.7	49.0	21.4
SKIDMORE COLL	NY		9	50.0	66.7	60.0	71.4	55.6	22.2	22.2
ST BONAVENTURE U	NY	.2	74	43.8	41.5	34.1	32.4	29.7	45.9	24.3
ST FRANCIS COLL	NY	.1	35	33.3	31.6	17.6	25.0	22.9	62.9	14.3
ST JOHN FISHER COLL	NY	.1	49	58.6	36.1	26.1	27.8	32.7	34.7	32.7
ST JOHNS	NY	.8	291	38.1	31.2	24.1	25.7	24.1	56.7	19.2
ST THOMAS AQUINAS	NY	.1	34	42.9	30.0	9.1	10.0	8.8	64.7	26.5
SUNY AT ALBANY	NY	.4	136	54.1	63.6	44.9	53.3	49.3	30.1	20.6
SUNY AT BINGHAMTON	NY	.5	181	47.2	59.8	33.0	32.6	39.8	37.6	22.7
SUNY AT BUFFALO	NY	.3	107	52.6	58.3	39.6	51.4	45.8	33.6	20.6
SUNY COLL BROCKPORT	NY	.1	20	25.8	38.5	36.4	41.7	35.0	35.0	30.0
SUNY COLL FREDONIA	NY	.1	36	52.4	43.8	38.9	46.2	38.9	33.3	27.8
SUNY COLL GENESEO	NY	.1	52	65.4	48.6	33.3	35.0	36.5	38.5	25.0
SUNY COLL OLD WESTURY	NY	.1	55	54.5	57.1	20.0	13.3	30.9	52.7	16.4

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NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1991 UNIFORM CPA EXAMINATION

				< < < < < < < < < PERCENT PASSING > > > > > > > > >						
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
SUNY COLL OSWEGO	NY	.2	86	40.0	45.0	40.0	36.1	32.6	44.2	23.3
SUNY COLL PLATTSBURGH	NY	.1	52	42.9	47.6	38.9	50.0	36.5	40.4	23.1
SUNY COLL UTICA-ROME	NY	.1	22	40.0	38.5	15.4	15.4	13.6	54.5	31.8
SYRACUSE	NY	.2	64	38.7	41.7	37.8	35.7	34.4	39.1	26.6
TOURO	NY	.1	30	33.3	61.1	41.7	40.0	40.8	40.0	20.0
UTICA COLL-SYRACUSE	NY	.1	23	28.6	33.3	52.9	50.0	39.1	30.4	30.4
WAGNER COLL	NY		11	16.7	14.3	50.0	40.0	45.5	45.5	9.1
YESHIVA	NY	.1	48	45.8	47.6	36.0	26.9	35.4	50.0	14.6
NORTH CAROLINA										
APPALACHIAN STATE	NC	.2	68	27.5	23.4	40.0	21.4	16.2	51.5	32.4
ATLANTIC CHRISTIAN	NC		17	18.2	28.6	27.3	14.3	17.6	58.8	23.5
BELMONT ABBEY COLL	NC		13	22.2	16.7	27.3	18.2	15.4	61.5	23.1
CAMPBELL U	NC	.1	29	31.8	19.0	35.0	38.9	20.7	51.7	27.6
CATAWBA COLL	NC		13		27.3	28.6	40.0	15.4	46.2	38.5
EAST CAROLINA	NC	.2	75	46.8	61.7	38.5	42.1	42.7	33.3	24.0
ELIZABETH CITY STATE	NC		6		16.7		20.0		66.7	33.3
ELON COLL	NC	.1	28	18.2	23.8	18.2	15.8	10.7	57.1	32.1
GARDNER-WEBB COLL	NC		11	18.2	27.3	14.3		9.1	63.6	27.3
GREENSBORO COLL	NC		8	20.0		42.9	50.0	25.0	50.0	25.0
GUILFORD COLL	NC	.1	37	30.4	46.2	43.5	40.0	35.1	40.5	24.3
HIGH POINT COLL	NC	.1	25	56.3	47.1	43.8	23.1	40.0	40.0	20.0
LENOIR-RHYNE COLL	NC	.1	22	46.7	53.8	40.0	40.0	31.8	36.4	31.8
MARS HILL COLL	NC		5	66.7	40.0	25.0	25.0	40.0	60.0	
MEREDITH COLL	NC	.1	22	27.3	23.1	33.3	43.8	18.2	45.5	36.4
NC AGRIC & TECH	NC	.1	30	42.9	15.8	21.1	21.1	26.7	50.0	23.3
NC CENTRAL	NC		16	12.5	25.0		8.3	12.5	75.0	12.5
NC ST U-RALEIGH	NC	.4	147	47.6	49.5	33.8	31.0	38.8	38.1	23.1
NC WESLEYAN COLL	NC		16	50.0	75.0	33.3	30.0	37.5	37.5	25.0
PEMBROKE STATE	NC		10	42.9	50.0	33.3	50.0	20.0	30.0	50.0
PFIEFFER COLL	NC		11		12.5	10.0	22.2	18.2	72.7	9.1
U OF NC-ASHEVILLE	NC	.1	20	61.5	15.4	42.9	12.5	30.0	45.0	25.0
U OF NC-CHAPEL HILL	NC	.1	43	51.9	51.6	35.3	66.7	51.2	32.6	16.3
U OF NC-CHARLOTTE	NC	.3	113	38.6	47.7	36.5	42.1	41.6	37.2	21.2
U OF NC-GREENSBORO	NC	.2	74	44.2	43.8	37.5	35.7	35.1	36.5	28.4
U OF NC-WILMINGTON	NC	.2	59	38.5	35.0	32.4	30.3	23.7	52.5	23.7
WAKE FOREST	NC	.1	34	40.9	33.3	83.3	70.0	35.3	35.3	29.4
WESTERN CAROLINA U	NC	.1	19	36.4	41.7	33.3	46.7	26.3	31.6	42.1
WINSTON-SALEM STATE	NC		5			25.0	25.0		80.0	20.0

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				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
NORTH DAKOTA										
DICKINSON STATE	ND		8	50.0	80.0	42.9	50.0	50.0		50.0
MARY COLL	ND		15	7.1	21.4			13.3	73.3	13.3
MINOT STATE	ND		17	30.8	60.0	20.0	18.2	23.5	35.3	41.2
NO DAKOTA STATE	ND	.1	25	27.3	31.6	6.7	30.8	24.0	44.0	32.0
U OF NO DAKOTA	ND	.2	74	40.3	48.9	28.1	40.0	41.9	36.5	21.6
OHIO										
ASHLAND COLL	OH		9	50.0	50.0	50.0	66.7	55.6	22.2	22.2
BALDWIN-WALLACE COLL	OH	.1	37	36.7	34.5	24.1	22.2	29.7	37.8	32.4
BOWLING GREEN STATE	OH	.1	44	40.0	25.8	42.4	27.3	22.7	43.2	34.1
CAPITAL U	OH		8		14.3	25.0	14.3	12.5	62.5	25.0
CASE WESTERN RESERVE	OH		11	50.0	33.3	25.0	14.3	18.2	45.5	36.4
CEDARVILLE COLL	OH		12	37.5	37.5	12.5	66.7	33.3	33.3	33.3
CLEVELAND STATE	OH	.2	66	31.7	37.8	27.8	28.6	30.3	43.9	25.8
DEFIANCE COLL	OH		5			50.0	40.0	20.0	40.0	40.0
DYKE COLL	OH		9		42.9		12.5	22.2	66.7	11.1
FINDLAY COLL	OH		6		40.0	25.0		33.3	50.0	16.7
FRANKLIN U	OH	.1	21	9.1	30.8	26.3	28.6	14.3	52.4	33.3
JOHN CARROLL U	OH	.1	31	12.0	29.2	31.8	33.3	22.6	48.4	29.0
KENT STATE	OH	.1	53	33.3	18.8	28.2	20.5	20.8	47.2	32.1
LAKE ERIE COLL	OH		6	20.0	60.0	40.0	40.0		16.7	83.3
MARIETTA COLL	OH		8	33.3	28.6	40.0	33.3	12.5	50.0	37.5
MIAMI U	OH	.2	93	52.8	45.5	41.7	37.3	36.6	25.8	37.6
MT UNION COLL	OH		6	25.0	25.0	25.0	25.0	33.3	50.0	16.7
NOTRE DAME COLL	OH		6	66.7		33.3	20.0	16.7	33.3	50.0
OHIO NORTHERN	OH		5		25.0	25.0	25.0	20.0	40.0	40.0
OHIO STATE	OH	.3	116	35.6	43.8	43.6	39.0	31.9	32.8	35.3
OHIO U	OH	.1	31	57.1	50.0	40.0	38.1	29.0	32.3	38.7
OHIO WESLEYAN	OH		11	37.5	12.5	12.5		18.2	63.6	18.2
OTTERBEIN COLL	OH		7	50.0		16.7	16.7	28.6	42.9	28.6
RIO GRANDE COLL	OH		5				50.0	40.0	60.0	
U OF AKRON	OH	.2	74	32.7	29.2	23.1	30.2	23.0	41.9	35.1
U OF CINCINNATI	OH	.1	49	35.3	27.8	29.0	36.7	24.5	40.8	34.7
U OF DAYTON	OH	.1	42	40.9	42.3	66.7	46.2	35.7	28.6	35.7
U OF STEUBENVILLE	OH		7	40.0	33.3	66.7	25.0	14.3	42.9	42.9
U OF TOLEDO	OH	.1	37	21.7	32.1	30.8	40.0	24.3	40.5	35.1
WALSH COLL	OH		7	80.0	33.3	14.3	28.6	14.3	42.9	42.9
WITTENBERG U	OH		13	42.9	50.0	37.5	37.5	38.5	23.1	38.5

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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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
WRIGHT STATE	OH	.1	49	21.9	46.7	33.3	48.1	28.6	38.8	32.7
XAVIER	OH		11	11.1		25.0	40.0	9.1	54.5	36.4
YOUNGSTOWN STATE	OH	.1	44	21.4	37.9	6.9	18.8	25.0	56.8	18.2
OKLAHOMA										
CAMERON U	OK		14	27.3	30.0	27.3	41.7	28.6	42.9	28.6
CENTRAL STATE	OK	.2	64	29.2	42.0	33.3	28.3	23.4	40.6	35.9
EAST CENTRAL OK STATE	OK	.1	19	38.5	42.9	37.5	25.0	31.6	36.8	31.6
LANGSTON U	OK		18	28.6	37.5	33.3	25.0	20.0	40.0	40.0
NORTHEASTERN OK ST	OK	.1	21	26.7	13.3	14.3	7.1	14.3	61.9	23.8
NORTHWESTERN OK ST	OK		5	50.0	66.7	75.0	100.0	60.0	20.0	20.0
OK BAPTIST	OK		6	33.3	25.0	50.0	33.3	33.3	33.3	33.3
OK CHRISTIAN COLL	OK		11		28.6	11.1	16.7		72.7	27.3
OK CITY U	OK		13	12.5	50.0	44.4	40.0	23.1	30.8	46.2
OK PANHANDLE ST	OK		6	16.7				16.7	83.3	
OK ST U	OK	.2	83	19.7	18.8	25.4	26.6	14.5	54.2	31.3
ORAL ROBERTS U	OK		12	42.9	22.2	25.0	37.5	25.0	50.0	25.0
PHILLIPS U	OK		5	20.0				20.0	80.0	
SOUTHEASTERN OK STATE	OK	.1	19	14.3	7.1	29.4	12.5	15.8	63.2	21.1
SOUTHWESTERN OK STATE	OK		17	13.3	20.0	17.6	7.1	17.6	64.7	17.6
U OF OK-NORMAN	OK	.2	60	38.1	40.0	34.1	21.1	28.3	40.0	31.7
U OF TULSA	OK	.1	20	50.0	33.3	27.3	20.0	40.0	40.0	20.0
OREGON										
EASTERN OR STATE	OR		8	57.1	42.9	28.6	33.3	37.5	25.0	37.5
LINFIELD COLL	OR		16	16.7	20.0	25.0	50.0	18.8	37.5	43.8
OREGON STATE	OR	.1	29	47.4	40.9	47.1	33.3	44.8	44.8	10.3
PORTLAND STATE	OR	.2	70	37.5	27.4	34.0	36.6	28.6	35.7	35.7
SOUTHERN OR STATE	OR	.1	23	30.0	15.8	19.0	21.1	13.0	56.5	30.4
U OF OREGON	OR	.1	44	44.8	36.8	43.3	45.8	31.8	25.0	43.2
U OF PORTLAND	OR		11	55.6	55.6	28.6	50.0	45.5	27.3	27.3
PENNSYLVANIA										
ALBRIGHT COLL	PA	.1	24	38.5	38.9	25.8	20.0	37.5	37.5	25.0
ALVERNIA COLL	PA		7	33.3	16.7			14.3	71.4	14.3
BLOOMSBURG U	PA	.2	86	31.7	26.6	31.7	21.1	25.6	45.3	29.1
BUCKNELL U	PA	.1	23	71.4	64.3	61.5	46.7	56.5	13.0	30.4
CALIFORNIA U	PA	.1	22	35.7	46.7	13.3	7.7	22.7	40.9	36.4
CARLOW COLL	PA		5	50.0	25.0		25.0		60.0	40.0
CEDAR CREST COLL	PA		6	50.0	20.0	25.0			50.0	50.0

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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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
CLARION U OF PA	PA	.1	55	31.4	30.4	10.3	15.8	18.2	50.9	30.9
COLL MISERICORDIA	PA		14	9.1	16.7	8.3		14.3	71.4	14.3
DREXEL	PA	.4	160	22.5	29.3	22.1	28.6	19.4	47.5	33.1
DUQUESNE	PA	.2	75	28.0	34.7	13.8	8.2	13.3	56.0	30.7
EASTERN COLL	PA		10	10.0	20.0	10.0	20.0		60.0	40.0
ELIZABETHTOWN COLL	PA	.1	24	11.1	27.8	30.8	23.5	12.5	50.0	37.5
FRANKLIN & MARSHALL	PA	.1	37	40.7	39.3	30.4	25.0	32.4	32.4	35.1
GANNON U	PA	.1	20	30.8	38.9	20.0	42.9	20.0	30.0	50.0
GENEVA COLL	PA		10	28.6	12.5	33.3	62.5	30.0	30.0	40.0
GETTYSBURG COLL	PA		12	40.0	60.0	50.0	40.0	50.0	25.0	25.0
GROVE CITY COLL	PA	.1	32	30.4	36.0	41.2	28.6	28.1	40.6	31.3
GWYNEDD-MERCY COLL	PA		13	40.0	18.2	10.0	30.0	15.4	53.8	30.8
HOLY FAMILY COLL	PA		9		11.1	25.0	25.0		77.8	22.2
KINGS COLL	PA	.2	72	25.0	19.7	7.3	11.9	11.1	59.7	29.2
KUTZTOWN U OF PA	PA		7	33.3	28.6	33.3	28.6		42.9	57.1
LA ROCHE COLL	PA		9	42.9	28.6	28.6	25.0	11.1	33.3	55.6
LA SALLE COLL	PA	.4	143	17.2	26.6	17.4	18.3	18.2	53.1	28.7
LEBANON VALLEY COLL	PA		7		40.0	25.0	33.3	42.9	42.9	14.3
LEHIGH U	PA	.3	99	38.6	37.9	37.5	39.1	34.3	34.3	31.3
LYCOMING COLL	PA		16	10.0	31.3	12.5		18.8	62.5	18.8
MARYWOOD COLL	PA		13	18.2			30.0	15.4	61.5	23.1
MERCYHURST COLL	PA		12	33.3	22.2	27.3	10.0	8.3	50.0	41.7
MESSIAH COLL	PA	.1	22	31.3	40.0	50.0	35.3	27.3	22.7	50.0
MILLERSVILLE U	PA	.1	27	17.6	31.8	36.8	22.2	29.6	48.1	22.2
MORAVIAN COLL	PA		17	40.0	33.3	20.0	46.2	23.5	35.3	41.2
MUHLENBERG COLL	PA	.1	42	28.6	50.0	24.1	15.6	19.0	42.9	38.1
PA ST U-BEHREND	PA	.1	20	29.4	36.8	11.8	7.1	15.0	50.0	35.0
PA ST U-CAPITOL	PA	.1	52	25.0	27.5	23.5	11.1	21.2	53.8	25.0
PA ST U-U PARK	PA	.8	313	35.8	35.6	30.5	24.4	26.5	40.6	32.9
PHILA TEXTILE & SCI	PA	.1	41	15.2	19.2	31.3	27.6	19.5	53.7	26.8
POINT PARK COLL	PA		11	11.1	20.0	22.2	12.5	9.1	54.5	36.4
ROBERT MORRIS COLL	PA	.3	112	23.6	22.1	20.8	19.7	19.6	56.3	24.1
SHIPPENSBURG U OF PA	PA	.1	52	35.9	20.5	30.3	27.3	17.3	40.4	42.3
SPRING GARDEN COLL	PA		7		20.0				85.7	14.3
ST FRANCIS COLL	PA	.1	26	15.8		9.5	9.5	3.8	73.1	23.1
ST JOSEPHS COLL	PA	.3	100	17.2	25.0	22.4	23.5	18.0	54.0	28.0
ST VINCENT COLL	PA	.1	39	17.9	8.0	10.0	14.7	5.1	69.2	25.6
SUSQUEHANNA U	PA	.1	20	33.3	50.0	23.1	21.4	35.0	40.0	25.0
TEMPLE	PA	.5	175	25.8	20.7	22.8	16.8	18.9	54.3	26.9
THIEL COLL	PA	.1	25	22.2	18.2	25.0	13.3	16.0	60.0	24.0

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF PA	PA	.1	36	66.7	66.7	35.3	25.0	47.2	25.0	27.8
U OF PITTSBURGH	PA	.2	70	26.7	21.6	24.1	13.2	17.1	57.1	25.7
U OF SCRANTON	PA	.4	139	19.4	21.8	11.9	16.0	13.7	62.6	23.7
URSINUS COLL	PA	.1	22	33.3	42.9	5.9	17.6	18.2	50.0	31.8
VILLANOVA	PA	.6	216	26.6	32.4	21.9	22.1	21.8	49.5	28.7
WAYNESBURG COLL	PA		12	8.3	9.1		9.1	8.3	83.3	8.3
WEST CHESTER U OF PA	PA	.1	32	38.1	22.7	26.7	31.3	25.0	43.8	31.3
WESTMINSTER COLL	PA	.1	19	15.4	30.8	23.5	22.2	21.1	63.2	15.8
WIDENER U	PA	.1	55	27.1	18.2	21.4	9.8	14.5	58.2	27.3
WILKES COLL	PA	.1	48	22.0	22.0	22.2	25.0	16.7	47.9	35.4
YORK COLL OF PA	PA	.1	27	4.3	9.5	9.5	20.8	14.8	74.1	11.1
PUERTO RICO										
BAYAMON CENTRAL U	PR		7			16.7			85.7	14.3
CATHOLIC U OF PR	PR	.1	28	18.2	11.8	9.1	23.1	14.3	75.0	10.7
CAYEY U COLL-PR	PR	.1	27	10.0	40.0	5.0	16.7	11.1	77.8	11.1
INTER AMER-HATO REY	PR	.2	76	31.4	21.7	12.5	17.5	15.8	65.8	18.4
INTER AMER-SAN GERMN	PR		8	50.0	25.0			25.0	75.0	
SACRED HEART COLL	PR	.1	21	40.0	46.2	20.0	37.5	38.1	47.6	14.3
U OF PR-MAYAGUEZ	PR	.1	31	31.3	40.0	10.5	33.3	19.4	58.1	22.6
U OF PR-RIO PIEDRAS	PR	.8	311	39.7	46.2	22.3	34.4	30.9	52.4	16.7
WORLD U	PR		5		50.0		33.3		60.0	40.0
RHODE ISLAND										
BRYANT COLL	RI	.3	120	29.4	18.5	25.8	32.9	22.5	47.5	30.0
JOHNSON & WALES U	RI		7			20.0	20.0	14.3	71.4	14.3
PROVIDENCE COLL	RI	.1	36	45.0	42.9	29.6	33.3	33.3	44.4	22.2
SALVE REGINA-NEWPORT	RI		6		20.0				83.3	16.7
U OF RHODE ISLAND	RI	.1	50	39.5	46.3	23.1	27.0	28.0	42.0	30.0
SOUTH CAROLINA										
BOB JONES U	SC	.1	38	40.6	28.1	33.3	36.8	23.7	31.6	44.7
CHARLESTON COLL	SC	.1	36	34.4	25.9	26.9	34.8	27.8	38.9	33.3
CLEMSON	SC	.2	57	36.1	45.9	33.3	33.3	42.1	33.3	24.6
COLUMBIA COLL	SC		12	10.0	40.0	11.1	12.5	8.3	58.3	33.3
FRANCIS MARION COLL	SC		12	40.0	41.7	22.2		25.0	41.7	33.3
FURMAN	SC	.1	23	38.9	25.0	31.6	35.3	17.4	39.1	43.5
LANDER COLL	SC		6			16.7		16.7	83.3	
PRESBYTERIAN COLL	SC		9		12.5	11.1	11.1	11.1	77.8	11.1
SC STATE	SC		8			12.5	12.5		87.5	12.5

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NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
THE CITADEL	SC	.1	19	12.5	18.8	11.1	6.3	10.5	68.4	21.1
U OF SC-AIKEN	SC		6		20.0	20.0	20.0	33.3	66.7	
U OF SC-COASTAL	SC	.1	21	25.0	31.6	27.8	14.3	19.0	47.6	33.3
U OF SC-COLUMBIA	SC	.3	107	23.8	26.1	21.0	30.6	17.8	51.4	30.8
U OF SC-SPARTANBURG	SC		11	33.3	44.4	40.0	14.3	18.2	36.4	45.5
WINTHROP COLL	SC		18	28.6	33.3	23.1	26.7	16.7	55.6	27.8
WOOFORD COLL	SC		18	35.7	33.3	25.0	27.3	22.2	50.0	27.8
SOUTH DAKOTA										
AUGUSTANA COLL	SD		16	66.7	33.3	53.8	54.5	37.5	31.3	31.3
BLACK HILLS STATE	SD		17	26.7	25.0	46.2	50.0	17.6	35.3	47.1
MT MARTY COLL	SD		5	75.0	20.0	50.0	100.0	20.0		80.0
NATL COLL OF BUS	SD		7	40.0	75.0	40.0	66.7	42.9	28.6	28.6
NORTHERN STATE	SD	.1	29	20.8	16.7	17.4	30.0	20.7	55.2	24.1
SIOUX FALLS COLL	SD		5	25.0	50.0		50.0	40.0	20.0	40.0
U OF SD	SD	.2	62	30.0	30.4	20.8	33.3	24.2	46.8	29.0
TENNESSEE										
AUSTIN PEAY STATE	TN	.1	21	15.8	31.6	33.3	18.2	9.5	38.1	52.4
BELMONT COLL	TN		14	27.3	33.3	27.3	16.7	21.4	57.1	21.4
CARSON NEWMAN COLL	TN		8	20.0	50.0	28.6	33.3	12.5	37.5	50.0
CHRISTIAN BROS COLL	TN		8	28.6	16.7	25.0	25.0		62.5	37.5
DAVID LIPSCOMB COLL	TN	.1	33	33.3	20.8	16.0	28.6	18.2	51.5	30.3
EAST TENN STATE	TN	.2	62	26.1	19.6	22.0	19.6	21.0	58.1	21.0
FREED-HARDEMAN COLL	TN		9	37.5	25.0	33.3	28.6	22.2	55.6	22.2
LINCOLN MEMORIAL U	TN		11	27.3	20.0	30.0		18.2	54.5	27.3
MEMPHIS STATE	TN		17	23.1	27.3	35.7	35.7	17.6	41.2	41.2
MIDDLE TENN STATE	TN	.1	39	30.0	27.6	38.7	18.8	20.5	48.7	30.8
SOUTHERN MISSIONARY	TN		6	20.0	40.0	20.0			33.3	66.7
TENN STATE	TN		8			16.7			87.5	12.5
TENN TECH	TN	.1	42	36.4	29.4	31.4	28.1	23.8	35.7	40.5
TENN WESLEYAN COLL	TN		5						100.0	
TREVECCA NAZARENE	TN		5		20.0	50.0			40.0	60.0
U OF TN-CHATTANOOGA	TN	.1	51	36.8	40.5	32.5	18.8	19.6	45.1	35.3
U OF TN-KNOXVILLE	TN	.2	85	40.0	50.0	31.0	38.6	32.9	31.8	35.3
U OF TN-MARTIN	TN		12	20.0	45.5	33.3	14.3	25.0	41.7	33.3
TEXAS										
ABILENE CHRISTIAN	TX	.1	28	28.0	32.0	20.0	25.0	25.0	57.1	17.9
AMER TECHNOLOGICAL U	TX		6	20.0		20.0		16.7	66.7	16.7

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REPORT NUMBER 12-C

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NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
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NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ANGELO STATE	TX		17	53.8	38.5	33.3	33.3	29.4	41.2	29.4
AUSTIN COLL	TX		7		25.0	40.0	20.0		71.4	28.6
BAYLOR	TX	.2	85	37.1	36.2	43.6	39.0	29.4	38.8	31.8
CORPUS CHRISTI STATE U	TX	.1	27	37.5	20.0	23.5	25.0	11.1	59.3	29.6
E TEXAS STATE	TX	.1	32	4.3	17.9	28.6	5.0	9.4	65.6	25.0
HARDIN-SIMMONS U	TX		11	12.5		25.0	20.0	18.2	63.6	18.2
HOUSTON BAPTIST	TX		10		11.1	22.2	12.5	10.0	70.0	20.0
INCARNATE WORD COLL	TX		5	20.0	20.0	20.0			60.0	40.0
LAMAR U	TX	.1	37	10.0	14.8	13.3	14.7	8.1	75.7	16.2
LUBBOCK CHRISTIAN	TX		8	16.7		28.6	28.6		62.5	37.5
MARY HARDIN-BAYLOR	TX		10	50.0	33.3		25.0	40.0	40.0	20.0
MCMURRAY COLL	TX		5	66.7	33.3	33.3	66.7	40.0	40.0	20.0
MIDWESTERN STATE	TX	.1	24	17.6	36.8	33.3	38.5	20.8	45.8	33.3
OUR LADY OF LAKE	TX		6	50.0	50.0			16.7	66.7	16.7
PAN AMERICAN U	TX		17	20.0	30.0	27.3	25.0	29.4	58.8	11.8
PRAIRIE VIEW A & M	TX		6	20.0			20.0	33.3	66.7	
SAM HOUSTON STATE	TX	.1	42	20.0	25.0	28.6	39.4	33.3	54.8	11.9
SOUTHERN METHODIST	TX	.1	40	33.3	37.0	45.5	43.3	30.0	32.5	37.5
SOUTHWEST TEX STATE	TX	.2	82	20.0	10.4	34.4	25.8	19.5	52.4	28.0
SOUTHWESTERN U	TX		7	40.0	25.0	28.6	33.3	28.6	57.1	14.3
ST EDWARDS U	TX		11	50.0	16.7	37.5	33.3	27.3	45.5	27.3
ST MARYS U-SAN ANTONIO	TX		18	14.3	12.5	18.8	25.0	16.7	66.7	16.7
ST THOMAS U	TX		12	25.0	11.1	20.0	9.1	8.3	83.3	8.3
STEPHEN F AUSTIN STATE	TX	.2	59	23.7	26.2	28.6	34.0	22.0	47.5	30.5
TARLETON STATE	TX	.1	20	33.3	35.7	44.4	50.0	40.0	40.0	20.0
TEX A&I-KINGSVILLE	TX		16	27.3	36.4	18.2	15.4	12.5	56.3	31.3
TEX A&M	TX	.5	193	36.2	36.4	36.7	38.3	34.7	35.8	29.5
TEX CHRISTIAN	TX	.1	25	40.0	50.0	28.6	43.8	40.0	36.0	24.0
TEX LUTHERAN COLL	TX		7	50.0		40.0	33.3		42.9	57.1
TEX SOUTHERN	TX		11	30.0	30.0		12.5	9.1	63.6	27.3
TEX TECH	TX	.3	104	31.9	31.7	35.2	31.1	26.9	45.2	27.9
TEX WESLEYAN COLL	TX		11	40.0	37.5	50.0	40.0	54.5	36.4	9.1
TEX WOMANS U	TX		7	42.9	50.0	16.7	40.0	28.6	28.6	42.9
TRINITY U	TX		9	33.3	37.5	33.3	25.0	22.2	44.4	33.3
U OF HOUSTON	TX	.3	105	18.6	30.4	33.3	16.7	19.0	53.3	27.6
U OF HOUSTON CLEAR LAKE	TX	.1	51	9.1	21.6	13.5	21.3	15.7	60.8	23.5
U OF HOUSTON DOWN TOWN	TX	.1	50	17.1	31.4	17.9	15.9	22.0	64.0	14.0
U OF HOUSTON-VICTORIA	TX		12	37.5	45.5	16.7		41.7	50.0	8.3
U OF NORTH TEXAS	TX	.2	64	31.7	27.5	35.6	28.3	28.1	48.4	23.4
U OF TEX-ARLINGTON	TX	.3	120	32.1	44.9	32.4	36.9	30.8	40.0	29.2

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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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF TEX-AUSTIN	TX	.4	166	34.3	45.2	41.9	35.8	33.1	34.3	32.5
U OF TEX-DALLAS	TX	.2	73	35.2	30.2	24.4	29.5	28.8	49.3	21.9
U OF TEX-EL PASO	TX	.2	74	22.0	20.4	20.4	30.0	25.7	51.4	23.0
U OF TEX-PERMIAN BASIN	TX	.1	21	20.0	16.7	25.0	13.3	19.0	61.9	19.0
U OF TEX-SAN ANTONIO	TX	.2	91	25.4	28.3	26.9	20.6	24.2	53.8	22.0
U OF TEX-TYLER	TX	.1	34	39.3	15.4	52.2	43.8	14.7	26.5	58.8
WEST TEX STATE	TX	.1	28	20.0	33.3	26.3	43.8	28.6	42.9	28.6
UTAH										
BRIGHAM YOUNG	UT	.2	87	56.4	43.9	50.0	57.6	40.2	25.3	34.5
SOUTHERN UTAH STATE	UT		5	50.0		33.3	50.0	40.0	40.0	20.0
U OF UTAH	UT	.1	47	32.4	29.3	33.3	45.5	27.7	34.0	38.3
UTAH STATE	UT	.1	33	33.3	29.2	16.7	52.9	39.4	36.4	24.2
WEBER STATE	UT		14	20.0	18.2	25.0	25.0	21.4	50.0	28.6
WESTMINSTER COLL	UT		5	100.0	50.0	66.7		20.0		80.0
VERMONT										
CASTLETON ST COLL	VT		6	50.0	33.3	40.0	50.0	33.3	16.7	50.0
ST MICHAELS COLL	VT		7		20.0		16.7	14.3	71.4	14.3
TRINITY COLL	VT		7	20.0	28.6	66.7	50.0	28.6	28.6	42.9
U OF VT	VT	.1	28	44.4	33.3	31.6	43.8	39.3	35.7	25.0
VIRGINIA										
AVERETT COLL	VA		7	25.0	60.0	25.0		28.6	42.9	28.6
CHRISTOPHER NEWPORT	VA		17	21.4	15.4	20.0	20.0	23.5	64.7	11.8
CLINCH VALLEY	VA		9	37.5	33.3	14.3	28.6	11.1	44.4	44.4
COLL OF WILLIAM & MARY	VA	.1	34	40.9	42.9	27.3	47.6	23.5	47.1	29.4
EASTERN MENNONITE	VA		5	75.0	50.0	100.0	50.0	40.0	20.0	40.0
EMORY & HENRY COLL	VA		8	14.3	28.6	25.0		25.0	50.0	25.0
GEORGE MASON U	VA	.1	37	54.2	27.3	45.8	46.2	32.4	32.4	35.1
HAMPTON U	VA	.1	25	18.8	21.1	6.3	21.1	20.0	64.0	16.0
JAMES MADISON U	VA	.1	56	44.7	40.0	47.5	40.0	32.1	35.7	32.1
LONGWOOD COLL	VA		11		22.2	16.7	42.9	27.3	45.5	27.3
LYNCHBURG COLL	VA		8	12.5		14.3		12.5	75.0	12.5
MARYMOUNT U	VA		12	18.2	25.0		18.2		58.3	41.7
NORFOLK STATE	VA		7						100.0	
OLD DOMINION U	VA	.1	43	31.3	32.4	25.0	40.7	32.6	39.5	27.9
RADFORD U	VA		17	35.7	38.5	38.5	27.3	29.4	35.3	35.3
ROANOKE COLL	VA		8	28.6	33.3	50.0	40.0	37.5	50.0	12.5
U OF RICHMOND	VA		11	50.0	57.1	22.2		36.4	45.5	18.2

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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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF VA	VA	.1	29	52.2	33.3	33.3	45.5	27.6	31.0	41.4
VA COMMONWEALTH U	VA	.1	33	31.6	26.1	33.3	29.2	21.2	39.4	39.4
VA POLY TECH	VA	.2	72	44.4	48.9	49.0	41.5	41.7	31.9	26.4
VA STATE	VA		14	33.3	25.0			7.1	64.3	28.6
VA UNION	VA		5		20.0		20.0	20.0	80.0	
WASHINGTON & LEE	VA		7	20.0	40.0	40.0		42.9	42.9	14.3
WASHINGTON										
CENTRAL WASH STATE	WA	.3	101	30.5	31.0	25.4	40.0	24.8	38.6	36.6
CITY U	WA		14	25.0	38.5	18.2	25.0	14.3	42.9	42.9
EASTERN WASH STATE	WA	.1	44	24.2	47.4	32.3	48.0	27.3	27.3	45.5
GONZAGA U	WA	.1	26	28.6	38.1	26.7	50.0	23.1	26.9	50.0
PACIFIC LUTHERAN	WA		16	25.0	23.1	40.0	33.3	31.3	56.3	12.5
SEATTLE PACIFIC COLL	WA		15	54.5	11.1	12.5	25.0	33.3	53.3	13.3
SEATTLE U	WA	.1	35	25.9	25.0	28.6	42.3	28.6	45.7	25.7
ST MARTINS COLL	WA		15	27.3	25.0	11.1	33.3	26.7	60.0	13.3
U OF PUGET SOUND	WA		18	50.0	35.7	30.0	41.7	38.9	33.3	27.8
U OF WASH	WA	.3	116	37.6	42.4	34.5	44.8	31.9	30.2	37.9
WALLA WALLA COLL	WA		11	30.0	28.6	16.7	14.3	18.2	54.5	27.3
WASH STATE	WA	.1	41	44.8	40.6	41.9	48.4	29.3	26.8	43.9
WESTERN WASH STATE	WA	.1	24	7.1	18.8	23.1	33.3	25.0	58.3	16.7
WHITWORTH COLL	WA		7	50.0	16.7	20.0			57.1	42.9
WEST VIRGINIA										
BLUEFIELD STATE	WV		16	25.0	25.8	12.5		18.8	68.8	12.5
CONCORD COLL	WV	.1	37	42.1	47.1	33.3	30.8	27.0	54.1	18.9
DAVIS & ELKINS COLL	WV		5	33.3	25.0	25.0			60.0	40.0
FAIRMONT STATE	WV	.1	31	17.4	20.8			9.7	77.4	12.9
GLENVILLE STATE	WV		16	50.0	57.1	62.5	71.4	50.0	25.0	25.0
MARSHALL U	WV	.2	88	36.4	28.8	31.3	36.2	25.0	53.4	21.6
SHEPHERD COLL	WV	.1	25	21.1	28.6	33.3	30.0	20.0	48.0	32.0
U OF CHARLSTON	WV		15	12.5	30.0		66.7	26.7	66.7	6.7
W VA INST TECH	WV		18	14.3	20.8	28.6		11.1	66.7	22.2
W VA STATE	WV	.1	50	25.0	33.3	31.3	27.6	24.0	58.0	18.0
W VA U	WV	.3	112	24.5	36.8	29.9	21.4	21.4	48.2	30.4
W VA WESLEYAN	WV		13	37.5	50.0	28.6	28.6	46.2	30.8	23.1
WEST LIBERTY STATE	WV		13		20.0		30.0	7.7	69.2	23.1
WHEELING COLL	WV		18	9.1	18.2	20.0	30.8	22.2	72.2	5.6

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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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
WISCONSIN										
CARROLL COLL	WI		10	42.9	75.0	83.3	100.0	60.0		40.0
CARTHAGE COLL	WI		12	22.2	30.0	30.0	14.3	25.0	58.3	16.7
EDGEWOOD COLL	WI		5	60.0	25.0		50.0	20.0	20.0	60.0
LAKELAND COLL	WI	.1	34	41.4	40.7	37.5	43.5	44.1	35.3	20.6
MARQUETTE U	WI	.1	51	35.7	40.0	25.0	38.2	33.3	39.2	27.5
ST NORBERT COLL	WI		15	61.5	27.3	45.5	63.6	40.0	13.3	46.7
U OF WI-EAU CLAIRE	WI	.1	52	55.0	39.0	40.5	61.8	40.4	21.2	38.5
U OF WI-LA CROSSE	WI	.1	21	35.7	50.0	50.0	75.0	42.9	23.8	33.3
U OF WI-MADISON	WI	.2	57	63.2	68.9	43.8	65.8	52.6	14.0	33.3
U OF WI-MILWAUKEE	WI	.2	71	48.1	54.5	41.5	51.1	42.3	18.3	39.4
U OF WI-OSHKOSH	WI	.1	32	72.7	50.0	71.4	65.0	53.1	9.4	37.5
U OF WI-PARKSIDE	WI		8	40.0	42.9	60.0	66.7	25.0	37.5	37.5
U OF WI-PLATTEVILLE	WI		12	75.0	60.0	44.4	88.9	50.0	8.3	41.7
U OF WI-RIVER FALLS	WI		8	66.7	50.0	33.3	50.0	37.5	12.5	50.0
U OF WI-STEVENS PT	WI		11	62.5	62.5	50.0	40.0	63.6	27.3	9.1
U OF WI-SUPERIOR	WI		6	33.3	60.0	66.7	100.0	50.0		50.0
U OF WI-WHITEWATER	WI	.1	45	48.4	47.2	64.0	68.0	44.4	17.8	37.8
WYOMING										
U OF WYOMING	WY	.1	47	32.4	34.9	32.4	37.9	27.7	44.7	27.7
SCHOOLS WITH FEWER THAN FIVE		1.4	530	29.1	28.5	27.0	27.5	22.3	49.4	28.3
SCHOOLS NOT RECORDED		17.1	6,393	36.8	39.0	33.8	31.3	32.9	43.8	23.2
TOTALS		100.0	37,429	34.6	36.2	30.3	31.3	29.1	43.7	27.2

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REPORT NUMBER 12-C

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 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ALABAMA										
ALABAMA A & M	AL	.1	6		50.0	33.3	16.7		50.0	50.0
AUBURN U-AUBURN	AL	.4	25	46.7	29.4	35.7	40.0	36.0	32.0	32.0
TROY ST-TROY	AL	.2	10	50.0	50.0	20.0	20.0	60.0	30.0	10.0
U OF AL-UNIVERSITY	AL	.5	26	50.0	40.0	63.2	66.7	38.5	23.1	38.5
ARIZONA										
AMER GRAD SC OF MGMT	AZ	.1	5	66.7	75.0	50.0	50.0	80.0	20.0	
ARIZONA STATE	AZ	.2	12	85.7	50.0	60.0	33.3	75.0	16.7	8.3
U OF ARIZONA	AZ	.2	10	66.7	60.0	42.9	50.0	60.0	30.0	10.0
ARKANSAS										
HARDING COLL	AR	.2	9	66.7	62.5		33.3	66.7	22.2	11.1
CALIFORNIA										
CAL ST U-LONG BEACH	CA	.1	5	50.0	50.0				60.0	40.0
CAL ST U-LOS ANGELES	CA	.2	9	16.7	25.0	16.7		33.3	66.7	
CAL ST U-SACRAMENTO	CA	.1	8	42.9	20.0	50.0		25.0	37.5	37.5
GOLDEN GATE	CA	.2	10	66.7	40.0	60.0	75.0	40.0	20.0	40.0
NATIONAL	CA	.1	8	50.0	20.0	33.3	16.7	25.0	50.0	25.0
SAN DIEGO STATE	CA	.2	12	100.0	80.0	100.0	40.0	66.7	8.3	25.0
SAN FRANCISCO STATE	CA	.2	9	75.0	100.0	40.0	50.0	55.6	11.1	33.3
SAN JOSE STATE	CA	.1	5		100.0	50.0	33.3	40.0	40.0	20.0
U OF CAL-BERKELEY	CA	.2	9	71.4	25.0	50.0	100.0	44.4	22.2	33.3
U OF CAL-LOS ANGELES	CA	.2	12	20.0	33.3	16.7	28.6	33.3	50.0	16.7
U OF SOUTHERN CAL	CA	.4	21	47.1	50.0	40.0	40.0	33.3	38.1	28.6
WOODBURY	CA	.1	6	60.0	50.0	33.3		66.7	33.3	
COLORADO										
CO STATE	CO	.3	17	46.2	30.0	20.0	27.3	23.5	52.9	23.5
METROPOLITAN ST COLL	CO	.2	13	57.1	42.9	45.5	25.0	23.1	38.5	38.5
U OF CO-BOULDER	CO	.3	18	85.7	60.0	77.8	77.8	55.6	22.2	22.2
U OF CO-DENVER	CO	.2	10	80.0	60.0	100.0	80.0	80.0		20.0
U OF DENVER	CO	.1	5	50.0	33.3	50.0	66.7	40.0	60.0	
U OF NORTHERN CO	CO	.2	9	100.0	66.7	80.0	100.0	66.7	11.1	22.2
CONNECTICUT										
BRIDGEPORT	CT	.1	5	25.0	25.0			40.0	60.0	
CENTRAL CONN ST U	CT	.5	28	27.3	27.3	30.0	56.3	28.6	25.0	46.4

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REPORT NUMBER 12-D

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FAIRFIELD	CT	.2	10	42.9	14.3	33.3	57.1	30.0	30.0	40.0
QUINNIPIAC COLL	CT	.2	9	37.5	22.2	37.5	20.0	22.2	66.7	11.1
SACRED HEART UNIV	CT	.2	12	11.1	33.3	18.2	37.5	16.7	33.3	50.0
U OF CONN	CT	.3	19	61.5	42.9	33.3	30.0	42.1	31.6	26.3
U OF HARTFORD	CT	.4	22	25.0	22.2	41.7	50.0	27.3	50.0	22.7
U OF NEW HAVEN	CT	.1	6	33.3	33.3	20.0	50.0	33.3	33.3	33.3
WESTERN CONN ST U	CT	.1	6	50.0	60.0	60.0	50.8	33.3	16.7	50.0
DISTRICT OF COLUMBIA										
AMERICAN	DC	.3	14	66.7	30.0	70.0	20.0	14.3	21.4	64.3
BENJAMIN FRANKLIN U	DC	.1	7		25.0	40.0	20.0	28.6	57.1	14.3
CATHOLIC U OF AMER	DC	.1	5	40.0	60.0	25.0	33.3	40.0	40.0	20.0
GEORGE WASHINGTON	DC	.4	24	27.8	33.3	37.5	50.0	29.2	37.5	33.3
HOWARD	DC	.2	10	33.3		25.0	14.3	10.0	50.0	40.0
SOUTHEASTERN	DC	.3	14	15.4	25.0				71.4	28.6
U OF DC	DC	.1	7	28.6		33.3	28.6		57.1	42.9
FLORIDA										
BARRY	FL	.1	6		16.7	20.0	20.0	16.7	66.7	16.7
FL AGRI & MECH	FL	.1	6	100.0	40.0	75.0	25.0	33.3	16.7	50.0
FL ATLANTIC U	FL	.1	8	60.0	50.0		25.0	50.0	50.0	
FL INTERNATIONAL	FL	.2	13	71.4	42.9	57.1	40.0	53.8	23.1	23.1
FL STATE	FL	.2	12	42.9	45.5	28.6	57.1	50.0	33.3	16.7
NOVA	FL	.3	16	27.3	45.5	27.3	30.0	18.8	50.0	31.3
STETSON U	FL	.1	5	66.7	25.0	50.0			60.0	40.0
U OF CENTRAL FL	FL	.2	12	57.1	70.0	57.1	14.3	50.0	16.7	33.3
U OF FLORIDA	FL	.6	31	52.9	60.0	47.1	75.0	64.5	16.1	19.4
U OF MIAMI	FL	.4	21	46.2	55.6	35.7	25.0	38.1	33.3	28.6
U OF NORTH FL	FL	.1	0	50.0	40.0	66.7	16.7	37.5	25.0	37.5
U OF SO FLORIDA	FL	.2	12	50.0	50.0	62.5	28.6	41.7	25.0	33.3
U OF WEST FLORIDA	FL	.2	10	44.4	14.3	60.0	33.3	40.0	50.0	10.0
GEORGIA										
BERRY COLL	GA	.1	5		40.0	20.0		20.0	60.0	20.0
EMORY	GA	.3	14	57.1	62.5	75.0	45.5	57.1	14.3	28.6
GA COLLEGE	GA	.1	7	25.0	20.0	16.7	33.3	14.3	57.1	28.6
GA INST OF TECH	GA	.1	6	20.0	33.3	25.0		16.7	50.0	33.3
GA SOUTHERN COLL	GA	.1	5			25.0	33.3	20.0	60.0	20.0
GA STATE	GA	.8	47	41.7	35.7	48.1	37.0	40.4	34.0	25.5
KENNESAW COLL	GA	.1	6	33.3		20.0	20.0	16.7	66.7	16.7

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PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MERCER U-MACON	GA	.1	5	60.0	20.0		20.0		40.0	60.0
NORTH GEORGIA COLL	GA	.1	6	50.0		25.0	40.0	50.0	50.0	
OGLETHORPE	GA	.1	7	33.3		33.3	33.3	28.6	42.9	28.6
U OF GEORGIA	GA	.9	50	64.3	34.4	40.0	39.4	36.0	30.0	34.0
VALDOSTA STATE	GA	.2	13	42.9	42.9	50.0	44.4	38.5	15.4	46.2
WEST GEORGIA COLL	GA	.1	5		50.0	25.8		40.0	60.0	
HAWAII										
U OF HAWAII-MANOA	HI	.2	11	12.5	30.0	12.5	37.5	9.1	54.5	36.4
ILLINOIS										
DEPAUL	IL	.5	26	35.0	56.5	35.3	36.8	42.3	30.8	26.9
IL STATE	IL	.1	5	100.0	75.0	75.0	100.8	80.0		20.0
NORTHERN IL	IL	.1	8	71.4	75.0	25.0	50.0	62.5	25.0	12.5
NORTHWESTERN	IL	.1	5	50.0	80.0	100.0	50.0	60.0	20.0	20.0
ROOSEVELT	IL	.4	22	15.0	31.8	23.8	10.5	9.1	40.9	50.0
ROSARY COLL	IL	.1	6	40.0	40.0	50.0	33.3	33.3	33.3	33.3
STHN IL U-CARBONDALE	IL	.1	6	75.0	100.0			50.0	16.7	[illegible]
U OF CHICAGO	IL	.1	7	80.0	75.0	100.0		57.1	14.3	28.6
U OF CHICAGO-LOYOLA	IL	.2	9	50.0	42.9	33.3	28.6	33.3	44.4	22.2
U OF IL-CHICAGO	IL	.2	12	55.6	50.0	83.3	50.0	41.7	25.0	33.3
U OF IL-URBANA	IL	.4	20	60.0	63.6	87.5	80.0	70.0	10.0	20.0
INDIANA										
BALL ST	IN	.5	27	37.5	20.0	28.6	50.0	25.9	40.7	33.3
BUTLER	IN	.2	9	16.7	14.3	16.7	14.3	11.1	66.7	22.2
IN ST U-TERRE HAUTE	IN	.2	11	22.2	33.3	33.3	37.5	27.3	45.5	27.3
IN U-BLOOMINGTON	IN	.5	28	66.7	58.3	47.1	61.1	50.0	10.7	39.3
IN U-FORT WAYNE	IN	.1	8		28.6	25.8	60.0	37.5	37.5	25.0
IN U-NORTHWEST	IN	.1	8	33.3	16.7		28.6	25.0	50.0	25.0
IN U-PURDUE-INDPLS	IN	.3	14	25.0	14.3	46.2	27.3	14.3	50.0	35.7
IN U-SOUTH BEND	IN	.1	5	25.0	25.0		50.0	40.0	40.0	20.0
IN U-SOUTHEAST	IN	.1	5	33.3			20.0	20.0	60.0	20.8
MANCHESTER COLL	IN	.1	5		40.0		33.3	40.0	60.0	
PURDUE U-MAIN CAMPUS	IN	.1	7	20.0	20.0	33.3	25.0	14.3	57.1	28.6
U OF NOTRE DAME	IN	.4	21	46.2	38.5	27.3	66.7	42.9	28.6	28.6
VALPARAISO	IN	.1	5	50.0	66.7	50.0	66.7	60.0	40.0	
IOWA										
U OF IOWA	IA	.4	21	56.3	64.3	46.2	54.5	47.6	14.3	38.1

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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

NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
KANSAS										
KANSAS STATE	KS	.2	11	42.9	42.9	33.3	40.0	45.5	36.4	18.2
PITTSBURG STATE	KS	.1	6	33.3	50.0	50.0	50.0	50.0	50.0	
U OF KANSAS	KS	.2	9	40.0	28.6	40.0	28.6	11.1	55.6	33.3
WICHITA STATE	KS	.2	11	25.0	22.2	20.0		18.2	63.6	18.2
KENTUCKY										
NORTHERN KENTUCKY U	KY	.2	10	16.7	50.0	20.0	42.9	40.0	30.0	30.0
U OF KENTUCKY	KY	.2	12	81.8	30.0	25.0	42.9	25.0	16.7	58.3
LOUISIANA										
LA ST U-A&M	LA	.3	18	60.0	70.0	44.4	70.0	61.1	16.7	22.2
LA TECH	LA	.2	12	30.0	20.0	20.0	40.0	33.3	58.3	8.3
LOYOLA U	LA	.1	7	33.3	33.3	60.0	60.0	42.9	28.6	28.6
NICHOLLS STATE	LA	.1	5	50.0	50.0	66.7	66.7	80.0	20.0	
NORTHEAST LA	LA	.2	10	44.4	66.7	25.0	20.0	40.0	30.0	30.0
SOUTHEASTERN LA	LA	.2	9	66.7	33.3	33.3	50.0	33.3	11.1	55.6
SOUTHERN U-BATON ROUGE	LA	.1	6		20.0		20.0	16.7	66.7	16.7
TULANE U	LA	.2	12	14.3	50.0	57.1	40.0	41.7	25.0	33.3
U OF NEW ORLEANS	LA	.3	15	42.9	60.0	27.3	57.1	40.0	20.0	40.0
U OF STHWESTN LA	LA	.1	5	33.3		50.0	66.7	40.0	40.0	20.0
MARYLAND										
LOYOLA COLL	MD	.2	12	28.6	50.0	33.3	28.6	41.7	41.7	16.7
MORGAN STATE	MD	.1	5	40.0	25.0	25.0		20.0	40.0	40.0
SALISBURY STATE	MD	.1	5	40.0	50.0	50.0	66.7	40.0	20.0	40.0
TOWSON STATE	MD	.1	6	75.0	66.7		100.0	83.3	16.7	
U OF BALTIMORE	MD	.3	14	58.3	50.0	44.4		35.7	28.6	35.7
U OF MD-COLLEGE PARK	MD	.4	22	47.4	43.8	33.3	20.0	31.8	40.9	27.3
MASSACHUSETTS										
ASSUMPTION COLL	MA	.2	12	37.5	50.0	28.6		41.7	41.7	16.7
BABSON COLL	MA	.4	20	18.2	16.7	63.6	50.0	30.0	30.0	40.0
BENTLEY COLL	MA	1.2	65	30.0	44.4	39.5	50.0	43.1	30.8	26.2
BOSTON COLL	MA	.5	28	38.9	38.9	33.3	25.0	46.4	39.3	14.3
BOSTON U	MA	.3	14	36.4	22.2	54.5	50.0	28.6	35.7	35.7
MERRIMACK COLL	MA	.2	12	33.3	27.3	16.7	33.3	33.3	50.0	16.7
NICHOLS COLL	MA	.1	6		33.3	16.7	60.0	16.7	33.3	50.0
NORTHEASTERN U	MA	1.0	54	58.8	59.5	57.1	50.0	46.3	25.9	27.8

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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

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SALEM STATE	MA	.2	9	16.7	28.6			22.2	77.8	
SOUTHEASTERN MASS	MA	.1	8		42.9	50.0	25.0	50.0	37.5	12.5
STONEHILL COLL	MA	.1	5	33.3	25.0				80.0	20.0
SUFFOLK	MA	.3	19	53.3	28.6	20.0	38.5	26.3	36.8	36.8
U OF LOWELL	MA	.1	8	50.0	42.9	28.6	50.0	37.5	50.0	12.5
U OF MASS-AMHERST	MA	.5	30	28.6	41.7	59.1	41.2	30.0	26.7	43.3
U OF MASS-BOSTON	MA	.2	13	42.9	50.0	50.0	54.5	38.5	30.8	30.8
WESTERN NEW ENG COLL	MA	.3	17	30.0	33.3	33.3	25.0	35.3	41.2	23.5
MICHIGAN										
EASTERN MICH	MI	.1	6		20.0	40.0	25.0	16.7	50.0	33.3
MICHIGAN STATE	MI	.3	16	41.7	33.3	54.5		31.3	31.3	37.5
U OF MI-ANN ARBOR	MI	.1	7	50.0	71.4			57.1	28.6	14.3
WALSH COLLEGE	MI	.3	17	38.5	61.5	50.0	58.3	35.3	23.5	41.2
WAYNE STATE	MI	.2	9	71.4	71.4	57.1	66.7	44.4	22.2	33.3
WESTERN MI U	MI	.1	8	50.0	57.1	83.3	40.0	62.5	12.5	25.0
MINNESOTA										
U OF MN-MNPLS	MN	.2	11	57.1	57.1	66.7	20.0	27.3	27.3	45.5
MISSISSIPPI										
MS ST U	MS	.2	13	30.0	25.0	25.0	37.5	30.8	53.8	15.4
U OF MS	MS	.2	10	66.7	33.3	16.7		30.0	30.0	40.0
MISSOURI										
CENTRAL MO STATE	MO	.1	6	66.7	50.0	33.3	40.0	16.7	16.7	66.7
MO SOUTHERN STATE	MO	.1	5	33.3	20.0	50.0	50.0	20.0	40.0	40.0
NORTHEAST MO STATE	MO	.1	6	50.0	25.0	66.7		50.0	33.3	16.7
ROCKHURST COLL	MO	.1	6	50.0	50.0		100.0	66.7	16.7	16.7
SOUTHEAST MO STATE	MO	.2	10	57.1	14.3	28.6	16.7	10.0	60.0	30.0
SOUTHWEST MO STATE	MO	.3	16	44.4	54.5	50.0	60.0	31.3	37.5	31.3
ST LOUIS U	MO	.3	16	45.5	33.3	20.0	60.0	31.3	31.3	37.5
U OF MO-COLUMBIA	MO	.5	28	23.5	38.9	47.4	40.0	35.7	42.9	21.4
U OF MO-KANSAS CITY	MO	.1	8	40.0	85.7	50.0	33.3	62.5	25.0	12.5
U OF MO-ST LOUIS	MO	.5	27	36.8	50.0	40.0	13.3	29.6	33.3	37.0
NEBRASKA										
U OF NEBR-LINCOLN	NE	.1	8	25.0	66.7	33.3	50.0	50.0	37.5	12.5

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
NEW HAMPSHIRE										
NH COLL	NH	.2	11	27.3	12.5	11.1	50.0	18.2	54.5	27.3
NEW JERSEY										
FARLGH DCKSN-MADISON	NJ	.3	18	42.9	31.3	42.9	8.3	22.2	44.4	33.3
FARLGH DCKSN-RTHFD	NJ	.2	13	10.0	37.5	30.0	11.1	7.7	61.5	30.8
FARLGH DCKSN-TEANECK	NJ	.4	20	43.8	41.7	50.0	30.0	40.0	30.0	30.0
MONMOUTH COLL	NJ	.2	13	36.4	9.1	22.2	22.2	15.4	46.2	38.5
RIDER COLL	NJ	.3	14	55.6	50.0	75.0	57.1	42.9	28.6	28.6
RUTGERS U-CAMDEN	NJ	.1	6	75.0	75.0	50.0	50.0	66.7	16.7	16.7
RUTGERS U-NEWARK	NJ	.9	48	18.9	12.9	20.0	17.2	14.6	66.7	18.8
SETON HALL	NJ	.3	19	29.4	40.0	14.3	16.7	21.1	47.4	31.6
ST PETERS COLL	NJ	.1	5				20.0		80.0	20.0
NEW MEXICO										
NEW MEXICO STATE	NM	.1	6	66.7	50.0	50.0	33.3	50.0	50.0	
U OF NEW MEXICO	NM	.1	7	20.0	25.0	60.0	60.0	42.9	28.6	28.6
NEW YORK										
ADELPHI	NY	.5	26	50.0	45.5	31.3	25.0	30.8	50.0	19.2
CLARKSON U	NY	.1	5	50.0		50.0	100.0	40.0	40.0	20.0
COLUMBIA U	NY	.1	6	60.0	75.0		100.0	66.7	16.7	16.7
CORNELL	NY	.1	5	50.0	50.0	100.0		60.0	20.0	20.0
CUNY BERNARD BARUCH	NY	1.0	57	54.3	57.6	67.7	47.6	49.1	24.6	26.3
CUNY BROOKLYN COLL	NY	.2	10	71.4	50.0	42.9	40.0	50.0	30.0	20.0
CUNY LEHMAN COLL	NY	.2	13	25.0	33.3	25.0	16.7	23.1	61.5	15.4
CUNY STATEN ISLAND	NY	.1	5	33.3	33.3	33.3	50.0	20.0	20.0	60.0
FORDHAM	NY	.5	27	52.9	65.0	14.3	12.5	44.4	40.7	14.8
HOFSTRA	NY	.7	41	70.0	57.9	25.0	25.0	46.3	36.6	17.1
IONA COLL	NY	.1	8	50.0		60.0	16.7	25.0	50.0	25.0
L I U-BKLYN CENTER	NY	.5	26	22.2	35.3	14.3	15.4	19.2	69.2	11.5
L I U-CW POST	NY	1.0	55	55.6	43.3	46.2	23.8	41.8	38.2	20.0
NEW YORK U	NY	.9	48	56.3	52.0	53.8	43.8	45.8	35.4	18.8
NY TECH INST-WESTBURY	NY	.1	5	50.0	50.0	50.0	33.3	40.0	40.0	20.0
PACE U-NY	NY	1.2	67	46.3	53.8	35.0	37.0	32.8	35.8	31.3
PACE U-PLEASANTVILLE	NY	.4	21	41.7	66.7	50.0	60.0	47.6	28.6	23.8
PACE U-WHITE PLAINS	NY	.3	16	50.0	50.0	44.4	20.0	31.3	43.8	25.0
ROCHESTER INST TECH	NY	.2	10	50.0	77.8	60.0	50.0	50.0	20.0	30.0
ST JOHNS	NY	.8	47	52.2	39.1	40.9	36.8	38.3	44.7	17.0

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SUNY AT ALBANY	NY	.3	16	50.0	37.5	37.5	37.5	37.5	37.5	25.0
SUNY AT BINGHAMTON	NY	.3	16	33.3	25.0	44.4	66.7	25.0	37.5	37.5
SUNY AT BUFFALO	NY	.4	23	37.5	46.2	50.0	75.0	52.2	39.1	8.7
SYRACUSE	NY	.2	13	71.4	20.0	33.3	60.0	53.8	38.5	7.7
NORTH CAROLINA										
APPALACHIAN STATE	NC	.2	11	62.5	66.7	60.0	25.0	45.5	18.2	36.4
CAMPBELL U	NC	.1	5	20.0	33.3	50.0	66.7	20.0	40.0	40.0
EAST CAROLINA	NC	.1	5	33.3	100.0	100.8	100.0	60.0		40.0
GUILFORD COLL	NC	.1	6	33.3	50.0	66.7	50.0	50.0	16.7	33.3
NC ST U-RALEIGH	NC	.1	5	75.0	66.7		100.0	60.0	20.0	20.0
U OF NC-CHAPEL HILL	NC	1.5	84	57.7	51.0	43.9	35.6	46.4	29.8	23.8
OHIO										
BALDWIN-WALLACE COLL	OH	.2	10	40.0	14.3	16.7	28.6	20.0	40.0	40.0
BOWLING GREEN STATE	OH	.4	20	25.0	50.0	14.3	66.7	45.0	35.0	20.0
CASE WESTERN RESERVE	OH	.1	7	75.0	40.0	25.0	25.0	28.6	28.6	42.9
CEDARVILLE COLL	OH	.1	7	66.7	40.0	75.0	66.7	42.9	28.6	28.6
CLEVELAND STATE	OH	.7	37	34.8	30.0	29.4	28.0	35.1	40.5	24.3
FRANKLIN U	OH	.1	8	60.0	50.0			25.0	37.5	37.5
JOHN CARROLL U	OH	.2	13	14.3	30.0	30.0	42.9	30.8	53.8	15.4
KENT STATE	OH	.3	18	30.0	45.5	22.2	15.4	22.2	44.4	33.3
MARIETTA COLL	OH	.1	5				75.0	60.0	40.0	
MIAMI U	OH	.7	40	56.3	42.1	56.0	50.0	45.0	22.5	32.5
MT UNION COLL	OH	.1	5	33.3	50.8	25.0	25.0	40.0	40.0	20.0
OHIO NORTHERN	OH	.1	7	25.0	33.3	20.0	50.0		42.9	57.1
OHIO STATE	OH	.5	29	31.6	40.0	29.4	20.0	31.0	41.4	27.6
OHIO U	OH	.2	12	33.3	28.6	22.2	33.3	25.0	50.0	25.0
OTTERBEIN COLL	OH	.1	8	20.0	40.0	40.0	25.0	37.5	37.5	25.0
U OF AKRON	OH	.7	41	30.8	29.6	20.8	13.6	22.0	58.5	19.5
U OF CINCINNATI	OH	.6	34	37.5	54.5	29.4	33.3	38.2	35.3	26.5
U OF DAYTON	OH	.3	14	22.2	45.5	18.2	10.0	14.3	42.9	42.9
U OF TOLEDO	OH	.4	21	60.0	42.9	22.2	50.0	42.9	42.9	14.3
WALSH COLL	OH	.1	6	33.3			20.0	16.7	66.7	16.7
WRIGHT STATE	OH	.3	18	22.2	66.7	36.4	42.9	50.8	33.3	16.7
XAVIER	OH	.2	13	12.5	20.0	9.1	16.7	7.7	69.2	23.1
YOUNGSTOWN STATE	OH	.4	21	20.0	8.3	25.0	14.3	23.0	66.7	9.5
OKLAHOMA										
CENTRAL STATE	OK	.2	9	22.2	14.3	14.3	14.3	22.2	66.7	11.1

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				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
OK CITY U	OK	.1	5	20.0				20.0	80.0	
OK ST U	OK	.2	10	60.0	44.4	60.0	50.0	50.0	30.0	20.0
U OF OK-NORMAN	OK	.2	12	33.3	44.4	62.5	25.0	25.0	33.3	41.7
PENNSYLVANIA										
BLOOMSBURG U	PA	.1	5	100.0	66.7	33.3		60.0	40.0	
CLARION U OF PA	PA	.1	5	100.0	100.0	50.0	75.0	60.0		40.0
DREXEL	PA	.3	14	28.6	55.6	14.3	11.1	28.6	50.0	21.4
DUQUESNE	PA	.1	6	25.0	60.0	25.0		33.3	16.7	50.0
LA SALLE COLL	PA	.2	10	11.1	50.0	20.0	16.7	20.0	60.0	20.0
PA ST U-U PARK	PA	.3	14	28.6	27.3	18.2	33.3	14.3	57.1	28.6
ROBERT MORRIS COLL	PA	.1	7	66.7	50.0	33.3	16.7	14.3	28.6	57.1
ST JOSEPHS COLL	PA	.2	10	44.4	42.9	57.1	60.0	20.0	40.0	40.0
TEMPLE	PA	.3	15	44.4	54.5	44.4	77.8	46.7	6.7	46.7
U OF PA	PA	.2	9	40.0	57.1	16.7	57.1	22.2	22.2	55.6
U OF PITTSBURGH	PA	.3	16	23.1	33.3	20.0		18.8	56.3	25.0
U OF SCRANTON	PA	.2	10	20.0	75.0	33.3	50.0	50.0	30.0	20.0
VILLANOVA	PA	.1	7		25.0	50.0		14.3	57.1	28.6
WIDENER U	PA	.2	9	14.3	25.0	12.5	14.3		55.6	44.4
WILKES COLL	PA	.1	5	40.0	33.3			20.0	60.0	20.0
PUERTO RICO										
INTER AMER-HATO REY	PR	.3	14	37.5	50.0			21.4	64.3	14.3
INTER AMER-SAN GERMN	PR	.1	5			33.3			80.0	20.0
U OF PR-MAYAGUEZ	PR	.1	5	66.7	33.3			40.0	60.0	
U OF PR-RIO PIEDRAS	PR	.3	17	50.0	14.3	40.0	40.0	23.5	41.2	35.3
RHODE ISLAND										
BRYANT COLL	RI	.8	45	37.5	31.3	35.3	40.0	35.6	42.2	22.2
PROVIDENCE COLL	RI	.3	19	25.0	53.3	41.2	35.7	26.3	31.6	42.1
U OF RHODE ISLAND	RI	.3	16	37.5	38.5	16.7	25.0	18.8	37.5	43.8
SOUTH CAROLINA										
BOB JONES U	SC	.1	7	25.0	20.0	50.0	33.3	28.6	57.1	14.3
CLEMSON	SC	.4	20	16.7	26.7	33.3	50.0	35.0	45.0	20.0
U OF SC-COLUMBIA	SC	.3	19	40.8	18.8	38.5	38.5	26.3	47.4	26.3
SOUTH DAKOTA										
U OF SD	SD	.1	6	20.0	20.0			16.7	66.7	16.7

* 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 ADVANCED DEGREES BY SCHOOL

NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
TENNESSEE										
EAST TENN STATE	TN	.1	7	33.3		100.0	40.0	57.1	14.3	28.6
MEMPHIS STATE	TN	.1	7	50.0	100.0	50.0	20.0	28.6	42.9	28.6
U OF TN-KNOXVILLE	TN	.5	29	47.4	47.6	50.0	43.8	48.3	24.1	27.6
TEXAS										
BAYLOR	TX	.1	6	33.3	50.0	66.7	33.3	50.0	16.7	33.3
E TEXAS STATE	TX	.1	6	50.0	33.3	50.0	25.0	16.7	50.0	33.3
RICE	TX	.1	5	50.0	50.0			60.0	40.0	
SAM HOUSTON STATE	TX	.1	5		25.0	20.0	25.0		40.0	60.0
TEX A&M	TX	.4	20	30.8	26.7	33.3	50.0	35.0	50.0	15.0
TEX TECH	TX	.2	13	33.3	12.5	55.6	58.3	30.8	38.5	30.8
U OF HOUSTON	TX	.3	17	9.1	26.7	33.3	20.0	35.3	58.8	5.9
U OF HOUSTON CLEAR LAKE	TX	.2	10	12.5		44.4	50.0	10.0	50.0	40.0
U OF NORTH TEXAS	TX	.8	45	39.3	48.3	39.4	33.3	37.8	44.4	17.8
U OF TEX-ARLINGTON	TX	.3	17	38.5	50.0	30.0	33.3	35.3	35.3	29.4
U OF TEX-AUSTIN	TX	1.2	65	60.4	56.3	36.4	28.6	56.9	26.2	16.9
U OF TEX-DALLAS	TX	.3	16	57.1	28.6	40.0	66.7	37.5	37.5	25.0
U OF TEX-EL PASO	TX	.1	7	14.3	28.6	16.7			71.4	28.6
UTAH										
BRIGHAM YOUNG	UT	1.4	79	56.1	52.1	50.0	64.3	41.8	24.1	34.2
SOUTHERN UTAH STATE	UT	.1	8	33.3	33.3		20.0	25.0	50.0	25.0
U OF UTAH	UT	.3	19	50.0	25.0	25.0	33.3	31.6	42.1	26.3
UTAH STATE	UT	.2	13	22.2	54.5	25.0	25.0	30.8	23.1	46.2
WEBER STATE	UT	.3	18	58.3	26.7	9.1	44.4	33.3	22.2	44.4
VERMONT										
U OF VT	VT	.1	7	40.0	66.7	60.0	66.7	42.9	28.6	28.6
VIRGINIA										
AVERETT COLL	VA	.1	6	50.0	33.3	33.3	50.0	33.3	50.0	16.7
CHRISTOPHER NEWPORT	VA	.1	5	25.0	40.0	25.0	25.0	20.0	60.0	20.0
COLL OF WILLIAM & MARY	VA	.3	19	36.4	22.2	38.5	46.2	31.6	47.4	21.1
GEORGE MASON U	VA	.5	26	60.0	33.3	62.5	62.5	42.3	19.2	38.5
JAMES MADISON U	VA	.4	25	38.5	47.6	50.0	35.7	44.0	28.0	28.0
LONGWOOD COLL	VA	.1	6	20.0		20.0	40.0		66.7	33.3
LYNCHBURG COLL	VA	.1	5	60.0		20.0	33.3		40.0	60.0
OLD DOMINION U	VA	.4	22	18.8	30.8	41.7	46.2	22.7	45.5	31.8

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.

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1991 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
RADFORD U	VA	.2	11	40.0	40.0	50.0	55.6	54.5	45.5	
U OF RICHMOND	VA	.1	7	33.3	66.7	50.0		42.9	28.6	28.6
U OF VA	VA	.3	18	42.9	61.5	70.0	50.0	61.1	22.2	16.7
VA COMMONWEALTH U	VA	.3	14	37.5	36.4	14.3	25.0	42.9	42.9	14.3
VA POLY TECH	VA	.7	37	25.0	48.0	35.3	33.3	40.5	45.9	13.5
VA UNION	VA	.1	5	20.0		20.0	20.0		60.0	40.0
WASHINGTON										
U OF WASH	WA	.3	16	42.9	42.9	33.3	75.0	25.0	37.5	37.5
WEST VIRGINIA										
MARSHALL U	WV	.1	8	50.0	40.0			37.5	62.5	
SHEPHERD COLL	WV	.1	5	25.0	50.0		20.0		60.0	40.0
W VA U	WV	.4	24	38.5	46.7	43.8	38.5	29.2	41.7	29.2
WHEELING COLL	WV	.1	6	100.0	25.0	75.0	100.0	50.0		50.0
WISCONSIN										
U OF WI-MADISON	WI	.2	13	37.5	33.3	50.0	66.7	46.2	38.5	15.4
U OF WI-MILWAUKEE	WI	.1	5	80.0	100.0			60.0		40.0
U OF WI-WHITEWATER	WI	.1	7	20.0	40.0	75.0	50.0	28.6	14.3	57.1
SCHOOLS WITH FEWER THAN FIVE		15.6	869	38.5	43.9	39.6	34.3	33.6	35.7	30.7
SCHOOLS NOT RECORDED		8.7	484	35.2	37.7	37.6	32.5	34.1	39.0	26.9
		=====	=======							
TOTALS		100.0	5,578	40.7	41.5	38.2	36.1	35.7	37.0	27.3

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

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ALABAMA							
ALABAMA A & M	18	HUNTINGDON COLL	7	OAKWOOD COLL	15	TUSKEGEE INSTITUTE	8
ALABAMA STATE U	9	JACKSONVILLE STATE	46	SANFORD U	17	U OF AL-BIRMINGHAM	114
ATHENS STATE COLL	18	LIVINGSTON U	5	SPRING HILL COLL	12	U OF AL-HUNTSVILLE	31
AUBURN U-AUBURN	208	MILES COLL	1	TROY ST-DOTHAN	26	U OF AL-UNIVERSITY	207
AUBURN U-MONTGOMERY	54	MOBILE COLL	6	TROY ST-MONTGOMERY	5	U OF MONTEVALLO	13
BIRMINGHAM SOUTHERN	40	NORTH ALABAMA U	44	TROY ST-TROY	74		
ALASKA							
U OF ALASKA ANCHORAGE	97						
ARIZONA							
AMER GRAD SC OF MGMT	44	DEVRY INSTI	3	NORTHERN ARIZ U	56		
ARIZONA STATE	359	GRAND CANYON COLL	16				
ARKANSAS							
ARKANSAS COLL	197	HARDING COLL	54	OUACHITA BAPTIST	14	U OF AR-MONTICELLO	18
ARKANSAS STATE	76	HENDERSON ST U	23	SOUTHERN ARKANSAS U	13	U OF AR-PINE BLUFF	12
ARKANSAS TECH U	26	HENDRIX COLL	34	U OF AR-FAYETTEVILLE	120		
COLL OF THE OZARKS	17	JOHN BROWN U	9	U OF AR-LITTLE ROCK	90		
CALIFORNIA							
ARMSTRONG COLL	81	CAL ST U-POMONA	92	LOYOLA MARYMOUNT	62	U OF CAL-IRVINE	13
AZUSA PACIFIC COLL	7	CAL ST U-SACRAMENTO	152	MENLO COLL	1	U OF CAL-LOS ANGELES	201
BIOLA U	10	CAL ST-DOMINGUEZ	58	MT SAINT MARYS	4	U OF CAL-RIVERSIDE	16
CAL BAPTIST COLL	1	CAL ST-SAN LUIS	90	NATIONAL	52	U OF CAL-SAN DIEGO	11
CAL LUTHERAN COLL	21	CHAPMAN COLL	21	NORTHROP	9	U OF CAL-SANTA BARBARA	161
CAL ST BAKERSFIELD U	33	CLAREMONT MENS COLL	29	PACIFIC COLL	1	U OF REDLANDS	6
CAL ST SAN BERNARDINO	73	CLAREMONT U-GRAD CTR	1	PACIFIC UNION COLL	12	U OF SAN DIEGO	44
CAL ST SONOMA U	33	COLL OF NOTRE DAME	1	PEPPERDINE	22	U OF SAN FRANCISCO	41
CAL ST STANISLAUS U	37	DEVRY INSTI	7	POINT LOMA COLL	6	U OF SANTA CLARA	58
CAL ST U-CHICO	61	GOLDEN GATE	80	SAN BIEGO STATE	202	U OF SOUTHERN CAL	212
CAL ST U-FRESNO	123	HOLY NAMES COLL	1	SAN FRANCISCO STATE	209	U OF THE PACIFIC	12
CAL ST U-FULLERTON	183	HUMBOLDT STATE	16	SAN JOSE STATE	153	US INTERNATIONAL	3
CAL ST U-HAYWARD	123	JOHN F KENNEDY U	2	SOUTHERN CAL COLL	5	US NAVAL POSTGRAD	2
CAL ST U-LONG BEACH	140	LA VERNE COLL	10	ST MARYS OF CAL	25	W COAST U-LA	1
CAL ST U-LOS ANGELES	192	LINCOLN U	1	STANFORD UNIV	9	W COAST U-ORANGE CO	2
CAL ST U-NORTHRIDGE	241	LOMA LINDA	13	U OF CAL-BERKELEY	114	WHITTIER COLL	2
COLORADO							
ADAMS STATE COLL	30	FORT LEWIS COLL	35	U OF CO-BOULDER	114	U OF NORTHERN CO	37
CO COLL	1	MESA COLL	22	U OF CO-CO SPRINGS	25	U OF SOUTHERN CO	21
CO STATE	98	METROPOLITAN ST COLL	131	U OF CO-DENVER	67		
CO WOMENS COLL	2	REGIS COLL	27	U OF DENVER	44		

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NOVEMBER 1991 UNIFORM CPA EXAMINATION

CONNECTICUT							
ALBERTUS MAGNUS COLL	11	HARTFORD GRAD CTR	2	ST JOSEPH COLL	4	WESTERN CONN ST U	40
BRIDGEPORT	24	QUINNIPIAC COLL	72	U OF CONN	180		
CENTRAL CONN ST U	145	SACRED HEART UNIV	43	U OF HARTFORD	84		
FAIRFIELD	116	SO CT STATE U	19	U OF NEW HAVEN	24		
DELAWARE							
DELAWARE ST COLL	20	GOLDEY BEACOM COLL	31	U OF DELAWARE	146		
DISTRICT OF COLUMBIA							
AMERICAN	101	FEDERAL CITY COLL	1	GEORGETOWN	55	STRAYER COLL	30
BENJAMIN FRANKLIN U	16	GALLAUDET COLL	3	HOWARD	81		
CATHOLIC U OF AMER	30	GEORGE WASHINGTON	118	SOUTHEASTERN	36		
FLORIDA							
BARRY	82	FL INTERNATIONAL	162	JONES COLL-ORLANDO	2	TAMPA COLL	12
BETHUNE COOKMAN COLL	6	FL MEMORIAL COLL	2	NOVA	32	U OF CENTRAL FL	113
COLL OF BOCA RATON	5	FL SOUTHERN COLL	38	PALM BEACH ATLANTIC	3	U OF FLORIDA	218
ECKERD COLLEGE	1	FL STATE	183	ROLLINS COLL	17	U OF MIAMI	87
FL AGRI & MECH	26	FLAGLER COLL	7	ST LEO COLL	19	U OF NORTH FL	64
FL ATLANTIC U	130	FT LAUDERDALE COLL	7	ST THOMAS U	21	U OF SO FLORIDA	210
FL INST OF TECH	4	JACKSONVILLE U	15	STETSON U	45	U OF TAMPA	20
GEORGIA							
ALBANY ST COLLEGE	76	EMORY	47	LAGRANGE COLL	2	PIEDMONT COLL	23
ATLANTA U	6	FORT VALLEY STATE	3	MERCER U-ATLANTA	9	SAVANNAH STATE	13
AUGUSTA COLL	26	GA COLLEGE	54	MERCER U-MACON	22	SHORTER COLL	5
BERRY COLL	22	GA INST OF TECH	34	MOREHOUSE COLL	18	U OF GEORGIA	210
BRENAU COLL	7	GA SOUTHERN COLL	61	MORRIS BROWN COLL	7	VALDOSTA STATE	58
CLARK COLL	15	GA SOUTHWESTERN COLL	33	NORTH GEORGIA COLL	15	WESLEYAN COLL	5
COLUMBUS COLL	27	GA STATE	285	OGLETHORPE	21		
DEVRY INSTI	3	KENNESAW COLL	77	PAINE COLL	2		
HAWAII							
BRIGHAM YOUNG	76	CHAMINADE	14	HAWAII PACIFIC COLL	34	U OF HAWAII-HILO	5
IDAHO							
BOISE STATE	259	IDAHO STATE	19	NORTHWEST NAZARENE	7		
COLL OF IDAHO	5	LEWIS-CLARK STATE	5				

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ILLINOIS

AUGUSTANA COLL	106	EUREKA COLL	5	MILLIKIN	33	ROOSEVELT	85
AURORA COLL	13	GOVERNORS STATE	38	MONMOUTH COLL	7	ROSARY COLL	32
BARAT COLL	2	GREENVILLE COLL	4	NO PARK COLL	5	SANGAMON STATE	43
BRADLEY	49	IL BENEDICTINE COLL	25	NORTH CENTRAL COLL	21	ST XAVIER COLL	15
CHICAGO STATE	28	IL COLL	16	NORTHEASTERN IL	92	STHN IL U-CARBONDALE	100
COLL OF ST FRANCIS	12	IL INST TECH	10	NORTHERN IL	175	STHN IL U-EDWARDSVILLE	67
DEPAUL	316	IL STATE	150	NORTHWESTERN	26	TRINITY CHRISTIAN	11
DEVRY INST-CHICAGO	2	IL WESLEYAN	20	OLIVET NAZARENE COLL	7	U OF CHICAGO	18
DEVRY INST-LOMBARD	4	LEWIS	33	PARKS COLL-ST LOUIS U	1	U OF CHICAGO-LOYOLA	107
EASTERN IL	85	MACMURRAY COLL	4	PRINCIPIA COLL	1	U OF IL-CHICAGO	210
ELMHURST COLL	54	MCKENDREE COLL	15	QUINCY COLL	13	U OF IL-URBANA	271

INDIANA

ANDERSON COLL	64	HUNTINGTON COLL	4	IN U-SOUTH BEND	26	ST FRANCIS COLL	1
BALL ST	94	IN CENTRAL	13	IN U-SOUTHEAST	15	ST JOSEPHS COLL	18
BETHEL COLL	1	IN INST OF TECH	6	MANCHESTER COLL	20	ST MARY-OF-THE-WOODS	5
BUTLER	25	IN ST U-TERRE HAUTE	58	MARIAN COLL-INDPLS	16	ST MARYS COLL	33
CALUMET COLL	11	IN U-BLOOMINGTON	303	MARION COLL-MARION	3	TAYLOR	13
FRANKLIN COLL	7	IN U-FORT WAYNE	42	OAKLAND CITY COLL	2	TRI-STATE U	2
GOSHEN COLL	13	IN U-KOKOMO	4	PURDUE U-CALUMET	17	U OF EVANSVILLE	15
GRACE THEOL SEMINARY	4	IN U-NORTHWEST	42	PURDUE U-MAIN CAMPUS	83	U OF NOTRE DAME	224
HANOVER COLL	3	IN U-PURDUE-INDPLS	76	PURDUE U-NO CENTRAL	3	U OF SOUTH INDIANA	30

IOWA

BRIAR CLIFF COLL	47	GRACELAND COLL	4	MARYCREST COLL	5	U OF IOWA	156
BUENA VISTA COLL	65	GRANDVIEW COLL	5	MORNINGSIDE COLL	9	U OF NORTHERN IOWA	86
CENTRAL U OF IOWA	20	IOWA STATE	141	MT MERCY COLL	24	UPPER IOWA U	37
CLARKE COLL	8	IOWA WESLEYAN COLL	9	NORTHWESTERN COLL	12	WARTBURG COLL	16
COE COLL	17	LORAS COLL	26	SIMPSON COLL	14	WESTMAR COLL	2
DORDT COLL	7	LUTHER COLL	20	ST AMBROSE COLL	45		
DRAKE	38	MAHARISHI INTRNL	1	U OF DUBUQUE	4		

KANSAS

BAKER	14	FRIENDS	4	MID-AMERICA NAZARENE	8	STERLING COLL	5
BENEDICTINE COLL	9	KANSAS NEWMAN	4	OTTAWA	2	TABOR COLL	1
BETHANY COLL	8	KANSAS STATE	137	PITTSBURG STATE	49	U OF KANSAS	105
BETHEL COLL	7	KANSAS WESLEYAN	1	SOUTHWESTERN COLL	4	WASHBURN U OF TOPEKA	18
EMPORIA STATE	41	MARYMOUNT COLL	2	ST MARY COLL	1		
FORT HAYS STATE	36	MCPHERSON COLL	4	ST MARY PLAINS COLL	6		

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NOVEMBER 1991 UNIFORM CPA EXAMINATION

KENTUCKY

BELLARMINE COLL	146	EASTERN KY	58	MURRAY STATE	42	U OF KENTUCKY	192
BEREA COLL	3	GEORGETOWN COLL	6	NORTHERN KENTUCKY U	41	U OF LOUISVILLE	99
BRESCIA COLL	11	KY STATE	5	PIKEVILLE COLL	9	UNION COLL	5
CAMPBELLSVILLE COLL	3	KY WESLEYAN COLL	9	THOMAS MORE COLL	21		
CUMBERLAND COLL	17	MOREHEAD STATE	35	TRANSYLVANIA	19		

LOUISIANA

CENTENARY OF LA	67	LA ST U-SHREVEPORT	29	NORTHEAST LA	47	ST MARYS DOMINICAN	1
DILLARD	10	LA TECH	63	NORTHWESTERN STATE	14	TULANE U	72
GRAMBLING STATE	11	LOYOLA U	27	SOUTHEASTERN LA	41	U OF NEW ORLEANS	70
LA COLL	6	MCNEESE STATE	31	SOUTHERN U-BATON ROUGE	14	U OF STHWESTN LA	30
LA ST U-A&M	135	NICHOLLS STATE	26	SOUTHERN U-NEW ORLEANS	7		

MAINE

COLBY COLL	9	RICKER COLL	2	THOMAS COLL	20	U OF ME-ORONO	40
HUSSON COLL	46	ST FRANCES COLL	2	U OF ME-AUGUSTA	14	U OF ME-PORTLAND	51
NASSON COLL	1	ST JOSEPHS COLL	8	U OF ME-MACHIAS	2	U OF ME-PRESQUE ISLE	4

MARYLAND

BOWIE STATE	30	JOHNS HOPKINS	2	SALISBURY STATE	52	U OF MD-COLLEGE PARK	525
COLL OF NOTRE DAME	7	LOYOLA COLL	116	TOWSON STATE	142	U OF MD-EASTERN SHORE	1
COLUMBIA UNION COLL	6	MORGAN STATE	36	U OF BALTIMORE	185		
FROSTBURG STATE	67	MT ST MARYS COLL	74	U OF MD-BALTO	40		

MASSACHUSETTS

AMERICAN INTERNATL	46	BOSTON U	119	MASS INST OF TECH	4	STONEHILL COLL	48
ANNA MARIA COLL	3	CEN NEW ENG COLL TECH	1	MERRIMACK COLL	80	SUFFOLK	69
ASSUMPTION COLL	46	CLARK U	1	NICHOLS COLL	24	U OF LOWELL	77
ATLANTIC UNION COLL	4	COLLEGE OF HOLY CROSS	45	NORTH ADAMS STATE	17	U OF MASS-AMHERST	161
BABSON COLL	96	EASTERN NAZARENE	1	NORTHEASTERN U	243	U OF MASS-BOSTON	53
BENTLEY COLL	335	FITCHBURG STATE	19	SALEM STATE	60	WESTERN NEW ENG COLL	74
BOSTON COLL	199	GORDON COLL	4	SIMMONS COLL	24	WESTFIELD ST COLL	22
BOSTON ST COLL	2	HARVARD	8	SOUTHEASTERN MASS	48		

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MICHIGAN

ADRIAN COLL	30	DETROIT INST TECH	1	MARYGROVE COLL	2	SPRING ARBOR COLL	6
ALBION COLL	33	EASTERN MICH	95	MERCY COLL OF DETROIT	5	U OF DETROIT	41
ALMA COLL	6	FERRIS STATE	61	MICHIGAN STATE	324	U OF MI-ANN ARBOR	149
ANDREWS	10	GRAND VALLEY ST	52	MICHIGAN TECH	16	U OF MI-DEARBORN	60
AQUINAS COLL	33	HILLSDALE COLL	31	NAZARETH COLL	3	U OF MI-FLINT	48
CALVIN COLL	32	HOPE COLL	17	NORTHERN MICH	22	WALSH COLLEGE	184
CENTRAL MICH	133	JOHN WESLEY COLL	2	OAKLAND U	40	WAYNE STATE	111
CLEARY COLL	10	LAKE SUPERIOR STATE	15	OLIVET COLL	2		
DAVENPORT COLLEGE	28	LAWRENCE INST TECH	20	SAGINAW VALLEY ST	31		
DETROIT COLL OF BUS	14	MADONNA COLL	15	SIENA HEIGHTS COLL	3		

MINNESOTA

AUGSBURG COLL	200	COLL OF ST SCHOLASTIC	7	HAMLINE	2	ST CLOUD STATE	121
BEMIDJI STATE	24	COLL OF ST TERESA	3	MANKATO STATE	121	ST JOHNS U	34
BETHEL COLL	5	COLL OF ST THOMAS	102	MOORHEAD STATE	62	ST MARYS COLL	18
COLL OF ST BENEDICT	6	CONCORDIA MOORHEAD	24	NORTHWESTERN COLL	3	U OF MN-DULUTH	63
COLL OF ST CATHERINE	27	GUSTAVUS ADOLPHUS	28	SOUTHWEST STATE	17	U OF MN-MNPLS	150

MISSISSIPPI

ALCORN STATE	39	JACKSON STATE	23	MS ST U	112	RUST COLLEGE	1
BELHAVEN COLL	14	MILLSAPS COLL	27	MS U FOR WOMEN	13	U OF MS	80
DELTA STATE	39	MS COLL	59	MS VALLEY STATE	7	U OF SOUTHERN MS	117

MISSOURI

AVILA COLL	15	FONTBONNE COLL	6	NORTHEAST MO STATE	38	ST LOUIS U	116
CENTRAL METH COLL	6	LINCOLN U	18	NORTHWEST MO STATE	28	TARKIO COLL	1
CENTRAL MO STATE	38	LINDENWOOD COLL	13	PARK COLL	16	U OF MO-COLUMBIA	160
COLUMBIA COLL	11	MARYVILLE COLL	12	ROCKHURST COLL	57	U OF MO-KANSAS CITY	96
CULVER-STOCKTON COLL	5	MO BAPTIST COLL	2	SCHOOL OF THE OZARKS	7	U OF MO-ST LOUIS	206
DEVRY INST	3	MO SOUTHERN STATE	41	SOUTHEAST MO STATE	62	WASHINGTON U	29
DRURY COLL	11	MO VALLEY COLL	5	SOUTHWEST BAPTIST COLL	2	WEBSTER COLL	20
EVANGEL COLL	8	MO WESTERN ST COLL	26	SOUTHWEST MO STATE	127	WILLIAM JEWELL COLL	20

MONTANA

CARROLL COLL	7	GREAT FALLS COLL	5	ROCKY MTN COLL	3
EASTERN MONTANA COLL	26	MONTANA ST UNIV	26		

NEBRASKA

BELLEVUE COLL	72	DANA COLL	1	MIDLAND LUTHERAN COLL	10	U OF NEBR-OMAHA	52
CHADRON STATE	19	DOANE COLL	6	NEBR-WESLEYAN	17	UNION COLL	7
CONCORDIA TCHRS COLL	5	HASTINGS COLL	14	PERU STATE COLL	11		
CREIGHTON	50	KEARNEY STATE	29	U OF NEBR-LINCOLN	108		

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NEVADA

U OF NV-LAS VEGAS	103

NEW HAMPSHIRE

COLBY-SAWYER COLL	62	FRANKLIN PIERCE COLL	20	NEW ENGLAND COLL	3	NH PLYMOUTH STATE	17
DARTMOUTH COLL	2	NATHANIEL HAWTHORNE	1	NH COLL	80	RIVIER COLL	13

NEW JERSEY

BLOOMFIELD COLL	52	GLASSBORO STATE	87	RICHARD STOCKTON ST	91	ST ELIZABETH COLL	11
CALDWELL COLL	8	KEAN COLL OF NJ	129	RIDER COLL	167	ST PETERS COLL	107
FARLGH DCKSN-MADISON	97	MONMOUTH COLL	96	RUTGERS U-CAMDEN	124	THOMAS A EDISON COLL	5
FARLGH DCKSN-RTHFD	67	MONTCLAIR STATE	201	RUTGERS U-NEW BRNSWK	252	TRENTON STATE	70
FARLGH DCKSN-TEANECK	113	NJ INST TECH	1	RUTGERS U-NEWARK	371	UPSALA COLL	16
GEORGIAN CT COLL	39	RAMAPO COLL OF NJ	55	SETON HALL	202		

NEW MEXICO

COLL OF SANTA FE	132	EASTERN NEW MEXICO	35	NEW MEXICO STATE	84	U OF NEW MEXICO	108
COLL OF THE SO WEST	6	NEW MEXICO HIGHLANDS	4	U OF ALBUQUERQUE	10		

NEW YORK

ADELPHI	186	DAEMEN COLL	3	NAZARETH OF RCHSTR	11	ST THOMAS AQUINAS	44
ALFRED	25	DOMINICAN BLAUVELT	14	NEW ROCHELLE COLL	1	SUNY AT ALBANY	220
CANISIUS COLL	77	DOWLING COLL	96	NEW YORK U	300	SUNY AT BINGHAMTON	250
CLARKSON U	34	DYOUVILLE COLL	9	NIAGARA U	59	SUNY AT BUFFALO	205
COLGATE U HAMILTON	2	ELMIRA COLL	11	NY TECH INST-NYC	11	SUNY COLL BROCKPORT	30
COLL OF ST ROSE	20	FORDHAM	195	NY TECH INST-WESTBURY	65	SUNY COLL EMPIRE STATE	10
COLLEGE OF INSURANCE	1	HOFSTRA	422	PACE U-NY	394	SUNY COLL FREDONIA	54
COLUMBIA U	11	HOUGHTON COLL	4	PACE U-PLEASANTVILLE	297	SUNY COLL GENESEO	67
CORNELL	13	IONA COLL	165	PACE U-WHITE PLAINS	95	SUNY COLL MARITIME	1
CORNELL U STATUTORY	7	ITHACA COLL	48	PRATT INST	2	SUNY COLL OLD WESTURY	86
CUNY BERNARD BARUCH	568	KINGS COLL	5	REGENTS EXTERNAL DEG	12	SUNY COLL OSWEGO	114
CUNY BROOKLYN COLL	204	L I U-BKLYN CENTER	63	RENSSELAER POLY INST	9	SUNY COLL PLATTSBURGH	68
CUNY CITY COLL	2	L I U-CW POST	254	ROCHESTER INST TECH	88	SUNY COLL UTICA-ROME	31
CUNY GRAD CENTER	1	L I U-SOUTHAMPTON	15	RUSSELL SAGE COLL	19	SYRACUSE	126
CUNY HUNTER COLL	90	LADYCLIFF COLL	1	SIENA COLL	203	TOURO	45
CUNY LEHMAN COLL	73	LE MOYNE COLL	119	SKIDMORE COLL	14	U OF ROCHESTER	8
CUNY MEDGAR EVERS	11	MANHATTAN COLL	119	ST BONAVENTURE U	101	UNION COLL	2
CUNY QUEENS COLL	331	MARIST COLL	54	ST FRANCIS COLL	45	UTICA COLL-SYRACUSE	31
CUNY STATEN ISLAND	44	MARYMOUNT MANHATTAN	9	ST JOHN FISHER COLL	64	WAGNER COLL	14
CUNY YORK	34	MERCY COLL	62	ST JOHNS	451		

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NORTH CAROLINA							
APPALACHIAN STATE	208	FAYETTEVILLE STATE	7	METHODIST COLL	8	ST AUGUSTINES COLL	6
ATLANTIC CHRISTIAN	25	GARDNER-WEBB COLL	16	NC AGRIC & TECH	41	U OF NC-ASHEVILLE	32
BELMONT ABBEY COLL	21	GREENSBORO COLL	10	NC CENTRAL	20	U OF NC-CHAPEL HILL	147
BENNETT COLL	2	GUILFORD COLL	61	NC ST U-RALEIGH	194	U OF NC-CHARLOTTE	133
CAMPBELL U	37	HIGH POINT COLL	42	NC WESLEYAN COLL	22	U OF NC-GREENSBORO	97
CATAWBA COLL	16	JOHNSON C SMITH U	7	PEMBROKE STATE	11	U OF NC-WILMINGTON	84
DUKE	6	LENOIR-RHYNE COLL	28	PFIEFFER COLL	16	WAKE FOREST	44
EAST CAROLINA	90	LIVINGSTONE COLL	1	QUEENS COLL	1	WESTERN CAROLINA U	32
ELIZABETH CITY STATE	8	MARS HILL COLL	5	SHAW U	3		
ELON COLL	44	MEREDITH COLL	25	ST ANDREWS PRESBY	3		
NORTH DAKOTA							
DICKINSON STATE	21	MARY COLL	15	MINOT STATE	22	U OF NO DAKOTA	106
JAMESTOWN COLL	4	MAYVILLE STATE	4	NO DAKOTA STATE	37		
OHIO							
AIR FORCE INST TECH	3	DEVRY INSTI	2	MT VERNON NAZARENE	9	U OF DAYTON	93
ANTIOCH COLL	1	DYKE COLL	25	MUSKINGUM COLL	8	U OF STEUBENVILLE	14
ASHLAND COLL	15	FINDLAY COLL	12	NOTRE DAME COLL	17	U OF TOLEDO	117
BALDWIN-WALLACE COLL	93	FRANKLIN U	75	OHIO DOMINICAN COLL	12	URBANA COLL	3
BLUFFTON COLL	4	HEIDELBERG COLL	7	OHIO NORTHERN	23	WALSH COLL	20
BOWLING GREEN STATE	120	JOHN CARROLL U	80	OHIO STATE	343	WILBERFORCE	2
CAPITAL U	26	KENT STATE	124	OHIO U	91	WILMINGTON COLL	6
CASE WESTERN RESERVE	42	LAKE ERIE COLL	15	OHIO WESLEYAN	23	WITTENBERG U	18
CEDARVILLE COLL	26	MALONE COLL	8	OTTERBEIN COLL	27	WRIGHT STATE	116
CENTRAL STATE	5	MARIETTA COLL	20	RIO GRANDE COLL	10	XAVIER	52
CLEVELAND STATE	195	MIAMI U	286	TIFFIN U	17		
COLL OF WOOSTER	3	MT ST JOSEPH	11	U OF AKRON	217		
DEFIANCE COLL	15	MT UNION COLL	25	U OF CINCINNATI	177		
OKLAHOMA							
BARTLESVILLE WESLEYAN	118	LANGSTON U	21	OK CITY U	36	SOUTHEASTERN OK STATE	33
BETHANY NAZARENE	2	NORTHEASTERN OK ST	34	OK PANHANDLE ST	12	SOUTHWESTERN OK STATE	33
CAMERON U	25	NORTHWESTERN OK ST	14	OK ST U	145	U OF OK-NORMAN	122
CENTRAL STATE	119	OK BAPTIST	11	ORAL ROBERTS U	24	U OF SCI & ARTS-OK	6
EAST CENTRAL OK STATE	35	OK CHRISTIAN COLL	15	PHILLIPS U	11		
OREGON							
EASTERN OR STATE	52	LINFIELD COLL	24	PORTLAND STATE	127	U OF PORTLAND	18
GEORGE FOX COLLEGE	2	OREGON STATE	63	SOUTHERN OR STATE	29	WARNER PACIFIC COLL	2
LEWIS & CLARK COLL	7	PACIFIC U	1	U OF OREGON	74		

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NOVEMBER 1991 UNIFORM CPA EXAMINATION

PENNSYLVANIA

ALBRIGHT COLL	37	DUQUESNE	103	LINCOLN U	6	SPRING GARDEN COLL	7
ALLEGHENY COLL	5	EASTERN COLL	16	LYCOMING COLL	20	ST FRANCIS COLL	38
ALLIANCE COLL	1	ELIZABETHTOWN COLL	29	MARYWOOD COLL	21	ST JOSEPHS COLL	145
ALVERNIA COLL	12	FRANKLIN & MARSHALL	56	MERCYHURST COLL	18	ST VINCENT COLL	44
BEAVER COLL	5	GANNON U	34	MESSIAH COLL	24	SUSQUEHANNA U	24
BLOOMSBURG U	108	GENEVA COLL	17	MILLERSVILLE U	41	TEMPLE	270
BUCKNELL U	38	GETTYSBURG COLL	17	MORAVIAN COLL	25	THIEL COLL	29
CALIFORNIA U	34	GROVE CITY COLL	37	MUHLENBERG COLL	63	U OF PA	102
CARLOW COLL	7	GWYNEDD-MERCY COLL	19	PA ST U-BEHREND	28	U OF PITTSBURGH	142
CARNEGIE-MELLON U	6	HOLY FAMILY COLL	15	PA ST U-CAPITOL	73	U OF SCRANTON	183
CEDAR CREST COLL	10	JUNIATA COLL	1	PA ST U-U PARK	486	URSINUS COLL	27
CHESTNUT HILL COLL	2	KINGS COLL	89	PHILA TEXTILE & SCI	53	VILLANOVA	331
CHEYNEY U OF PA	3	KUTZTOWN U OF PA	19	POINT PARK COLL	25	WAYNESBURG COLL	18
CLARION U OF PA	77	LA ROCHE COLL	10	ROBERT MORRIS COLL	163	WEST CHESTER U OF PA	44
COLL MISERICORDIA	16	LA SALLE COLL	200	ROSEMONT COLL	6	WESTMINSTER COLL	24
DE VLY COLL SCI & AGR	10	LEBANON VALLEY COLL	11	SETON HILL COLL	3	WIDENER U	89
DREXEL	238	LEHIGH U	131	SHIPPENSBURG U OF PA	71	WILKES COLL	62

PUERTO RICO

BAYAMON CENTRAL U	54	CAYEY U COLL-PR	57	INTER AMER-SAN GERMN	32	U OF PR-MAYAGUEZ	73
CATHOLIC U OF PR	56	INTER AMER-HATO REY	141	SACRED HEART COLL	32	U OF PR-RIO PIEDRAS	478

RHODE ISLAND

BARRINGTON COLL	13	JOHNSON & WALES U	19	RHODE ISLAND COLLEGE	8	SALVE REGINA-NEWPORT	15
BRYANT COLL	250	PROVIDENCE COLL	89	ROGER WILLIAMS	7		

SOUTH CAROLINA

BAPT COLL-CHARLESTON	116	COLUMBIA COLL	14	LIMESTONE COLL	2	U OF SC-COASTAL	27
BENEDICT COLL	2	CUKER COLL	1	NEWBERRY COLL	2	U OF SC-COLUMBIA	185
BOB JONES U	54	ERSKINE COLL	1	PRESBYTERIAN COLL	13	U OF SC-SPARTANBURG	18
CENTRAL WESLEYAN	8	FRANCIS MARION COLL	18	SC STATE	12	VOORHEES COLL	1
CHARLESTON COLL	49	FURMAN	36	THE CITADEL	30	WINTHROP COLL	30
CLEMSON	121	LANDER COLL	10	U OF SC-AIKEN	7		

SOUTH DAKOTA

AUGUSTANA COLL	48	DAKOTA WESLEYAN U	5	NATL COLL OF BUS	9	SIOUX FALLS COLL	6
BLACK HILLS STATE	19	HURON COLL	1	NORTHERN STATE	43		
DAKOTA STATE	2	MT MARTY COLL	7	SD STATE	1		

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TENNESSEE

AUSTIN PEAY STATE	115	EAST TENN STATE	97	MIDDLE TENN STATE	61	TENN WESLEYAN COLL	15
BELMONT COLL	21	FREED-HARDEMAN COLL	10	MILLIGAN COLL	10	TREVECCA NAZARENE	9
BETHEL COLLEGE	4	KING COLL	2	SOUTHERN MISSIONARY	6	U OF TN-CHATTANOOGA	80
BRYAN COLL	4	KNOXVILLE COLL	1	STEED COLL	2	U OF TN-KNOXVILLE	186
CARSON NEWMAN COLL	16	LAMBUTH COLL	1	TENN STATE	17	U OF TN-MARTIN	16
CHRISTIAN BROS COLL	12	LINCOLN MEMORIAL U	11	TENN TECH	69	U OF TN-NASHVILLE	5
DAVID LIPSCOMB COLL	43	MEMPHIS STATE	33	TENN TEMPLE	6	UNION U	3

TEXAS

ABILENE CHRISTIAN	57	LAMAR U	56	SOUTHWESTERN UNION	2	TRINITY U	14
AMER TECHNOLOGICAL U	8	LAREDO ST U	6	ST EDWARDS U	18	U OF DALLAS	9
ANGELO STATE	31	LETOURNEAU COLL	1	ST MARYS U-SAN ANTONIO	26	U OF HOUSTON	205
AUSTIN COLL	11	LUBBOCK CHRISTIAN	12	ST THOMAS U	19	U OF HOUSTON CLEAR LAK	95
BAYLOR	138	MARY HARDIN-BAYLOR	11	STEPHEN F AUSTIN STATE	85	U OF HOUSTON DOWN TOWN	73
BISHOP COLL	1	MCMURRAY COLL	6	SUL ROSS STATE	8	U OF HOUSTON-VICTORIA	29
CORPUS CHRISTI STATE U	39	MIDWESTERN STATE	39	TARLETON STATE	32	U OF NORTH TEXAS	159
DALLAS BAPTIST COLL	9	OUR LADY OF LAKE	12	TEX A&I-KINGSVILLE	23	U OF TEX-ARLINGTON	225
DEVRY INSTI	1	PAN AMERICAN U	20	TEX A&M	340	U OF TEX-AUSTIN	303
E TEXAS BAPT COLL	4	PRAIRIE VIEW A & M	9	TEX CHRISTIAN	48	U OF TEX-DALLAS	176
E TEXAS STATE	54	RICE	15	TEX LUTHERAN COLL	8	U OF TEX-EL PASO	115
HARDIN-SIMMONS U	13	SAM HOUSTON STATE	55	TEX SOUTHERN	15	U OF TEX-PERMIAN BASIN	37
HOUSTON BAPTIST	23	SOUTHERN METHODIST	62	TEX TECH	153	U OF TEX-SAN ANTONIO	136
HOWARD PAYNE U	4	SOUTHWEST TEX STATE	121	TEX WESLEYAN COLL	15	U OF TEX-TYLER	50
INCARNATE WORD COLL	6	SOUTHWESTERN U	7	TEX WOMANS U	14	WAYLAND BAPT COLL	5

UTAH

BRIGHAM YOUNG	284	U OF UTAH	103	WEBER STATE	42
SOUTHERN UTAH STATE	20	UTAH STATE	57		

VERMONT

CASTLETON ST COLL	22	JOHNSON STATE COLL	4	ST JOSEPH PROVIDER	4
GODDARD COLL	1	LYNDON STATE COLL	6	ST MICHAELS COLL	17
GREEN MNT COLL	2	NORWICH U	5	TRINITY COLL	11

VIRGINIA

AVERETT COLL	85	GEORGE MASON U	154	OLD DOMINION U	104	VA COMMONWEALTH U	116
BRIDGEWATER COLL	7	HAMPTON U	50	RADFORD U	57	VA INTERMONT COLLEGE	2
CHRISTOPHER NEWPORT	57	JAMES MADISON U	168	ROANOKE COLL	22	VA POLY TECH	204
CLINCH VALLEY	20	LONGWOOD COLL	30	SHENANDOAH CONSERVTORY	9	VA STATE	19
COLL OF WILLIAM & MARY	93	LYNCHBURG COLL	21	ST PAULS COLL	3	VA UNION	12
EASTERN MENNONITE	12	MARYMOUNT U	31	U OF RICHMOND	36		
EMORY & HENRY COLL	20	NORFOLK STATE	16	U OF VA	113		

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WASHINGTON							
CENTRAL WASH STATE	167	PACIFIC LUTHERAN	34	U OF PUGET SOUND	28	WESTERN WASH STATE	55
CITY U	32	SEATTLE PACIFIC COLL	26	U OF WASH	215		
EASTERN WASH STATE	69	SEATTLE U	65	WALLA WALLA COLL	14		
GONZAGA U	27	ST MARTINS COLL	26	WASH STATE	71		
WEST VIRGINIA							
ALDERSON BROADDUS	10	FAIRMONT STATE	59	SHEPHERD COLL	44	W VA STATE	65
BLUEFIELD STATE	19	GLENVILLE STATE	29	U OF CHARLSTON	20	W VA U	189
CONCORD COLL	49	MARSHALL U	127	W VA GRAD STUDIES	1	W VA WESLEYAN	17
DAVIS & ELKINS COLL	7	SALEM COLL	4	W VA INST TECH	26	WEST LIBERTY STATE	21
WISCONSIN							
CARROLL COLL	52	MILTON COLL	5	U OF WI-EAU CLAIRE	98	U OF WI-PLATTEVILLE	21
CARTHAGE COLL	20	MILWAUKEE SCH ENG	1	U OF WI-LA CROSSE	40	U OF WI-RIVER FALLS	16
EDGEWOOD COLL	12	MT MARY COLL	3	U OF WI-MADISON	147	U OF WI-STEVENS PT	22
LAKELAND COLL	69	MT SENARIO COLL	3	U OF WI-MILWAUKEE	156	U OF WI-STOUT	2
MADISON BUS COLL	4	NORTHLAND COLLEGE	1	U OF WI-OSHKOSH	76	U OF WI-SUPERIOR	8
MARQUETTE U	134	ST NORBERT COLL	33	U OF WI-PARKSIDE	19		
WYOMING							
U OF WYOMING	191						

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NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES BY STATE

MAY 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA	.8	243	27.6	27.6	29.4	32.1	16.0	51.9	32.1
ALASKA	.2	46	26.7	29.5	20.9	22.7	13.0	56.5	30.4
ARIZONA	1.1	323	39.1	40.6	44.6	49.2	25.4	35.9	38.7
ARKANSAS	.9	267	19.2	14.7	20.3	22.9	7.9	65.9	26.2
CALIFORNIA	14.9	4,412	39.9	40.8	43.2	46.8	33.0	41.8	25.2
COLORADO	1.8	529	40.1	42.1	44.0	46.8	29.7	37.1	33.3
CONNECTICUT	1.3	374	32.5	31.0	23.3	26.5	23.5	51.3	25.1
DELAWARE	.3	91	42.9	39.5	44.0	46.6	37.4	39.6	23.1
DISTRICT OF COLUMBIA	.3	77	34.2	41.3	32.9	37.3	22.1	49.4	28.6
FLORIDA	.9	275	44.1	38.6	39.2	47.3	26.2	39.6	34.2
GEORGIA	4.7	1,376	38.0	37.5	36.4	39.4	24.6	39.3	36.0
GUAM		9	11.1		22.2	22.2		66.7	33.3
HAWAII	.5	155	39.4	31.9	22.6	30.9	20.6	45.2	34.2
IDAHO	.4	106	42.9	42.9	51.0	50.5	30.2	37.7	32.1
ILLINOIS	6.0	1,772	48.7	46.3	47.7	48.7	32.3	36.6	31.1
INDIANA	2.5	739	29.3	32.8	30.2	35.4	20.3	49.9	29.8
IOWA	1.6	482	37.0	47.1	49.8	56.8	30.7	36.3	33.0
KANSAS	.6	182	21.2	29.8	26.7	35.2	14.3	53.8	31.9
KENTUCKY	.7	212	27.1	22.5	30.2	35.0	15.1	52.4	32.5
LOUISIANA	1.7	492	30.6	30.7	24.5	30.7	12.2	49.8	38.0
MAINE	.2	58	17.2	12.1	20.7	25.9	5.2	67.2	27.6
MARYLAND	2.3	665	25.0	29.8	32.6	30.8	16.5	55.9	27.5
MASSACHUSETTS	3.6	1,068	29.3	26.5	24.0	28.2	19.1	54.5	26.4
MICHIGAN	1.7	503	29.6	28.7	33.5	39.8	18.3	49.1	32.6
MINNESOTA	1.3	372	43.2	40.7	46.8	54.1	28.2	36.6	35.2
MISSISSIPPI	.3	92	16.5	20.7	18.7	20.9	10.9	68.5	20.7
MISSOURI	2.5	728	33.7	36.7	34.2	39.9	25.3	43.3	31.5
MONTANA	.6	184	52.2	44.8	58.8	58.2	37.0	28.3	34.8

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

REPORT NUMBER 1

NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES BY STATE

MAY 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NEBRASKA	.6	179	23.0	27.0	27.1	37.4	14.0	54.2	31.8
NEVADA	.3	86	27.4	28.4	30.9	32.9	16.3	52.3	31.4
NEW HAMPSHIRE	.2	68	24.2	27.3	34.4	32.3	19.1	52.9	27.9
NEW JERSEY	2.0	583	16.6	20.5	20.7	20.5	8.1	65.7	26.2
NEW MEXICO	.2	70	19.4	23.5	26.9	22.4	10.0	64.3	25.7
NEW YORK	10.7	3,174	33.8	35.0	32.8	35.2	27.2	52.9	19.8
NORTH CAROLINA	2.4	705	40.7	35.2	44.3	45.8	24.1	42.8	33.0
NORTH DAKOTA	.5	151	13.9	25.3	24.7	31.3	6.6	56.3	37.1
OHIO	5.7	1,695	32.9	32.8	30.6	35.3	22.7	45.3	32.0
OKLAHOMA	1.0	301	26.6	24.7	23.3	26.6	9.6	54.2	36.2
OREGON	.6	177	41.1	36.7	44.4	48.0	27.7	41.2	31.1
PENNSYLVANIA	3.8	1,114	20.3	19.8	21.2	22.0	7.8	61.8	30.3
PUERTO RICO	.9	270	16.8	18.9	18.5	13.4	10.0	76.7	13.3
RHODE ISLAND	.3	97	41.6	43.0	26.5	33.3	28.9	42.3	28.9
SOUTH CAROLINA	.6	185	17.0	15.2	19.8	23.0	8.1	64.9	27.0
SOUTH DAKOTA	.4	129	18.0	15.6	16.5	23.0	11.6	68.2	20.2
TENNESSEE	1.6	483	29.1	29.6	27.7	28.8	13.9	53.8	32.3
TEXAS	6.6	1,943	23.5	21.6	23.8	25.9	10.8	59.8	29.4
UTAH	.2	70	27.3	24.3	37.9	50.0	21.4	44.3	34.3
VERMONT	.2	47	39.0	27.9	26.3	35.3	21.3	48.9	29.8
VIRGIN ISLANDS		2						100.0	
VIRGINIA	4.5	1,317	34.6	36.3	32.5	35.4	25.1	45.0	29.8
WASHINGTON	1.5	451	29.7	32.1	36.5	41.1	20.0	46.3	33.7
WEST VIRGINIA	.3	100	13.0	21.6	21.5	21.0	14.0	66.0	20.0
WISCONSIN	.9	277	48.2	44.0	53.8	61.0	31.8	30.0	38.3
WYOMING	.1	35	54.3	45.7	48.6	44.1	31.4	31.4	37.1
	=====	======							
NATIONAL TOTALS	100.0	29,541	33.1	33.2	33.8	37.0	22.9	48.2	29.0

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

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES BY STATE

MAY 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING						
			AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA	1.5	520	40.3	40.9	34.3	38.8	34.2	30.4	35.4
ALASKA	.3	106	42.2	32.3	29.5	33.3	29.2	35.8	34.9
ARIZONA	1.3	471	47.3	49.5	39.0	51.2	43.9	34.4	21.7
ARKANSAS	1.0	350	27.5	32.0	24.3	31.4	24.3	45.1	30.6
CALIFORNIA	7.8	2,796	49.8	46.3	42.2	49.2	42.0	35.5	22.6
COLORADO	.8	286	48.9	53.7	35.3	42.3	37.1	31.1	31.8
CONNECTICUT	1.1	387	41.7	38.6	27.7	35.0	30.5	37.0	32.6
DELAWARE	.1	47	46.3	28.6	43.5	28.6	34.0	38.3	27.7
DISTRICT OF COLUMBIA	.4	156	31.2	29.0	23.0	17.9	19.9	52.6	27.6
FLORIDA	1.8	636	41.6	43.8	29.9	43.5	37.6	36.0	26.4
GEORGIA	2.3	828	36.1	39.4	31.1	39.3	30.6	36.6	32.9
GUAM	.1	20	33.3	27.8	7.1	25.0	30.0	55.0	15.0
HAWAII	.3	92	49.2	45.7	32.8	42.2	40.2	30.4	29.3
IDAHO	.3	103	33.3	37.8	32.3	34.0	31.1	40.8	28.2
ILLINOIS	5.2	1,882	41.1	38.4	33.5	36.4	34.3	36.6	29.1
INDIANA	1.1	407	38.7	35.6	36.6	43.2	34.6	35.9	29.5
IOWA	1.0	376	40.2	41.2	29.5	34.4	33.2	41.0	25.8
KANSAS	.6	210	39.8	37.2	24.8	34.8	32.9	41.0	26.2
KENTUCKY	.9	323	36.9	33.2	25.3	34.1	26.9	39.0	34.1
LOUISIANA	.6	208	62.1	63.0	51.6	68.8	56.3	20.7	23.1
MAINE	.4	136	36.4	32.7	13.1	20.3	25.7	46.3	27.9
MARYLAND	3.8	1,360	30.5	34.4	29.4	32.6	26.5	40.9	32.6
MASSACHUSETTS	2.1	763	42.4	33.4	29.8	37.1	29.4	37.6	33.0
MICHIGAN	2.9	1,031	39.2	31.2	25.9	33.7	29.5	41.7	28.8
MINNESOTA	1.4	501	53.1	54.2	44.8	54.1	44.9	23.2	31.9
MISSISSIPPI	.8	270	33.8	38.4	24.3	30.3	24.4	37.4	38.1
MISSOURI	1.2	441	40.1	37.4	32.4	42.6	32.7	35.6	31.7
MONTANA	.3	113	41.9	37.5	39.7	28.1	34.5	32.7	32.7

* 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

MAY 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NEBRASKA	.6	204	41.2	35.9	27.1	39.1	34.8	41.7	23.5
NEVADA	.4	134	38.6	52.5	31.1	29.4	38.8	33.6	27.6
NEW HAMPSHIRE	.3	99	48.4	34.8	35.8	42.6	42.4	36.4	21.2
NEW JERSEY	5.0	1,790	24.6	27.0	16.0	19.4	16.9	54.0	29.1
NEW MEXICO	.4	129	25.8	35.4	26.9	25.0	31.0	44.2	24.8
NEW YORK	12.2	4,379	43.0	45.0	32.4	36.4	34.6	46.5	18.9
NORTH CAROLINA	3.0	1,088	43.4	41.7	28.6	36.3	34.2	42.5	23.3
NORTH DAKOTA	.3	123	41.4	38.1	20.0	40.0	29.3	38.2	32.5
OHIO	3.4	1,235	37.8	30.7	24.6	33.9	29.4	44.5	26.2
OKLAHOMA	1.2	418	36.5	41.7	32.3	35.7	35.2	37.3	27.5
OREGON	.6	222	37.2	41.4	33.8	43.8	31.5	34.2	34.2
PENNSYLVANIA	8.3	2,967	30.9	27.1	18.9	22.8	21.1	49.8	29.1
PUERTO RICO	1.8	648	36.9	39.5	25.2	17.3	28.1	59.7	12.2
RHODE ISLAND	.3	122	25.7	29.5	23.8	30.0	26.2	50.0	23.8
SOUTH CAROLINA	1.1	386	34.5	31.3	24.7	29.2	24.1	39.9	36.0
SOUTH DAKOTA	.3	96	37.3	38.2	20.0	38.3	31.3	37.5	31.3
TENNESSEE	2.3	816	36.6	35.6	26.2	35.9	28.9	40.9	30.1
TEXAS	10.2	3,661	39.2	39.9	33.3	37.0	35.2	40.6	24.2
UTAH	.4	143	43.3	45.3	34.4	53.4	35.0	30.1	35.0
VERMONT	.1	30	25.0	28.0	15.8	18.2	23.3	56.7	20.0
VIRGIN ISLANDS		3		100.0	50.0		33.3	33.3	33.3
VIRGINIA	2.3	840	36.7	39.5	26.1	29.7	30.7	41.7	27.6
WASHINGTON	1.8	650	41.7	37.6	31.3	37.8	34.5	37.1	28.5
WEST VIRGINIA	1.2	426	26.0	30.8	26.8	37.1	26.3	58.7	15.0
WISCONSIN	1.1	390	53.3	49.5	48.8	63.1	45.9	19.2	34.9
WYOMING	.1	35	50.0	48.3	14.3	33.3	37.1	34.3	28.6
	=====	=======							
NATIONAL TOTALS	100.0	35,853	38.6	37.8	29.4	34.8	31.9	41.5	26.6

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

MAY 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
EDUCATION LEVEL									
FIRST-TIME CANDIDATES									
DOCTORAL	.1	24	30.4	27.3	33.3	37.5	16.7	50.0	33.3
MASTERS IN ACCOUNTING	3.9	894	49.7	50.4	55.1	57.5	36.5	28.2	35.3
MBA EMPHASIS IN ACCOUNTING	3.5	803	42.6	46.1	47.7	52.4	32.9	35.4	31.8
OTHER MBA	2.6	588	48.2	47.1	53.0	57.2	35.9	31.1	33.0
NON-BUSINESS MASTERS	.6	128	48.6	51.3	51.7	58.7	36.7	27.3	35.9
LAW DEGREE	.3	68	32.2	52.1	42.6	47.6	30.9	38.2	30.9
BACHELORS	88.6	20,312	32.1	32.4	33.4	36.2	21.6	49.7	28.7
LESS THAN BACHELORS	.5	120	30.0	26.4	29.1	37.1	19.2	55.8	25.0
TOTAL ANSWERING	100.0	22,937	33.6	34.1	35.3	38.2	23.0	47.8	29.2
NOT ANSWERING		6,604	31.0	30.0	28.1	31.6	22.3	49.6	28.1

* 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 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GRADUATE									
ACCOUNTING	55.3	1,304	49.7	48.6	54.5	57.4	35.7	29.1	35.2
NON-ACCOUNTING BUSINESS MAJOR	36.3	857	43.6	47.2	50.1	54.3	34.4	33.8	31.7
ENGINEERING	.3	7	33.3	25.0	66.7	57.1	28.6	28.6	42.9
MATH	.2	5	50.0	20.0	40.0	60.0	20.0	40.0	40.0
OTHER LIBERAL ARTS	1.8	43	48.7	48.8	46.3	46.3	34.9	37.2	27.9
OTHER	6.0	142	41.3	52.2	41.7	50.4	32.4	33.1	34.5
TOTAL ANSWERING	100.0	2,358	46.8	48.2	52.0	55.6	34.9	31.3	33.8
NOT ANSWERING		147	37.9	46.2	42.6	50.4	33.3	37.4	29.3
UNDERGRADUATE									
ACCOUNTING	88.3	17,713	31.7	31.7	32.9	35.5	21.0	50.1	28.8
NON-ACCOUNTING BUSINESS MAJOR	7.6	1,528	33.5	36.1	34.9	39.6	24.2	46.5	29.3
ENGINEERING	.1	27	42.3	41.7	63.6	72.7	33.3	29.6	37.0
MATH	.3	62	50.9	53.6	50.9	62.5	38.7	29.0	32.3
OTHER LIBERAL ARTS	2.1	430	40.5	43.8	42.2	46.4	31.6	39.3	29.1
OTHER	1.5	301	36.1	38.8	44.2	48.2	26.9	42.5	30.6
TOTAL ANSWERING	100.0	20,061	32.2	32.5	33.5	36.4	21.7	49.4	28.9
NOT ANSWERING		6,975	30.6	29.8	27.9	31.3	22.1	50.6	27.4

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

REPORT NUMBER 4

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES BY OVERALL GRADE POINT AVERAGE

MAY 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GRADUATE									
3.50 TO 4.00	47.2	1,121	56.9	57.1	62.0	66.2	45.0	22.9	32.1
3.00 TO 3.49	48.8	1,159	38.8	41.0	43.4	46.8	27.0	37.4	35.5
2.50 TO 2.99	3.5	83	24.7	35.2	40.0	44.7	18.1	41.0	41.0
2.00 TO 2.49	.4	9	11.1	33.3	50.0	50.0	11.1	55.6	33.3
1.99 OR LESS		1						100.0	
TOTAL ANSWERING	100.0	2,373	46.8	48.5	52.1	55.9	35.1	30.8	34.1
NOT ANSWERING		132	36.3	39.3	39.1	44.4	30.3	46.2	23.5
UNDERGRADUATE									
3.50 TO 4.00	27.4	5,626	51.3	49.8	53.8	56.2	38.2	29.5	32.3
3.00 TO 3.49	40.9	8,400	31.9	31.5	32.1	35.1	19.6	48.9	31.6
2.50 TO 2.99	26.0	5,354	16.9	19.2	19.1	22.2	10.6	65.9	23.6
2.00 TO 2.49	5.6	1,161	13.0	15.3	13.6	16.1	7.6	73.5	18.9
1.99 OR LESS	.1	13						100.0	
TOTAL ANSWERING	100.0	20,554	32.2	32.4	33.6	36.4	21.6	49.4	28.9
NOT ANSWERING		6,482	30.5	29.8	27.2	30.9	22.2	50.6	27.2

* 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 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GRADUATE									
41 OR MORE	17.2	416	44.1	44.8	52.1	53.6	32.2	35.6	32.2
36 TO 40	16.4	396	48.6	51.3	53.0	59.0	37.6	29.5	32.8
31 TO 35	21.9	529	48.6	45.2	51.7	55.4	36.1	30.2	33.6
26 TO 30	22.5	544	46.7	49.7	53.1	58.9	36.0	30.5	33.5
21 TO 25	13.5	327	44.6	49.6	51.1	51.6	34.9	31.8	33.3
16 TO 20	6.1	148	43.8	58.3	48.1	54.0	32.4	27.7	39.9
UNDER 16	2.4	58	30.6	25.5	28.8	34.5	19.0	51.7	29.3
TOTAL ANSWERING	100.0	2,418	46.1	48.2	51.4	55.3	34.9	31.7	33.5
NOT ANSWERING		87	51.5	45.1	52.1	55.3	34.5	29.9	35.6
UNDERGRADUATE									
41 OR MORE	2.6	527	24.4	24.8	24.2	26.2	16.1	61.3	22.6
36 TO 40	2.5	515	29.0	30.6	34.4	37.4	19.2	51.7	29.1
31 TO 35	11.2	2,300	36.6	34.9	38.8	41.2	24.7	45.8	29.5
26 TO 30	34.0	6,970	34.7	35.3	36.7	39.8	24.1	46.3	29.6
21 TO 25	35.7	7,339	30.1	30.7	30.6	33.5	19.4	51.3	29.4
16 TO 20	11.5	2,365	28.6	28.6	29.8	32.1	19.7	53.9	26.4
UNDER 16	2.5	514	28.2	31.7	26.3	31.3	20.2	54.7	25.1
TOTAL ANSWERING	100.0	20,530	32.0	32.4	33.4	36.2	21.5	49.6	28.8
NOT ANSWERING		6,506	31.0	30.0	28.0	31.5	22.5	49.9	27.6

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

REPORT NUMBER 6

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF CANDIDATES BY ACCOUNTING EXPERIENCE

MAY 1992 UNIFORM CPA EXAMINATION

	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
		AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
FIRST-TIME CANDIDATES								
PUBLIC ACCOUNTING								
1 TO 3 YEARS	3,024	32.5	28.6	30.1	34.1	21.2	51.4	27.3
OVER 3 YEARS	1,054	35.4	32.7	34.1	44.5	25.4	44.6	30.0
PRIVATE ACCOUNTING								
1 TO 3 YEARS	3,823	29.1	30.3	29.5	33.1	19.1	52.5	28.4
OVER 3 YEARS	3,741	33.1	34.8	34.6	40.4	22.9	47.2	29.9
GOVERNMENTAL ACCOUNTING								
1 TO 3 YEARS	930	25.0	25.5	22.6	27.2	15.4	58.5	26.1
OVER 3 YEARS	654	24.9	29.4	25.4	29.1	16.8	57.5	25.7
TEACHING ACCOUNTING								
1 TO 3 YEARS	254	39.9	35.7	44.1	46.4	29.1	42.1	28.7
OVER 3 YEARS	90	24.7	34.1	38.8	55.0	20.0	37.8	42.2
REPEAT CANDIDATES								
PUBLIC ACCOUNTING								
1 TO 3 YEARS	9,793	43.5	39.1	30.2	34.7	33.1	38.5	28.4
OVER 3 YEARS	5,895	35.6	33.7	24.9	34.2	29.2	46.4	24.4
PRIVATE ACCOUNTING								
1 TO 3 YEARS	5,710	37.3	37.2	30.1	33.2	30.5	42.9	26.6
OVER 3 YEARS	6,941	34.8	35.7	28.5	35.8	29.5	43.6	26.9
GOVERNMENTAL ACCOUNTING								
1 TO 3 YEARS	1,706	34.6	35.7	26.6	31.0	28.8	45.3	25.8
OVER 3 YEARS	1,716	31.4	31.9	24.3	27.0	24.9	48.9	26.2
TEACHING ACCOUNTING								
1 TO 3 YEARS	405	35.8	37.7	29.6	32.3	32.6	43.0	24.4
OVER 3 YEARS	180	25.6	27.8	27.5	34.1	23.9	46.1	30.0

* 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 1992 UNIFORM CPA EXAMINATION

REPORTED SCORES	NUMBER OF CANDIDATES	PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SAT VERBAL								
700 AND ABOVE	251	41.8	42.1	41.4	45.0	28.7	41.0	30.3
600 TO 699	1,690	48.1	50.5	47.7	53.4	35.4	33.0	31.6
500 TO 599	5,207	38.4	38.2	38.4	41.3	26.0	42.8	31.2
400 TO 499	4,769	28.5	27.5	29.3	30.8	19.1	54.0	26.9
200 TO 399	785	20.4	19.6	21.9	25.2	13.9	63.4	22.7
SAT MATHEMATICS								
700 AND ABOVE	1,182	48.9	49.1	53.9	62.1	37.7	29.9	32.3
600 TO 699	4,197	41.5	42.1	42.7	48.2	29.9	38.7	31.4
500 TO 599	5,095	31.9	31.4	32.0	32.9	20.6	50.1	29.3
400 TO 499	2,066	22.3	22.1	20.1	19.5	13.5	63.5	23.0
200 TO 399	188	16.8	12.1	16.5	15.8	9.6	75.0	15.4
ACT VERBAL								
32 AND ABOVE	151	50.7	51.1	53.9	55.6	37.1	31.8	31.1
28 TO 31	1,188	49.7	48.8	51.7	55.4	35.9	33.1	31.0
24 TO 27	2,747	39.8	40.3	42.2	46.2	26.4	39.8	33.8
20 TO 23	2,528	29.7	29.0	31.5	34.9	19.4	50.7	29.9
BELOW 20	818	19.8	19.1	24.2	24.3	12.1	62.7	25.2
ACT MATHEMATICS								
32 AND ABOVE	637	53.3	53.1	58.7	65.4	41.9	25.9	32.2
28 TO 31	1,869	44.6	45.6	47.1	53.1	31.0	34.2	34.7
24 TO 27	2,855	36.2	35.3	38.4	42.4	24.0	44.1	31.9
20 TO 23	1,631	24.3	23.8	25.8	26.2	14.0	58.7	27.2
BELOW 20	657	18.5	17.6	20.4	19.0	10.0	65.8	24.2

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

MAY 1992 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	33,685	12.8	21,551	16.7	5,759	6.9	2,905	6.2	1,717	4.6	829	3.3	368	2.7	556	2.3
3 SUBJECTS	4,117	10.5	1,232	17.8	975	9.4	571	9.1	474	7.0	318	5.7	206	4.4	341	2.9
2 SUBJECTS	15,966	33.8	4,780	33.7	4,633	38.1	2,550	36.3	1,771	32.3	996	26.3	518	25.3	718	17.7
1 SUBJECT	11,626	69.3	2,062	65.1	3,458	73.4	2,065	71.7	1,584	69.8	1,059	67.9	595	66.9	803	59.7
TOTAL	65,394	27.8	29,625	22.9	14,825	32.3	8,091	32.6	5,546	32.3	3,202	32.0	1,687	32.5	2,418	26.0

REPORT NUMBER 9

N A T I O N A L T O T A L S
PERFORMANCE OF CANDIOATES BY SUBJECT

MAY 1992 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	48,307	35.7	25,335	33.0	10,124	38.8	5,294	40.2	3,400	39.9	1,808	37.9	2,346	33.2
LAW	49,259	35.5	25,369	33.2	10,279	38.4	5,487	40.4	3,580	37.9	1,976	35.8	2,568	32.0
THEORY	47,540	31.8	25,451	33.8	9,258	29.8	5,072	31.3	3,442	29.3	1,907	29.1	2,410	24.3
PRACTICE	45,543	36.0	25,367	36.9	9,024	34.9	4,645	35.8	2,994	35.3	1,630	34.8	1,883	31.8

REPORT NUMBER 10

NASBA STATISTICAL INFORMATION SERVICE

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

MAY 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
FIRST-TIME CANDIDATES									
COLLEGE-SPONSORED	7.8	2,306	39.6	38.7	44.3	44.2	27.4	41.1	31.5
PROPRIETARY	32.5	9,591	38.9	40.5	39.9	43.4	27.0	41.2	31.8
FIRM-SPONSORED	2.7	784	34.6	29.2	28.7	31.4	21.4	50.5	28.1
HOME STUDY	6.7	1,969	26.7	28.9	29.5	32.1	19.2	54.9	25.9
CPA EXAM CRITIQUE	.5	138	25.9	28.2	30.2	31.0	20.3	54.3	25.4
NOT ANSWERING	52.5	15,502	29.0	28.4	29.1	32.4	28.2	52.5	27.3
REPEAT CANDIDATES									
COLLEGE-SPONSORED	3.7	1,317	38.9	33.9	31.0	35.5	29.5	41.0	29.5
PROPRIETARY	28.3	10,148	48.5	40.2	33.2	39.5	32.6	38.0	29.5
FIRM-SPONSORED	4.3	1,553	42.6	38.1	27.6	30.8	32.0	39.8	28.2
HOME STUDY	16.7	5,977	36.8	37.1	28.2	31.7	31.2	42.5	26.3
CPA EXAM CRITIQUE	1.4	515	30.6	34.8	26.4	28.2	28.7	46.0	25.2
NOT ANSWERING	50.2	17,982	37.8	37.2	27.8	33.1	32.1	43.1	24.7

* 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 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA										
ALABAMA A & M	AL		5						100.0	
ATHENS STATE COLL	AL		6			16.7	16.7		83.3	16.7
AUBURN U-AUBURN	AL	.3	86	26.6	26.9	36.5	38.5	15.1	41.9	43.0
AUBURN U-MONTGOMERY	AL		11	18.2	10.0	20.0	10.0	9.1	63.6	27.3
BIRMINGHAM SOUTHERN	AL		7	16.7	16.7	14.3	28.6	14.3	57.1	28.6
JACKSONVILLE STATE	AL	.1	16	12.5	18.8	25.0	25.0	6.3	68.8	25.0
NORTH ALABAMA U	AL		11			9.1	18.2		81.8	18.2
SAMFORD U	AL		6	16.7	16.7	33.3	33.3		50.0	50.0
TROY ST-DOTHAN	AL		9	22.2	25.0	25.0	22.2	11.1	66.7	22.2
TROY ST-TROY	AL	.1	30	20.7	23.3	39.3	35.7	10.0	56.7	33.3
TUSKEGEE INSTITUTE	AL		5						100.0	
U OF AL-BIRMINGHAM	AL	.1	22	31.8	31.8	27.3	22.7	9.1	54.5	36.4
U OF AL-HUNTSVILLE	AL		13	23.1	38.5	23.1	30.8	23.1	53.8	23.1
U OF AL-UNIVERSITY	AL	.2	44	27.9	20.9	14.3	23.8	6.8	56.8	36.4
U OF SO ALABAMA	AL	.1	24	45.8	43.5	31.8	36.4	29.2	41.7	29.2
ALASKA										
U OF ALASKA ANCHORAGE	AK		13	23.1	23.1	7.7	15.4	7.7	69.2	23.1
U OF ALASKA FAIRBANKS	AK		11	9.1	18.2				81.8	18.2
ARIZONA										
ARIZONA STATE	AZ	.4	118	39.4	38.6	43.9	48.6	28.0	36.4	35.6
DEVRY INSTI	AZ		6		40.0	33.3	20.0		33.3	66.7
GRAND CANYON COLL	AZ		5	40.0	40.0	40.0	40.0	40.0	60.0	
NORTHERN ARIZ U	AZ	.1	28	48.0	32.0	57.7	65.4	28.6	25.0	46.4
U OF ARIZONA	AZ	.3	68	50.8	45.6	43.5	45.2	26.5	39.7	33.8
ARKANSAS										
ARKANSAS STATE	AR	.1	39	18.9	18.9	23.7	14.3	7.7	66.7	25.6
ARKANSAS TECH U	AR	.1	15	13.3	13.3	26.7	13.3	6.7	73.3	20.0
COLL OF THE OZARKS	AR		12	8.3	8.3	8.3	16.7	8.3	83.3	8.3
HARDING COLL	AR	.2	41	19.5	14.6	26.8	34.1	12.2	63.4	24.4
HENDERSON ST U	AR		8	12.5		12.5			75.0	25.0
HENDRIX COLL	AR	.1	16	12.5	12.5	25.0	37.5	6.3	56.3	37.5
JOHN BROWN U	AR		6	33.3	50.0	40.0	40.0	33.3	50.0	16.7
OUACHITA BAPTIST	AR	.1	14		7.1	7.1			92.9	7.1
SOUTHERN ARKANSAS U	AR		8	37.5	37.5	50.0	50.0	25.0	37.5	37.5
U OF AR-FAYETTEVILLE	AR	.1	35	40.0	17.1	11.8	17.6	8.6	54.3	37.1

* 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.

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

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF AR-LITTLE ROCK	AR	.1	28	29.6	14.8	22.2	35.7	10.7	53.6	35.7
U OF AR-PINE BLUFF	AR		6						100.0	
U OF CENTRAL AR	AR	.1	24			4.2	4.2		95.8	4.2
CALIFORNIA										
BIOLA U	CA		5	50.0	50.0	66.7	66.7	40.0	40.0	20.0
CAL ST SAN BERNARDINO U	CA	.1	24	33.3	50.0	50.0	47.8	29.2	37.5	33.3
CAL ST SONOMA U	CA	.1	18	47.1	31.3	35.7	35.7	33.3	55.6	11.1
CAL ST STANISLAUS U	CA		8	28.6	12.5	14.3	28.6		62.5	37.5
CAL ST U-CHICO	CA	.1	22	40.0	17.6	15.8	15.0	9.1	50.0	40.9
CAL ST U-FRESNO	CA	.2	50	22.7	28.6	13.2	15.8	10.0	68.0	22.0
CAL ST U-FULLERTON	CA	.2	46	38.9	23.7	56.4	51.3	21.7	43.5	34.8
CAL ST U-HAYWARD	CA	.2	53	24.1	28.0	35.6	42.2	24.5	54.7	20.8
CAL ST U-LONG BEACH	CA	.2	50	18.4	25.7	27.9	42.5	18.0	54.0	28.0
CAL ST U-LOS ANGELES	CA	.2	63	19.0	20.9	29.1	22.6	14.3	63.5	22.2
CAL ST U-NORTHRIDGE	CA	.3	87	31.0	37.5	50.6	50.0	26.4	42.5	31.0
CAL ST U-POMONA	CA	.1	27	28.6	23.8	39.1	40.9	18.5	37.0	44.4
CAL ST U-SACRAMENTO	CA	.2	64	23.1	42.6	34.5	35.3	17.2	53.1	29.7
CAL ST-DOMINGUEZ	CA	.1	17	21.4	14.3	37.5	20.0	5.9	52.9	41.2
CAL ST-SAN LUIS	CA	.2	43	33.3	34.5	56.4	59.0	32.6	34.9	32.6
CLAREMONT MENS COLL	CA		5	40.0	50.0	40.0	40.0	20.0	40.0	40.0
DEVRY INSTI	CA		6	25.0	50.0	16.7	16.7	16.7	66.7	16.7
GOLDEN GATE	CA	.1	22	44.4	47.1	66.7	38.9	31.8	27.3	40.9
LOMA LINDA	CA		5	25.0	25.0	25.0	33.3	20.0	60.0	20.0
LOYOLA MARYMOUNT	CA	.1	18	25.0	20.0	44.4	44.4	22.2	38.9	38.9
NATIONAL	CA	.1	20	25.0	26.3	28.6	35.7	20.0	70.0	10.0
PEPPERDINE	CA		8	37.5	25.0	28.6	28.6	12.5	50.0	37.5
SAN DIEGO STATE	CA	.3	69	47.5	45.8	48.2	56.4	31.9	37.7	30.4
SAN FRANCISCO STATE	CA	.3	76	29.6	28.8	37.7	32.8	19.7	51.3	28.9
SAN JOSE STATE	CA	.1	38	35.7	25.0	48.5	51.5	21.1	39.5	39.5
ST MARYS OF CAL	CA		7						100.0	
U OF CAL-BERKELEY	CA	.2	48	57.1	61.3	70.7	72.5	45.8	22.9	31.3
U OF CAL-LOS ANGELES	CA	.4	97	55.9	70.6	67.0	69.3	47.4	20.6	32.0
U OF CAL-RIVERSIDE	CA		5		25.0				80.0	20.0
U OF CAL-SANTA BARBARA	CA	.3	80	67.2	67.2	72.7	74.0	56.3	20.0	23.8
U OF SAN DIEGO	CA	.1	25	8.3	8.3	9.1	8.7	8.0	92.0	
U OF SAN FRANCISCO	CA		5	40.0	60.0	66.7	66.7	20.0	20.0	60.0
U OF SANTA CLARA	CA	.1	34	25.0	16.7	66.7	55.9	17.6	32.4	50.0
U OF SOUTHERN CAL	CA	.2	61	34.8	30.6	57.8	55.3	27.9	36.1	36.1

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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 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
COLORADO										
ADAMS STATE COLL	CO		13	16.7	30.8	45.5	45.5	23.1	46.2	30.8
CO STATE	CO	.2	60	40.7	41.5	34.6	40.0	25.0	41.7	33.3
FORT LEWIS COLL	CO	.1	19	22.2	15.8	33.3	27.8	5.3	47.4	47.4
MESA COLL	CO	.1	26	52.0	28.0	63.6	52.4	26.9	26.9	46.2
METROPOLITAN ST COLL	CO	.3	81	31.9	35.4	30.3	36.2	24.7	45.7	29.6
REGIS COLL	CO	.1	14	23.1	38.5	15.4	16.7	21.4	57.1	21.4
U OF CO-BOULDER	CO	.2	59	49.1	43.6	49.1	55.6	30.5	27.1	42.4
U OF CO-CO SPRINGS	CO		12	8.3	16.7	33.3	36.4		66.7	33.3
U OF CO-DENVER	CO	.1	37	58.6	53.3	51.6	57.6	40.5	29.7	29.7
U OF DENVER	CO		8	14.3	28.6	25.0	37.5	12.5	37.5	50.0
U OF NORTHERN CO	CO	.1	16	26.7	28.6	26.7	28.6	18.8	43.8	37.5
U OF SOUTHERN CO	CO		7	42.9	50.0	33.3	50.0	28.6	28.6	42.9
WESTERN ST COLL	CO		10		10.0	20.0	20.0		80.0	20.0
CONNECTICUT										
CENTRAL CONN ST U	CT	.2	59	17.0	23.5	21.2	24.0	18.6	64.4	16.9
FAIRFIELD	CT	.1	31	59.1	36.8	22.2	33.3	32.3	38.7	29.0
QUINNIPIAC COLL	CT	.1	22	13.6	14.3	9.1	5.6	4.5	72.7	22.7
SACRED HEART UNIV	CT		11		14.3	10.0	20.0		72.7	27.3
SO CT STATE U	CT	.1	23	17.4	22.7	22.7	13.6	13.0	60.9	26.1
U OF CONN	CT	.3	72	49.1	47.4	44.6	43.4	38.9	30.6	30.6
U OF HARTFORD	CT	.1	14	23.1	30.8	16.7	25.0	7.1	64.3	28.6
U OF NEW HAVEN	CT		6	33.3	33.3	33.3	33.3	33.3	66.7	
WESTERN CONN ST U	CT	.1	18	56.3	50.0	37.5	46.2	33.3	27.8	38.9
DELAWARE										
GOLDEY BEACOM COLL	DE	.1	14	9.1	25.0	16.7	27.3	21.4	64.3	14.3
U OF DELAWARE	DE	.2	55	36.7	44.2	50.0	45.7	29.1	36.4	34.5
DISTRICT OF COLUMBIA										
AMERICAN	DC	.1	16	14.3	14.3		23.1		62.5	37.5
CATHOLIC U OF AMER	DC		11	20.0	40.0	27.3	45.5	9.1	45.5	45.5
GEORGE WASHINGTON	DC	.1	21	46.7	50.0	12.5	20.0	28.6	47.6	23.8
GEORGETOWN	DC	.2	41	62.5	60.0	52.6	59.5	46.3	24.4	29.3
HOWARD	DC	.1	14	10.0	10.0	8.3			85.7	14.3
SOUTHEASTERN	DC		7	14.3					85.7	14.3
STRAYER COLL	DC		13		15.4	7.7			76.9	23.1
U OF DC	DC		11	18.2	18.2	9.1	9.1		72.7	27.3

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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 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
FLORIDA										
BARRY	FL		10	55.6	44.4	37.5	37.5	40.0	40.0	20.0
FL AGRI & MECH	FL		13	8.3	8.3	25.0	23.1	7.7	76.9	15.4
FL ATLANTIC U	FL	.1	39	41.7	47.4	45.7	56.8	23.1	23.1	53.8
FL INTERNATIONAL	FL	.3	73	43.8	36.7	69.0	71.7	41.1	20.5	38.4
FL SOUTHERN COLL	FL		8	16.7		16.7	37.5		62.5	37.5
FL STATE	FL	.3	80	66.2	49.3	53.7	55.9	41.3	26.3	32.5
NOVA	FL		6	33.3		16.7	20.0		50.0	50.0
ST LEO COLL	FL		13	25.0	38.5	16.7	30.8	15.4	53.8	30.8
STETSON U	FL		9	12.5	62.5	62.5	77.8	22.2	11.1	66.7
U OF CENTRAL FL	FL	.1	35	61.8	41.9	51.6	69.7	28.6	17.1	54.3
U OF FLORIDA	FL	.2	51	54.5	43.5	60.0	73.3	45.1	25.5	29.4
U OF MIAMI	FL		12	40.0	50.0	50.0	30.0	33.3	41.7	25.0
U OF NORTH FL	FL	.1	35	61.3	58.1	39.3	40.0	40.0	28.6	31.4
U OF SO FLORIDA	FL	.3	72	50.0	59.3	58.3	60.6	45.8	31.9	22.2
U OF TAMPA	FL		5	50.0	50.0	40.0	60.0	40.0	40.0	20.0
U OF WEST FLORIDA	FL	.1	20	46.7	23.5	25.0	47.1	20.0	35.0	45.0
GEORGIA										
AUGUSTA COLL	GA		9	14.3	33.3	42.9	14.3	22.2	33.3	44.4
BERRY COLL	GA	.1	17	35.3	31.3	17.6	11.8	5.9	58.8	35.3
CLARK COLL	GA		8						100.0	
COLUMBUS COLL	GA		8	33.3	50.0	16.7	50.0	25.0	25.0	50.0
EMORY	GA	.1	26	52.2	60.9	20.8	17.4	15.4	30.8	53.8
GA COLLEGE	GA	.1	30	27.6	10.7	22.2	22.2	6.7	63.3	30.0
GA INST OF TECH	GA	.1	14	42.9	14.3	38.5	61.5	7.1	35.7	57.1
GA SOUTHERN COLL	GA	.1	32	20.0	23.3	21.9	22.6	12.5	59.4	28.1
GA SOUTHWESTERN COLL	GA	.1	21	17.6	5.3	17.6	15.0	4.8	71.4	23.8
GA STATE	GA	.5	135	35.8	34.6	30.6	35.8	15.6	38.5	45.9
KENNESAW COLL	GA	.2	50	40.0	43.9	30.0	25.0	28.0	40.0	32.0
MERCER U-ATLANTA	GA		5		20.0		20.0		60.0	40.0
MERCER U-MACON	GA	.1	14	33.3	33.3		7.7	14.3	64.3	21.4
MOREHOUSE COLL	GA		7		14.3	14.3	14.3		57.1	42.9
OGLETHORPE	GA	.1	18	18.8	29.4	31.3	33.3	5.6	50.0	44.4
PIEDMONT COLL	GA	.1	15	20.0	13.3	20.0	20.0	13.3	73.3	13.3
SAVANNAH STATE	GA		6		25.0		33.3	33.3	50.0	16.7
U OF GEORGIA	GA	.4	115	44.4	43.6	39.2	43.9	26.1	33.0	40.9
VALDOSTA STATE	GA	.1	22	31.8	38.1	25.0	19.0	9.1	40.9	50.0
WEST GEORGIA COLL	GA	.1	16	41.7	46.2	16.7	26.7	25.0	50.0	25.0

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MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
HAWAII										
CHAMINADE	HI		6	16.7	16.7	16.7	16.7		66.7	33.3
HAWAII PACIFIC COLL	HI		11	44.4	40.0	40.0	45.5	45.5	54.5	
U OF HAWAII-MANOA	HI	.3	85	44.4	32.4	24.7	32.9	23.5	40.0	36.5
IDAHO										
BOISE STATE	ID	.1	30	37.9	40.0	55.2	37.9	23.3	40.0	36.7
IDAHO STATE	ID	.2	41	65.9	56.1	58.5	68.3	48.8	24.4	26.8
NORTHWEST NAZARENE	ID		5						100.0	
U OF IDAHO	ID	.1	21	19.0	19.0	20.0	30.0	14.3	57.1	28.6
ILLINOIS										
AUGUSTANA COLL	IL		6	50.0	16.7	40.0	20.0	16.7	33.3	50.0
BRADLEY	IL	.1	38	21.1	18.4	26.3	24.3	13.2	65.8	21.1
CHICAGO STATE	IL	.1	15	6.7	13.3	6.7	7.1		80.0	20.0
DEPAUL	IL	.5	127	46.0	44.4	47.2	46.5	31.5	40.2	28.3
EASTERN IL	IL	.2	52	25.0	34.6	39.2	39.2	15.4	40.4	44.2
ELMHURST COLL	IL	.1	15	26.7	20.0	26.7	26.7	13.3	66.7	20.0
GOVERNORS STATE	IL		12	25.0	41.7	25.0	33.3	25.0	58.3	16.7
IL BENEDICTINE COLL	IL	.1	14	57.1	57.1	50.0	35.7	28.6	28.6	42.9
IL COLL	IL		6						100.0	
IL INST TECH	IL		5	40.0	40.0	40.0	40.0		40.0	60.0
IL STATE	IL	.4	113	64.3	55.0	59.8	60.2	41.6	22.1	36.3
IL WESLEYAN	IL	.1	39	43.6	43.6	59.0	61.5	25.6	23.1	51.3
LEWIS	IL		8		14.3				87.5	12.5
MILLIKIN	IL		13	15.4	15.4	15.4	15.4	15.4	84.6	
NO PARK COLL	IL		6	66.7	33.3	66.7	16.7	16.7	33.3	50.0
NORTH CENTRAL COLL	IL		13	46.2	38.5	46.2	38.5	23.1	38.5	38.5
NORTHEASTERN IL	IL	.1	27	15.4	29.6	19.2	23.1	14.8	63.0	22.2
NORTHERN IL	IL	.4	119	81.4	64.4	79.8	76.3	59.7	11.8	28.6
NORTHWESTERN	IL		6	40.0	40.0	33.3	33.3	16.7	50.0	33.3
ROOSEVELT	IL	.1	29	32.1	41.4	32.1	28.6	20.7	48.3	31.0
SANGAMON STATE	IL	.1	27	40.7	51.9	37.0	44.4	25.9	37.0	37.0
ST XAVIER COLL	IL		10	40.0	40.0	50.0	50.0	40.0	50.0	10.0
STHN IL U-CARBONDALE	IL	.3	76	29.7	32.9	32.0	34.2	22.4	55.3	22.4
STHN IL U-EDWARDSVILLE	IL	.1	20	45.0	45.0	55.0	65.0	35.0	35.0	30.0
U OF CHICAGO-LOYOLA	IL	.1	27	34.6	30.8	30.8	22.2	18.5	55.6	25.9
U OF IL-CHICAGO	IL	.3	74	31.1	38.4	39.2	33.8	17.6	45.9	36.5
U OF IL-URBANA	IL	1.0	265	74.0	68.7	67.2	67.5	52.8	16.6	30.6

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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

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
WESTERN IL U	IL	.1	24	54.2	33.3	41.7	41.7	20.8	25.0	54.2
INDIANA										
ANDERSON COLL	IN		11	18.2	36.4	22.2	11.1	9.1	45.5	45.5
BALL ST	IN	.3	72	20.6	15.9	14.9	20.0	8.3	66.7	25.0
BUTLER	IN		9	50.0	50.0	62.5	44.4	33.3	44.4	22.2
FRANKLIN COLL	IN		9				11.1		88.9	11.1
IN CENTRAL	IN	.1	14	14.3	7.7	16.7	23.1	7.1	71.4	21.4
IN ST U-TERRE HAUTE	IN	.1	36	29.4	22.9	24.2	20.0	11.1	58.3	30.6
IN U-BLOOMINGTON	IN	.7	197	49.7	57.3	48.3	55.0	40.6	29.9	29.4
IN U-FORT WAYNE	IN	.1	24	39.1	41.7	30.4	30.4	20.8	45.8	33.3
IN U-NORTHWEST	IN		11	63.6	50.0	40.0	81.8	36.4	18.2	45.5
IN U-PURDUE-INDPLS	IN	.2	53	14.9	23.9	10.9	22.4	13.2	64.2	22.6
IN U-SOUTH BEND	IN		9	44.4	50.0	62.5	50.0	33.3	33.3	33.3
IN U-SOUTHEAST	IN		9	33.3	44.4	22.2	22.2	22.2	55.6	22.2
MANCHESTER COLL	IN	.1	29	31.0	34.5	35.7	42.9	20.7	51.7	27.6
MARIAN COLL-INDPLS	IN		12	16.7		18.2	9.1	8.3	66.7	25.0
MARION COLL-MARION	IN		6		16.7				83.3	16.7
PURDUE U-CALUMET	IN		13	30.8	53.8	46.2	38.5	30.8	46.2	23.1
PURDUE U-MAIN CAMPUS	IN	.1	40	16.7	43.6	22.2	33.3	12.5	47.5	40.0
ST JOSEPHS COLL	IN		10	25.0	22.2	22.2	20.0		60.0	40.0
ST MARYS COLL	IN	.1	19	15.8	21.1	11.1	5.6	5.3	73.7	21.1
TAYLOR	IN		10	22.2	40.0	25.0	25.0	30.0	60.0	10.0
U OF EVANSVILLE	IN		6						100.0	
U OF NOTRE DAME	IN	.4	106	50.0	45.0	49.0	51.0	34.0	36.8	29.2
U OF SOUTH INDIANA	IN	.1	15	13.3	6.7	20.0	20.0	6.7	66.7	26.7
VALPARAISO	IN		12	33.3	18.2	36.4	40.0	16.7	41.7	41.7
IOWA										
BUENA VISTA COLL	IA	.1	33	34.4	45.2	35.5	48.5	27.3	48.5	24.2
CENTRAL U OF IOWA	IA		6			16.7	33.3		66.7	33.3
DRAKE	IA	.1	18	38.9	22.2	33.3	61.1	11.1	33.3	55.6
GRANDVIEW COLL	IA		9	22.2	11.1	33.3	33.3	11.1	55.6	33.3
IOWA STATE	IA	.2	43	35.7	20.9	26.8	31.7	16.3	55.8	27.9
LORAS COLL	IA		13	7.7	23.1	7.7	23.1	7.7	61.5	30.8
LUTHER COLL	IA		11	27.3	54.5	20.0	50.0	18.2	36.4	45.5
MT MERCY COLL	IA		8	12.5	12.5	25.0	37.5	12.5	50.0	37.5
SIMPSON COLL	IA		12	8.3	8.3	16.7	16.7	8.3	83.3	8.3
ST AMBROSE COLL	IA	.1	19	10.5	15.8	10.5	26.3	5.3	73.7	21.1
U OF IOWA	IA	.3	71	38.0	40.8	59.4	60.9	31.0	32.4	36.6

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NATIONAL TOTALS
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MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF NORTHERN IOWA	IA	.6	173	54.9	78.0	73.4	78.6	50.3	14.5	35.3
UPPER IOWA U	IA		6	33.3	66.7	33.3	33.3	33.3	33.3	33.3
WARTBURG COLL	IA		8		12.5	12.5	12.5		75.0	25.0
KANSAS										
BAKER	KS		11	18.2	18.2				81.8	18.2
EMPORIA STATE	KS		12	16.7	16.7	16.7	25.0	8.3	66.7	25.0
FORT HAYS STATE	KS	.1	14	50.0	50.0	57.1	50.0	28.6	28.6	42.9
KANSAS STATE	KS	.2	58	29.1	44.6	35.1	46.4	19.0	37.9	43.1
PITTSBURG STATE	KS		9	33.3	33.3	11.1	11.1		55.6	44.4
U OF KANSAS	KS	.2	41	40.0	30.0	30.0	47.5	17.1	41.5	41.5
WASHBURN U OF TOPEKA	KS	.1	22	4.5	9.1	31.8	31.8		59.1	40.9
WICHITA STATE	KS	.1	21	14.3	19.0	14.3	23.8	4.8	66.7	28.6
KENTUCKY										
BELLARMINE COLL	KY		8	37.5	50.0	37.5	37.5	25.0	37.5	37.5
EASTERN KY	KY	.1	19	38.9	41.2	27.8	35.3	21.1	47.4	31.6
MOREHEAD STATE	KY		13	8.3	15.4	16.7	46.2	7.7	53.8	38.5
MURRAY STATE	KY	.1	24	20.8	25.0	25.0	29.2	8.3	58.3	33.3
NORTHERN KENTUCKY U	KY	.1	18	22.2	11.1	11.1	16.7		66.7	33.3
THOMAS MORE COLL	KY		10	33.3	37.5	33.3	40.0	30.0	50.0	20.0
U OF KENTUCKY	KY	.2	59	23.2	14.5	26.8	44.4	13.6	49.2	37.3
U OF LOUISVILLE	KY	.1	30	32.1	27.6	27.6	35.7	20.0	50.0	30.0
WESTERN KY	KY	.1	33	15.2	12.1	30.3	36.4	6.1	60.6	33.3
LOUISIANA										
CENTENARY OF LA	LA		8	12.5	50.0	62.5	25.0	12.5	37.5	50.0
GRAMBLING STATE	LA		8	12.5	12.5			12.5	87.5	
LA ST U-A&M	LA	.2	56	34.5	41.8	29.1	35.7	23.2	50.0	26.8
LA ST U-SHREVEPORT	LA		10	11.1	22.2	20.0	30.0	20.0	70.0	10.0
LA TECH	LA		12	27.3	27.3	8.3	8.3		75.0	25.0
LOYOLA U	LA		8	25.0	25.0	25.0	37.5	12.5	50.0	37.5
MCNEESE STATE	LA		11	36.4	36.4	36.4	36.4	27.3	45.5	27.3
NICHOLLS STATE	LA		10		10.0				90.0	10.0
NORTHEAST LA	LA	.1	23	18.2	22.7	35.0	25.0	21.7	56.5	21.7
NORTHWESTERN STATE	LA		5	50.0	50.0	25.0	20.0	20.0	60.0	20.0
SOUTHEASTERN LA	LA	.1	14	23.1	7.7	14.3	28.6	7.1	64.3	28.6
SOUTHERN U-BATON ROUGE	LA		9						100.0	
SOUTHERN U-NEW ORLEANS	LA		6				16.7	16.7	83.3	
TULANE U	LA		11	37.5	44.4	71.4	55.6	27.3	18.2	54.5

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MAY 1992 UNIFORM CPA EXAMINATION

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				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF NEW ORLEANS	LA	.1	33	50.0	56.3	50.0	54.5	39.4	33.3	27.3
U OF STHWESTN LA	LA		13	46.2	69.2	53.8	61.5	38.5	23.1	38.5
MAINE										
HUSSON COLL	ME	.1	19			10.5	15.8		84.2	15.8
THOMAS COLL	ME		6						100.0	
U OF ME-ORONO	ME		11	36.4	27.3	27.3	27.3	9.1	54.5	36.4
U OF ME-PORTLAND	ME		12	25.0	8.3	33.3	50.0		41.7	58.3
MARYLAND										
BOWIE STATE	MD		13	15.4	16.7	25.0	23.1	7.7	69.2	23.1
COLUMBIA UNION COLL	MD		6						100.0	
FROSTBURG STATE	MD	.1	22	9.1	22.7	27.3	18.2	4.5	68.2	27.3
LOYOLA COLL	MD		12	40.0	40.0	30.0	36.4	25.0	50.0	25.0
MORGAN STATE	MD		10						100.0	
MT ST MARYS COLL	MD		9	37.5	37.5	22.2	22.2	22.2	66.7	11.1
SALISBURY STATE	MD	.1	19	10.5	5.9	5.9	10.5	5.3	84.2	10.5
TOWSON STATE	MD	.2	42	27.5	27.5	28.2	25.0	16.7	54.8	28.6
U OF BALTI[illegible]	MD	.2	59	26.3	35.7	40.4	33.9	18.6	50.8	30.5
U OF MD-BA[illegible]	MD		13	23.1	38.5	38.5	38.5	15.4	53.8	30.8
U OF MD-COLLEGE PARK	MD	.6	170	27.0	35.4	36.0	37.4	21.2	50.6	28.2
MASSACHUSETTS										
AMERICAN INTERNATL	MA		9	12.5	12.5	11.1	11.1	11.1	88.9	
ASSUMPTION COLL	MA	.1	14	30.8	23.1			14.3	64.3	21.4
ATLANTIC UNION COLL	MA		5		25.0		20.0	20.0	60.0	20.0
BABSON COLL	MA	.2	43	41.5	32.5	17.9	21.9	16.3	44.2	39.5
BENTLEY COLL	MA	.4	121	37.5	31.4	23.4	28.3	23.1	52.1	24.8
BOSTON COLL	MA	.2	58	42.9	37.2	29.3	28.6	31.0	39.7	29.3
BOSTON U	MA	.2	46	25.6	19.4	27.8	20.6	21.7	67.4	10.9
COLLEGE OF HOLY CROSS	MA	.1	20	44.4	56.3	31.3	33.3	35.0	35.0	30.0
FITCHBURG STATE	MA		10	22.2	14.3	25.0	28.6	30.0	40.0	30.0
MERRIMACK COLL	MA	.1	32	16.1	20.0	6.9	13.8	9.4	75.0	15.6
NICHOLS COLL	MA		11		18.2	9.1			81.8	18.2
NORTH ADAMS STATE	MA		12	8.3	8.3	8.3	8.3	8.3	91.7	
NORTHEASTERN U	MA	.3	82	19.2	18.9	15.1	15.3	13.4	69.5	17.1
SALEM STATE	MA	.1	36	21.2	31.3	21.2	20.6	16.7	61.1	22.2
SIMMONS COLL	MA		6	20.0		20.0		16.7	66.7	16.7
SOUTHEASTERN MASS	MA	.1	19	5.3	11.1	5.3	11.1		73.7	26.3
STONEHILL COLL	MA		13	18.2	33.3	50.0	54.5	30.8	30.8	38.5

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				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SUFFOLK	MA	.1	14	7.7	7.7	7.7	21.4	7.1	78.6	14.3
U OF LOWELL	MA	.1	32	40.7	25.0	28.6	33.3	21.9	46.9	31.3
U OF MASS-AMHERST	MA	.3	69	27.0	43.9	33.8	36.1	17.4	44.9	37.7
U OF MASS-BOSTON	MA	.1	31	26.7	30.0	19.2	29.6	12.9	48.4	38.7
WESTERN NEW ENG COLL	MA	.1	29	21.4	21.4	22.2	26.9	13.8	65.5	20.7
WESTFIELD ST COLL	MA		8	25.0	25.0	25.0	25.0	25.0	75.0	
WORCESTER STATE	MA		10	22.2	20.0	22.2	22.2	10.0	60.0	30.0
MICHIGAN										
ADRIAN COLL	MI		8	12.5	12.5	16.7		12.5	75.0	12.5
ALBION COLL	MI		5		20.0	20.0	40.0	20.0	60.0	20.0
ALMA COLL	MI		5						100.0	
AQUINAS COLL	MI		10	40.0	30.0	40.0	30.0	20.0	60.0	20.0
CALVIN COLL	MI		9	62.5	75.0	66.7	88.9	55.6	11.1	33.3
CENTRAL MICH	MI	.1	38	26.3	22.9	27.0	35.1	10.5	50.0	39.5
DAVENPORT COLLEGE	MI		10	20.0	40.0	10.0	30.0	10.0	60.0	30.0
DETROIT COLL OF BUS	MI		5		20.0				80.0	20.0
EASTERN MICH	MI	.1	38	25.7	25.7	38.2	35.3	15.8	52.6	31.6
FERRIS STATE	MI	.1	14	14.3	35.7	7.1	15.4	7.1	57.1	35.7
GRAND VALLEY ST	MI	.1	17	58.8	70.6	58.8	64.7	41.2	11.8	47.1
HILLSDALE COLL	MI		8		12.5	12.5	12.5		87.5	12.5
HOPE COLL	MI		6	16.7		33.3	33.3		66.7	33.3
MADONNA COLL	MI		5				20.0		80.0	20.0
MICHIGAN STATE	MI	.3	83	24.4	26.3	25.6	25.3	12.0	59.0	28.9
NORTHERN MICH	MI		10	30.0	30.0	50.0	60.0	20.0	40.0	40.0
OAKLAND U	MI		13	38.5	30.8	66.7	66.7	23.1	23.1	53.8
SAGINAW VALLEY ST	MI		5	40.0	25.0	40.0	25.0	40.0	60.0	
U OF MI-ANN ARBOR	MI	.2	47	71.1	65.9	71.8	72.5	57.4	19.1	23.4
U OF MI-DEARBORN	MI	.1	15	46.7	40.0	46.7	46.7	33.3	33.3	33.3
U OF MI-FLINT	MI		7	28.6	28.6	42.9	85.7	14.3	14.3	71.4
WALSH COLLEGE	MI	.2	58	32.8	27.6	41.4	56.9	19.0	36.2	44.8
WAYNE STATE	MI	.1	32	34.4	22.6	31.0	33.3	12.5	53.1	34.4
WESTERN MI U	MI	.2	54	26.4	18.9	28.8	30.2	16.7	61.1	22.2
MINNESOTA										
BEMIDJI STATE	MN	.1	27	59.3	66.7	55.6	63.0	48.1	29.6	22.2
COLL OF ST THOMAS	MN	.2	41	39.0	41.5	34.1	41.5	24.4	41.5	34.1
CONCORDIA MOORHEAD	MN		9	22.2		22.2	44.4		55.6	44.4
GUSTAVUS ADOLPHUS	MN		8	25.0	50.0	50.0	25.0	25.0	37.5	37.5
MANKATO STATE	MN	.1	35	21.2	23.5	23.5	42.9	14.3	51.4	34.3

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MOORHEAD STATE	MN	.1	40	15.0	30.0	27.5	42.5	7.5	50.0	42.5
SOUTHWEST STATE	MN		7	14.3	14.3	28.6	42.9		42.9	57.1
ST CLOUD STATE	MN	.1	21	47.6	35.0	45.0	47.6	28.6	42.9	28.6
ST JOHNS U	MN	.1	17	47.1	23.5	58.8	64.7	23.5	29.4	47.1
U OF MN-DULUTH	MN	.1	23	36.4	31.8	43.5	56.5	26.1	43.5	30.4
U OF MN-MNPLS	MN	.2	45	56.8	48.9	69.8	69.8	35.6	17.8	46.7
WINONA STATE	MN	.1	17	29.4	35.3	35.3	47.1	17.6	41.2	41.2
MISSISSIPPI										
DELTA STATE	MS		8		12.5	25.0	25.0		75.0	25.0
JACKSON STATE	MS		10	11.1	22.2		20.0	10.0	70.0	20.0
MS COLL	MS		13	7.7	7.7	15.4	15.4	7.7	84.6	7.7
MS ST U	MS	.1	15	7.7	15.4	21.4	26.7	13.3	66.7	20.0
MS U FOR WOMEN	MS		8	25.0	25.0	37.5	37.5	12.5	50.0	37.5
U OF MS	MS	.1	20	21.1	26.3	5.3	15.8	10.0	60.0	30.0
U OF SOUTHERN MS	MS	.1	19	44.4	47.4	27.8	38.9	26.3	42.1	31.6
MISSOURI										
CENTRAL MO STATE	MO	.1	15	13.3	16.7	35.7	38.5	6.7	46.7	46.7
COLUMBIA COLL	MO		7		33.3		28.6	14.3	57.1	28.6
EVANGEL COLL	MO	.1	16	25.0	25.0	6.7	25.0	12.5	75.0	12.5
LINCOLN U	MO		11	30.0	22.2	30.0	27.3	9.1	54.5	36.4
LINDENWOOD COLL	MO		5		20.0				80.0	20.0
MARYVILLE COLL	MO		13	23.1	30.8	23.1	30.8	23.1	69.2	7.7
MO SOUTHERN STATE	MO		8	28.6	37.5	20.0	40.0	12.5	50.0	37.5
MO WESTERN ST COLL	MO		10	22.2	42.9		25.0	10.0	50.0	40.0
NORTHEAST MO STATE	MO	.2	58	50.9	66.1	66.1	68.4	43.1	17.2	39.7
NORTHWEST MO STATE	MO	.1	20	15.8	20.0	45.0	36.8	10.0	55.0	35.0
PARK COLL	MO		5						100.0	
ROCKHURST COLL	MO	.1	22	28.6	31.8	31.6	36.8	18.2	50.0	31.8
SCHOOL OF THE OZARKS	MO		5	40.0	60.0	40.0	33.3	20.0	40.0	40.0
SOUTHEAST MO STATE	MO	.1	28	33.3	45.8	37.5	56.0	25.0	32.1	42.9
SOUTHWEST BAPTIST COLL	MO		9	44.4	33.3	55.6	66.7	33.3	33.3	33.3
SOUTHWEST MO STATE	MO	.2	65	24.1	25.8	18.9	19.6	18.5	53.8	27.7
ST LOUIS U	MO	.1	36	29.4	12.9	15.6	18.8	8.3	58.3	33.3
U OF MO-COLUMBIA	MO	.3	75	31.8	42.2	37.7	39.1	29.3	38.7	32.0
U OF MO-KANSAS CITY	MO	.1	38	32.4	36.1	35.3	34.4	31.6	47.4	21.1
U OF MO-ST LOUIS	MO	.3	93	43.5	45.9	39.0	44.3	36.6	36.6	26.9
WASHINGTON U	MO	.1	27	87.0	79.2	73.9	87.0	70.4	3.7	25.9
WEBSTER COLL	MO		7	14.3			28.6	14.3	71.4	14.3

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

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
WILLIAM JEWELL COLL	MO	.1	14	15.4	23.1	23.1	28.6	14.3	57.1	28.6
MONTANA										
CARROLL COLL	MT		6	83.3	100.0	100.0	83.3	83.3		16.7
EASTERN MONTANA COLL	MT	.1	27	57.7	46.2	46.2	51.9	33.3	25.9	40.7
GREAT FALLS COLL	MT		6		33.3	33.3	50.0		50.0	50.0
MONTANA ST UNIV	MT	.2	52	80.8	61.5	80.8	73.1	57.7	9.6	32.7
ROCKY MTN COLL	MT		6	16.7				16.7	83.3	
U OF MONTANA	MT	.1	39	51.3	51.3	71.8	71.8	43.6	20.5	35.9
NEBRASKA										
CHADRON STATE	NE		5	20.0	20.0	40.0	40.0	20.0	40.0	40.0
CREIGHTON	NE	.1	19	10.5	26.3	42.1	47.4	5.3	42.1	52.6
HASTINGS COLL	NE		6		16.7	20.0	16.7		83.3	16.7
KEARNEY STATE	NE		12	25.0	33.3	16.7	50.0	16.7	41.7	41.7
PERU STATE COLL	NE		5	60.0	60.0	40.0	40.0	40.0	40.0	20.0
U OF NEBR-LINCOLN	NE	.1	37	43.2	43.2	33.3	52.8	27.0	40.5	32.4
U OF NEBR-OMAHA	NE	.1	15	13.3	13.3	33.3	60.0	6.7	40.0	53.3
UNION COLL	NE		5	60.0	60.0	60.0	60.0	60.0	40.0	
WAYNE STATE	NE		6				16.7		83.3	16.7
NEVADA										
U OF NV-LAS VEGAS	NV	.1	38	24.3	13.5	21.6	23.7	5.3	55.3	39.5
U OF NV-RENO	NV	.1	17	41.2	52.9	35.3	47.1	29.4	41.2	29.4
NEW HAMPSHIRE										
FRANKLIN PIERCE COLL	NH		9	22.2	22.2	22.2	33.3	11.1	66.7	22.2
NH COLL	NH	.1	16	43.8	40.0	30.8	57.1	25.0	37.5	37.5
U OF NH	NH		13	15.4	15.4	38.5	38.5	15.4	53.8	30.8
NEW JERSEY										
BLOOMFIELD COLL	NJ		7	16.7					85.7	14.3
FARLGH DCKSN-MADISON	NJ		9		12.5	12.5		11.1	77.8	11.1
FARLGH DCKSN-TEANECK	NJ	.1	20	25.0	21.1	11.8	11.8	10.0	65.0	25.0
GLASSBORO STATE	NJ	.1	19	21.1	21.1	10.5	10.5	5.3	73.7	21.1
KEAN COLL OF NJ	NJ	.1	30		3.3				96.7	3.3
MONMOUTH COLL	NJ	.1	15	15.4	7.7	21.4	13.3	13.3	73.3	13.3
MONTCLAIR STATE	NJ	.1	36	5.9	14.3	18.2	18.2	5.6	72.2	22.2
RAMAPO COLL OF NJ	NJ	.1	14	16.7	25.0	8.3	14.3		71.4	28.6
RICHARD STOCKTON ST	NJ	.1	14	7.1	7.1	14.3			85.7	14.3

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NATIONAL TOTALS

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MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
RIDER COLL	NJ	.1	26	19.2	15.4	23.1	19.2	3.8	65.4	30.8
RUTGERS U-CAMDEN	NJ	.1	16	20.0	33.3	40.0	43.8	12.5	37.5	50.0
RUTGERS U-NEW BRNSWK	NJ	.2	45	21.1	29.7	34.2	34.2	11.1	53.3	35.6
RUTGERS U-NEWARK	NJ	.2	43	10.3	27.0	33.3	23.8	9.3	58.1	32.6
SETON HALL	NJ	.1	17	20.0	14.3	6.3	5.9		70.6	29.4
ST ELIZABETH COLL	NJ		5			40.0	20.0		60.0	40.0
ST PETERS COLL	NJ	.1	23	10.5	15.0	27.8	21.1	13.0	78.3	8.7
TRENTON STATE	NJ		7	33.3	50.0	50.0	66.7	42.9	28.6	28.6
WILLIAM PATERSON	NJ	.1	26	11.5	19.2	20.8	20.8	7.7	69.2	23.1
NEW MEXICO										
NEW MEXICO STATE	NM	.1	25	20.8	25.0	29.2	13.0	8.0	68.0	24.0
U OF NEW MEXICO	NM	.1	18	33.3	33.3	38.9	50.0	16.7	44.4	38.9
WESTERN NEW MEXICO	NM		6		16.7	16.7	16.7		83.3	16.7
NEW YORK										
ADELPHI	NY	.1	30	30.8	44.4	25.0	42.9	23.3	53.3	23.3
ALFRED	NY		7			16.7	20.0	14.3	85.7	
CANISIUS COLL	NY	.1	22	20.0	27.3	30.8	53.8	27.3	50.0	22.7
CLARKSON U	NY		9	14.3	14.3	42.9	28.6	22.2	66.7	11.1
COLL OF ST ROSE	NY		6	25.0	33.3	100.0	50.0	33.3	33.3	33.3
CUNY BERNARD BARUCH	NY	.7	195	45.4	50.0	40.0	44.3	40.0	42.6	17.4
CUNY BROOKLYN COLL	NY	.2	57	45.7	41.7	43.8	48.4	35.1	45.6	19.3
CUNY HUNTER COLL	NY	.2	49	20.0	33.3	28.6	17.6	24.5	57.1	18.4
CUNY LEHMAN COLL	NY	.1	25	15.4	15.4	21.1	16.7	16.0	72.0	12.0
CUNY QUEENS COLL	NY	.5	128	27.4	43.1	32.4	36.6	28.9	51.6	19.5
CUNY STATEN ISLAND	NY	.1	30	10.0	9.5	14.3	18.2	6.7	83.3	10.0
CUNY YORK	NY	.1	21	10.0		18.8	11.8	9.5	85.7	4.8
DAEMEN COLL	NY		6						100.0	
DOMINICAN BLAUVELT	NY		9	28.6	16.7	28.6	16.7	22.2	77.8	
DOWLING COLL	NY	.1	35	21.4	43.8	23.1	22.2	22.9	60.0	17.1
ELMIRA COLL	NY		7	40.0	20.0	42.9	60.0	42.9	42.9	14.3
FORDHAM	NY	.2	49	27.8	30.6	30.8	34.5	26.5	51.0	22.4
HOFSTRA	NY	.5	127	33.9	43.3	28.9	37.2	26.0	51.2	22.8
IONA COLL	NY	.2	46	7.7	7.7	15.4	19.2	8.7	82.6	8.7
ITHACA COLL	NY	.1	20	15.4	7.7		6.7		90.0	10.0
L I U-BKLYN CENTER	NY		7	25.0	25.0	40.0	16.7		57.1	42.9
L I U-CW POST	NY	.2	56	25.9	25.9	21.6	17.9	16.1	67.9	16.1
LE MOYNE COLL	NY	.2	54	18.8	13.3	32.6	36.6	18.5	55.6	25.9
MANHATTAN COLL	NY	.1	18	46.2	50.0	40.0	20.0	27.8	50.0	22.2

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MAY 1992 UNIFORM CPA EXAMINATION

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				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MARIST COLL	NY	.1	15	33.3	14.3		11.1	13.3	66.7	20.0
MERCY COLL	NY	.1	14				9.1		92.9	7.1
NAZARETH OF RCHSTR	NY		9	25.0	37.5	40.0	60.0	33.3	55.6	11.1
NEW YORK U	NY	.3	83	41.3	47.6	28.3	32.6	30.1	56.6	13.3
NIAGARA U	NY	.1	24	37.5	25.0	33.3	31.6	20.8	45.8	33.3
NY TECH INST-NYC	NY		5				33.3		80.0	20.0
NY TECH INST-WESTBURY	NY	.1	17	50.0	44.4	50.0	33.3	35.3	58.8	5.9
PACE U-NY	NY	.5	124	39.1	40.0	44.3	38.8	29.8	43.5	26.6
PACE U-PLEASANTVILLE	NY	.6	149	16.8	15.4	18.8	15.7	8.1	71.1	20.8
PACE U-WHITE PLAINS	NY	.1	17	8.3	25.0	26.7	13.3	11.8	64.7	23.5
REGENTS EXTERNAL DEG	NY		8		40.0		25.0	12.5	50.0	37.5
RENSSELAER POLY INST	NY		6	16.7	40.0	33.3	33.3	16.7	50.0	33.3
ROCHESTER INST TECH	NY	.1	22	26.7	28.6	17.6	20.0	9.1	59.1	31.8
SIENA COLL	NY	.2	61	29.7	27.8	22.5	20.5	21.3	63.9	14.8
ST BONAVENTURE U	NY	.1	28	31.8	31.8	13.3	10.0	17.9	64.3	17.9
ST FRANCIS COLL	NY		6		25.0	16.7	33.3	16.7	50.0	33.3
ST JOHN FISHER COLL	NY	.1	24	11.1	12.5	21.1	23.8	8.3	66.7	25.0
ST JOHNS	NY	.4	102	27.3	28.3	26.5	27.5	22.5	60.8	16.7
ST THOMAS AQUINAS	NY		10						100.0	
SUNY AT ALBANY	NY	.4	116	38.6	30.5	32.8	46.2	25.9	50.0	24.1
SUNY AT BINGHAMTON	NY	.3	83	45.5	28.9	41.7	44.6	28.9	49.4	21.7
SUNY AT BUFFALO	NY	.3	73	51.1	46.9	50.0	54.8	41.1	35.6	23.3
SUNY COLL BROCKPORT	NY		10	44.4	60.0	33.3	66.7	40.0	20.0	40.0
SUNY COLL EMPIRE STATE	NY		5		33.3	100.0	50.0	60.0	20.0	20.0
SUNY COLL FREDONIA	NY	.1	19	33.3	57.1	40.0	15.4	21.1	36.8	42.1
SUNY COLL GENESEO	NY	.1	39	15.4	12.0	44.1	51.5	15.4	46.2	38.5
SUNY COLL OLD WESTURY	NY	.1	38	25.0	31.8	28.1	35.7	21.1	57.9	21.1
SUNY COLL OSWEGO	NY	.1	39	20.0	11.1	26.9	33.3	12.8	64.1	23.1
SUNY COLL PLATTSBURGH	NY	.1	34	11.5	8.0	13.8	19.4	14.7	67.6	17.6
SUNY COLL UTICA-ROME	NY		8	14.3					87.5	12.5
SYRACUSE	NY	.1	28	47.6	50.0		33.3	32.1	42.9	25.0
TOURO	NY	.1	27	12.5	36.4	50.0	44.0	40.7	48.1	11.1
UTICA COLL-SYRACUSE	NY		11	57.1	33.3	25.0		9.1	54.5	36.4
YESHIVA	NY	.1	24	58.3	66.7	56.3	63.6	45.8	16.7	37.5
NORTH CAROLINA										
APPALACHIAN STATE	NC	.1	21	40.0	23.8	26.3	38.1	14.3	47.6	38.1
BELMONT ABBEY COLL	NC		7	14.3	14.3			14.3	85.7	
CAMPBELL U	NC		9	22.2	11.1	37.5	37.5	11.1	66.7	22.2
EAST CAROLINA	NC	.2	50	52.0	36.7	29.5	23.3	22.0	46.0	32.0

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ELON COLL	NC	.1	17	25.0	18.8	21.4	21.4	11.8	70.6	17.6
GARDNER-WEBB COLL	NC		9	25.0	12.5	25.0	33.3	11.1	55.6	33.3
GUILFORD COLL	NC	.1	20	29.4	22.2	21.4	25.0	5.0	60.0	35.0
HIGH POINT COLL	NC		9	33.3	22.2	25.0	33.3	11.1	66.7	22.2
LENOIR-RHYNE COLL	NC		5	25.0		20.0	20.0		60.0	40.0
MEREDITH COLL	NC		12	8.3	18.2	10.0	18.2		66.7	33.3
METHODIST COLL	NC		5						100.0	
NC AGRIC & TECH	NC	.1	18	18.8	12.5	22.2	16.7	5.6	72.2	22.2
NC CENTRAL	NC		6						100.0	
NC ST U-RALEIGH	NC	.5	127	52.1	40.7	59.8	61.8	33.9	27.6	38.6
QUEENS COLL	NC		5	20.0	20.0	20.0	20.0	20.0	80.0	
ST AUGUSTINES COLL	NC		6						100.0	
U OF NC-ASHEVILLE	NC		7	42.9	28.6	57.1	57.1	28.6	42.9	28.6
U OF NC-CHAPEL HILL	NC		8	28.6	16.7	20.0	33.3	12.5	50.0	37.5
U OF NC-CHARLOTTE	NC	.3	73	48.5	32.8	54.5	51.5	30.1	35.6	34.2
U OF NC-GREENSBORO	NC	.1	29	40.0	16.0	31.0	31.0	10.3	44.8	44.8
U OF NC-WILMINGTON	NC	.1	18	17.6	11.8	6.3	6.3	5.6	83.3	11.1
WAKE FOREST	NC	.2	42	70.7	66.7	81.0	82.9	47.6	7.1	45.2
WESTERN CAROLINA U	NC		6	33.3	33.3	20.0	40.0	16.7	66.7	16.7
WINGATE COLL	NC		5						100.0	
WINSTON-SALEM STATE	NC		8						100.0	
NORTH DAKOTA										
DICKINSON STATE	ND		8						100.0	
JAMESTOWN COLL	ND		10	30.0	20.0	10.0	20.0	10.0	70.0	20.0
MARY COLL	ND		10	10.0	10.0	30.0	30.0	10.0	70.0	20.0
MINOT STATE	ND	.1	25	12.0	20.0	28.0	28.0	12.0	68.0	20.0
ND DAKOTA STATE	ND	.1	29	27.6	62.1	27.6	41.4	17.2	27.6	55.2
U OF ND DAKOTA	ND	.2	57	22.8	26.8	37.5	42.9	8.8	43.9	47.4
OHIO										
ASHLAND COLL	OH		7	16.7	57.1	33.3	50.0		28.6	71.4
BALDWIN-WALLACE COLL	OH	.2	64	23.3	25.5	22.6	29.0	10.9	53.1	35.9
BOWLING GREEN STATE	OH	.2	49	39.0	31.0	39.0	41.5	26.5	38.8	34.7
CAPITAL U	OH	.1	17		7.1	18.8	20.0	11.8	70.6	17.6
CASE WESTERN RESERVE	OH	.1	14	50.0	45.5	27.3	18.2	28.6	28.6	42.9
CEDARVILLE COLL	OH		8	50.0	60.0	28.6	50.0	25.0	12.5	62.5
CLEVELAND STATE	OH	.3	78	33.3	43.1	34.9	42.9	32.1	41.0	26.9
DEFIANCE COLL	OH		8	33.3	71.4	42.9	16.7	37.5	25.0	37.5
DYKE COLL	OH		10	30.0	30.0	11.1	11.1	20.0	60.0	20.0

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FRANKLIN U	OH	.2	51	27.7	38.3	36.7	39.6	15.7	47.1	37.3
HEIDELBERG COLL	OH		9	11.1	11.1	11.1			88.9	11.1
JOHN CARROLL U	OH	.2	43	37.1	37.8	27.3	40.6	32.6	37.2	30.2
KENT STATE	OH	.3	76	27.0	31.3	25.4	29.2	14.5	55.3	30.3
LAKE ERIE COLL	OH		8	12.5		12.5			87.5	12.5
MALONE COLL	OH		5	40.0	20.0	25.0	20.0		40.0	60.0
MARIETTA COLL	OH		7	40.0	33.3	14.3	14.3	14.3	42.9	42.9
MIAMI U	OH	.6	155	38.0	42.6	35.3	41.5	25.8	37.4	36.8
MT ST JOSEPH	OH		7	40.0	16.7	16.7	14.3		42.9	57.1
MT UNION COLL	OH	.1	16	21.4	27.3	15.4	20.0	18.8	68.8	12.5
MT VERNON NAZARENE	OH		7	50.0	75.0	50.0	50.0	42.9	14.3	42.9
NOTRE DAME COLL	OH		8	42.9	33.3	42.9	33.3	50.0	50.0	
OHIO DOMINICAN COLL	OH		7		20.0	16.7	14.3		57.1	42.9
OHIO NORTHERN	OH	.1	16	21.4	35.7	35.7	30.8	31.3	56.3	12.5
OHIO STATE	OH	.7	193	34.0	30.1	30.4	38.2	20.7	42.5	36.8
OHIO U	OH	.2	51	38.5	36.2	23.1	30.2	11.8	39.2	49.0
OHIO WESLEYAN	OH		7	33.3		20.0	14.3	14.3	57.1	28.6
OTTERBEIN COLL	OH		11	18.2	9.1	9.1	10.0	9.1	81.8	9.1
RIO GRANDE COLL	OH		8	12.5	14.3	12.5	12.5	12.5	75.0	12.5
TIFFIN U	OH		9	50.0	71.4	57.1	50.0	55.6	22.2	22.2
U OF AKRON	OH	.4	100	34.1	28.2	26.6	37.6	26.0	46.0	28.0
U OF CINCINNATI	OH	.4	99	40.7	37.8	38.8	39.3	27.3	39.4	33.3
U OF DAYTON	OH	.2	53	31.1	21.7	26.1	34.6	17.0	54.7	28.3
U OF TOLEDO	OH	.2	51	27.9	26.2	22.7	34.7	19.6	47.1	33.3
WALSH COLL	OH		7		14.3				85.7	14.3
WILMINGTON COLL	OH		5		20.0	20.0		20.0	80.0	
WRIGHT STATE	OH	.2	47	37.2	36.6	38.5	38.5	31.9	42.6	25.5
XAVIER	OH	.1	27	28.0	31.8	30.4	29.2	22.2	63.0	14.8
YOUNGSTOWN STATE	OH	.2	60	17.0	19.6	16.0	11.8	15.0	68.3	16.7
OKLAHOMA										
CENTRAL STATE	OK	.1	38	28.9	26.3	34.2	31.6	13.2	50.0	36.8
EAST CENTRAL OK STATE	OK		9	22.2	22.2	22.2	22.2	22.2	77.8	
LANGSTON U	OK		13	38.5	46.2	38.5	38.5	30.8	46.2	23.1
NORTHEASTERN OK ST	OK	.1	17	29.4	41.2	17.6	23.5	11.8	52.9	35.3
OK CITY U	OK		5		33.3			20.0	80.0	
OK ST U	OK	.1	32	36.7	36.7	31.3	34.4	15.6	43.8	40.6
ORAL ROBERTS U	OK		11	27.3	18.2	27.3	27.3	18.2	63.6	18.2
SOUTHEASTERN OK STATE	OK		5						100.0	
U OF OK-NORMAN	OK	.2	46	33.3	28.9	43.5	42.2	13.0	34.8	52.2

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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 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF TULSA	OK	.1	16	46.7	50.0	50.0	53.3	37.5	31.3	31.3
OREGON										
LINFIELD COLL	OR		8	28.6	28.6	37.5	25.0		50.0	50.0
OREGON STATE	OR	.1	33	64.5	61.3	64.5	64.5	54.5	27.3	18.2
PORTLAND STATE	OR	.1	40	44.7	36.8	53.8	45.0	22.5	37.5	40.0
SOUTHERN OR STATE	OR		12	16.7	16.7	16.7	33.3	8.3	58.3	33.3
U OF OREGON	OR	.1	29	33.3	28.6	37.0	40.7	20.7	44.8	34.5
U OF PORTLAND	OR		11	36.4	27.3	27.3	27.3	27.3	63.6	9.1
PENNSYLVANIA										
ALBRIGHT COLL	PA		6	60.0	40.0	60.0	50.0	50.0	33.3	16.7
BLOOMSBURG U	PA	.1	28		7.1	3.8	7.7		85.7	14.3
BUCKNELL U	PA	.1	19	38.9	29.4	6.7	12.5	21.1	57.9	21.1
CALIFORNIA U	PA		5	25.0	60.0	40.0	60.0	20.0	40.0	40.0
CLARION U OF PA	PA	.1	22	19.0	5.0	10.0	13.6	9.1	81.8	9.1
COLL MISERICORDIA	PA		6			16.7	16.7		83.3	16.7
DREXEL	PA	.2	50	26.1	28.9	42.6	39.6	16.0	46.0	38.0
DUQUESNE	PA	.1	29	22.2	7.4	21.4	13.8	3.4	69.0	27.6
ELIZABETHTOWN COLL	PA		9				12.5		88.9	11.1
FRANKLIN & MARSHALL	PA		8	40.0	66.7	20.0	33.3	50.0	37.5	12.5
GANNON U	PA		5	20.0	20.0	40.0	40.0	20.0	60.0	20.0
GETTYSBURG COLL	PA		9	25.0	22.2	12.5	22.2		55.6	44.[illegible]
GROVE CITY COLL	PA	.1	39	12.8	17.9	23.1	30.8	2.6	51.3	46.[illegible]
KINGS COLL	PA	.1	29	3.7	3.7	3.6	3.6	3.4	96.6	
KUTZTOWN U OF PA	PA		5	60.0	20.0	40.0	60.0	20.0		80.0
LA SALLE COLL	PA	.2	41	7.5	7.7	10.0	12.5	2.4	82.9	14.6
LEHIGH U	PA	.2	55	14.6	14.6	36.7	38.8	14.5	52.7	32.7
MERCYHURST COLL	PA		6	33.3	16.7				66.7	33.3
MESSIAH COLL	PA		13	46.2	76.9	76.9	61.5	30.8	15.4	53.8
MILLERSVILLE U	PA	.1	16	6.3	6.3	6.3			87.5	12.5
MORAVIAN COLL	PA		6	33.3	16.7	16.7	33.3	16.7	50.0	33.3
MUHLENBERG COLL	PA		11	22.2	12.5	12.5	12.5	18.2	63.6	18.2
PA ST U-BEHREND	PA		9	11.1	22.2				66.7	33.3
PA ST U-CAPITOL	PA		8	25.0	25.0	37.5	37.5	12.5	50.0	37.5
PA ST U-U PARK	PA	.4	111	29.1	24.8	19.4	18.4	10.8	61.3	27.9
PHILA TEXTILE & SCI	PA		12	18.2	27.3				75.0	25.0
ROBERT MORRIS COLL	PA	.2	42	33.3	30.0	27.5	27.5	16.7	50.0	33.3
SHIPPENSBURG U OF PA	PA	.1	15	13.3	13.3	26.7	40.0	6.7	53.3	40.0
ST FRANCIS COLL	PA	.1	15	38.5	15.4	15.4	21.4	20.0	60.0	20.0

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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

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ST JOSEPHS COLL	PA	.1	30	7.1	11.5	23.1	22.2	6.7	73.3	20.0
ST VINCENT COLL	PA		11	36.4	27.3	18.2	27.3	9.1	54.5	36.4
SUSQUEHANNA U	PA		10	22.2	12.5				80.0	20.0
TEMPLE	PA	.2	49	20.5	9.1	31.1	34.8	6.1	55.1	38.8
THIEL COLL	PA		9		11.1		12.5	11.1	77.8	11.1
U OF PA	PA	.2	50	68.2	63.0	76.2	88.1	56.0	16.0	28.0
U OF PITTSBURGH	PA	.1	31	35.5	35.5	35.5	35.5	22.6	51.6	25.8
U OF SCRANTON	PA	.1	39	30.3	27.3	3.0	14.3	7.7	66.7	25.6
URSINUS COLL	PA		9	33.3	44.4	11.1			55.6	44.4
VILLANOVA	PA	.2	67	39.2	38.0	19.6	23.1	22.4	50.7	26.9
WAYNESBURG COLL	PA		5		40.0	25.0	20.0		60.0	40.0
WEST CHESTER U OF PA	PA	.1	22	31.8	19.0	52.4	45.5	18.2	45.5	36.4
WESTMINSTER COLL	PA		7						100.0	
WIDENER U	PA	.2	41	12.5	10.0	15.4	20.0	4.9	68.3	26.8
WILKES COLL	PA	.1	17	6.3				5.9	94.1	
YORK COLL OF PA	PA		9	25.0	22.2	33.3	37.5	22.2	66.7	11.1
PUERTO RICO										
CATHOLIC U OF PR	PR	.1	15			18.2	8.3		86.7	13.3
CAYEY U COLL-PR	PR		13						100.0	
INTER AMER-HATO REY	PR	.1	20						100.0	
SACRED HEART COLL	PR		5						100.0	
U OF PR-MAYAGUEZ	PR		9			33.3	37.5	33.3	66.7	
U OF PR-RIO PIEDRAS	PR	.4	119	20.0	16.7	27.2	18.6	10.1	67.2	22.7
RHODE ISLAND										
BRYANT COLL	RI	.2	49	50.0	42.1	27.8	37.1	42.9	30.6	26.5
JOHNSON & WALES U	RI		7	28.6	28.6	28.6	28.6	28.6	71.4	
PROVIDENCE COLL	RI	.1	26	38.1	30.0	30.4	27.3	30.8	50.0	19.2
RHODE ISLAND COLLEGE	RI		7	14.3	14.3		14.3		71.4	28.6
ROGER WILLIAMS	RI		7	14.3					85.7	14.3
U OF RHODE ISLAND	RI	.2	51	39.0	42.9	28.6	28.6	21.6	37.3	41.2
SOUTH CAROLINA										
BOB JONES U	SC	.2	41	9.8	17.1	17.5	22.5	7.3	68.3	24.4
CHARLESTON COLL	SC		7	28.6	71.4	42.9	42.9	14.3	28.6	57.1
CLEMSON	SC	.1	37	30.3	27.3	25.7	20.0	13.5	48.6	37.8
FRANCIS MARION COLL	SC		5			20.0			80.0	20.0
FURMAN	SC	.1	15	46.2	35.7	23.1	46.7	20.0	33.3	46.7
U OF SC-COLUMBIA	SC	.2	44	14.3	6.8	9.8	7.7	4.5	79.5	15.9

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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 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF SC-SPARTANBURG	SC		6		16.7		33.3		66.7	33.3
WINTHROP COLL	SC		11	9.1		9.1	9.1		90.9	9.1
WOOFORD COLL	SC		6	16.7	16.7	50.0	66.7	16.7	33.3	50.0
SOUTH DAKOTA										
AUGUSTANA COLL	SD		8	50.0	25.0	37.5	37.5	25.0	50.0	25.0
BLACK HILLS STATE	SD	.1	20	15.0	15.0	5.0	15.0		75.0	25.0
NORTHERN STATE	SD	.1	16	12.5		6.3			81.3	18.8
SIOUX FALLS COLL	SD		8			12.5	37.5		62.5	37.5
U OF SD	SD	.2	52	9.6	11.8	13.7	19.2	7.7	76.9	15.4
TENNESSEE										
AUSTIN PEAY STATE	TN	.1	16	25.0	18.8	18.8	25.0	6.3	62.5	31.3
BELMONT COLL	TN		13	23.1	23.1	15.4	15.4	7.7	76.9	15.4
CARSON NEWMAN COLL	TN		5	60.0	60.0	40.0	40.0	40.0	20.0	40.0
CHRISTIAN BROS COLL	TN		10	40.0	30.0	50.0	40.0	30.0	50.0	20.0
DAVID LIPSCOMB COLL	TN		9	25.0	25.0				66.7	33.3
EAST TENN STATE	TN	.1	24	20.8	12.5	12.5	20.8	4.2	70.8	25.0
MEMPHIS STATE	TN	.1	31	19.4	25.8	25.8	22.6	9.7	51.6	38.7
MIDDLE TENN STATE	TN	.1	24	20.8	25.0	33.3	20.8	16.7	62.5	20.8
MILLIGAN COLL	TN		5						100.0	
SOUTHERN MISSIONARY	TN		6	33.3	33.3	33.3	50.0	16.7	50.0	33.3
TENN STATE	TN	.1	18	11.1	5.6	11.1	11.1	5.6	88.9	5.6
TENN TECH	TN	.1	15	20.0	20.0	14.3	14.3	13.3	73.3	13.3
TENN WESLEYAN COLL	TN		10	10.0	20.0	20.0	30.0	10.0	60.0	30.0
U OF TN-CHATTANOOGA	TN	.1	18	29.4	31.3	26.7	47.1	22.2	44.4	33.3
U OF TN-KNOXVILLE	TN	.2	51	35.3	48.0	23.5	26.0	13.7	45.1	41.2
U OF TN-MARTIN	TN		11	18.2			10.0		72.7	27.3
UNION U	TN		7	28.6	14.3				71.4	28.6
TEXAS										
ABILENE CHRISTIAN	TX		11	36.4	50.0	40.0	36.4	18.2	45.5	36.4
ANGELO STATE	TX		10	40.0	30.0	40.0	50.0	30.0	50.0	20.0
BAYLOR	TX		13	27.3	18.2	16.7	30.8	15.4	69.2	15.4
CORPUS CHRISTI STATE U	TX		6	33.3	16.7	16.7	50.0	16.7	50.0	33.3
E TEXAS STATE	TX		6		20.0	20.0	66.7	16.7	33.3	50.0
HOUSTON BAPTIST	TX		6						100.0	
LAMAR U	TX		6	16.7	16.7	20.0	20.0	16.7	83.3	
MIDWESTERN STATE	TX		10		33.3	22.2	20.0		70.0	30.0
PAN AMERICAN U	TX		9	14.3	12.5		25.0	11.1	77.8	11.1

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SAM HOUSTON STATE	TX	.1	18	11.1	11.1	16.7	22.2	5.6	72.2	22.2
SOUTHERN METHODIST	TX		9	12.5	44.4	44.4	37.5	22.2	44.4	33.3
SOUTHWEST TEX STATE	TX	.1	31	22.6	22.6	25.8	22.6	12.9	67.7	19.4
STEPHEN F AUSTIN STATE	TX		9	12.5	12.5		22.2		77.8	22.2
TARLETON STATE	TX		5						100.0	
TEX A&M	TX	.3	83	24.1	18.2	29.5	30.5	12.0	56.6	31.3
TEX CHRISTIAN	TX		12	27.3	36.4	50.0	36.4	25.0	50.0	25.0
TEX TECH	TX	.1	26	16.7	33.3	26.1	25.0	15.4	57.7	26.9
U OF HOUSTON	TX	.2	52	25.5	21.3	36.2	38.8	15.4	57.7	26.9
U OF HOUSTON CLEAR LAKE	TX	.1	16	20.0	33.3	20.0	18.8	12.5	56.3	31.3
U OF HOUSTON DOWN TOWN	TX	.1	15	7.1	13.3			6.7	86.7	6.7
U OF HOUSTON-VICTORIA	TX		13	15.4	15.4	23.1	23.1	7.7	76.9	15.4
U OF NORTH TEXAS	TX	.1	21	25.0	15.8	21.1	19.0	9.5	66.7	23.8
U OF TEX-ARLINGTON	TX	.2	49	42.6	39.6	54.2	55.3	28.6	30.6	40.8
U OF TEX-AUSTIN	TX	.2	44	36.6	44.2	47.5	48.7	29.5	43.2	27.3
U OF TEX-DALLAS	TX	.1	24	33.3	16.7	16.7	29.2	8.3	50.0	41.7
U OF TEX-EL PASO	TX		8		16.7	25.0	25.0	12.5	75.0	12.5
U OF TEX-PERMIAN BASIN	TX		10	30.0	20.0	40.0	33.3	20.0	50.0	30.0
U OF TEX-SAN ANTONIO	TX	.1	36	14.3	18.2	3.1	6.1	2.8	77.8	19.4
U OF TEX-TYLER	TX		8	14.3	42.9	42.9	57.1	25.0	37.5	37.5
WEST TEX STATE	TX		9	37.5	12.5	11.1	11.1		66.7	33.3
UTAH										
BRIGHAM YOUNG	UT	.1	36	33.3	30.3	45.2	48.4	19.4	38.9	41.7
U OF UTAH	UT	.1	24	31.8	34.8	39.1	36.4	25.0	50.0	25.0
VERMONT										
NORWICH U	VT		5		25.0		40.0	20.0	60.0	20.0
ST MICHAELS COLL	VT		8	14.3	14.3	12.5			75.0	25.0
U OF VT	VT	.1	28	36.0	30.4	38.1	45.0	17.9	39.3	42.9
VIRGINIA										
AVERETT COLL	VA		10	30.0	30.0	20.0	10.0	10.0	60.0	30.0
CHRISTOPHER NEWPORT	VA	.1	35	22.6	33.3	19.4	34.5	22.9	54.3	22.9
CLINCH VALLEY	VA		7		57.1	28.6		14.3	28.6	57.1
COLL OF WILLIAM & MARY	VA	.2	66	44.8	46.0	34.5	32.7	34.8	39.4	25.8
EMORY & HENRY COLL	VA		5	25.0	40.0			20.0	60.0	20.0
GEORGE MASON U	VA	.3	89	36.2	41.9	49.4	35.2	36.0	33.7	30.3
HAMPTON U	VA	.1	38	2.7	2.7	5.4			94.7	5.3
JAMES MADISON U	VA	.3	68	41.4	41.9	32.8	29.8	26.5	41.2	32.4

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LONGWOOD COLL	VA	.1	23	4.5	4.5	18.2	17.4	4.3	73.9	21.7
LYNCHBURG COLL	VA	.1	14	25.0	23.1	30.8	28.6	7.1	57.1	35.7
MARYMOUNT U	VA	.1	15		6.7				93.3	6.7
NORFOLK STATE	VA	.1	22		5.3				95.5	4.5
OLD DOMINION U	VA	.2	54	33.3	24.5	36.0	40.8	22.2	44.4	33.3
RADFORD U	VA	.2	44	14.6	11.9	23.3	14.3	9.1	70.5	20.5
ROANOKE COLL	VA		10	33.3	25.0	42.9	28.6	10.0	40.0	50.0
SHENANDOAH CONSERVTORY	VA		6	20.0	25.0	20.0	20.0	33.3	50.0	16.7
U OF RICHMOND	VA	.2	59	55.2	53.7	70.6	75.0	44.1	10.2	45.8
U OF VA	VA	.2	63	52.7	49.1	56.4	55.8	42.9	25.4	31.7
VA COMMONWEALTH U	VA	.3	76	44.8	33.3	37.1	49.2	27.6	40.8	31.6
VA POLY TECH	VA	.4	112	47.0	43.3	36.6	47.3	30.4	33.9	35.7
VA STATE	VA		6						100.0	
WASHINGTON & LEE	VA		11	40.0	22.2	33.3	40.0	36.4	45.5	18.2
WASHINGTON										
CENTRAL WASH STATE	WA	.2	62	17.7	13.1	18.0	29.5	8.1	61.3	30.6
CITY U	WA	.1	14	28.6	50.0	35.7	42.9	28.6	42.9	28.6
EASTERN WASH STATE	WA	.1	20	15.0	20.0	15.8	26.3	10.0	65.0	25.0
GONZAGA U	WA	.1	21	47.6	71.4	33.3	52.4	14.3	9.5	76.2
PACIFIC LUTHERAN	WA		12	25.0	41.7	50.0	41.7	16.7	33.3	50.0
SEATTLE PACIFIC COLL	WA		10	25.0	20.0	37.5	33.3	10.0	50.0	40.0
SEATTLE U	WA		12	18.2	25.0	36.4	36.4	16.7	58.3	25.0
U OF PUGET SOUND	WA	.1	18	35.3	11.8	29.4	33.3	16.7	61.1	22.2
U OF WASH	WA	.3	92	48.9	47.2	58.4	60.7	34.8	25.0	40.2
WALLA WALLA COLL	WA		5	40.0	40.0	40.0	40.0	40.0	60.0	
WASH STATE	WA	.1	36	26.5	23.5	32.4	30.6	16.7	55.6	27.8
WESTERN WASH STATE	WA	.1	24	33.3	29.2	41.7	45.8	29.2	50.0	20.8
WHITWORTH COLL	WA		8	28.6	37.5	28.6	42.9	25.0	37.5	37.5
WEST VIRGINIA										
CONCORD COLL	WV		5		33.3	40.0	40.0	40.0	40.0	20.0
FAIRMONT STATE	WV		8	33.3	20.0	16.7	42.9	12.5	50.0	37.5
MARSHALL U	WV	.1	18	17.6	18.8	23.5	17.6	11.1	55.6	33.3
SHEPHERD COLL	WV		9	12.5	25.0	25.0	14.3	22.2	66.7	11.1
W VA INST TECH	WV		7				20.0		85.7	14.3
W VA STATE	WV		8	28.6	28.6	66.7	57.1	37.5	50.0	12.5
W VA U	WV	.1	40	12.5	27.0	12.1	12.1	12.5	75.0	12.5
WHEELING COLL	WV		5	50.0	25.0	25.0	40.0	20.0	60.0	20.0

* 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.

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

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
WISCONSIN										
CARROLL COLL	WI		5	40.0	40.0	20.0	60.0	20.0	40.0	40.0
LAKELAND COLL	WI	.1	31	35.5	22.6	36.7	40.0	19.4	51.6	29.0
MARQUETTE U	WI	.2	44	51.2	41.9	46.5	47.7	27.3	36.4	36.4
U OF WI-EAU CLAIRE	WI	.1	18	35.3	38.9	47.1	52.9	27.8	38.9	33.3
U OF WI-LA CROSSE	WI	.1	19	61.1	55.6	52.6	52.6	36.8	26.3	36.8
U OF WI-MADISON	WI	.2	58	78.9	71.9	82.5	79.3	60.3	12.1	27.6
U OF WI-MILWAUKEE	WI	.2	41	52.5	51.2	53.7	62.5	31.7	22.0	46.3
U OF WI-OSHKOSH	WI	.1	20	30.0	40.0	30.0	55.0	25.0	30.0	45.0
U OF WI-PARKSIDE	WI		9	44.4	66.7	77.8	88.9	44.4	11.1	44.4
U OF WI-WHITEWATER	WI	.1	28	57.1	46.4	63.0	66.7	39.3	25.0	35.7
WYOMING										
U OF WYOMING	WY	.1	38	50.0	39.5	44.7	43.2	26.3	36.8	36.8
SCHOOLS WITH FEWER THAN FIVE		2.7	741	17.9	18.5	19.2	22.8	11.5	66.9	21.6
SCHOOLS NOT RECORDED		25.9	7,011	30.3	29.5	27.9	31.8	22.0	50.5	27.5
TOTALS		100.0	27,036	31.8	31.8	32.2	35.2	21.8	49.7	28.5

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

REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

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

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ALABAMA										
AUBURN U-AUBURN	AL	.2	6	66.7	20.0	33.3	40.0	33.3	33.3	33.3
U OF AL-UNIVERSITY	AL	.3	8	66.7	50.0	40.0	33.3	50.0	37.5	12.5
ARIZONA										
U OF ARIZONA	AZ	.2	6	50.0	40.0	83.3	80.0	50.0	16.7	33.3
CALIFORNIA										
CAL ST U-SACRAMENTO	CA	.2	5	100.0	50.0	100.0	80.0	60.0	20.0	20.0
SAN FRANCISCO STATE	CA	.2	6	50.0	50.0	60.0	50.0	33.3	50.0	16.7
U OF CAL-IRVINE	CA	.3	7	42.9	42.9	57.1	57.1	28.6	14.3	57.1
U OF CAL-LOS ANGELES	CA	.3	8	50.0	37.5	71.4	83.3	37.5	12.5	50.0
COLORADO										
CO STATE	CO	.4	9	62.5	57.1	40.0	33.3	44.4	22.2	33.3
U OF CO-BOULDER	CO	.5	13	66.7	69.2	83.3	83.3	61.5	7.7	30.8
U OF CO-DENVER	CO	.4	9	71.4	87.5	42.9	75.0	55.6	11.1	33.3
U OF DENVER	CO	.8	19	82.4	63.2	85.7	84.6	63.2	15.8	21.1
CONNECTICUT										
U OF CONN	CT	.4	11	54.5	66.7	42.9	33.3	54.5	36.4	9.1
U OF HARTFORD	CT	.6	14	63.6	36.4	22.2	45.5	35.7	28.6	35.7
DISTRICT OF COLUMBIA										
AMERICAN	DC	.4	9	44.4	55.6	77.8	55.6	22.2	11.1	66.7
GEORGE WASHINGTON	DC	.8	20	27.8	31.6	38.9	42.1	25.0	35.0	40.0
FLORIDA										
FL ATLANTIC U	FL	.2	6	50.0	80.0	80.0	83.3	33.3		66.7
FL INTERNATIONAL	FL	.3	7	28.6	28.6	57.1	42.9	14.3	42.9	42.9
FL STATE	FL	.4	11	90.9	72.7	90.9	81.8	45.5		54.5
ST THOMAS U	FL	.2	5	40.0	60.0	60.0	60.0	40.0	20.0	40.0
U OF CENTRAL FL	FL	.5	12	75.0	72.7	72.7	81.8	66.7	16.7	16.7
U OF FLORIDA	FL	1.1	27	72.0	70.4	75.0	72.0	48.1	7.4	44.4
U OF MIAMI	FL	.5	12	33.3	66.7	50.0	50.0	25.0	25.0	50.0
U OF NORTH FL	FL	.2	5	75.0	50.0	40.0	25.0	20.0	40.0	40.0
U OF SO FLORIDA	FL	.5	13	76.9	69.2	84.6	76.9	61.5	7.7	30.8
U OF WEST FLORIDA	FL	.2	5	60.0	50.0	50.0	50.0	40.0	20.0	40.0

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REPORT NUMBER 12-B

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

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

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GEORGIA										
EMORY	GA	.2	5	20.0	25.0				60.0	40.0
GA INST OF TECH	GA	.4	9	25.0	12.5	77.8	66.7	22.2	22.2	55.6
GA STATE	GA	.8	20	36.8	57.9	52.6	66.7	35.0	25.0	40.0
U OF GEORGIA	GA	.5	12	50.0	30.0	50.0	40.0	41.7	33.3	25.0
HAWAII										
U OF HAWAII-MANOA	HI	.2	5	20.0	40.0				60.0	40.0
ILLINOIS										
DEPAUL	IL	1.4	36	61.1	55.6	55.6	63.9	33.3	22.2	44.4
NORTHERN IL	IL	.3	7	71.4	85.7	42.9	42.9	42.9	14.3	42.9
ROOSEVELT	IL	.2	6	50.0	50.0	50.0	50.0	33.3	33.3	33.3
ROSARY COLL	IL	.2	5	20.0	20.0				80.0	20.0
STHN IL U-CARBONDALE	IL	.2	6	16.7	33.3	33.3	33.3	16.7	66.7	16.7
U OF CHICAGO	IL	.3	7	42.9	71.4	57.1	83.3	42.9	14.3	42.9
U OF IL-CHICAGO	IL	.2	5	60.0	60.0	80.0	80.0	60.0	20.0	20.0
U OF IL-URBANA	IL	.8	19	61.1	66.7	61.1	77.8	52.6	21.1	26.3
WESTERN IL U	IL	.3	8	37.5	28.6	28.6	50.0	25.0	37.5	37.5
INDIANA										
IN U-BLOOMINGTON	IN	.4	11	40.0	55.6	50.0	22.2	27.3	36.4	36.4
IN U-PURDUE-INDPLS	IN	.2	5	40.0	60.0	60.0	60.0	40.0	20.0	40.0
PURDUE U-MAIN CAMPUS	IN	.2	6	50.0	50.0	60.0	60.0	50.0	50.0	
IOWA										
U OF IOWA	IA	.5	13	33.3	58.3	76.9	76.9	38.5	7.7	53.8
KENTUCKY										
U OF KENTUCKY	KY	.3	7	42.9	33.3	66.7	66.7	28.6		71.4
LOUISIANA										
TULANE U	LA	.3	7	42.9	33.3	71.4	57.1	28.6	14.3	57.1
MARYLAND										
LOYOLA COLL	MD	.2	5	60.0	60.0	60.0	60.0	60.0	40.0	
U OF BALTIMORE	MD	.3	7	28.6	33.3	28.6	42.9	14.3	42.9	42.9
U OF MD-COLLEGE PARK	MD	.4	10	55.6	66.7	66.7	60.0	50.0	40.0	10.0

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MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
MASSACHUSETTS										
BABSON COLL	MA	.2	6	33.3		20.0	25.0	16.7	50.0	33.3
BENTLEY COLL	MA	1.4	34	54.5	41.9	65.5	60.7	41.2	23.5	35.3
BOSTON U	MA	.8	21	22.2	16.7	45.0	30.0	9.5	47.6	42.9
NORTHEASTERN U	MA	1.6	39	56.3	38.2	36.7	56.0	33.3	25.6	41.0
SIMMONS COLL	MA	.3	8	25.0	14.3		14.3	12.5	75.0	12.5
SUFFOLK	MA	.3	8	25.0			25.0	25.0	75.0	
U OF MASS-AMHERST	MA	.3	7	75.0	50.0	60.0	66.7	42.9	28.6	28.6
MICHIGAN										
U OF MI-ANN ARBOR	MI	.6	14	53.8	57.1	76.9	84.6	35.7		64.3
WALSH COLLEGE	MI	.4	11	60.0	80.0	80.0	54.5	36.4	18.2	45.5
WAYNE STATE	MI	.2	6	33.3	20.0	40.0	40.0	16.7	50.0	33.3
WESTERN MI U	MI	.2	5	20.0		25.0	50.0	20.0	40.0	40.0
MINNESOTA										
U OF MN-MNPLS	MN	.3	8	75.0	87.5	87.5	87.5	75.0	12.5	12.5
MISSISSIPPI										
MS ST U	MS	.2	6	16.7	16.7	16.7	16.7		66.7	33.3
U OF MS	MS	.4	11	40.0	30.0	45.5	36.4	27.3	45.5	27.3
MISSOURI										
ST LOUIS U	MO	.3	7	60.0	66.7	60.0	71.4	71.4	28.6	
U OF MO-COLUMBIA	MO	.3	7	42.9	42.9	16.7	16.7	28.6	57.1	14.3
U OF MO-ST LOUIS	MO	.5	13	50.0	55.6	50.0	63.6	30.8	15.4	53.8
WASHINGTON U	MO	.2	5	75.0	50.0	66.7	66.7	60.0		40.0
NEW HAMPSHIRE										
NH COLL	NH	.3	7	50.0	57.1	50.0	50.0	57.1	42.9	
NEW JERSEY										
FARLGH DCKSN-MADISON	NJ	.2	6	33.3	50.0	40.0	40.0	16.7	33.3	50.0
FARLGH DCKSN-RTHFD	NJ	.3	7	14.3	33.3	14.3			71.4	28.6
FARLGH DCKSN-TEANECK	NJ	.4	9	12.5	12.5	12.5	12.5		66.7	33.3
RUTGERS U-NEWARK	NJ	.8	19	41.7	53.3	27.3	44.4	36.8	42.1	21.1
SETON HALL	NJ	.3	7	28.6	42.9	42.9	42.9	14.3	28.6	57.1

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NEW YORK										
ADELPHI	NY	.4	11	20.0	28.6	22.2	42.9	27.3	63.6	9.1
CANISIUS COLL	NY	.4	10	44.4	44.4	62.5	37.5	40.0	30.0	30.0
COLUMBIA U	NY	.2	5	60.0	60.0	60.0	60.0	60.0	40.0	
CUNY BERNARD BARUCH	NY	2.0	49	50.0	45.2	65.7	69.4	44.9	28.6	26.5
CUNY LEHMAN COLL	NY	.2	5	33.3	33.3				80.0	20.0
CUNY QUEENS COLL	NY	.2	5		20.0		33.3		80.0	20.0
FORDHAM	NY	.5	12	14.3	50.0	66.7	66.7	33.3	16.7	50.0
HOFSTRA	NY	.7	18	50.0	35.7	57.1	42.9	44.4	33.3	22.2
L I U-BKLYN CENTER	NY	.2	5	100.0	66.7	50.0	50.0	60.0	20.0	20.0
L I U-CW POST	NY	1.3	32	15.4	42.9	52.2	54.5	40.6	43.8	15.6
NEW YORK U	NY	1.8	45	51.6	56.7	63.3	66.7	48.9	26.7	24.4
PACE U-NY	NY	1.2	29	73.3	50.0	42.9	47.4	37.9	37.9	24.1
PACE U-PLEASANTVILLE	NY	.4	10	44.4	40.0	50.0	77.8	30.0	30.0	40.0
PACE U-WHITE PLAINS	NY	.6	15	60.0	50.0	54.5	54.5	46.7	20.0	33.3
ROCHESTER INST TECH	NY	.2	6			20.0	40.0	33.3	66.7	
ST JOHNS	NY	1.1	28	42.1	35.0	15.4	30.8	25.0	53.6	21.4
SUNY AT ALBANY	NY	.4	9	40.0	57.1	33.3	33.3	55.6	44.4	
SUNY AT BINGHAMTON	NY	.4	11	30.0	25.0	40.0	44.4	9.1	45.5	45.5
SUNY AT BUFFALO	NY	.6	16	61.5	66.7	72.7	77.8	43.8	6.3	50.0
U OF ROCHESTER	NY	.3	7	40.0	40.0	40.0	40.0	28.6	42.9	28.6
NORTH CAROLINA										
NC ST U-RALEIGH	NC	.2	5	80.0	60.0	100.0	100.0	60.0	20.0	20.0
U OF NC-CHAPEL HILL	NC	3.6	91	55.1	67.5	66.3	69.9	40.7	16.5	42.9
OHIO										
BALDWIN-WALLACE COLL	OH	.2	5	60.0	50.0	25.0	20.0	20.0	20.0	60.0
BOWLING GREEN STATE	OH	.2	5	50.0	25.0	100.0	100.0	40.0		60.0
CASE WESTERN RESERVE	OH	.4	9	28.6	75.0	87.5	66.7	33.3		66.7
CLEVELAND STATE	OH	.6	14	53.8	33.3	36.4	61.5	28.6	28.6	42.9
MIAMI U	OH	.2	6	80.0	66.7	50.0	60.0	33.3	16.7	50.0
OHIO STATE	OH	.5	13	61.5	77.8	63.6	70.0	61.5	23.1	15.4
U OF CINCINNATI	OH	.3	7	50.0	33.3	33.3	42.9	28.6	28.6	42.9
U OF TOLEDO	OH	.3	7	57.1	50.0	25.0	33.3	42.9	28.6	28.6
XAVIER	OH	.3	7		28.6	28.6	14.3		71.4	28.6
OKLAHOMA										
CENTRAL STATE	OK	.3	7	40.0	33.3	33.3	28.6	14.3	57.1	28.6

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				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
OK CITY U	OK	.4	9			37.5	37.5		66.7	33.3
OK ST U	OK	.2	6	33.3	66.7	40.0	60.0		16.7	83.3
PENNSYLVANIA										
DREXEL	PA	.5	12	33.3	37.5	75.0	50.0	25.0	41.7	33.3
LA SALLE COLL	PA	.3	8	37.5	28.6	50.0	71.4	25.0	37.5	37.5
TEMPLE	PA	.4	10	60.0	40.0	22.2	25.0	20.0	40.0	40.0
U OF PA	PA	.4	11	54.5	60.0	54.5	70.0	45.5	27.3	27.3
U OF PITTSBURGH	PA	.4	9	55.6	55.6	55.6	55.6	44.4	33.3	22.2
PUERTO RICO										
INTER AMER-HATO REY	PR	.2	6	25.0			50.0		50.0	50.0
U OF PR-RIO PIEDRAS	PR	.2	6		50.0	16.7	16.7	16.7	83.3	
RHODE ISLAND										
BRYANT COLL	RI	.3	8	62.5	71.4	28.6	40.0	37.5	37.5	25.0
U OF RHODE ISLAND	RI	.4	9	75.0	85.7	62.5	50.0	44.4	11.1	44.4
SOUTH CAROLINA										
CLEMSON	SC	.3	8	62.5	42.9	71.4	57.1	50.0	25.0	25.0
U OF SC-COLUMBIA	SC	.3	7	66.7	42.9	71.4	33.3	42.9	14.3	42.9
TENNESSEE										
MEMPHIS STATE	TN	.3	7	83.3	83.3	85.7	85.7	71.4		28.6
U OF TN-KNOXVILLE	TN	.5	12	66.7	50.0	50.0	50.0	41.7	33.3	25.0
VANDERBILT	TN	.2	5	75.0	25.0	100.0	100.0	40.0		60.0
TEXAS										
U OF HOUSTON	TX	.4	11	55.6	44.4	40.0	44.4	18.2	45.5	36.4
U OF HOUSTON CLEAR LAKE	TX	.2	6	33.3		33.3	16.7		66.7	33.3
U OF NORTH TEXAS	TX	.4	11	54.5	54.5	45.5	45.5	45.5	36.4	18.2
U OF TEX-ARLINGTON	TX	.4	10	90.0	60.0	90.0	80.0	60.0	10.0	30.0
U OF TEX-AUSTIN	TX	1.6	41	79.5	77.5	87.2	85.0	65.9	2.4	31.7
U OF TEX-DALLAS	TX	.3	7	60.0	71.4	66.7	57.1	57.1	14.3	28.6
UTAH										
BRIGHAM YOUNG	UT	1.6	41	42.1	43.2	65.8	78.4	34.1	14.6	51.2
SOUTHERN UTAH STATE	UT	.5	12	16.7	25.0	33.3	25.0	16.7	66.7	16.7
U OF UTAH	UT	.4	10	22.2	33.3	30.0	60.0	10.0	20.0	70.0
UTAH STATE	UT	.2	5	25.0		75.0	100.0	20.0	20.0	60.0

* 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 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
WEBER STATE	UT	.3	7	50.0	14.3	42.9	50.0	14.3	57.1	28.6
VIRGINIA										
GEORGE MASON U	VA	.6	16	57.1	68.8	76.9	83.3	56.3	6.3	37.5
U OF VA	VA	.9	23	53.3	70.0	64.7	70.6	52.2	21.7	26.1
VA COMMONWEALTH U	VA	.3	7	71.4	28.6	50.0	66.7	14.3	14.3	71.4
VA POLY TECH	VA	.6	15	50.0	50.0	50.0	53.8	33.3	33.3	33.3
WASHINGTON										
SEATTLE U	WA	.2	6	16.7	33.3	33.3	50.0	16.7	50.0	33.3
U OF WASH	WA	.2	6	33.3	50.0	33.3	33.3	33.3	50.0	16.7
WEST VIRGINIA										
W VA U	WV	.2	5	66.7	50.0	33.3	50.0	40.0	60.0	
WISCONSIN										
U OF WI-MADISON	WI	.4	10	80.0	70.0	100.0	90.0	60.0		40.0
U OF WI-MILWAUKEE	WI	.3	7	28.6	28.6	57.1	71.4			100.0
U OF WI-WHITEWATER	WI	.2	5	80.0	60.0	100.0	100.0	60.0		40.0
SCHOOLS WITH FEWER THAN FIVE		27.6	691	39.2	44.2	43.8	51.1	30.2	37.5	32.3
SCHOOLS NOT RECORDED		6.8	171	36.9	42.7	47.7	50.3	31.6	38.0	30.4
TOTALS		100.0	2,505	46.3	48.1	51.4	55.3	34.9	31.6	33.5

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

REPORT NUMBER 12-B

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA										
ALABAMA A & M	AL		5	50.0	20.0	50.0			20.0	80.0
ALABAMA STATE U	AL		6						100.0	
ATHENS STATE COLL	AL		6		25.0	16.7	20.0		50.0	50.0
AUBURN U-AUBURN	AL	.3	103	50.6	40.9	32.9	36.7	34.0	32.0	34.0
AUBURN U-MONTGOMERY	AL	.1	34	45.0	31.8	16.7	35.3	35.3	38.2	26.5
BIRMINGHAM SOUTHERN	AL	.1	31	32.0	27.6	14.8	23.8	16.1	45.2	38.7
JACKSONVILLE STATE	AL	.1	21	15.8	63.2	52.9	46.2	23.8	19.0	57.1
NORTH ALABAMA U	AL	.1	24	27.8	35.3	22.7	29.4	16.7	45.8	37.5
OAKWOOD COLL	AL		6			16.7			83.3	16.7
SAMFORD U	AL		9	28.6	16.7	25.0	14.3	11.1	55.6	33.3
TROY ST-DOTHAN	AL		8		25.0	14.3	33.3		62.5	37.5
TROY ST-TROY	AL	.1	37	48.1	35.3	53.6	50.0	32.4	29.7	37.8
TUSKEGEE INSTITUTE	AL		5	33.3		20.0			60.0	40.0
U OF AL-BIRMINGHAM	AL	.2	61	43.6	45.0	40.0	35.7	49.2	29.5	21.3
U OF AL-HUNTSVILLE	AL	.1	22	33.3	35.7	26.7	28.6	31.8	36.4	31.8
U OF AL-UNIVERSITY	AL	.3	102	47.9	48.8	30.1	38.9	32.4	27.5	40.2
U OF MONTEVALLO	AL		8	40.0	42.9	20.0	16.7	12.5	37.5	50.0
U OF SO ALABAMA	AL	.1	36	40.0	31.0	18.5	44.4	33.3	38.9	27.8
ALASKA										
U OF ALASKA ANCHORAGE	AK	.1	25	33.3	43.5	33.3	54.5	32.0	36.0	32.0
U OF ALASKA FAIRBANKS	AK	.1	24	42.1	30.0	33.3	25.0	41.7	37.5	20.8
ARIZONA										
ARIZONA STATE	AZ	.6	192	54.0	58.1	45.7	60.4	48.4	27.6	24.0
GRAND CANYON COLL	AZ		9	25.0	66.7	16.7		33.3	44.4	22.2
NORTHERN ARIZ U	AZ	.1	31	36.8	42.9	36.8	25.0	38.7	41.9	19.4
U OF ARIZONA	AZ	.3	96	61.1	52.2	43.2	53.5	47.9	33.3	18.8
ARKANSAS										
ARKANSAS COLL	AR		5	40.0	40.0	25.0	66.7	20.0	40.0	40.0
ARKANSAS STATE	AR	.1	41	31.0	27.6	6.5	29.2	19.5	56.1	24.4
ARKANSAS TECH U	AR		13	27.3	20.0	10.0	28.6	15.4	53.8	30.8
COLL OF THE OZARKS	AR		12	11.1	20.0			8.3	83.3	8.3
HARDING COLL	AR	.1	31	33.3	20.0	28.6	45.0	22.6	32.3	45.2
HENDERSON ST U	AR		14	45.5	41.7	22.2	28.6	35.7	28.6	35.7
HENDRIX COLL	AR	.1	18	38.5	41.7	50.0	50.0	44.4	27.8	27.8
JOHN BROWN U	AR		8	25.0	66.7	50.0	100.0	62.5	25.0	12.5

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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 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
OUACHITA BAPTIST	AR		10		25.0	44.4	28.6	10.0	30.0	60.0
SOUTHERN ARKANSAS U	AR		11	44.4	70.0	57.1	66.7	45.5	9.1	45.5
U OF AR-FAYETTEVILLE	AR	.2	65	34.1	46.8	40.0	39.4	41.5	33.8	24.6
U OF AR-LITTLE ROCK	AR	.2	51	32.6	27.7	20.0	28.6	13.7	45.1	41.2
U OF AR-MONTICELLO	AR		10	25.0	33.3	12.5		10.0	50.0	40.0
U OF CENTRAL AR	AR	.2	57	21.3	23.5	25.6	25.6	17.5	54.4	28.1
CALIFORNIA										
BIOLA U	CA		9	44.4	16.7	50.0	50.0	33.3	55.6	11.1
CAL LUTHERAN COLL	CA		11	55.6	50.0	40.0	33.3	45.5	27.3	27.3
CAL ST BAKERSFIELD U	CA		14	85.7	62.5		16.7	28.6	42.9	28.6
CAL ST SAN BERNARDINO U	CA	.1	31	50.0	68.4	20.8	37.5	48.4	32.3	19.4
CAL ST SONOMA U	CA	.1	22	55.6	50.0	38.5	36.4	45.5	40.9	13.6
CAL ST STANISLAUS U	CA	.1	25	50.0	33.3	30.8	38.5	24.0	40.0	36.0
CAL ST U-CHICO	CA	.1	47	53.6	48.4	55.6	61.1	53.2	23.4	23.4
CAL ST U-FRESNO	CA	.2	61	29.3	35.3	16.1	31.0	27.9	50.8	21.3
CAL ST U-FULLERTON	CA	.3	100	54.9	55.7	53.7	61.0	52.0	28.0	20.0
CAL ST U-HAYWARD	CA	.2	74	58.8	34.8	43.2	47.4	32.4	31.1	36.5
CAL ST U-LONG BEACH	CA	.2	66	52.5	42.1	33.3	42.4	39.4	34.8	25.8
CAL ST U-LOS ANGELES	CA	.3	91	42.2	42.9	38.0	43.2	35.2	44.0	20.9
CAL ST U-NORTHRIDGE	CA	.4	124	55.4	48.4	45.6	50.0	46.0	31.5	22.6
CAL ST U-POMONA	CA	.1	42	53.3	68.0	47.6	78.6	42.9	26.2	31.0
CAL ST U-SACRAMENTO	CA	.3	91	61.3	43.5	43.2	46.9	47.3	33.0	19.8
CAL ST-DOMINGUEZ	CA	.1	25	58.3	33.3	21.4	18.8	24.0	56.0	20.0
CAL ST-SAN LUIS	CA	.2	51	62.5	50.0	42.9	45.0	43.1	29.4	27.5
CHAPMAN COLL	CA		12	27.3	36.4	25.0		25.0	66.7	8.3
CLAREMONT MENS COLL	CA		15	55.6	36.4	30.0	44.4	33.3	33.3	33.3
GOLDEN GATE	CA	.1	37	47.1	37.5	59.1	54.5	48.6	27.0	24.3
LA VERNE COLL	CA		7			60.0	50.0	42.9	57.1	
LOYOLA MARYMOUNT	CA	.1	32	41.2	52.9	57.1	46.2	46.9	34.4	18.8
MT SAINT MARYS	CA		5	100.0		25.0		40.0	60.0	
NATIONAL	CA	.1	29	15.8	15.0	38.1	38.9	20.7	51.7	27.6
PACIFIC UNION COLL	CA		8	50.0	66.7	50.0	50.0	62.5	25.0	12.5
PEPPERDINE	CA		11	28.6	28.6		40.0	18.2	54.5	27.3
SAN DIEGO STATE	CA	.3	88	62.0	44.7	52.2	44.7	43.2	30.7	26.1
SAN FRANCISCO STATE	CA	.3	109	43.9	41.5	31.6	37.3	33.9	51.4	14.7
SAN JOSE STATE	CA	.3	92	45.6	43.1	40.4	56.4	34.8	31.5	33.7
ST MARYS OF CAL	CA	.1	22	25.0	53.3	11.1	20.0	22.7	50.0	27.3
U OF CAL-BERKELEY	CA	.2	61	60.7	55.6	48.1	54.5	50.8	31.1	18.0
U OF CAL-LOS ANGELES	CA	.4	112	50.7	46.7	44.7	43.2	48.2	33.9	17.9

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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 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF CAL-RIVERSIDE	CA		6	66.7	40.0	25.0	100.0	33.3	16.7	50.0
U OF CAL-SANTA BARBARA	CA	.2	76	66.7	64.1	32.0	58.8	53.9	23.7	22.4
U OF REDLANDS	CA		6	50.0	66.7	100.0	50.0	50.0	50.0	
U OF SAN DIEGO	CA	.1	27	61.5	42.9	26.7	50.0	33.3	37.0	29.6
U OF SAN FRANCISCO	CA	.1	17	37.5	20.0	37.5	71.4	29.4	52.9	17.6
U OF SANTA CLARA	CA	.1	33	59.1	62.5	43.8	57.1	45.5	21.2	33.3
U OF SOUTHERN CAL	CA	.3	84	57.1	42.6	57.8	69.4	50.0	25.0	25.0
COLORADO										
ADAMS STATE COLL	CO		7	20.8	66.7	20.0		14.3	28.6	57.1
CO STATE	CO	.1	21	47.1	50.0	20.0	25.0	19.0	33.3	47.6
FORT LEWIS COLL	CO		10	28.6	55.6	33.3	42.9	40.0	40.0	20.0
MESA COLL	CO		5	100.0	50.8	75.0	33.3	60.0	20.0	20.0
METROPOLITAN ST COLL	CO	.1	36	44.0	50.0	14.3	16.7	27.8	44.4	27.8
REGIS COLL	CO		7	40.0		40.0	28.6	28.6	42.9	28.6
U OF CO-BOULDER	CO	.1	29	55.6	55.0	50.0	58.8	48.3	17.2	34.5
U OF CO-CO SPRINGS	CO		9	40.0	57.1	33.3	33.3	33.3	33.3	33.3
U OF CO-DENVER	CO		11	33.3	12.5	25.0	37.5	9.1	36.4	54.5
U OF DENVER	CO		6	100.0	25.0	50.0	25.0	16.7	50.0	33.3
U OF NORTHERN CO	CO		15	25.0	66.7	42.9	40.0	40.0	33.3	26.7
U OF SOUTHERN CO	CO		7		16.7		50.0	14.3	71.4	14.3
CONNECTICUT										
BRIDGEPORT	CT		14	30.0	11.1	27.3	11.1	21.4	57.1	21.4
CENTRAL CONN ST U	CT	.2	58	31.7	35.1	22.7	27.8	29.3	50.0	20.7
FAIRFIELD	CT	.1	46	50.0	54.8	26.9	37.5	41.3	34.8	23.9
QUINNIPIAC COLL	CT	.1	20	20.0	7.1	22.2	41.7	20.0	45.0	35.0
SACRED HEART UNIV	CT		11		44.4	28.6	20.0	45.5	45.5	9.1
U OF CONN	CT	.1	40	48.0	55.2	50.0	61.9	50.0	17.5	32.5
U OF HARTFORD	CT	.1	20	27.3	18.2	11.8	20.0	20.0	55.0	25.0
U OF NEW HAVEN	CT		7	20.0	16.7	14.3	50.0	14.3	71.4	14.3
WESTERN CONN ST U	CT		10	55.6	57.1	16.7	25.0	30.0	30.0	40.0
DELAWARE										
DELAWARE ST COLL	DE		10	11.1	25.8	11.1	12.5	10.0	70.0	20.0
GOLDEY BEACOM COLL	DE		12	27.3				16.7	75.0	8.3
U OF DELAWARE	DE	.2	70	46.9	42.5	45.7	42.9	37.1	32.9	30.0
DISTRICT OF COLUMBIA										
AMERICAN	DC	.1	33	31.8	42.9	21.1	40.0	30.3	36.4	33.3

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REPORT NUMBER 12-C

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
BENJAMIN FRANKLIN U	DC		8		25.0	12.5	12.5		50.0	50.0
CATHOLIC U OF AMER	DC		14	20.0	41.7	10.0		7.1	57.1	35.7
GEORGE WASHINGTON	DC	.1	33	40.0	50.0	40.9	31.8	45.5	39.4	15.2
GEORGETOWN	DC	.1	31	62.5	59.1	33.3	27.8	35.5	32.3	32.3
HOWARD	DC	.2	50	21.6	25.0	25.0	25.7	24.0	52.0	24.0
SOUTHEASTERN	DC		13	16.7	8.3	7.7	9.1	7.7	84.6	7.7
STRAYER COLL	DC	.1	23	10.0	14.3	9.1	9.5	13.0	73.9	13.0
U OF DC	DC	.1	32	17.2	23.3	9.7	3.2	6.3	68.8	25.0
FLORIDA										
BARRY	FL		5	50.0			20.0		60.0	40.0
FL AGRI & MECH	FL		13	25.0		22.2	45.5	15.4	53.8	30.8
FL ATLANTIC U	FL	.2	53	43.2	52.5	25.0	30.0	45.3	37.7	17.0
FL INTERNATIONAL	FL	.1	35	47.8	44.8	42.1	50.0	45.7	31.4	22.9
FL SOUTHERN COLL	FL	.1	18	16.7	50.0	42.9	28.6	27.8	38.9	33.3
FL STATE	FL	.2	68	45.0	43.4	26.0	35.6	30.9	33.8	35.3
ROLLINS COLL	FL		8	25.0	42.9	33.3	20.0	12.5	50.0	37.5
ST LEO COLL	FL		9	80.0	60.0	42.9	42.9	33.3	11.1	55.6
ST THOMAS U	FL		7				25.0		85.7	14.3
STETSON U	FL	.1	18	23.1	36.4	30.0	45.5	33.3	38.9	27.8
TAMPA COLL	FL		7	33.3	25.0		66.7	28.6	42.9	28.6
U OF CENTRAL FL	FL	.1	43	29.0	37.5	28.6	53.6	30.2	34.9	34.9
U OF FLORIDA	FL	.1	23	45.5	64.7	50.0	30.0	56.5	34.8	8.7
U OF MIAMI	FL	.1	24	62.5	41.7	25.0	33.3	29.2	41.7	29.2
U OF NORTH FL	FL		15	33.3	36.4	45.5	75.0	40.0	13.3	46.7
U OF SO FLORIDA	FL	.2	66	40.0	44.0	26.8	39.5	36.4	36.4	27.3
U OF TAMPA	FL		8		14.3		33.3	25.0	62.5	12.5
U OF WEST FLORIDA	FL	.1	27	36.8	42.9	23.8	35.7	25.9	44.4	29.6
GEORGIA										
AUGUSTA COLL	GA		8	50.0	25.0	33.3	50.0	25.0	50.0	25.0
BERRY COLL	GA		5	75.0	100.0	66.7	33.3	40.0	20.0	40.0
CLARK COLL	GA		8			16.7	25.0	12.5	75.0	12.5
COLUMBUS COLL	GA		11	28.6	16.7	14.3	37.5	36.4	36.4	27.3
EMORY	GA		7	40.0	50.0	66.7	83.3	57.1	28.6	14.3
GA COLLEGE	GA		13	11.1	25.0	36.4	8.3	7.7	46.2	46.2
GA INST OF TECH	GA		6	25.0	33.3	33.3	33.3	16.7	50.0	33.3
GA SOUTHERN COLL	GA	.1	17	35.7	42.9	27.3	25.0	29.4	29.4	41.2
GA SOUTHWESTERN COLL	GA		5	33.3		25.0	25.0	40.0	60.0	
GA STATE	GA	.2	77	26.1	44.2	32.1	37.9	29.9	46.8	23.4

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MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
KENNESAW COLL	GA	.1	24	20.0	41.2	14.3	33.3	16.7	41.7	41.7
MERCER U-ATLANTA	GA		8	14.3	14.3	14.3			62.5	37.5
MERCER U-MACON	GA		7	16.7	50.0			14.3	57.1	28.6
NORTH GEORGIA COLL	GA		6	33.3	25.0		75.0	50.0	16.7	33.3
OGLETHORPE	GA		6	33.3	50.0	50.0	80.0	66.7	16.7	16.7
PIEDMONT COLL	GA		5	33.3	33.3	50.0	60.0	60.0	40.0	
U OF GEORGIA	GA	.2	66	45.0	36.6	36.0	48.1	31.8	31.8	36.4
VALDOSTA STATE	GA	.1	18	21.4	18.8	15.4	8.3	16.7	61.1	22.2
WEST GEORGIA COLL	GA		13	22.2	22.2	10.0	23.1	15.4	61.5	23.1
GUAM										
U OF GUAM	GU		10	14.3	11.1		16.7	20.0	70.0	10.0
HAWAII										
CHAMINADE	HI		5	50.0				20.0	60.0	20.0
HAWAII PACIFIC COLL	HI		8	40.0	20.0	40.0	25.0	50.0	37.5	12.5
U OF HAWAII-MANOA	HI	.2	50	42.9	41.5	25.0	41.7	34.0	36.0	30.0
IDAHO										
BOISE STATE	ID	.1	44	34.4	43.8	34.5	33.3	36.4	40.9	22.7
IDAHO STATE	ID	.1	18	35.7	25.0	12.5	30.0	16.7	44.4	38.9
U OF IDAHO	ID	.1	30	50.0	26.1	36.8	29.4	23.3	36.7	40.0
ILLINOIS										
AUGUSTANA COLL	IL	.1	25	58.8	40.0	29.4	29.4	40.0	36.0	24.0
AURORA COLL	IL		8	33.3	28.6	14.3	50.0	25.0	37.5	37.5
BRADLEY	IL	.1	29	47.8	36.0	22.7	30.0	31.0	34.5	34.5
CHICAGO STATE	IL		13	8.3	9.1	16.7	8.3	7.7	76.9	15.4
COLL OF ST FRANCIS	IL		9	66.7	28.6	28.6	57.1	44.4	33.3	22.2
DEPAUL	IL	.5	142	31.6	31.2	34.3	36.1	32.4	40.8	26.8
EASTERN IL	IL	.2	48	22.2	35.0	41.7	34.5	33.3	43.8	22.9
ELMHURST COLL	IL	.1	29	32.0	34.8	18.5	40.0	24.1	51.7	24.1
GOVERNORS STATE	IL	.1	23	42.1	50.0	18.8	26.3	30.4	39.1	30.4
IL BENEDICTINE COLL	IL	.1	20	43.8	22.2	15.4	28.6	30.0	40.0	30.0
IL COLL	IL		11	36.4	33.3	12.5		9.1	54.5	36.4
IL STATE	IL	.2	71	39.5	49.1	48.0	50.0	42.3	25.4	32.4
IL WESLEYAN	IL	.1	20	47.1	47.1	21.4	33.3	30.0	35.0	35.0
LEWIS	IL	.1	18	26.7	31.3	21.4	40.0	27.8	50.0	22.2
MCKENDREE COLL	IL		7	16.7		14.3	14.3	14.3	71.4	14.3
MILLIKIN	IL	.1	23	66.7	56.3	53.8	41.7	52.2	13.0	34.8

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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 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NORTH CENTRAL COLL	IL		14	30.8	21.4	18.2	18.2	21.4	57.1	21.4
NORTHEASTERN IL	IL	.2	52	25.6	39.5	31.0	30.6	19.2	44.2	36.5
NORTHERN IL	IL	.2	74	80.5	44.6	54.1	40.5	50.0	20.3	29.7
NORTHWESTERN	IL		9	44.4	50.0	25.0	44.4	22.2	33.3	44.4
QUINCY COLL	IL		6		25.0		40.0	33.3	50.0	16.7
ROOSEVELT	IL	.2	48	33.3	22.5	15.4	18.6	14.6	50.0	35.4
SANGAMON STATE	IL	.1	21	31.3	46.2	42.9	36.4	42.9	42.9	14.3
ST XAVIER COLL	IL		9	16.7	25.0	14.3		22.2	66.7	11.1
STHN IL U-CARBONDALE	IL	.2	60	31.8	30.2	40.9	34.1	28.3	46.7	25.0
STHN IL U-EDWARDSVILLE	IL	.1	18	35.7	23.1	33.3	54.5	27.8	33.3	38.9
U OF CHICAGO-LOYOLA	IL	.2	56	45.9	45.2	31.1	39.5	32.1	30.4	37.5
U OF IL-CHICAGO	IL	.4	112	34.8	31.7	32.2	33.3	23.2	39.3	37.5
U OF IL-URBANA	IL	.3	109	62.9	57.9	40.9	45.6	53.2	23.9	22.9
WESTERN IL U	IL	.1	22	53.8	50.0	53.3	53.8	59.1	27.3	13.6
INDIANA										
ANDERSON COLL	IN		12	28.6	50.0	25.0	33.3	41.7	33.3	25.0
BALL ST	IN	.2	51	25.0	34.2	30.8	32.4	35.3	43.1	21.6
BUTLER	IN		15	33.3	23.1	15.4	28.6	6.7	53.3	40.0
CALUMET COLL	IN		7	20.0		16.7	28.6	28.6	71.4	
IN CENTRAL	IN		9			22.2	14.3	11.1	77.8	11.1
IN ST U-TERRE HAUTE	IN	.1	24	44.4	27.8	21.1	45.0	16.7	41.7	41.7
IN U-BLOOMINGTON	IN	.4	137	44.7	48.9	44.6	47.7	45.3	27.7	27.0
IN U-FORT WAYNE	IN	.1	16	33.3	16.7	15.4	33.3	12.5	37.5	50.0
IN U-NORTHWEST	IN		14	14.3	62.5	25.0	62.5	21.4	35.7	42.9
IN U-PURDUE-INDPLS	IN	.1	28	31.3	37.5	57.9	52.6	42.9	35.7	21.4
IN U-SOUTH BEND	IN	.1	16	18.2	36.4	36.4	53.8	25.0	37.5	37.5
IN U-SOUTHEAST	IN		7	16.7	16.7	16.7	14.3		71.4	28.6
MANCHESTER COLL	IN		5	40.0		25.0	25.0	20.0	40.0	40.0
PURDUE U-CALUMET	IN		9	33.3	28.6			22.2	55.6	22.2
PURDUE U-MAIN CAMPUS	IN	.1	37	46.2	39.3	48.0	52.2	37.8	35.1	27.0
ST JOSEPHS COLL	IN		8	37.5	57.1	14.3	57.1	12.5	37.5	50.0
ST MARYS COLL	IN	.1	17	40.0	44.4	37.5	61.5	58.8	23.5	17.6
TAYLOR	IN		5	66.7	33.3	66.7	75.0	40.0	20.0	40.0
U OF EVANSVILLE	IN		5	50.0		33.3	50.0	40.0	40.0	20.0
U OF NOTRE DAME	IN	.3	98	54.0	39.3	42.4	35.5	36.7	36.7	26.5
U OF SOUTH INDIANA	IN	.1	21	35.3	35.7	25.0	30.8	33.3	38.1	28.6
VALPARAISO	IN	.1	19	26.7	33.3	18.8	23.1	21.1	63.2	15.8

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REPORT NUMBER 12-C

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NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
IOWA										
BUENA VISTA COLL	IA	.2	48	30.8	38.2	33.3	37.9	37.5	41.7	20.8
CENTRAL U OF IOWA	IA		13	70.0	38.5	50.0	50.0	38.5	30.8	30.8
COE COLL	IA		11	40.0	50.0	28.6	33.3	18.2	45.5	36.4
DORDT COLL	IA		5	75.0	75.0	50.0	100.0	60.0	40.0	
DRAKE	IA	.1	21	47.4	26.7	25.0	30.8	23.8	42.9	33.3
IOWA STATE	IA	.2	72	46.6	55.0	27.1	43.2	36.1	30.6	33.3
LORAS COLL	IA		9	22.2	14.3		25.0	22.2	66.7	11.1
LUTHER COLL	IA	.1	16	58.3	45.5	33.3	36.4	43.8	31.3	25.0
MORNINGSIDE COLL	IA		6	33.3		25.0	33.3	16.7	50.0	33.3
MT MERCY COLL	IA		11	25.0	40.0	55.6	14.3	27.3	27.3	45.5
NORTHWESTERN COLL	IA		8	57.1	66.7	50.0		50.0	12.5	37.5
SIMPSON COLL	IA		9	50.0	37.5	50.0	57.1	44.4	44.4	11.1
ST AMBROSE COLL	IA	.1	22	40.0	43.8	28.6	50.0	45.5	31.8	22.7
U OF IOWA	IA	.2	60	47.7	38.1	48.5	35.7	41.7	31.7	26.7
U OF NORTHERN IOWA	IA	.1	46	35.0	28.6	28.8	42.1	28.3	47.8	23.9
UPPER IOWA U	IA	.1	19	31.3	20.0	30.8	28.6	31.6	47.4	21.1
WARTBURG COLL	IA		15	42.9	42.9	8.3	20.0	26.7	40.0	33.3
KANSAS										
BAKER	KS		5	25.0		25.0	40.0	20.0	40.0	40.0
BETHANY COLL	KS		6	25.0	25.0	25.0	50.0	33.3	50.8	16.7
EMPORIA STATE	KS		15	44.4	50.0	11.1	12.5	33.3	40.0	26.7
FORT HAYS STATE	KS		12	20.0	12.5	30.0	25.0	25.0	58.3	16.7
KANSAS STATE	KS	.2	49	44.4	30.6	26.5	31.3	30.6	44.9	24.5
MCPHERSON COLL	KS		7	33.3	50.0			28.6	42.9	28.6
PITTSBURG STATE	KS		15	36.4	28.6	18.2	40.0	13.3	46.7	40.0
U OF KANSAS	KS	.1	37	59.1	52.0	44.4	61.9	51.4	29.7	18.9
WASHBURN U OF TOPEKA	KS		14	41.7	50.0	12.5	40.0	35.7	28.6	35.7
WICHITA STATE	KS	.1	42	50.0	43.3	26.9	31.8	35.7	33.3	31.0
KENTUCKY										
BELLARMINE COLL	KY	.1	27	31.8	20.8	18.2	27.3	18.5	48.1	33.3
EASTERN KY	KY	.1	31	37.5	24.0	8.3	23.8	19.4	48.4	32.3
KY WESLEYAN COLL	KY		7	40.0	33.3	50.0	40.0	14.3	14.3	71.4
MOREHEAD STATE	KY		14	36.4	22.2	11.1	11.1	35.7	50.0	14.3
MURRAY STATE	KY	.1	24	50.0	50.0	36.8	42.9	37.5	25.0	37.5
NORTHERN KENTUCKY U	KY		13	33.3	22.2		22.2	30.8	38.5	30.8
PIKEVILLE COLL	KY		7	14.3	14.3	28.6	28.6	14.3	71.4	14.3

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MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
THOMAS MORE COLL	KY		5	25.0			40.0	20.0	60.0	20.0
TRANSYLVANIA	KY		15	70.0	38.5	9.1	10.0	20.0	33.3	46.7
U OF KENTUCKY	KY	.3	95	32.9	23.3	29.0	33.8	23.2	46.3	30.5
U OF LOUISVILLE	KY	.1	42	25.0	31.6	21.4	37.5	19.0	47.6	33.3
WESTERN KY	KY	.1	34	27.6	24.1	29.2	30.4	20.6	50.0	29.4
LOUISIANA										
CENTENARY OF LA	LA		5	25.0		25.0	25.0		80.0	20.0
LA ST U-A&M	LA	.1	31	30.0	33.3	30.0	48.0	25.8	35.5	38.7
LA ST U-SHREVEPORT	LA		6	50.8	80.0		100.0	50.0	16.7	33.3
LA TECH	LA	.1	22	28.6	20.8	11.8	27.8	27.3	54.5	18.2
LOYOLA U	LA		7		50.0	20.0	33.3	28.6	28.6	42.9
MCNEESE STATE	LA		6	20.0		16.7	33.3		66.7	33.3
NORTHEAST LA	LA	.1	18	50.8	60.0	41.7	20.0	38.9	33.3	27.8
NORTHWESTERN STATE	LA		8	33.3	28.6	14.3	14.3		50.0	50.0
SOUTHEASTERN LA	LA		5	25.0	33.3	66.7		20.0	60.0	20.0
SOUTHERN U-BATON ROUGE	LA		8	28.6	14.3		20.0	25.0	75.0	
TULANE U	LA	.1	22	73.3	45.5	33.3	23.1	31.8	22.7	45.5
U OF NEW ORLEANS	LA		13	12.5	25.0	25.0	27.3	7.7	53.8	38.5
XAVIER U OF LA	LA		5	33.3	66.7	20.0			40.0	60.0
MAINE										
HUSSON COLL	ME	.1	31	27.3	40.7	28.6	33.3	32.3	35.5	32.3
THOMAS COLL	ME		10	30.0	11.1			10.0	60.0	30.0
U OF ME-AUGUSTA	ME		7	20.0	42.9	20.0	33.3	28.6	57.1	14.3
U OF ME-ORONO	ME	.1	26	40.0	38.9	14.3	11.1	30.8	46.2	23.1
U OF ME-PORTLAND	ME	.1	30	47.6	36.4	21.1	10.0	30.0	43.3	26.7
MARYLAND										
BOWIE STATE	MD		12	8.3	16.7	25.0	8.3		66.7	33.3
FROSTBURG STATE	MD	.1	32	33.3	40.9	30.4	40.0	31.3	40.6	28.1
LOYOLA COLL	MD	.2	54	43.9	35.1	19.4	31.4	35.2	40.7	24.1
MORGAN STATE	MD	.1	20	5.6	5.3	16.7	21.1	10.0	70.0	20.0
MT ST MARYS COLL	MD	.1	40	34.8	30.4	51.6	40.7	32.5	30.0	37.5
SALISBURY STATE	MD	.1	21	25.0	17.6	13.3	36.4	23.8	47.6	28.6
TOWSON STATE	MD	.3	85	39.0	32.2	47.5	46.7	36.5	31.8	31.8
U OF BALTIMORE	MD	.4	124	44.4	33.7	33.0	30.0	26.6	32.3	41.1
U OF MD-BALTO	MD	.1	24	5.6	38.1	6.7	28.6	12.5	54.2	33.3
U OF MD-COLLEGE PARK	MD	.9	291	34.6	42.2	27.4	34.0	29.9	34.7	35.4
WESTERN MARYLAND COLL	MD		9	71.4	50.0	66.7	100.0	55.6	11.1	33.3

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
MASSACHUSETTS										
AMERICAN INTERNATL	MA		9	66.7	33.3	16.7	25.0	11.1	22.2	66.7
ASSUMPTION COLL	MA		13	18.2	18.2		11.1	15.4	69.2	15.4
BABSON COLL	MA	.1	28	50.0	50.0	31.3	25.0	39.3	32.1	28.6
BENTLEY COLL	MA	.3	89	41.8	27.5	32.4	47.5	23.6	37.1	39.3
BOSTON COLL	MA	.2	68	40.5	41.2	40.8	43.9	33.8	30.9	35.3
BOSTON U	MA	.1	33	59.3	38.1	35.0	36.8	24.2	33.3	42.4
COLLEGE OF HOLY CROSS	MA		15	100.0	62.5	76.9	87.5	60.0	13.3	26.7
FITCHBURG STATE	MA		7	16.7	60.0			14.3	57.1	28.6
MERRIMACK COLL	MA	.1	25	33.3	40.0	14.3	21.4	24.0	44.0	32.0
NICHOLS COLL	MA		12	75.0	54.5	28.6	12.5	41.7	25.0	33.3
NORTH ADAMS STATE	MA		9	55.6	28.6	16.7	66.7	22.2	44.4	33.3
NORTHEASTERN U	MA	.2	56	32.5	38.1	20.0	36.1	23.2	41.1	35.7
SALEM STATE	MA	.1	22	29.4	26.7	16.7	33.3	22.7	54.5	22.7
SOUTHEASTERN MASS	MA		10	37.5	42.9	12.5	40.0	10.0	30.0	60.0
STONEHILL COLL	MA	.1	18	63.6	50.0	33.3	28.6	22.2	33.3	44.4
SUFFOLK	MA	.1	17	35.7	15.4	15.4	16.7	17.6	64.7	17.6
U OF LOWELL	MA	.1	22	16.7	27.8	20.0	20.0	22.7	63.6	13.6
U OF MASS-AMHERST	MA	.2	61	38.5	38.1	26.8	24.1	23.0	45.9	31.1
U OF MASS-BOSTON	MA	.1	18	35.7	25.0	20.0	43.8	11.1	50.0	38.9
WESTERN NEW ENG COLL	MA	.1	24	38.9	29.4	11.1	23.1	16.7	41.7	41.7
WESTFIELD ST COLL	MA		9	22.2	25.0	16.7		22.2	77.8	
WORCESTER STATE	MA		6		16.7	20.0	40.0		33.3	66.7
MICHIGAN										
ADRIAN COLL	MI		6		50.0			50.0	50.0	
ALBION COLL	MI	.1	29	33.3	28.6	29.2	32.0	27.6	44.8	27.6
ALMA COLL	MI		5	33.3		50.0	33.3	20.0	40.0	40.0
ANDREWS	MI		10	20.0	12.5		42.9	20.0	50.0	30.0
AQUINAS COLL	MI		15	44.4	25.0	20.0	57.1	20.0	46.7	33.3
CALVIN COLL	MI	.1	20	50.0	53.3	50.0	36.4	55.0	30.0	15.0
CENTRAL MICH	MI	.3	89	45.3	30.0	25.8	31.0	23.6	37.1	39.3
CLEARY COLL	MI		6	33.3	20.0	20.0	25.0	16.7	50.0	33.3
DAVENPORT COLLEGE	MI	.1	16	28.6	26.7	23.1	16.7	18.8	68.8	12.5
DETROIT COLL OF BUS	MI		9	12.5	33.3		14.3		66.7	33.3
EASTERN MICH	MI	.1	46	40.5	15.2	10.7	29.6	23.9	52.2	23.9
FERRIS STATE	MI	.1	42	37.1	32.4	20.0	33.3	28.6	42.9	28.6
GRAND VALLEY ST	MI	.1	26	63.2	33.3		35.3	38.5	30.8	30.8
HILLSDALE COLL	MI	.1	23	52.9	31.3	41.2	35.7	34.8	43.5	21.7

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				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
HOPE COLL	MI		8	50.0	40.0	50.0	75.0	50.0	37.5	12.5
LAKE SUPERIOR STATE	MI		6	20.0	25.0	40.0	75.0	33.3	16.7	50.0
LAWRENCE INST TECH	MI		11	28.6	40.0	42.9	37.5	36.4	54.5	9.1
MADONNA COLL	MI		10	22.2	25.0	20.0	14.3	20.0	70.0	10.0
MICHIGAN STATE	MI	.5	170	43.5	39.7	30.0	36.5	34.7	34.7	30.6
MICHIGAN TECH	MI		7	42.9	33.3	50.0	33.3	14.3	42.9	42.9
NORTHERN MICH	MI	.1	19	35.7	35.3	16.7	33.3	26.3	42.1	31.6
OAKLAND U	MI	.1	22	50.0	22.2	23.1	14.3	22.7	50.0	27.3
SAGINAW VALLEY ST	MI		14	22.2	18.2	33.3	25.0	21.4	50.0	28.6
U OF DETROIT	MI	.1	18	46.7	21.4	31.3	9.1	27.8	44.4	27.8
U OF MI-ANN ARBOR	MI	.2	63	61.0	40.0	50.0	60.0	54.0	20.6	25.4
U OF MI-DEARBORN	MI	.1	23	45.0	33.3	13.3	55.6	30.4	34.8	34.8
U OF MI-FLINT	MI	.1	24	33.3	21.1	5.6	22.2	12.5	50.0	37.5
WALSH COLLEGE	MI	.3	90	33.8	23.7	17.2	31.8	22.2	46.7	31.1
WAYNE STATE	MI	.2	61	44.4	41.3	30.8	21.6	34.4	44.3	21.3
WESTERN MI U	MI	.3	106	34.3	35.0	26.7	39.1	27.4	40.6	32.1
MINNESOTA										
BEMIDJI STATE	MN	.1	16	38.5	46.2	33.3	41.7	31.3	31.3	37.5
COLL OF ST CATHERINE	MN	.1	20	50.0	60.0	38.5	41.7	50.0	30.0	20.0
COLL OF ST THOMAS	MN	.1	42	62.5	46.4	51.6	65.4	38.1	16.7	45.2
CONCORDIA MOORHEAD	MN		11	44.4	28.6	37.5	60.0	27.3	27.3	45.5
GUSTAVUS ADOLPHUS	MN		14	80.0	55.6	57.1	40.0	50.0	28.6	21.4
MANKATO STATE	MN	.2	61	54.5	47.6	50.0	56.5	50.8	27.9	21.3
MOORHEAD STATE	MN	.1	39	52.2	41.4	31.8	56.5	38.5	28.2	33.3
SOUTHWEST STATE	MN		9	12.5	50.0	20.0	20.0	22.2	44.4	33.3
ST CLOUD STATE	MN	.1	42	65.0	66.7	47.6	61.1	50.0	23.8	26.2
ST JOHNS U	MN	.1	17	50.0	46.2	28.6	50.0	52.9	23.5	23.5
ST MARYS COLL	MN		5		50.0	40.0		40.0	40.0	20.0
U OF MN-DULUTH	MN	.1	33	53.8	44.8	33.3	37.5	42.4	24.2	33.3
U OF MN-MNPLS	MN	.2	59	62.5	58.1	54.8	58.3	52.5	16.9	30.5
WINONA STATE	MN	.1	19	73.3	71.4	62.5	87.5	68.4	10.5	21.1
MISSISSIPPI										
BELHAVEN COLL	MS		9	50.0	50.0	16.7	40.0	22.2	33.3	44.4
DELTA STATE	MS	.1	23	35.3	36.8	35.3	30.8	34.8	30.4	34.8
JACKSON STATE	MS		13	7.7	25.0	18.2	9.1	7.7	53.8	38.5
MILLSAPS COLL	MS	.1	18	14.3	50.0	20.0	18.2	16.7	38.9	44.4
MS COLL	MS	.1	27	41.7	37.5	15.8	23.5	25.9	37.0	37.0
MS ST U	MS	.2	65	28.6	32.7	18.0	25.0	16.9	44.6	38.5

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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 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
MS U FOR WOMEN	MS		6	60.0	20.0	20.0		16.7	50.0	33.3
U OF MS	MS	.2	53	35.9	40.8	42.5	36.7	28.3	32.1	39.6
U OF SOUTHERN MS	MS	.2	69	30.4	39.6	18.9	31.9	24.6	37.7	37.7
MISSOURI										
AVILA COLL	MO		7		42.9		33.3		42.9	57.1
CENTRAL MO STATE	MO		10	33.3	37.5	50.0	50.0	18.0	20.0	70.0
EVANGEL COLL	MO		6	25.0	20.0	20.0	50.0	16.7	33.3	50.0
MO WESTERN ST COLL	MO		10	42.9	66.7	50.0	33.3	40.0	40.0	20.0
NORTHEAST MO STATE	MO	.1	17	57.1	45.5	50.0	50.0	41.2	23.5	35.3
NORTHWEST MO STATE	MO		12		55.6	25.0	60.0	25.0	41.7	33.3
ROCKHURST COLL	MO	.1	21	11.8	18.8	12.5	28.6	9.5	61.9	28.6
SOUTHEAST MO STATE	MO	.1	21	46.2	25.0	17.6	23.1	23.8	57.1	19.0
SOUTHWEST MO STATE	MO	.1	32	45.8	68.0	30.0	33.3	21.9	28.1	50.0
ST LOUIS U	MO	.1	26	40.0	42.1	37.5	45.0	38.5	26.9	34.6
U OF MO-COLUMBIA	MO	.1	38	42.3	46.2	42.9	56.5	42.1	34.2	23.7
U OF MO-KANSAS CITY	MO	.1	31	43.5	20.8	26.3	45.8	22.6	32.3	45.2
U OF MO-ST LOUIS	MO	.2	57	34.1	40.4	30.0	40.5	35.1	38.6	26.3
WASHINGTON U	MO		5	33.3	66.7	25.0	75.0	40.0	20.0	40.0
WILLIAM JEWELL COLL	MO		5	66.7		33.3	100.0	40.0	40.0	20.0
MONTANA										
EASTERN MONTANA COLL	MT	.1	22	61.1	36.8	35.7	9.1	36.4	31.8	31.8
MONTANA ST UNIV	MT	.1	17	50.8	38.5	75.0	50.0	41.2	35.3	23.5
U OF MONTANA	MT	.1	27	43.8	47.4	50.0	9.1	40.7	22.2	37.0
NEBRASKA										
BELLEVUE COLL	NE		9	33.3	33.3	20.0	50.0	33.3	44.4	22.2
CHADRON STATE	NE		13	44.4	55.6	22.2	50.0	38.5	30.8	30.8
CREIGHTON	NE	.1	23	58.8	36.8	46.2	33.3	30.4	34.8	34.8
DOANE COLL	NE		7	33.3	33.3	33.3	40.0	28.6	42.9	28.6
HASTINGS COLL	NE		6	20.0	33.3	20.0		16.7	66.7	16.7
KEARNEY STATE	NE		11	37.5	55.6	37.5	60.0	36.4	36.4	27.3
MIDLAND LUTHERAN COLL	NE		6			16.7	20.0		66.7	33.3
NEBR-WESLEYAN	NE		9	28.6	50.0	20.0	20.0	33.3	33.3	33.3
PERU STATE COLL	NE		5	40.0	25.0	40.0		40.0	60.0	
U OF NEBR-LINCOLN	NE	.2	50	40.0	31.7	9.7	26.9	26.0	52.0	22.0
U OF NEBR-OMAHA	NE	.1	21	50.0	33.3	42.9	66.7	52.4	33.3	14.3
UNION COLL	NE		9	12.5	33.3	40.0	40.0	22.2	66.7	11.1
WAYNE STATE	NE		5	60.0	20.0			20.0	40.0	40.0

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REPORT NUMBER 12-C

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NEVADA										
U OF NV-LAS VEGAS	NV	.2	57	42.9	62.2	28.6	36.0	49.1	28.1	22.8
U OF NV-RENO	NV	.1	39	33.3	57.1	28.6	35.0	35.9	30.8	33.3
NEW HAMPSHIRE										
FRANKLIN PIERCE COLL	NH		7	16.7	14.3		25.0		71.4	28.6
NH COLL	NH	.1	33	45.5	19.0	25.0	35.0	36.4	39.4	24.2
NH PLYMOUTH STATE	NH		9	14.3	33.3	14.3		11.1	55.6	33.3
U OF NH	NH		14	62.5	45.5	33.3	37.5	42.9	28.6	28.6
NEW JERSEY										
FARLGH DCKSN-MADISON	NJ	.2	50	34.3	19.4	13.2	22.2	22.0	48.0	30.0
FARLGH DCKSN-RTHFD	NJ	.1	29	21.7	19.0	16.7		17.2	69.0	13.8
FARLGH DCKSN-TEANECK	NJ	.1	45	23.5	22.9	19.4	17.2	20.0	57.8	22.2
GEORGIAN CT COLL	NJ	.1	23	21.1	20.0	10.0	11.1	17.4	60.9	21.7
GLASSBORO STATE	NJ	.1	47	32.3	37.5	21.2	22.6	25.5	51.1	23.4
KEAN COLL OF NJ	NJ	.3	84	12.7	26.4	10.8	11.8	7.1	63.1	29.8
MONMOUTH COLL	NJ	.2	53	16.7	20.9	22.0	29.7	17.0	52.8	30.2
MONTCLAIR STATE	NJ	.4	123	27.1	33.7	13.9	17.3	8.1	51.2	40.7
RAMAPO COLL OF NJ	NJ	.1	32	15.4	29.2	11.5	16.7	6.3	56.3	37.5
RICHARD STOCKTON ST	NJ	.2	54	38.6	25.6	26.3	20.5	22.2	42.6	35.2
RIDER COLL	NJ	.3	109	28.0	27.4	15.5	17.9	19.3	58.7	22.0
RUTGERS U-CAMDEN	NJ	.2	66	24.1	39.6	19.4	16.2	19.7	47.0	33.3
RUTGERS U-NEW BRNSWK	NJ	.4	135	33.7	36.3	17.5	21.1	23.0	47.4	29.6
RUTGERS U-NEWARK	NJ	.5	170	17.4	21.1	9.2	17.2	14.1	62.9	22.9
SETON HALL	NJ	.3	104	31.1	26.7	13.3	15.8	15.4	55.8	28.8
ST ELIZABETH COLL	NJ		6	16.7	20.0	20.0			66.7	33.3
ST PETERS COLL	NJ	.2	62	21.3	18.8	17.8	13.3	12.9	62.9	24.2
THOMAS A EDISON COLL	NJ		5	20.0	50.0			20.0	60.0	20.0
TRENTON STATE	NJ	.1	41	18.8	23.3	20.8	30.8	24.4	53.7	22.0
UPSALA COLL	NJ		9	25.0	28.6		14.3	11.1	55.6	33.3
WILLIAM PATERSON	NJ	.2	72	22.6	21.8	19.6	24.4	16.7	58.3	25.0
NEW MEXICO										
COLL OF SANTA FE	NM		10	28.6	42.9	33.3		30.0	40.0	30.0
EASTERN NEW MEXICO	NM	.1	16	50.0	41.7	60.0	40.0	50.0	31.3	18.8
NEW MEXICO STATE	NM	.2	48	28.1	45.0	25.0	30.3	37.5	41.7	20.8
U OF ALBUQUERQUE	NM		6	20.0	20.0	40.0		16.7	50.0	33.3
U OF NEW MEXICO	NM	.1	41	28.6	40.7	31.0	47.8	24.4	36.6	39.0

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REPORT NUMBER 12-C

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NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
NEW YORK										
ADELPHI	NY	.2	77	41.2	34.3	30.0	17.9	26.0	57.1	16.9
ALFRED	NY		9	50.0	25.0	33.3	20.0	33.3	44.4	22.2
CANISIUS COLL	NY	.1	34	47.1	39.1	22.2	14.3	35.3	44.1	20.6
CLARKSON U	NY	.1	18	53.8	55.6	40.0	33.3	38.9	33.3	27.8
CUNY BERNARD BARUCH	NY	.6	191	33.3	48.8	39.4	42.5	36.6	43.5	19.9
CUNY BROOKLYN COLL	NY	.3	87	50.0	52.6	33.3	44.8	43.7	42.5	13.8
CUNY HUNTER COLL	NY	.1	39	6.7	52.6	39.1	41.2	33.3	46.2	20.5
CUNY LEHMAN COLL	NY	.1	38	47.1	43.8	36.8	50.0	42.1	44.7	13.2
CUNY MEDGAR EVERS	NY		6						100.0	
CUNY QUEENS COLL	NY	.5	165	52.0	52.1	33.8	38.8	38.8	37.6	23.6
CUNY STATEN ISLAND	NY		11	25.0	80.0	60.0	40.0	45.5	27.3	27.3
CUNY YORK	NY	.1	21	36.4	58.3	33.3	28.6	33.3	52.4	14.3
DOMINICAN BLAUVELT	NY		6	20.0	25.0			16.7	83.3	
DOWLING COLL	NY	.1	45	36.4	33.3	17.9	31.6	28.9	55.6	15.6
ELMIRA COLL	NY		6	66.7				16.7	66.7	16.7
FORDHAM	NY	.3	80	33.3	39.3	21.6	31.0	28.8	60.0	11.3
HOFSTRA	NY	.6	191	48.4	56.7	27.4	38.7	41.4	40.8	17.8
IONA COLL	NY	.3	86	26.3	42.1	26.7	25.6	24.4	58.1	17.4
ITHACA COLL	NY	.1	22	28.6	50.0	50.0	37.5	50.0	36.4	13.6
L I U-BKLYN CENTER	NY		14	12.5	37.5	100.0	16.7	7.1	35.7	57.1
L I U-CW POST	NY	.3	99	23.9	31.1	15.4	16.2	22.2	63.6	14.1
L I U-SOUTHAMPTON	NY		5						100.0	
LE MOYNE COLL	NY	.2	66	32.4	31.3	30.3	28.6	30.3	59.1	10.6
MANHATTAN COLL	NY	.2	66	35.3	40.6	25.0	34.4	24.2	57.6	18.2
MARIST COLL	NY	.1	16	66.7	50.8	14.3	25.0	31.3	50.0	18.8
MERCY COLL	NY	.1	34	41.2	33.3	15.0	5.9	14.7	70.6	14.7
NAZARETH OF RCNSTR	NY		9		25.0	25.0	50.0	33.3	66.7	
NEW YORK U	NY	.4	127	50.8	43.4	32.3	41.7	37.0	41.7	21.3
NIAGARA U	NY	.1	25	53.8	42.9	14.3	30.0	24.0	44.0	32.0
NY TECH INST-NYC	NY		5	50.0	50.0	33.3	50.0	60.0	40.0	
NY TECH INST-WESTBURY	NY	.1	30	35.7	31.3	31.3	38.5	33.3	43.3	23.3
PACE U-NY	NY	.6	178	46.1	33.7	32.6	29.9	29.2	49.4	21.3
PACE U-PLEASANTVILLE	NY	.6	176	49.4	43.6	22.4	26.9	29.0	46.6	24.4
PACE U-WHITE PLAINS	NY	.1	42	57.9	45.5	9.1	21.4	33.3	42.9	23.8
ROCHESTER INST TECH	NY	.1	40	45.8	44.4	37.5	38.5	37.5	37.5	25.0
RUSSELL SAGE COLL	NY		7	66.7	100.0		33.3	28.6	42.9	28.6
SIENA COLL	NY	.3	92	28.2	42.2	33.3	42.1	30.4	40.2	29.3
ST BONAVENTURE U	NY	.2	60	29.7	35.1	30.0	34.6	28.3	50.0	21.7

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MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ST FRANCIS COLL	NY	.1	24	36.4	28.6	26.7	30.0	25.0	58.3	16.7
ST JOHN FISHER COLL	NY	.1	29	41.7	60.0		14.3	37.9	51.7	10.3
ST JOHNS	NY	.7	219	36.6	39.5	34.2	36.1	30.6	49.8	19.6
ST THOMAS AQUINAS	NY	.1	31	33.3	23.1	20.8	35.0	22.6	51.6	25.8
SUNY AT ALBANY	NY	.3	95	52.6	51.4	36.4	35.3	40.0	47.4	12.6
SUNY AT BINGHAMTON	NY	.4	114	52.8	44.4	34.5	39.6	40.4	38.6	21.1
SUNY AT BUFFALO	NY	.2	55	71.4	53.6	48.0	64.3	43.6	27.3	29.1
SUNY COLL BROCKPORT	NY		9	20.0	14.3	40.0	66.7	22.2	55.6	22.2
SUNY COLL FREDONIA	NY	.1	22	61.5	28.6	71.4	28.6	40.9	36.4	22.7
SUNY COLL GENESEO	NY	.1	40	60.0	71.4	47.4	56.3	57.5	27.5	15.0
SUNY COLL OLD WESTURY	NY	.1	40	45.5	47.4	20.0	28.6	22.5	52.5	25.0
SUNY COLL OSWEGO	NY	.2	65	37.5	41.7	26.7	26.3	41.5	50.8	7.7
SUNY COLL PLATTSBURGH	NY	.1	40	38.9	50.0	19.0	8.3	32.5	55.0	12.5
SUNY COLL UTICA-ROME	NY		14	40.0	37.5	12.5	33.3	28.6	35.7	35.7
SYRACUSE	NY	.2	53	66.7	62.1	26.1	19.0	45.3	37.7	17.0
TOURO	NY		15	42.9	66.7	50.0	40.0	53.3	40.0	6.7
UTICA COLL-SYRACUSE	NY	.1	16	33.3	20.0	40.0	37.5	6.3	50.0	43.8
WAGNER COLL	NY		6	50.0	50.0			50.0	50.0	
YESHIVA	NY	.1	31	15.4	50.0	27.8	27.3	19.4	54.8	25.8
NORTH CAROLINA										
APPALACHIAN STATE	NC	.3	86	37.3	32.8	21.7	29.5	24.4	47.7	27.9
ATLANTIC CHRISTIAN	NC		12	14.3		16.7	50.0	8.3	66.7	25.0
BELMONT ABBEY COLL	NC	.1	18	30.0	27.3	23.1	25.0	22.2	55.6	22.2
CAMPBELL U	NC	.1	18	20.0	50.0	37.5		27.8	50.0	22.2
CATAWBA COLL	NC		11	25.0	28.6	33.3	50.0	27.3	54.5	18.2
EAST CAROLINA	NC	.2	62	38.2	19.4	27.5	29.7	24.2	53.2	22.6
ELIZABETH CITY STATE	NC		6	16.7		20.0			66.7	33.3
ELON COLL	NC	.1	25	41.2	52.9	20.0	16.7	36.0	44.0	20.0
GARDNER-WEBB COLL	NC		11	22.2	30.0		14.3	27.3	54.5	18.2
GREENSBORO COLL	NC		8	42.9	20.0	33.3	33.3	12.5	37.5	50.0
GUILFORD COLL	NC	.1	34	59.1	47.8	38.9	22.2	41.2	35.3	23.5
HIGH POINT COLL	NC	.1	29	33.3	40.0	20.0	21.4	27.6	44.8	27.6
JOHNSON C SMITH U	NC		6		25.0				83.3	16.7
LENOIR-RHYNE COLL	NC	.1	22	33.3	23.5	55.6	10.0	31.8	50.0	18.2
MEREDITH COLL	NC	.1	17	60.0	60.0	33.3		41.2	47.1	11.8
METHODIST COLL	NC		5				25.0	20.0	80.0	
NC AGRIC & TECH	NC	.1	28	15.0	15.0	4.2	12.0	7.1	71.4	21.4
NC CENTRAL	NC	.1	17	7.1	21.4	18.2	8.3	5.9	70.6	23.5
NC ST U-RALEIGH	NC	.4	122	44.1	53.6	28.6	40.4	42.6	41.0	16.4

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NC WESLEYAN COLL	NC		11	80.0	75.0	50.0	66.7	54.5	27.3	18.2
PEMBROKE STATE	NC		10	16.7	28.6	25.0	28.6	40.0	50.0	10.0
PFIEFFER COLL	NC		8	25.0	25.0	16.7	25.0	25.8	62.5	12.5
ST AUGUSTINES COLL	NC		5	20.0	20.0	25.0			60.0	40.0
U OF NC-ASHEVILLE	NC	.1	16	57.1	60.0	40.0	55.6	56.3	25.0	18.8
U OF NC-CHAPEL HILL	NC	.1	27	37.5	47.1	26.7	25.0	29.6	48.1	22.2
U OF NC-CHARLOTTE	NC	.3	84	52.1	50.0	22.4	36.8	40.5	41.7	17.9
U OF NC-GREENSBORO	NC	.2	62	39.3	40.0	28.6	41.7	33.9	45.2	21.0
U OF NC-WILMINGTON	NC	.2	49	36.0	50.0	30.0	30.8	36.7	42.9	20.4
WAKE FOREST	NC	.1	21	75.0	72.2	33.3	40.0	66.7	23.8	9.5
WESTERN CAROLINA U	NC	.1	23	29.4	26.3	19.0	31.3	17.4	52.2	30.4
NORTH DAKOTA										
DICKINSON STATE	ND		7		50.0	16.7		14.3	57.1	28.6
MARY COLL	ND		9	44.4	14.3		33.3	22.2	44.4	33.3
MINOT STATE	ND		14	20.0	22.2	41.7	55.6	21.4	42.9	35.7
NO DAKOTA STATE	ND		15	46.2	40.0	11.1	50.0	26.7	33.3	40.0
U OF NO DAKOTA	ND	.2	59	48.0	40.5	24.2	50.0	33.9	39.0	27.1
OHIO										
ASHLAND COLL	OH		9	83.3	100.0	75.0	50.0	77.8	11.1	11.1
BALDWIN-WALLACE COLL	OH	.1	24	35.3	5.9	26.3	35.0	20.8	41.7	37.5
BOWLING GREEN STATE	OH	.1	32	29.4	40.9	20.0	33.3	31.3	37.5	31.3
CAPITAL U	OH		9	28.6		12.5	12.5	11.1	66.7	22.2
CASE WESTERN RESERVE	OH		9	100.0	16.7	50.0	33.3	22.2	66.7	11.1
CEDARVILLE COLL	OH		11	44.4	50.0	37.5	40.8	27.3	36.4	36.4
CENTRAL STATE	OH		7	16.7		16.7			71.4	28.6
CLEVELAND STATE	OH	.2	57	27.8	24.1	20.5	24.4	21.1	56.1	22.8
DEFIANCE COLL	OH		6	100.0	50.0	66.7	100.0	50.0	16.7	33.3
DYKE COLL	OH		13		11.1		15.4	7.7	84.6	7.7
FINDLAY COLL	OH		6	40.8	75.0	50.0	20.0	33.3	33.3	33.3
FRANKLIN U	OH	.1	27	33.3	26.7	28.6	31.6	33.3	48.1	18.5
JOHN CARROLL U	OH	.1	26	40.0	33.3	31.3	26.7	30.8	46.2	23.1
KENT STATE	OH	.1	33	46.7	35.3	30.0	47.6	33.3	27.3	39.4
LAKE ERIE COLL	OH		9	28.6			40.0	33.3	55.6	11.1
MARIETTA COLL	OH		10	20.0	40.0	16.7			70.0	30.0
MIAMI U	OH	.2	73	53.3	44.2	32.6	41.9	37.0	27.4	35.6
MT UNION COLL	OH		5	50.0		33.3	66.7	40.0	20.0	40.0
MUSKINGUM COLL	OH		6	40.0	16.7	40.0	25.0	16.7	50.0	33.3
NOTRE DAME COLL	OH		5	50.0	75.0		50.0	60.0	20.0	20.0

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REPORT NUMBER 12-C

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

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

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
OHIO STATE	OH	.3	110	51.3	38.2	37.5	55.4	40.0	29.1	30.9
OHIO U	OH	.1	26	44.4	71.4	56.3	25.8	46.2	23.1	30.8
OHIO WESLEYAN	OH		6						100.0	
OTTERBEIN COLL	OH		7	80.0	14.3		20.0	14.3	14.3	71.4
U OF AKRON	OH	.2	70	24.4	20.4	14.3	25.0	17.1	55.7	27.1
U OF CINCINNATI	OH	.1	41	39.3	44.4	25.0	50.0	34.1	29.3	36.6
U OF DAYTON	OH	.1	30	70.6	35.7	56.3	47.1	46.7	23.3	30.0
U OF STEUBENVILLE	OH		11	33.3	22.2	33.3	28.6	27.3	45.5	27.3
U OF TOLEDO	OH	.1	31	40.0	30.4	26.1	22.2	32.3	51.6	16.1
WALSH COLL	OH		6	25.8	16.7		20.0		83.3	16.7
WITTENBERG U	OH		6	33.3		50.0		33.3	50.0	16.7
WRIGHT STATE	OH	.1	37	50.0	28.6	31.8	35.3	32.4	43.2	24.3
XAVIER	OH		11	28.6	42.9	66.7	66.7	45.5	36.4	18.2
YOUNGSTOWN STATE	OH	.1	32	4.8	18.2	25.0	30.4	18.8	59.4	21.9
OKLAHOMA										
CAMERON U	OK		11	22.2	25.0	25.0	50.0	18.2	45.5	36.4
CENTRAL STATE	OK	.2	58	44.2	33.3	22.0	25.0	29.3	44.8	25.9
EAST CENTRAL OK STATE	OK	.1	18	30.8	28.6	26.7	30.8	33.3	50.0	16.7
LANGSTON U	OK		7	14.3		40.0	40.0	14.3	57.1	28.6
NORTHEASTERN OK ST	OK	.1	25	27.8	38.1	21.1	25.0	20.0	40.0	40.0
NORTHWESTERN OK ST	OK		5	75.0	75.0	33.3		40.0	40.0	20.0
OK BAPTIST	OK		8	66.7	57.1	25.0	50.0	50.0	25.0	25.0
OK CHRISTIAN COLL	OK		7	83.3	33.3		100.0	28.6	28.6	42.9
OK CITY U	OK		9	28.6	28.6	40.0	66.7	33.3	33.3	33.3
OK PANHANDLE ST	OK		5		25.0		25.0		60.0	40.0
OK ST U	OK	.2	66	30.6	37.5	32.7	43.9	25.8	37.9	36.4
ORAL ROBERTS U	OK		14	22.2	36.4	40.0	57.1	28.6	28.6	42.9
SOUTHEASTERN OK STATE	OK		10	12.5	33.3		12.5	30.0	60.0	10.0
SOUTHWESTERN OK STATE	OK	.1	16	37.5	46.7	30.8	41.7	25.0	43.8	31.3
U OF OK-NORMAN	OK	.2	51	34.2	36.6	41.7	38.9	33.3	45.1	21.6
U OF TULSA	OK	.1	18	46.2	25.0	28.6	35.7	27.8	33.3	38.9
OREGON										
EASTERN OR STATE	OR		7	50.8		80.0	100.0	28.6	14.3	57.1
LINFIELD COLL	OR		14	27.3	41.7	30.0	28.6	21.4	28.6	50.0
OREGON STATE	OR	.1	34	38.1	52.0	47.6	52.9	38.2	26.5	35.3
PORTLAND STATE	OR	.2	63	33.3	47.1	34.3	41.9	41.3	33.3	25.4
SOUTHERN OR STATE	OR	.1	16	36.4	30.8	26.7	15.4	6.3	50.0	43.8
U OF OREGON	OR	.1	40	40.9	25.8	40.7	50.0	27.5	37.5	35.0

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF PORTLAND	OR		7	50.0	28.6		25.0		57.1	42.9
PENNSYLVANIA										
ALBRIGHT COLL	PA	.1	17	25.0	15.4	15.4		23.5	64.7	11.8
BLOOMSBURG U	PA	.2	74	33.3	18.9	28.6	31.9	21.6	45.9	32.4
BUCKNELL U	PA	.1	24	61.1	22.2	35.3	29.4	29.2	33.3	37.5
CALIFORNIA U	PA		13		11.1	10.0	10.0	15.4	76.9	7.7
CARLOW COLL	PA		5	33.3	25.0	20.0			60.0	40.0
CEDAR CREST COLL	PA		9		28.6		16.7	11.1	66.7	22.2
CLARION U OF PA	PA	.2	56	27.8	23.4	18.2	13.5	14.3	57.1	28.6
COLL MISERICORDIA	PA		11	20.0	11.1	10.0	22.2	9.1	63.6	27.3
DE VLY COLL SCI & AGR	PA		8	28.6	50.0		16.7	12.5	37.5	50.0
DREXEL	PA	.5	149	27.1	29.5	14.9	22.0	22.1	53.0	24.8
DUQUESNE	PA	.2	72	31.1	23.3	15.2	24.2	22.2	52.8	25.0
EASTERN COLL	PA		6				50.0		83.3	16.7
ELIZABETHTOWN COLL	PA	.1	19	33.3	9.1	9.1	45.5	31.6	42.1	26.3
FRANKLIN & MARSHALL	PA	.1	24	52.9	28.6	35.7	26.7	33.3	29.2	37.5
GANNON U	PA	.1	18	44.4	9.1	9.1	11.1	11.1	66.7	22.2
GENEVA COLL	PA		8	25.0	33.3	71.4	66.7	37.5	37.5	25.0
GETTYSBURG COLL	PA		12	50.0	40.0	33.3	60.0	50.0	41.7	8.3
GROVE CITY COLL	PA	.1	24	31.6	11.8	22.2	33.3	25.0	50.0	25.0
GWYNEDD-MERCY COLL	PA		9	33.3	33.3	14.3		33.3	55.6	11.1
HOLY FAMILY COLL	PA		12	9.1		25.0	25.0	8.3	75.0	16.7
KINGS COLL	PA	.2	69	21.2	16.1	11.5	18.9	15.9	62.3	21.7
KUTZTOWN U OF PA	PA	.1	20	53.8	46.2	45.5	42.9	45.0	25.0	30.0
LA ROCHE COLL	PA		10	50.0	16.7	16.7	28.6	40.0	50.0	10.0
LA SALLE COLL	PA	.4	121	28.2	18.6	19.8	25.6	18.2	47.1	34.7
LEHIGH U	PA	.3	91	48.4	47.5	36.0	26.8	35.2	34.1	30.8
LYCOMING COLL	PA		15	10.0	38.5	18.2	22.2	20.0	46.7	33.3
MARYWOOD COLL	PA		12	40.0	37.5	18.2	12.5	25.0	41.7	33.3
MERCYHURST COLL	PA		13	40.0	62.5			23.1	61.5	15.4
MESSIAH COLL	PA		10	14.3	25.0	40.0	28.6	10.0	50.0	40.0
MILLERSVILLE U	PA	.1	23	18.2	35.7	18.8	16.7	13.0	60.9	26.1
MORAVIAN COLL	PA		9		28.6	25.0	50.0		55.6	44.4
MUHLENBERG COLL	PA	.1	36	25.0	33.3	16.7	25.0	16.7	50.0	33.3
PA ST U-BEHREND	PA	.1	18	28.6	15.4		20.0	11.1	55.6	33.3
PA ST U-CAPITOL	PA	.1	41	37.0	37.9	18.5	18.8	24.4	41.5	34.1
PA ST U-U PARK	PA	.9	296	46.7	32.4	18.7	26.2	24.0	41.2	34.8
PHILA TEXTILE & SCI	PA	.1	35	25.0	16.7		16.7	20.0	57.1	22.9
POINT PARK COLL	PA		14		27.3	10.0	33.3	21.4	64.3	14.3

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MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ROBERT MORRIS COLL	PA	.3	102	36.5	32.1	19.0	20.9	30.4	45.1	24.5
SHIPPENSBURG U OF PA	PA	.1	45	41.4	25.7	20.0	33.3	26.7	44.4	28.9
ST FRANCIS COLL	PA	.1	32	14.3	28.0	11.1	20.8	6.3	56.3	37.5
ST JOSEPHS COLL	PA	.2	78	23.5	25.0	14.0	27.6	21.8	53.8	24.4
ST VINCENT COLL	PA	.1	28	10.5	10.5	13.0	9.1	7.1	75.0	17.9
SUSQUEHANNA U	PA		11	33.3	33.3	50.0	57.1	36.4	27.3	36.4
TEMPLE	PA	.5	145	25.3	20.8	16.8	21.9	17.2	54.5	28.3
THIEL COLL	PA		13	11.1	25.0		9.1	7.7	69.2	23.1
U OF PA	PA	.1	29	60.0	55.0	25.0	14.3	37.9	34.5	27.6
U OF PITTSBURGH	PA	.2	73	20.4	27.5	18.2	22.0	20.5	52.1	27.4
U OF SCRANTON	PA	.3	109	26.4	21.9	23.3	20.7	17.4	57.8	24.8
URSINUS COLL	PA	.1	17	20.0	10.0	53.8	53.8	41.2	47.1	11.8
VILLANOVA	PA	.7	214	35.1	31.2	28.4	26.8	23.4	42.5	34.1
WAYNESBURG COLL	PA		5				25.0	20.0	80.0	
WEST CHESTER U OF PA	PA	.1	29	42.1	31.8	69.2	41.7	37.9	27.6	34.5
WESTMINSTER COLL	PA		14	22.2	27.3	14.3	15.4	7.1	42.9	50.0
WIDENER U	PA	.1	47	23.5	23.5	25.0	22.9	17.0	48.9	34.0
WILKES COLL	PA	.1	47	18.9	17.1	16.2	20.6	19.1	63.8	17.0
YORK COLL OF PA	PA	.1	24	20.0	6.3	16.7	21.1	20.8	62.5	16.7
PUERTO RICO										
CATHOLIC U OF PR	PR	.1	21	16.7	36.4			19.0	76.2	4.8
CAYEY U COLL-PR	PR	.1	31	21.4	11.1	27.3	15.8	12.9	67.7	19.4
INTER AMER-HATO REY	PR	.2	68	38.7	27.3	12.8	3.3	23.5	67.6	8.8
INTER AMER-SAN GERMN	PR		9		100.0	25.0	25.0	22.2	66.7	11.1
SACRED HEART COLL	PR	.1	19	10.0	50.0	55.6	25.0	21.1	47.4	31.6
U OF PR-MAYAGUEZ	PR	.1	26	66.7	80.0	23.5	37.5	42.3	42.3	15.4
U OF PR-RIO PIEDRAS	PR	.9	299	38.1	44.3	32.3	20.2	32.1	55.9	12.0
RHODE ISLAND										
BRYANT COLL	RI	.3	81	43.1	41.3	29.3	27.9	32.1	37.0	30.9
JOHNSON & WALES U	RI		5	50.0	66.7		33.3		40.0	60.0
PROVIDENCE COLL	RI	.1	29	35.7	40.0	42.9	52.2	37.9	34.5	27.6
U OF RHODE ISLAND	RI	.1	28	37.5	42.1	31.6	40.0	32.1	35.7	32.1
SOUTH CAROLINA										
BAPT COLL-CHARLESTON	SC		6	20.0	40.0	20.0	50.0	16.7	50.0	33.3
BOB JONES U	SC	.1	30	47.6	60.0	33.3	30.8	36.7	36.7	26.7
CHARLESTON COLL	SC	.1	33	27.6	46.4	24.0	4.8	21.2	48.5	30.3
CLEMSON	SC	.2	49	30.6	21.6	30.6	40.6	26.5	46.9	26.5

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MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
COLUMBIA COLL	SC		10	28.6	16.7	28.6	33.3	40.0	40.0	20.0
FRANCIS MARION COLL	SC		9	28.6	16.7		33.3	11.1	44.4	44.4
FURMAN	SC	.1	27	52.4	39.1	33.3	26.7	33.3	29.6	37.0
LANDER COLL	SC		6	40.0	50.0	25.0		33.3	33.3	33.3
PRESBYTERIAN COLL	SC		8	12.5	12.5		12.5		75.0	25.0
THE CITADEL	SC	.1	19	17.6	11.8	16.7	35.3	5.3	63.2	31.6
U OF SC-COASTAL	SC	.1	18	33.3	26.7	46.2	45.5	22.2	33.3	44.4
U OF SC-COLUMBIA	SC	.3	102	33.8	32.9	22.8	26.9	19.6	43.1	37.3
U OF SC-SPARTANBURG	SC		8	66.7	33.3	33.3	50.0	50.0	37.5	12.5
WINTHROP COLL	SC		11	50.0	28.6	14.3	37.5	36.4	36.4	27.3
WOOFORD COLL	SC		14	33.3	50.0	55.6	50.0	35.7	28.6	35.7
SOUTH DAKOTA										
AUGUSTANA COLL	SD		9	75.0	83.3	66.7	100.0	66.7	22.2	11.1
BLACK HILLS STATE	SD	.1	16	41.7	58.3	22.2	14.3	37.5	25.0	37.5
MT MARTY COLL	SD		8	20.0	62.5	50.0	33.3	37.5	37.5	25.0
NATL COLL OF BUS	SD		6				33.3		83.3	16.7
NORTHERN STATE	SD	.1	20	28.6	46.7	40.0	33.3	35.0	30.0	35.0
U OF SD	SD	.1	45	41.7	22.2	14.7	44.0	26.7	42.2	31.1
TENNESSEE										
AUSTIN PEAY STATE	TN	.1	25	50.0	44.4	33.3	33.3	32.8	36.0	32.0
BELMONT COLL	TN		7	33.3	16.7	14.3	14.3	14.3	71.4	14.3
CARSON NEWMAN COLL	TN		9	28.6	57.1		60.0	22.2	33.3	44.4
CHRISTIAN BROS COLL	TN	.1	29	40.0	23.8	23.8	38.1	37.9	51.7	10.3
DAVID LIPSCOMB COLL	TN	.1	30	40.0	44.0	26.1	31.8	36.7	40.0	23.3
EAST TENN STATE	TN	.1	44	25.8	30.0	19.4	34.3	22.7	52.3	25.0
FREED-HARDEMAN COLL	TN		8		20.0	33.3	33.3	37.5	50.0	12.5
MEMPHIS STATE	TN	.2	75	24.6	15.8	30.6	29.8	20.0	54.7	25.3
MIDDLE TENN STATE	TN	.2	53	35.0	33.3	22.5	40.9	24.5	41.5	34.0
MILLIGAN COLL	TN		7	40.0	25.0		25.0	42.9	42.9	14.3
SOUTHERN MISSIONARY	TN		8	33.3	42.9	25.0	71.4	12.5	25.0	62.5
TENN STATE	TN		7	16.7	33.3	40.8	28.6		42.9	57.1
TENN TECH	TN	.1	46	38.9	21.1	24.3	36.8	21.7	43.5	34.8
TENN WESLEYAN COLL	TN		9	12.5					88.9	11.1
U OF TN-CHATTANOOGA	TN	.1	41	29.6	25.9	29.0	48.3	31.7	36.6	31.7
U OF TN-KNOXVILLE	TN	.3	82	47.5	53.7	32.8	43.1	34.1	30.5	35.4
U OF TN-MARTIN	TN		15	35.7	35.7	20.0	10.0	13.3	46.7	40.0
UNION U	TN		8				28.6		75.0	25.0

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
TEXAS										
ABILENE CHRISTIAN	TX	.1	25	38.1	26.3	15.8	22.2	28.0	52.0	20.0
ANGELO STATE	TX		15	10.0	16.7	38.5	50.0	26.7	46.7	26.7
BAYLOR	TX	.2	62	51.2	46.2	40.6	37.5	45.2	35.5	19.4
CORPUS CHRISTI STATE U	TX	.1	23	50.0	50.0	37.5	50.0	34.8	21.7	43.5
E TEXAS STATE	TX	.1	30	29.2	37.0	21.7	25.0	23.3	43.3	33.3
HARDIN-SIMMONS U	TX		11	16.7	25.0	12.5	25.0	27.3	45.5	27.3
HOUSTON BAPTIST	TX		12	9.1	16.7		22.2	8.3	75.0	16.7
LAMAR U	TX	.1	28	20.0	21.1	25.0	25.0	25.0	53.6	21.4
MARY HARDIN-BAYLOR	TX		5		25.0	25.0	20.0	20.0	60.0	20.0
MIDWESTERN STATE	TX	.1	19	31.3	33.3	20.0	15.4	31.6	52.6	15.8
OUR LADY OF LAKE	TX		5	50.0		25.0	50.0	20.0	20.0	60.0
PAN AMERICAN U	TX		10	33.3	57.1		14.3	30.0	30.0	40.0
PRAIRIE VIEW A & M	TX		6			20.0	16.7		83.3	16.7
SAM HOUSTON STATE	TX	.1	35	19.2	14.8	23.3	23.1	8.6	65.7	25.7
SOUTHERN METHODIST	TX	.1	33	50.0	33.3	44.0	36.4	33.3	30.3	36.4
SOUTHWEST TEX STATE	TX	.2	78	29.4	28.6	30.0	23.8	23.1	55.1	21.8
ST EDWARDS U	TX		8		80.0	20.0	33.3	37.5	25.0	37.5
ST MARYS U-SAN ANTONIO	TX	.1	21	30.8	35.3	11.8	14.3	14.3	52.4	33.3
ST THOMAS U	TX		7	16.7		16.7	20.0		71.4	28.6
STEPHEN F AUSTIN STATE	TX	.1	42	26.7	30.3	32.4	11.5	23.8	57.1	19.0
SUL ROSS STATE	TX		6	25.0	50.0			50.0	50.0	
TARLETON STATE	TX		13	33.3	33.3	27.3	37.5	7.7	38.5	53.8
TEX A&I-KINGSVILLE	TX		13	25.0	16.7	12.5	22.2	23.1	53.8	23.1
TEX A&M	TX	.5	168	50.8	36.0	35.6	42.9	32.1	33.9	33.9
TEX CHRISTIAN	TX	.1	24	42.1	35.0	43.8	50.0	20.8	33.3	45.8
TEX LUTHERAN COLL	TX		10	40.0	60.0	20.0	50.0	60.0	30.0	10.0
TEX SOUTHERN	TX		5	33.3		40.0	25.0	40.0	40.0	20.0
TEX TECH	TX	.3	91	46.4	36.8	30.0	22.6	24.2	36.3	39.6
TEX WESLEYAN COLL	TX		9	25.0	33.3	42.9	42.9	44.4	44.4	11.1
TEX WOMANS U	TX		5	60.0	25.0	20.0		20.0	40.0	40.0
TRINITY U	TX		11	66.7	62.5	25.0	60.0	63.6	27.3	9.1
U OF HOUSTON	TX	.3	97	29.7	28.6	25.0	31.9	21.6	44.3	34.0
U OF HOUSTON CLEAR LAKE	TX	.1	36	24.0	44.0	20.8	28.6	25.0	47.2	27.8
U OF HOUSTON DOWN TOWN	TX	.1	45	31.4	31.3	24.2	24.2	26.7	44.4	28.9
U OF HOUSTON-VICTORIA	TX		8	28.6	25.0	14.3	16.7	12.5	50.0	37.5
U OF NORTH TEXAS	TX	.1	43	27.3	30.3	25.0	35.5	27.9	44.2	27.9
U OF TEX-ARLINGTON	TX	.3	107	53.6	43.7	42.9	50.0	42.1	31.8	26.2
U OF TEX-AUSTIN	TX	.4	122	34.1	46.4	43.6	49.4	39.3	32.8	27.9

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

REPORT NUMBER 12-C

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF TEX-DALLAS	TX	.2	73	35.6	44.0	38.6	50.0	32.9	30.1	37.0
U OF TEX-EL PASO	TX	.2	52	19.4	17.5	30.0	25.0	13.5	57.7	28.8
U OF TEX-PERMIAN BASIN	TX	.1	21	26.3	19.0	12.5	14.3	4.8	52.4	42.9
U OF TEX-SAN ANTONIO	TX	.3	79	32.2	29.5	20.3	26.3	25.3	48.1	26.6
U OF TEX-TYLER	TX	.1	29	42.1	36.4	16.7	41.7	44.8	37.9	17.2
WEST TEX STATE	TX	.1	29	29.2	10.0	31.6	31.3	31.0	41.4	27.6
UTAH										
BRIGHAM YOUNG	UT	.2	65	44.4	56.1	29.6	73.1	44.6	27.7	27.7
SOUTHERN UTAH STATE	UT		7	33.3	28.6	16.7	25.0	14.3	57.1	28.6
U OF UTAH	UT	.1	39	44.8	40.0	45.0	60.0	33.3	28.2	38.5
UTAH STATE	UT		15	41.7	30.0	16.7	25.0	13.3	40.0	46.7
WEBER STATE	UT	.1	16	33.3	14.3	30.8	54.5	25.0	31.3	43.8
WESTMINSTER COLL	UT		8	40.0	71.4		40.0	37.5	25.0	37.5
VERMONT										
CASTLETON ST COLL	VT		6	20.0	40.0	20.0	33.3	33.3	50.0	16.7
ST MICHAELS COLL	VT		10	37.5	37.5	33.3	50.0	10.0	20.0	70.0
U OF VT	VT	.1	17	40.0	38.5	25.0	62.5	17.6	35.3	47.1
VIRGINIA										
AVERETT COLL	VA		7	25.0	20.0	16.7		28.6	57.1	14.3
CHRISTOPHER NEWPORT	VA		8	57.1		16.7			50.0	50.0
CLINCH VALLEY	VA		9	50.0	20.0	14.3	33.3	33.3	44.4	22.2
COLL OF WILLIAM & MARY	VA	.1	32	78.9	57.9	43.5	52.9	53.1	21.9	25.0
EMORY & HENRY COLL	VA		7	42.9	20.0		33.3	28.6	57.1	14.3
GEORGE MASON U	VA	.1	47	42.9	56.1	24.1	44.8	40.4	36.2	23.4
HAMPTON U	VA	.1	29	13.0	12.0	11.1	10.7	6.9	72.4	20.7
JAMES MADISON U	VA	.1	46	37.5	40.0	19.2	39.3	34.8	30.4	34.8
LONGWOOD COLL	VA		6	25.0	33.3			33.3	50.0	16.7
LYNCHBURG COLL	VA		12	40.0	50.0	30.0	25.0	25.0	41.7	33.3
MARYMOUNT U	VA		9	28.6	57.1	25.0	28.6	11.1	33.3	55.6
NORFOLK STATE	VA		6	20.0	20.0	20.0			83.3	16.7
OLD DOMINION U	VA	.1	37	24.1	30.0	11.5	28.0	18.9	54.1	27.0
RADFORD U	VA	.1	26	28.6	26.1	9.5	25.0	11.5	53.8	34.6
U OF RICHMOND	VA		9	62.5		50.0	33.3	22.2	33.3	44.4
U OF VA	VA	.1	26	65.0	45.5	35.3	33.3	26.9	19.2	53.8
VA COMMONWEALTH U	VA	.1	35	43.5	35.7	42.3	26.9	22.9	37.1	40.0
VA POLY TECH	VA	.2	53	39.4	33.3	35.1	34.3	20.8	43.4	35.8
VA STATE	VA	.1	19	7.1	20.0	13.3	12.5	10.5	84.2	5.3

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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

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
WASHINGTON & LEE	VA		8	80.0	60.0	33.3	33.3	12.5	37.5	50.0
WASHINGTON										
CENTRAL WASH STATE	WA	.4	112	36.3	34.8	28.4	37.3	29.5	39.3	31.3
CITY U	WA	.1	20	27.8	29.4	12.5	26.7	15.0	55.0	30.0
EASTERN WASH STATE	WA	.2	48	50.0	35.3	38.2	27.3	37.5	33.3	29.2
GONZAGA U	WA	.1	18	25.0	23.1		14.3	22.2	72.2	5.6
PACIFIC LUTHERAN	WA		14	12.5	61.5	50.0	28.6	42.9	28.6	28.6
SEATTLE PACIFIC COLL	WA		13	10.0	33.3	50.0	33.3	23.1	38.5	38.5
SEATTLE U	WA	.1	40	53.3	21.9	22.2	43.5	27.5	42.5	30.0
ST MARTINS COLL	WA	.1	17	10.0	35.7	25.0	9.1	29.4	52.9	17.6
U OF PUGET SOUND	WA	.1	20	41.7	44.4	40.0	44.4	35.0	40.0	25.0
U OF WASH	WA	.3	99	55.4	46.6	36.2	53.8	43.4	27.3	29.3
WALLA WALLA COLL	WA		10	37.5	62.5	16.7	42.9	40.0	30.0	30.0
WASH STATE	WA	.1	46	36.7	34.3	28.6	46.7	28.3	30.4	41.3
WESTERN WASH STATE	WA	.1	25	35.3	25.0	18.8	29.4	36.0	44.0	20.0
WHITWORTH COLL	WA		6	20.0	40.0	20.0	75.0	16.7	50.0	33.3
WEST VIRGINIA										
BLUEFIELD STATE	WV		11	14.3	20.0			18.2	81.8	
CONCORD COLL	WV	.1	33	18.2	14.3	21.1	35.3	18.2	66.7	15.2
DAVIS & ELKINS COLL	WV		5		66.7	33.3		40.0	40.0	20.0
FAIRMONT STATE	WV	.1	43	25.0	25.0	23.5	33.3	20.9	60.5	18.6
GLENVILLE STATE	WV	.1	25	21.4	26.7	37.5	28.6	24.0	68.0	8.0
MARSHALL U	WV	.3	95	30.4	44.6	30.4	28.9	29.5	47.4	23.2
SHEPHERD COLL	WV	.1	19	40.0	21.4	40.0	45.5	15.8	42.1	42.1
U OF CHARLSTON	WV	.1	16	30.0	55.6	12.5		18.8	50.0	31.3
W VA INST TECH	WV	.1	18	30.0	37.5	33.3	50.0	33.3	61.1	5.6
W VA STATE	WV	.2	49	31.6	19.2	28.6	35.0	24.5	63.3	12.2
W VA U	WV	.4	113	32.3	35.0	32.9	37.7	31.0	44.2	24.8
W VA WESLEYAN	WV		13	25.0	25.0	28.6	50.0	38.5	61.5	
WEST LIBERTY STATE	WV		15	25.0	22.2			13.3	66.7	20.0
WHEELING COLL	WV	.1	18	23.1	28.6		50.0	22.2	55.6	22.2
WISCONSIN										
CARROLL COLL	WI		10	88.9	66.7	83.3	75.0	80.0	10.0	10.0
CARTHAGE COLL	WI		10	50.0	57.1	37.5	33.3	40.0	20.0	40.0
EDGEWOOD COLL	WI		6	50.0	50.0	60.0	60.0	16.7	16.7	66.7
LAKELAND COLL	WI	.1	26	39.1	33.3	31.6	45.0	23.1	26.9	50.0
MARQUETTE U	WI	.2	63	50.0	40.0	42.5	48.6	38.1	36.5	25.4

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REPORT NUMBER 12-C

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ST NORBERT COLL	WI		15	50.0	50.0	27.3	33.3	20.0	20.0	60.0
U OF WI-EAU CLAIRE	WI	.1	40	56.0	60.0	54.2	76.2	52.5	20.0	27.5
U OF WI-LA CROSSE	WI		14	57.1	55.6	33.3	85.7	57.1	7.1	35.7
U OF WI-MADISON	WI	.2	48	81.5	71.4	50.0	70.0	64.6	8.3	27.1
U OF WI-MILWAUKEE	WI	.2	68	58.8	49.0	55.8	64.1	42.6	13.2	44.1
U OF WI-OSHKOSH	WI	.1	29	40.9	45.0	47.4	65.0	44.8	24.1	31.0
U OF WI-PARKSIDE	WI		12	28.6	57.1	71.4	75.0	50.0	16.7	33.3
U OF WI-PLATTEVILLE	WI		6	66.7	50.0			50.0	50.0	
U OF WI-RIVER FALLS	WI		5	58.0	66.7	25.0	33.3		20.0	80.0
U OF WI-STEVENS PT	WI		8	50.0	28.6	33.3	80.0	25.0	25.0	50.0
U OF WI-WHITEWATER	WI	.1	42	67.9	62.5	47.6	73.3	47.6	11.9	40.5
WYOMING										
U OF WYOMING	WY	.1	43	51.7	47.2	19.2	28.6	39.5	39.5	20.9
SCHOOLS WITH FEWER THAN FIVE		2.2	683	32.4	31.4	24.9	33.2	26.8	44.7	28.6
SCHOOLS NOT RECORDED		16.6	5,232	39.8	40.8	31.9	37.0	36.1	41.6	22.3
TOTALS		100.0	31,529	38.1	37.1	28.7	33.9	31.2	42.3	26.5

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REPORT NUMBER 12-C

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA										
ALABAMA A & M	AL	.2	7			20.0	28.6		57.1	42.9
AUBURN U-AUBURN	AL	.5	22	56.3	57.9	35.7	70.0	31.8	18.2	50.0
TROY ST-TROY	AL	.1	6	50.0	40.0	50.0	50.0	16.7	16.7	66.7
U OF AL-BIRMINGHAM	AL	.3	11	42.9	62.5	80.0	50.0	63.6	9.1	27.3
U OF AL-UNIVERSITY	AL	.3	15	33.3	36.4	25.0	57.1	40.0	40.0	20.0
ARIZONA										
ARIZONA STATE	AZ	.3	14	45.5	50.0	44.4	66.7	50.0	28.6	21.4
ARKANSAS										
HARDING COLL	AR	.1	6	100.0	80.0	50.0	100.0	66.7		33.3
U OF AR-LITTLE ROCK	AR	.1	5	33.3	33.3	50.0	50.0	40.0	40.0	20.0
CALIFORNIA										
CAL ST U-HAYWARD	CA	.1	6	25.0	50.0	50.0	33.3	16.7	50.0	33.3
CAL ST U-LONG BEACH	CA	.1	5	100.0		100.0	100.0	100.0		
CAL ST U-LOS ANGELES	CA	.2	9	25.0	50.0	25.0	25.0	33.3	44.4	22.2
CAL ST U-SACRAMENTO	CA	.3	11	22.2	50.0	60.0	83.3	27.3	18.2	54.5
GOLDEN GATE	CA	.1	6	40.0	33.3		33.3	33.3	33.3	33.3
SAN DIEGO STATE	CA	.2	7	50.0	100.0	80.0	100.0	57.1	14.3	28.6
SAN FRANCISCO STATE	CA	.2	10	60.0	57.1	50.0	100.0	50.0	20.0	30.0
SAN JOSE STATE	CA	.1	6	75.0	33.3	50.0	66.7	50.0	16.7	33.3
U OF CAL-IRVINE	CA	.1	6	100.0	100.0	100.0	100.0	100.0		
U OF CAL-LOS ANGELES	CA	.2	8			80.0	75.0	25.0	37.5	37.5
U OF SOUTHERN CAL	CA	.4	17	75.0	77.8	40.0	50.0	70.6	29.4	
COLORADO										
CO STATE	CO	.3	13	83.3	83.3	37.5	28.6	46.2	30.8	23.1
METROPOLITAN ST COLL	CO	.2	7	50.0	66.7	75.0	33.3	57.1	14.3	28.6
REGIS COLL	CO	.1	5	75.0		50.0		40.0	20.0	40.0
U OF CO-BOULDER	CO	.3	14	55.6	58.3	44.4	55.6	50.0	7.1	42.9
U OF CO-DENVER	CO	.1	6	75.0	50.0	75.0	100.0	33.3		66.7
U OF DENVER	CO	.1	5	33.3	33.3	50.0			60.0	40.0
CONNECTICUT										
CENTRAL CONN ST U	CT	.4	18	60.0	43.8	33.3	33.3	33.3	22.2	44.4
FAIRFIELD	CT	.1	5	50.0	40.0			40.0	40.0	20.0
QUINNIPIAC COLL	CT	.2	8		25.0	16.7	25.0	12.5	62.5	25.0

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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

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SACRED HEART UNIV	CT	.2	9	50.0	66.7	37.5	100.0	44.4	22.2	33.3
U OF CONN	CT	.3	11	57.1	60.0	20.0	50.0	36.4	18.2	45.5
U OF HARTFORD	CT	.4	18	75.0	41.7	33.3	55.6	50.0	16.7	33.3
DISTRICT OF COLUMBIA										
AMERICAN	DC	.5	20	27.3	60.0	40.0	42.9	35.0	35.0	30.0
BENJAMIN FRANKLIN U	DC	.1	6	33.3	50.0		60.0	66.7	33.3	
GEORGE WASHINGTON	DC	.4	19	28.6	33.3	21.4	33.3	15.8	47.4	36.8
GEORGETOWN	DC	.1	5	80.0	60.0	75.0	75.0	60.0	20.0	20.0
HOWARD	DC	.3	13	10.0	36.4	9.1	9.1	23.1	69.2	7.7
SOUTHEASTERN	DC	.3	11		22.2	18.2	9.1	9.1	72.7	18.2
U OF DC	DC	.2	8	14.3	14.3	20.0		12.5	75.0	12.5
FLORIDA										
FL AGRI & MECH	FL	.2	7		40.0	25.0	50.0	14.3	28.6	57.1
FL ATLANTIC U	FL	.2	10	75.0	83.3	50.0	60.0	60.0	20.0	20.0
FL INTERNATIONAL	FL	.3	12	33.3	44.4	16.7	50.0	50.0	41.7	8.3
FL STATE	FL	.3	14	57.1	75.0	25.0	75.0	42.9	21.4	35.7
NOVA	FL	.3	14	61.5	30.0	33.3	50.0	28.6	28.6	42.9
U OF CENTRAL FL	FL	.2	10		50.0	40.0	55.6	60.0	40.0	
U OF FLORIDA	FL	1.0	42	64.0	76.5	77.8	92.9	64.3	16.7	19.0
U OF MIAMI	FL	.3	15	40.0	55.6		36.4	13.3	26.7	60.0
U OF NORTH FL	FL	.2	8	100.0	66.7	33.3	71.4	62.5	12.5	25.0
U OF SO FLORIDA	FL	.3	11	62.5	44.4	50.0	20.0	36.4	27.3	36.4
U OF WEST FLORIDA	FL	.3	12	66.7	60.0	33.3	66.7	58.3	25.0	16.7
GEORGIA										
EMORY	GA	.2	8	50.0	50.0	50.0	62.5	50.0	12.5	37.5
GA COLLEGE	GA	.1	5	50.0		25.0	33.3		40.0	60.0
GA INST OF TECH	GA	.2	9	57.1	66.7	75.0	75.0	55.6	22.2	22.2
GA STATE	GA	.6	26	33.3	23.1	22.2	56.3	46.2	50.0	3.8
KENNESAW COLL	GA	.2	10	28.6	14.3	44.4	33.3	20.0	40.0	40.0
U OF GEORGIA	GA	.8	33	41.7	68.2	38.1	50.0	54.5	18.2	27.3
VALDOSTA STATE	GA	.2	7	33.3		75.0	40.0	28.6	42.9	28.6
HAWAII										
U OF HAWAII-MANOA	HI	.2	10	20.0	50.0	20.0	28.6	40.0	60.0	
ILLINOIS										
BRADLEY	IL	.1	5		33.3	50.0	33.3	60.0	40.0	

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REPORT NUMBER 12-D

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

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
DEPAUL	IL	.6	26	26.3	47.1	30.0	36.8	19.2	42.3	38.5
IL STATE	IL	.2	7	50.0	20.0	80.0	100.0	28.6	28.6	42.9
NORTHERN IL	IL	.2	7	33.3	33.3	66.7	33.3	42.9	42.9	14.3
NORTHWESTERN	IL	.1	6	83.3			50.0	66.7	16.7	16.7
ROOSEVELT	IL	.7	30	50.0	37.5	33.3	24.0	26.7	43.3	30.0
ROSARY COLL	IL	.2	7		33.3	40.0		42.9	57.1	
STHN IL U-CARBONDALE	IL	.3	15	40.0	41.7	40.0	44.4	40.0	33.3	26.7
STHN IL U-EDWARDSVILLE	IL	.1	5	50.0	80.0	33.3	33.3	20.0	20.0	60.0
U OF CHICAGO-LOYOLA	IL	.1	6	20.0	40.0	66.7	66.7	33.3	33.3	33.3
U OF IL-CHICAGO	IL	.4	18	41.7	40.0	45.5	50.0	38.9	27.8	33.3
U OF IL-URBANA	IL	.3	13	55.6	70.0	37.5	42.9	53.8	23.1	23.1
WESTERN IL U	IL	.2	7	40.0	100.0	80.0	66.7	42.9		57.1
INDIANA										
BALL ST	IN	.3	14	75.0	50.0	71.4	16.7	35.7	35.7	28.6
IN ST U-TERRE HAUTE	IN	.1	6	20.0	40.0			16.7	66.7	16.7
IN U-BLOOMINGTON	IN	.4	17	28.6	62.5	66.7	60.0	52.9	17.6	29.4
IN U-PURDUE-INDPLS	IN	.3	14	66.7	62.5	70.0	37.5	64.3	7.1	28.6
PURDUE U-MAIN CAMPUS	IN	.2	8	50.0	20.0	33.3	83.3	12.5	37.5	50.0
U OF NOTRE DAME	IN	.3	15	66.7	75.0	60.0	75.0	60.0		40.0
IOWA										
U OF IOWA	IA	.3	14	33.3	54.5	25.0	33.3	50.0	35.7	14.3
KANSAS										
FORT HAYS STATE	KS	.1	6	25.0	40.0	66.7	50.0	50.0	33.3	16.7
U OF KANSAS	KS	.2	10	75.0	75.0	33.3	66.7	70.0	10.0	20.0
WICHITA STATE	KS	.1	6	80.0	50.0	33.3	33.3	50.0	16.7	33.3
KENTUCKY										
MURRAY STATE	KY	.1	5	50.0	66.7	60.0	75.0	40.0	20.0	40.0
U OF KENTUCKY	KY	.4	19	54.5	64.3	33.3	55.6	47.4	26.3	26.3
LOUISIANA										
TULANE U	LA	.1	6	66.7	40.0	75.0	75.0	33.3		66.7
MAINE										
U OF ME-ORONO	ME	.1	5	80.0				20.0	20.0	60.0

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REPORT NUMBER 12-D

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NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
MARYLAND										
BOWIE STATE	MD	.1	5		50.0	25.0	40.0	20.0	40.0	40.0
LOYOLA COLL	MD	.3	15	16.7	45.5	41.7	61.5	26.7	33.3	40.0
U OF BALTIMORE	MD	.3	14	30.0	40.0	27.3	38.5	28.6	35.7	35.7
U OF MD-COLLEGE PARK	MD	.3	15	33.3	30.0	33.3	33.3	33.3	46.7	20.0
MASSACHUSETTS										
ASSUMPTION COLL	MA	.1	5	66.7	25.0	33.3	100.0	20.0		80.0
BABSON COLL	MA	.3	15	66.7	63.6	25.0	83.3	60.0	6.7	33.3
BENTLEY COLL	MA	.7	29	62.5	38.9	35.7	40.0	41.4	34.5	24.1
BOSTON COLL	MA	.3	13	20.0	33.3	37.5	37.5	23.1	61.5	15.4
BOSTON U	MA	.3	15	50.0	36.4	25.0	50.0	40.0	33.3	26.7
MERRIMACK COLL	MA	.2	8	20.0	25.0			25.0	62.5	12.5
NICHOLS COLL	MA	.1	6	33.3	20.0				50.0	50.0
NORTHEASTERN U	MA	.8	35	77.8	47.4	44.4	50.0	62.9	20.0	17.1
SALEM STATE	MA	.2	8	14.3	14.3	42.9	25.0	12.5	50.0	37.5
SUFFOLK	MA	.3	11	33.3	57.1	22.2	66.7	18.2	27.3	54.5
U OF LOWELL	MA	.2	7	66.7	66.7	71.4	50.0	57.1		42.9
U OF MASS-AMHERST	MA	.6	25	57.1	37.5	25.0	38.5	44.0	32.0	24.0
U OF MASS-BOSTON	MA	.2	8	20.0	40.0	33.3	25.0	37.5	50.0	12.5
WESTERN NEW ENG COLL	MA	.2	10	57.1	62.5	16.7	37.5	40.0	20.0	40.0
MICHIGAN										
MICHIGAN STATE	MI	.7	30	58.8	47.6	28.6	38.9	46.7	30.0	23.3
U OF MI-ANN ARBOR	MI	.2	8	100.0	100.0	100.0	33.3	75.0	25.0	
WALSH COLLEGE	MI	.3	12	62.5	37.5	80.0	80.0	50.0	25.0	25.0
WESTERN MI U	MI	.2	7	33.3	42.9	50.0	71.4	28.6	28.6	42.9
MINNESOTA										
U OF MN-MNPLS	MN	.2	10	42.9	50.0	80.0	100.0	50.0	10.0	40.0
MISSISSIPPI										
JACKSON STATE	MS	.2	10	28.6	33.3	37.5	11.1	10.0	50.0	40.0
MS ST U	MS	.3	15	58.3	41.7	50.0	44.4	40.0	20.0	40.0
U OF MS	MS	.3	15	40.0	36.4	25.0	23.1	13.3	40.0	46.7
U OF SOUTHERN MS	MS	.1	5		25.0	50.0	33.3	20.0	60.0	20.0
MISSOURI										
CENTRAL MO STATE	MO	.1	6	33.3	25.0	60.0	25.0	50.0	50.0	

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REPORT NUMBER 12-D

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NORTHEAST MO STATE	MO	.1	5	50.0	60.0	33.3	33.3	40.0	20.0	40.0
ROCKHURST COLL	MO	.1	6	20.0		16.7	25.0	16.7	66.7	16.7
SOUTHEAST MO STATE	MO	.2	9	50.0	16.7	66.7		11.1	44.4	44.4
SOUTHWEST MO STATE	MO	.2	10	28.6	50.0	33.3	33.3	30.0	40.0	30.0
ST LOUIS U	MO	.3	12	28.6	50.0	55.6	25.0	41.7	41.7	16.7
U OF MO-COLUMBIA	MO	.4	16	45.5	40.0	55.6	75.0	50.0	18.8	31.3
U OF MO-ST LOUIS	MO	.4	16	40.0	40.0	33.3	41.7	37.5	37.5	25.0
NEBRASKA										
U OF NEBR-LINCOLN	NE	.2	7	40.0	60.0	75.0	50.0	42.9	28.6	28.6
NEVADA										
U OF NV-LAS VEGAS	NV	.1	5	33.3	66.7	50.0		60.0	40.0	
NEW HAMPSHIRE										
NH COLL	NH	.2	9		16.7		40.0	22.2	66.7	11.1
NEW JERSEY										
FARLGH DCKSN-MADISON	NJ	.4	16	20.0	46.2	11.1	33.3	25.0	50.0	25.0
FARLGH DCKSN-RTHFD	NJ	.3	13	33.3	66.7	57.1	50.0	38.5	30.8	30.8
FARLGH DCKSN-TEANECK	NJ	.3	11	28.6	33.3	20.0	50.0	45.5	36.4	18.2
MONMOUTH COLL	NJ	.2	8	16.7	28.6	20.0	40.0	12.5	37.5	50.0
RIDER COLL	NJ	.1	5		100.0			100.0		
RUTGERS U-NEWARK	NJ	1.2	51	37.8	35.1	31.3	30.0	33.3	39.2	27.5
SETON HALL	NJ	.3	14	27.3	18.2	18.2	40.0	14.3	50.0	35.7
NEW MEXICO										
U OF NEW MEXICO	NM	.1	6	33.3	50.0		25.0	16.7	33.3	50.0
NEW YORK										
ADELPHI	NY	.3	14	33.3		22.2	25.0	21.4	64.3	14.3
COLUMBIA U	NY	.1	6	75.0			50.0	33.3	33.3	33.3
CORNELL	NY	.2	7	66.7	33.3	75.0	66.7	28.6		71.4
CUNY BERNARD BARUCH	NY	.9	41	42.9	64.0	42.9	64.3	43.9	29.3	26.8
CUNY BROOKLYN COLL	NY	.2	8	20.0	50.0			25.0	62.5	12.5
CUNY LEHMAN COLL	NY	.3	13		28.6	40.0		15.4	53.8	30.8
CUNY QUEENS COLL	NY	.1	5		50.0	33.3		20.0	60.0	20.0
FORDHAM	NY	.4	17	55.6	80.0	33.3	40.0	41.2	35.3	23.5
HOFSTRA	NY	.6	26	38.5	43.8	27.3		42.3	50.0	7.7
IONA COLL	NY	.2	7	100.0		33.3	75.0	42.9	42.9	14.3

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MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
L I U-BKLYN CENTER	NY	.5	23	11.8	11.8	5.6	7.1	8.7	73.9	17.4
L I U-CW POST	NY	.8	33	40.0	47.1	27.3	58.3	42.4	39.4	18.2
MANHATTAN COLL	NY	.1	5		100.0	33.3	66.7	40.0	20.0	40.0
NEW YORK U	NY	.8	35	56.5	65.0	53.3	61.5	51.4	25.7	22.9
PACE U-NY	NY	1.2	51	48.0	43.5	50.0	45.8	43.1	31.4	25.5
PACE U-PLEASANTVILLE	NY	.3	13	62.5	37.5	66.7	50.0	46.2	23.1	30.8
PACE U-WHITE PLAINS	NY	.4	17	66.7	57.1	62.5	63.6	52.9	23.5	23.5
ROCHESTER INST TECH	NY	.1	6	33.3	33.3	33.3	33.3	33.3	33.3	33.3
ST FRANCIS COLL	NY	.1	5		50.0	25.0	25.0	20.0	80.0	
ST JOHNS	NY	.9	41	50.0	39.1	26.3	42.9	34.1	43.9	22.0
SUNY AT ALBANY	NY	.2	10	100.0	66.7	50.0	75.0	60.0	20.0	20.0
SUNY AT BINGHAMTON	NY	.3	13	25.0	28.6	20.0	50.0	38.5	53.8	7.7
SUNY AT BUFFALO	NY	.2	8	100.0	60.0	50.0		75.0	25.0	
SYRACUSE	NY	.2	9	83.3	60.0	80.0	66.7	66.7	11.1	22.2
U OF ROCHESTER	NY	.1	5		50.0	50.0	33.3	20.0	60.0	20.0
NORTH CAROLINA										
APPALACHIAN STATE	NC	.3	14	85.7	57.1	66.7	100.0	57.1	7.1	35.7
ELON COLL	NC	.1	5				33.3		80.0	20.0
U OF NC-CHAPEL HILL	NC	1.4	59	66.7	48.4	51.7	66.7	47.5	15.3	37.3
OHIO										
BALDWIN-WALLACE COLL	OH	.2	8	33.3	16.7		20.0		75.0	25.0
BOWLING GREEN STATE	OH	.2	7	33.3	25.0	20.0	50.0	28.6	42.9	28.6
CLEVELAND STATE	OH	.4	19	16.7	16.7		27.3	26.3	63.2	10.5
DYKE COLL	OH	.1	5	75.0	33.3		40.0		20.0	80.0
FRANKLIN U	OH	.2	8	50.0	50.0	50.0	66.7	62.5	12.5	25.0
JOHN CARROLL U	OH	.2	9	40.0	37.5			33.3	44.4	22.2
KENT STATE	OH	.3	15	50.0	37.5		50.0	33.3	40.0	26.7
MIAMI U	OH	.5	22	25.0	30.0	41.7	64.3	40.9	36.4	22.7
OHIO NORTHERN	OH	.1	5	66.7		50.0	100.0	80.0	20.0	
OHIO STATE	OH	.5	22	30.8	28.6	7.7	14.3	18.2	59.1	22.7
OHIO U	OH	.2	8	20.0	20.0		20.0	25.0	62.5	12.5
U OF AKRON	OH	.6	28	37.5	22.2	33.3	41.2	21.4	42.9	35.7
U OF CINCINNATI	OH	.5	21	12.5	42.9	16.7	20.0	28.6	57.1	14.3
U OF DAYTON	OH	.3	14	40.0	55.6	10.0	12.5	7.1	28.6	64.3
U OF TOLEDO	OH	.4	17	28.6	36.4	11.1	37.5	29.4	58.8	11.8
WALSH COLL	OH	.1	5	33.3	25.0				60.0	40.0
WRIGHT STATE	OH	.4	16	50.0	44.4	45.5	25.0	37.5	37.5	25.0
XAVIER	OH	.3	13	16.7	20.0	40.0	55.6	15.4	46.2	38.5

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YOUNGSTOWN STATE	OH	.2	9	20.0	20.0		40.0	33.3	55.6	11.1
OKLAHOMA										
CENTRAL STATE	OK	.2	8	28.6	28.6	14.3	16.7	12.5	62.5	25.0
OK CITY U	OK	.2	7	20.0	16.7			14.3	71.4	14.3
OK ST U	OK	.1	6	25.0	33.3	25.0	25.0	33.3	66.7	
ORAL ROBERTS U	OK	.1	5	20.0	20.0			20.0	80.0	
U OF OK-NORMAN	OK	.1	6	75.0	40.0	75.0	60.0	33.3	16.7	50.0
PENNSYLVANIA										
BLOOMSBURG U	PA	.1	6			16.7	16.7	16.7	83.3	
DREXEL	PA	.3	12	42.9	33.3	28.6	22.2	25.0	50.0	25.0
DUQUESNE	PA	.2	9	42.9	60.0	57.1	50.0	44.4	22.2	33.3
GANNON U	PA	.1	5	20.0		25.0	25.0	20.0	60.0	20.0
LA SALLE COLL	PA	.3	13	37.5	50.0	42.9	55.6	38.5	23.1	38.5
LEHIGH U	PA	.2	7		25.0	60.0	60.0	42.9	28.6	28.6
PA ST U-U PARK	PA	.4	16	55.6	53.8	11.1	28.6	31.3	37.5	31.3
PHILA TEXTILE & SCI	PA	.1	5				25.0		80.0	20.0
ROBERT MORRIS COLL	PA	.2	8	33.3		28.6	33.3	37.5	62.5	
ST JOSEPHS COLL	PA	.1	6	66.7	50.0		33.3	50.0	33.3	16.7
TEMPLE	PA	.4	17	16.7	40.0	45.5	25.0	35.3	41.2	23.5
U OF PITTSBURGH	PA	.5	22	33.3	40.0	33.3	26.7	18.2	36.4	45.5
U OF SCRANTON	PA	.2	10	55.6	66.7	28.6		30.0	40.0	30.0
WIDENER U	PA	.2	7		28.6	14.3			71.4	28.6
PUERTO RICO										
INTER AMER-HATO REY	PR	.3	11	50.0				18.2	72.7	9.1
U OF PR-MAYAGUEZ	PR	.1	6	33.3	100.0	25.0		33.3	50.0	16.7
U OF PR-RIO PIEDRAS	PR	.6	26	33.3	40.0		11.1	19.2	69.2	11.5
RHODE ISLAND										
BRYANT COLL	RI	.6	24	21.4	25.0	31.6	30.8	25.0	50.0	25.0
PROVIDENCE COLL	RI	.3	11	37.5	25.0	50.0	50.0	18.2	27.3	54.5
U OF RHODE ISLAND	RI	.3	15	28.6	11.1	33.3	66.7	33.3	40.0	26.7
SOUTH CAROLINA										
BOB JONES U	SC	.1	6	60.0	80.0	50.0	50.0	50.0	16.7	33.3
CLEMSON	SC	.3	13	44.4	50.0	33.3	33.3	38.5	38.5	23.1
U OF SC-COLUMBIA	SC	.3	15	30.0	38.5	33.3	40.0	26.7	26.7	46.7
WINTHROP COLL	SC	.1	5				20.0	20.0	80.0	

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				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
TENNESSEE										
MEMPHIS STATE	TN	.3	13	44.4	50.0	33.3	44.4	30.8	30.8	38.5
TENN STATE	TN	.1	5				20.0	20.0	80.0	
U OF TN-KNOXVILLE	TN	.4	16	55.6	50.0	60.0	45.5	43.8	18.8	37.5
VANDERBILT	TN	.2	7	60.0	83.3	75.0	40.0	57.1	28.6	14.3
TEXAS										
HOUSTON BAPTIST	TX	.1	6	40.0	40.0	20.0	40.0	16.7	33.3	50.0
STEPHEN F AUSTIN STATE	TX	.1	5		50.0	50.0	33.3	60.0	40.0	
TEX A&M	TX	.3	11	42.9	44.4	20.0	50.0	36.4	45.5	18.2
TEX TECH	TX	.3	13	44.4	36.4	20.0	20.0	38.5	53.8	7.7
U OF HOUSTON	TX	.6	24	41.2	52.6	43.8	50.0	45.8	25.0	29.2
U OF HOUSTON CLEAR LAKE	TX	.2	9	66.7	33.3		20.0	44.4	44.4	11.1
U OF NORTH TEXAS	TX	1.1	47	36.0	42.9	37.9	48.5	38.3	27.7	34.0
U OF TEX-ARLINGTON	TX	.3	15	20.0	27.3	50.0	60.0	40.0	40.0	20.0
U OF TEX-AUSTIN	TX	.8	36	62.1	64.0	41.7	33.3	52.8	22.2	25.0
U OF TEX-DALLAS	TX	.4	16	33.3	50.0	50.0	66.7	50.0	37.5	12.5
U OF TEX-EL PASO	TX	.1	6	75.0	40.0	25.0	60.0	16.7	16.7	66.7
U OF TEX-SAN ANTONIO	TX	.2	8	71.4	80.0	80.0	100.0	75.0		25.0
UTAH										
BRIGHAM YOUNG	UT	1.4	60	54.3	53.1	48.0	50.0	48.3	25.0	26.7
SOUTHERN UTAH STATE	UT	.1	5	75.0	25.0	100.0	66.7	20.0		80.0
U OF UTAH	UT	.3	15	37.5	50.0	66.7	50.0	53.3	13.3	33.3
UTAH STATE	UT	.2	10	33.3	12.5	33.3	83.3	20.0	30.0	50.0
WEBER STATE	UT	.3	14	80.0	90.9	25.0	33.3	42.9	14.3	42.9
WESTMINSTER COLL	UT	.1	6		20.0	40.0	25.0	33.3	50.0	16.7
VERMONT										
U OF VT	VT	.1	5	50.0	33.3	33.3	100.0	40.0	20.0	40.0
VIRGINIA										
COLL OF WILLIAM & MARY	VA	.4	16	62.5	45.5	44.4	37.5	37.5	25.0	37.5
GEORGE MASON U	VA	.4	16	33.3	78.6	50.0	16.7	56.3	12.5	31.3
JAMES MADISON U	VA	.3	13	37.5	41.7	37.5	25.0	30.8	46.2	23.1
OLD DOMINION U	VA	.4	17	40.0	37.5		50.0	23.5	47.1	29.4
U OF RICHMOND	VA	.1	5	33.3		50.0	25.0	20.0	60.0	20.0
U OF VA	VA	.2	10	33.3	75.0	60.0	57.1	50.0	20.0	30.0
VA POLY TECH	VA	.5	21	50.0	23.1	22.2	66.7	47.6	38.1	14.3

* 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.

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
WASHINGTON										
U OF WASH	WA	.5	21	80.0	68.8	60.0	66.7	61.9	4.8	33.3
WASH STATE	WA	.1	5	75.0	100.0	33.3	100.0	60.0		40.0
WEST VIRGINIA										
MARSHALL U	WV	.2	8	40.0	20.0			25.0	62.5	12.5
W VA U	WV	.5	23	22.2	50.0	26.7	53.8	34.8	39.1	26.1
WISCONSIN										
U OF WI-MADISON	WI	.2	7	100.0	80.0	100.0		85.7	14.3	
U OF WI-WHITEWATER	WI	.1	5	66.7	33.3		100.0	40.0	20.0	40.0
SCHOOLS WITH FEWER THAN FIVE		20.9	903	39.9	38.5	31.6	35.2	35.2	39.8	25.0
SCHOOLS NOT RECORDED		7.6	329	35.2	40.4	33.5	40.9	31.9	38.3	29.8
TOTALS		100.0	4,324	42.1	43.3	35.2	41.5	37.1	35.8	27.1

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

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

REPORT NUMBER 12-D

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HUNTINGDON COLL	5
JACKSONVILLE STATE	42
LIVINGSTON U	5
MOBILE COLL	2
NORTH ALABAMA U	37
OAKWOOD COLL	9
SAMFORD U	16
SPRING HILL COLL	8
TROY ST-DOTHAN	17
TROY ST-MONTGOMERY	4
TROY ST-TROY	76
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ARKANSAS

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ARKANSAS STATE	85
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HARDING COLL	79
HENDERSON ST U	24
HENDRIX COLL	35
JOHN BROWN U	15
OUACHITA BAPTIST	25
SOUTHERN ARKANSAS U	19
U OF AR-FAYETTEVILLE	107
U OF AR-LITTLE ROCK	86
U OF AR-MONTICELLO	14
U OF AR-PINE BLUFF	10

CALIFORNIA

ARMSTRONG COLL	87
AZUSA PACIFIC COLL	6
BIOLA U	14
CAL BAPTIST COLL	1
CAL LUTHERAN COLL	13
CAL ST BAKERSFIELD U	15
CAL ST SAN BERNARDINO	62
CAL ST SONOMA U	40
CAL ST STANISLAUS U	36
CAL ST U-CHICO	73
CAL ST U-FRESNO	113
CAL ST U-FULLERTON	150
CAL ST U-HAYWARD	137
CAL ST U-LONG BEACH	123
CAL ST U-LOS ANGELES	167
CAL ST U-NORTHRIDGE	215
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CAL ST U-SACRAMENTO	171
CAL ST-DOMINGUEZ	44
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CLAREMONT MENS COLL	21
CLAREMONT U-GRAD CTR	4
COLL OF NOTRE DAME	1
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GOLDEN GATE	67
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LA VERNE COLL	18
LINCOLN U	2
LOMA LINDA	9
LOS ANGELES BAPTIST	2
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PACIFIC UNION COLL	13
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SAN FRANCISCO STATE	201
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U OF CAL-BERKELEY	115
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U OF CAL-LOS ANGELES	225
U OF CAL-RIVERSIDE	16
U OF CAL-SAN DIEGO	9
U OF CAL-SANTA BARBARA	161
U OF REDLANDS	9
U OF SAN DIEGO	53
U OF SAN FRANCISCO	26
U OF SANTA CLARA	74
U OF SOUTHERN CAL	165
U OF THE PACIFIC	8
US INTERNATIONAL	5
W COAST U-LA	1
W COAST U-ORANGE CO	1
WHITTIER COLL	2

COLORADO

ADAMS STATE COLL	32
CO COLL	1
CO STATE	183
CO WOMENS COLL	1
FORT LEWIS COLL	32
MESA COLL	33
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U OF CO-BOULDER	115
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ANNHURST COLL	1	QUINNIPIAC COLL	52	U OF CONN	134		
BRIDGEPORT	24	SACRED HEART UNIV	31	U OF HARTFORD	66		
CENTRAL CONN ST U	136	SO CT STATE U	27	U OF NEW HAVEN	18		
DELAWARE							
DELAWARE ST COLL	15	GOLDEY BEACOM COLL	27	U OF DELAWARE	130		
DISTRICT OF COLUMBIA							
AMERICAN	87	GEORGE WASHINGTON	93	SOUTHEASTERN	35		
BENJAMIN FRANKLIN U	17	GEORGETOWN	77	STRAYER COLL	38		
CATHOLIC U OF AMER	29	HOWARD	79	TRINITY COLL	2		
FLORIOA							
BARRY	71	FL NEMORIAL COLL	3	NOVA	26	U OF FLORIDA	143
BETHUNE COOKMAN COLL	5	FL SOUTHERN COLL	27	PALM BEACH ATLANTIC	7	U OF MIAMI	63
COLL OF BOCA RATON	1	FL STATE	173	ROLLINS COLL	12	U OF NORTH FL	63
ECKERD COLLEGE	1	FLAGLER COLL	6	ST LEO COLL	26	U OF SO FLORIDA	162
FL AGRI & MECH	33	FT LAUDERDALE COLL	4	ST THOMAS U	19	U OF TAMPA	15
FL ATLANTIC U	108	JACKSONVILLE U	7	STETSON U	35		
FL INST OF TECH	3	JONES COLL-JACKSONVILL	2	TAMPA COLL	13		
FL INTERNATIONAL	127	JONES COLL-ORLANDO	1	U OF CENTRAL FL	100		
GEORGIA							
ALBANY ST COLLEGE	68	OEVRY INSTI	2	KENNESAW COLL	85	PAINE COLL	1
ARMSTRONG ST COLL	1	EMORY	46	LAGRANGE COLL	4	PIEDMONT COLL	21
ATLANTA U	3	FORT VALLEY STATE	4	MERCER U-ATLANTA	14	SAVANNAH STATE	10
AUGUSTA COLL	20	GA COLLEGE	51	MERCER U-MACON	25	SHORTER COLL	6
BERRY COLL	25	GA INST OF TECH	38	MOREHOUSE COLL	14	U OF GEORGIA	226
BRENAU COLL	6	GA SOUTHERN COLL	51	MORRIS BROWN COLL	6	VALDOSTA STATE	48
CLARK COLL	16	GA SOUTHWESTERN COLL	28	NORTH GEORGIA COLL	8	WESLEYAN COLL	2
COLUMBUS COLL	21	GA STATE	258	OGLETHORPE	26		
HAWAII							
BRIGHAM YOUNG	56	CHAMINADE	15	HAWAII PACIFIC COLL	21	U OF HAWAII-HILO	2
IDAHO							
BOISE STATE	227	IDAHO STATE	61	NORTHWEST NAZARENE	9		
COLL OF IDAHO	2	LEWIS-CLARK STATE	6				

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MAY 1992 UNIFORM CPA EXAMINATION

ILLINOIS

AUGUSTANA COLL	85	EUREKA COLL	1	MILLIKIN	38	SANGAMON STATE	51
AURORA COLL	9	GOVERNORS STATE	39	MONMOUTH COLL	4	ST XAVIER COLL	19
BARAT COLL	3	GREENVILLE COLL	6	NO PARK COLL	6	STHN IL U-CARBONDALE	157
BRADLEY	72	IL BENEDICTINE COLL	34	NORTH CENTRAL COLL	27	STHN IL U-EDWARDSVILLE	45
CHICAGO STATE	30	IL COLL	17	NORTHEASTERN IL	82	TRINITY CHRISTIAN	2
COLL OF ST FRANCIS	11	IL INST TECH	11	NORTHERN IL	207	U OF CHICAGO	12
DEPAUL	331	IL STATE	193	NORTHWESTERN	24	U OF CHICAGO-LOYOLA	92
DEVRY INST-CHICAGO	6	IL WESLEYAN	59	OLIVET NAZARENE COLL	7	U OF IL-CHICAGO	209
DEVRY INST-LOMBARD	3	LEWIS	27	QUINCY COLL	12	U OF IL-URBANA	406
EASTERN IL	101	MACMURRAY COLL	2	ROOSEVELT	113		
ELMHURST COLL	48	MCKENDREE COLL	11	ROSARY COLL	19		

INDIANA

ANDERSON COLL	86	IN CENTRAL	27	IN U-SOUTH BEND	27	ST FRANCIS COLL	2
BALL ST	141	IN INST OF TECH	4	IN U-SOUTHEAST	17	ST JOSEPHS COLL	20
BUTLER	28	IN NTHN GRAD SC MGMT	2	MANCHESTER COLL	39	ST MARY-OF-THE-WOODS	5
CALUMET COLL	9	IN ST U-TERRE HAUTE	68	MARIAN COLL-INDPLS	16	ST MARYS COLL	39
FRANKLIN COLL	13	IN U-BLOOMINGTON	362	MARION COLL-MARION	8	TAYLOR	16
GOSHEN COLL	9	IN U-FORT WAYNE	46	OAKLAND CITY COLL	3	TRI-STATE U	1
GRACE THEOL SEMINARY	4	IN U-KOKOMO	6	PURDUE U-CALUMET	24	U OF EVANSVILLE	12
HANOVER COLL	2	IN U-NORTHWEST	31	PURDUE U-MAIN CAMPUS	91	U OF NOTRE DAME	222
HUNTINGTON COLL	7	IN U-PURDUE-INDPLS	100	PURDUE U-NO CENTRAL	4	U OF SOUTH INDIANA	36

IOWA

BRIAR CLIFF COLL	41	GRACELAND COLL	2	MARYCREST COLL	5	U OF IOWA	158
BUENA VISTA COLL	82	GRANDVIEW COLL	13	MORNINGSIDE COLL	9	U OF NORTHERN IOWA	221
CENTRAL U OF IOWA	19	IOWA STATE	116	MT MERCY COLL	19	UPPER IOWA U	27
CLARKE COLL	4	IOWA WESLEYAN COLL	7	NORTHWESTERN COLL	8	WARTBURG COLL	23
COE COLL	12	LORAS COLL	22	SIMPSON COLL	21	WESTMAR COLL	1
DORDT COLL	5	LUTHER COLL	28	ST AMBROSE COLL	44		
DRAKE	42	MAHARISHI INTRNL	2	U OF DUBUQUE	4		

KANSAS

BAKER	24	FRIENDS	1	OTTAWA	2	TABOR COLL	3
BENEDICTINE COLL	2	KANSAS STATE	114	PITTSBURG STATE	32	U OF KANSAS	92
BETHANY COLL	8	KANSAS WESLEYAN	2	SOUTHWESTERN COLL	6	WASHBURN U OF TOPEKA	37
BETHEL COLL	4	MARYMOUNT COLL	5	ST MARY COLL	2		
EMPORIA STATE	29	MCPHERSON COLL	10	ST MARY PLAINS COLL	4		
FORT HAYS STATE	32	MID-AMERICA NAZARENE	4	STERLING COLL	6		

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MAY 1992 UNIFORM CPA EXAMINATION

KENTUCKY

BELLARMINE COLL	109	EASTERN KY	52	MURRAY STATE	55	U OF KENTUCKY	180
BEREA COLL	1	GEORGETOWN COLL	5	NORTHERN KENTUCKY U	35	U OF LOUISVILLE	75
BRESCIA COLL	5	KY STATE	5	PIKEVILLE COLL	8	UNION COLL	3
CAMPBELLSVILLE COLL	1	KY WESLEYAN COLL	11	THOMAS MORE COLL	18		
CUMBERLAND COLL	9	MOREHEAD STATE	33	TRANSYLVANIA	18		

LOUISIANA

CENTENARY OF LA	85	LA ST U-SHREVEPORT	17	NORTHEAST LA	43	TULANE U	46
DILLARD	5	LA TECH	40	NORTHWESTERN STATE	16	U OF NEW ORLEANS	51
GRAMBLING STATE	12	LOYOLA U	16	SOUTHEASTERN LA	19	U OF STHWESTN LA	16
LA COLL	3	MCNEESE STATE	19	SOUTHERN U-BATON ROUGE	23		
LA ST U-A&M	92	NICHOLLS STATE	13	SOUTHERN U-NEW ORLEANS	12		

MAINE

COLBY COLL	6	ST FRANCES COLL	2	U OF ME-AUGUSTA	9	U OF ME-PORTLAND	44
HUSSON COLL	53	ST JOSEPHS COLL	5	U OF ME-MACHIAS	1	U OF ME-PRESQUE ISLE	5
NASSON COLL	1	THOMAS COLL	17	U OF ME-ORONO	43		

MARYLAND

BOWIE STATE	36	JOHNS HOPKINS	3	SALISBURY STATE	42	U OF MD-COLLEGE PARK	486
COLL OF NOTRE DAME	4	LOYOLA COLL	86	TOWSON STATE	128	U OF MD-EASTERN SHORE	7
COLUMBIA UNION COLL	9	MORGAN STATE	34	U OF BALTIMORE	204		
FROSTBURG STATE	56	MT ST MARYS COLL	53	U OF MD-BALTO	39		

MASSACHUSETTS

AMERICAN INTERNATL	33	BOSTON U	115	MASS INST OF TECH	7	STONEHILL COLL	36
ANNA MARIA COLL	3	CLARK U	4	MERRIMACK COLL	65	SUFFOLK	50
ASSUMPTION COLL	32	COLLEGE OF HOLY CROSS	35	NICHOLS COLL	32	U OF LOWELL	64
ATLANTIC UNION COLL	6	CURRY COLL	1	NORTH ADAMS STATE	23	U OF MASS-AMHERST	162
BABSON COLL	92	EASTERN NAZARENE	2	NORTHEASTERN U	212	U OF MASS-BOSTON	61
BENTLEY COLL	273	FITCHBURG STATE	18	SALEM STATE	68	WESTERN NEW ENG COLL	64
BOSTON COLL	143	GORDON COLL	5	SIMMONS COLL	20	WESTFIELD ST COLL	20
BOSTON ST COLL	3	HARVARD	8	SOUTHEASTERN MASS	32	WORCESTER POLYTECHNIC	1

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MAY 1992 UNIFORM CPA EXAMINATION

MICHIGAN

ADRIAN COLL	31	DETROIT INST TECH	1	MADONNA COLL	15	SPRING ARBOR COLL	3
ALBION COLL	34	EASTERN MICH	92	MARYGROVE COLL	3	U OF DETROIT	28
ALMA COLL	10	FERRIS STATE	59	MERCY COLL OF DETROIT	4	U OF MI-ANN ARBOR	132
ANDREWS	14	GENL MOTORS INST	1	MICHIGAN STATE	287	U OF MI-DEARBORN	38
AQUINAS COLL	27	GRAND VALLEY ST	45	MICHIGAN TECH	18	U OF MI-FLINT	31
CALVIN COLL	30	HILLSDALE COLL	31	NAZARETH COLL	2	WALSH COLLEGE	171
CENTRAL MICH	130	HOPE COLL	15	NORTHERN MICH	29	WAYNE STATE	103
CLEARY COLL	8	JOHN WESLEY COLL	1	OAKLAND U	35		
DAVENPORT COLLEGE	26	LAKE SUPERIOR STATE	12	SAGINAW VALLEY ST	21		
DETROIT COLL OF BUS	14	LAWRENCE INST TECH	14	SIENA HEIGHTS COLL	5		

MINNESOTA

AUGSBURG COLL	180	COLL OF ST SCHOLASTIC	3	MANKATO STATE	99	ST JOHNS U	35
BEMIDJI STATE	44	COLL OF ST TERESA	1	MOORHEAD STATE	82	ST MARYS COLL	8
BETHEL COLL	6	COLL OF ST THOMAS	86	NORTHWESTERN COLL	5	U OF MN-DULUTH	57
COLL OF ST BENEDICT	6	CONCORDIA MOORHEAD	20	SOUTHWEST STATE	16	U OF MN-MNPLS	122
COLL OF ST CATHERINE	23	GUSTAVUS ADOLPHUS	25	ST CLOUD STATE	65		

MISSISSIPPI

ALCORN STATE	41	JACKSON STATE	37	MS ST U	101	RUST COLLEGE	2
BELHAVEN COLL	14	MILLSAPS COLL	23	MS U FOR WOMEN	17	U OF MS	99
DELTA STATE	33	MS COLL	40	MS VALLEY STATE	2	U OF SOUTHERN MS	97

MISSOURI

AVILA COLL	14	LINCOLN U	15	PARK COLL	13	U OF MO-COLUMBIA	136
CENTRAL METH COLL	3	LINDENWOOD COLL	7	ROCKHURST COLL	50	U OF MO-KANSAS CITY	75
CENTRAL MO STATE	35	MARYVILLE COLL	16	SCHOOL OF THE OZARKS	7	U OF MO-ST LOUIS	179
COLUMBIA COLL	12	MO BAPTIST COLL	3	SOUTHEAST MO STATE	60	WASHINGTON U	41
CULVER-STOCKTON COLL	5	MO SOUTHERN STATE	15	SOUTHWEST BAPTIST COLL	11	WEBSTER COLL	12
DEVRY INST	1	MO VALLEY COLL	2	SOUTHWEST MO STATE	110	WILLIAM JEWELL COLL	19
DRURY COLL	10	MO WESTERN ST COLL	25	ST LOUIS U	81		
EVANGEL COLL	22	NORTHEAST MO STATE	82	STEPHENS COLL	1		
FONTBONNE COLL	7	NORTHWEST MO STATE	34	TARKIO COLL	2		

MONTANA

CARROLL COLL	14	GREAT FALLS COLL	8	ROCKY MTN COLL	6
EASTERN MONTANA COLL	49	MONTANA ST UNIV	69		

NEBRASKA

BELLEVUE COLL	87	DANA COLL	2	MIDLAND LUTHERAN COLL	9	U OF NEBR-OMAHA	38
CHADRON STATE	18	DOANE COLL	10	NEBR-WESLEYAN	12	UNION COLL	14
CONCORDIA TCHRS COLL	5	HASTINGS COLL	12	PERU STATE COLL	11		
CREIGHTON	47	KEARNEY STATE	24	U OF NEBR-LINCOLN	95		

NEVADA

U OF NV-LAS VEGAS	113

NEW HAMPSHIRE

DARTMOUTH COLL	60	NEW ENGLAND COLL	4	NH PLYMOUTH STATE	13
FRANKLIN PIERCE COLL	17	NH COLL	65	RIVIER COLL	8

NEW JERSEY

BLOOMFIELD COLL	43	GLASSBORO STATE	69	RICHARD STOCKTON ST	70	ST ELIZABETH COLL	11
CALDWELL COLL	2	KEAN COLL OF NJ	120	RIDER COLL	142	ST PETERS COLL	91
FARLGH DCKSN-MADISON	81	MONMOUTH COLL	80	RUTGERS U-CAMDEN	88	THOMAS A EDISON COLL	7
FARLGH DCKSN-RTHFD	53	MONTCLAIR STATE	163	RUTGERS U-NEW BRNSWK	188	TRENTON STATE	48
FARLGH DCKSN-TEANECK	85	NJ INST TECH	1	RUTGERS U-NEWARK	283	UPSALA COLL	10
GEORGIAN CT COLL	27	RAMAPO COLL OF NJ	46	SETON HALL	142		

NEW MEXICO

COLL OF SANTA FE	117	NEW MEXICO HIGHLANDS	5	U OF ALBUQUERQUE	7
EASTERN NEW MEXICO	22	NEW MEXICO STATE	80	U OF NEW MEXICO	68

NEW YORK

ADELPHI	144	DAEMEN COLL	8	NAZARETH OF RCHSTR	18	ST THOMAS AQUINAS	41
ALFRED	17	DOMINICAN BLAUVELT	15	NEW ROCHELLE COLL	1	SUNY AT ALBANY	230
CANISIUS COLL	69	DOWLING COLL	82	NEW YORK U	290	SUNY AT BINGHAMTON	221
CLARKSON U	31	DYOUVILLE COLL	5	NIAGARA U	50	SUNY AT BUFFALO	152
COLGATE U HAMILTON	1	ELMIRA COLL	13	NY TECH INST-NYC	11	SUNY COLL BROCKPORT	19
COLL OF ST ROSE	11	FORDHAM	158	NY TECH INST-WESTBURY	52	SUNY COLL EMPIRE STATE	7
COLLEGE OF INSURANCE	2	HOFSTRA	362	PACE U-NY	382	SUNY COLL FREDONIA	44
COLUMBIA U	13	HOUGHTON COLL	3	PACE U-PLEASANTVILLE	348	SUNY COLL GENESEO	80
CORNELL	14	IONA COLL	140	PACE U-WHITE PLAINS	91	SUNY COLL MARITIME	1
CORNELL U STATUTORY	6	ITHACA COLL	46	PRATT INST	1	SUNY COLL OLD WESTURY	80
CUNY BERNARD BARUCH	476	KINGS COLL	5	REGENTS EXTERNAL DEG	12	SUNY COLL OSWEGO	108
CUNY BROOKLYN COLL	155	L I U-BKLYN CENTER	49	RENSSELAER POLY INST	9	SUNY COLL PLATTSBURGH	74
CUNY CITY COLL	5	L I U-CW POST	220	ROCHESTER INST TECH	74	SUNY COLL UTICA-ROME	24
CUNY GRAD CENTER	1	L I U-SOUTHAMPTON	9	RUSSELL SAGE COLL	11	SYRACUSE	94
CUNY HUNTER COLL	90	LE MOYNE COLL	125	SIENA COLL	157	TOURO	44
CUNY LEHMAN COLL	81	MANHATTAN COLL	92	SKIDMORE COLL	5	U OF ROCHESTER	12
CUNY MEDGAR EVERS	10	MARIST COLL	32	ST BONAVENTURE U	91	UNION COLL	4
CUNY QUEENS COLL	303	MARYMOUNT MANHATTAN	8	ST FRANCIS COLL	36	UTICA COLL-SYRACUSE	29
CUNY STATEN ISLAND	44	MERCY COLL	49	ST JOHN FISHER COLL	54	WAGNER COLL	10
CUNY YORK	44	MT ST VINCENT COLL	2	ST JOHNS	390		

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NORTH CAROLINA

APPALACHIAN STATE	182	FAYETTEVILLE STATE	5	METHODIST COLL	11	ST AUGUSTINES COLL	12
ATLANTIC CHRISTIAN	16	GARDNER-WEBB COLL	20	NC AGRIC & TECH	47	U OF NC-ASHEVILLE	24
BELMONT ABBEY COLL	25	GREENSBORO COLL	10	NC CENTRAL	25	U OF NC-CHAPEL HILL	185
BENNETT COLL	2	GUILFORD COLL	58	NC ST U-RALEIGH	258	U OF NC-CHARLOTTE	163
CAMPBELL U	30	HIGH POINT COLL	40	NC WESLEYAN COLL	16	U OF NC-GREENSBORO	97
CATAWBA COLL	15	JOHNSON C SMITH U	9	PEMBROKE STATE	13	U OF NC-WILMINGTON	67
DUKE	6	LENOIR-RHYNE COLL	27	PFIEFFER COLL	11	WAKE FOREST	64
EAST CAROLINA	118	LIVINGSTONE COLL	1	QUEENS COLL	9	WESTERN CAROLINA U	32
ELIZABETH CITY STATE	7	MARS HILL COLL	5	SHAW U	3	WINGATE COLL	7
ELON COLL	47	MEREDITH COLL	32	ST ANDREWS PRESBY	3		

NORTH DAKOTA

DICKINSON STATE	26	MARY COLL	19	MINOT STATE	39	U OF NO DAKOTA	120
JAMESTOWN COLL	11	MAYVILLE STATE	6	NO DAKOTA STATE	46		

OHIO

ANTIOCH COLL	5	DYKE COLL	28	MT VERNON NAZARENE	12	U OF CINCINNATI	168
ASHLAND COLL	17	FINDLAY COLL	10	MUSKINGUM COLL	10	U OF DAYTON	98
BALDWIN-WALLACE COLL	101	FRANKLIN U	89	NOTRE DAME COLL	13	U OF STEUBENVILLE	15
BLUFFTON COLL	4	HEIDELBERG COLL	14	OHIO DOMINICAN COLL	13	U OF TOLEDO	106
BOWLING GREEN STATE	93	JOHN CARROLL U	78	OHIO NORTHERN	26	URBANA COLL	5
CAPITAL U	29	KENT STATE	126	OHIO STATE	338	WALSH COLL	18
CASE WESTERN RESERVE	35	LAKE ERIE COLL	21	OHIO U	88	WILBERFORCE	8
CEDARVILLE COLL	23	MALONE COLL	7	OHIO WESLEYAN	18	WILMINGTON COLL	11
CENTRAL STATE	13	MARIETTA COLL	19	OTTERBEIN COLL	22	WITTENBERG U	8
CLEVELAND STATE	168	MIAMI U	256	RIO GRANDE COLL	13	WRIGHT STATE	104
DEFIANCE COLL	16	MT ST JOSEPH	8	TIFFIN U	13	XAVIER	58
DEVRY INSTI	1	MT UNION COLL	23	U OF AKRON	201		

OKLAHOMA

BARTLESVILLE WESLEYAN	107	LANGSTON U	23	OK CITY U	30	SOUTHEASTERN OK STATE	16
BETHANY NAZARENE	3	NORTHEASTERN OK ST	45	OK PANHANDLE ST	8	SOUTHWESTERN OK STATE	21
CAMERON U	15	NORTHWESTERN OK ST	10	OK ST U	110	U OF OK-NORMAN	106
CENTRAL STATE	111	OK BAPTIST	11	ORAL ROBERTS U	32	U OF SCI & ARTS-OK	6
EAST CENTRAL OK STATE	28	OK CHRISTIAN COLL	9	PHILLIPS U	6		

OREGON

COLUMBIA CHRISTIAN	39	LINFIELD COLL	23	PORTLAND STATE	106	WARNER PACIFIC COLL	1
EASTERN OR STATE	11	MARYLHURST ED CTR	1	SOUTHERN OR STATE	31		
GEORGE FOX COLLEGE	1	OREGON STATE	68	U OF OREGON	75		
LEWIS & CLARK COLL	6	PACIFIC U	2	U OF PORTLAND	20		

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MAY 1992 UNIFORM CPA EXAMINATION

PENNSYLVANIA

ALBRIGHT COLL	25	DUQUESNE	113	LINCOLN U	2	SPRING GARDEN COLL	7
ALLEGHENY COLL	3	EASTERN COLL	8	LYCOMING COLL	18	ST FRANCIS COLL	49
ALLIANCE COLL	1	ELIZABETHTOWN COLL	29	MARYWOOD COLL	17	ST JOSEPHS COLL	118
ALVERNIA COLL	8	FRANKLIN & MARSHALL	33	MERCYHURST COLL	19	ST VINCENT COLL	43
BEAVER COLL	2	GANNON U	29	MESSIAH COLL	24	SUSQUEHANNA U	21
BLOOMSBURG U	110	GENEVA COLL	11	MILLERSVILLE U	39	TEMPLE	221
BUCKNELL U	45	GETTYSBURG COLL	21	MORAVIAN COLL	18	THIEL COLL	22
CALIFORNIA U	19	GROVE CITY COLL	66	MUHLENBERG COLL	50	U OF PA	94
CARLOW COLL	6	GWYNEDD-MERCY COLL	11	PA ST U-BEHREND	28	U OF PITTSBURGH	135
CARNEGIE-MELLON U	8	HOLY FAMILY COLL	15	PA ST U-CAPITOL	50	U OF SCRANTON	160
CEDAR CREST COLL	12	JUNIATA COLL	3	PA ST U-U PARK	427	URSINUS COLL	27
CHESTNUT HILL COLL	1	KINGS COLL	104	PHILA TEXTILE & SCI	53	VILLANOVA	288
CHEYNEY U OF PA	4	KUTZTOWN U OF PA	26	POINT PARK COLL	19	WAYNESBURG COLL	12
CLARION U OF PA	85	LA ROCHE COLL	14	ROBERT MORRIS COLL	154	WEST CHESTER U OF PA	54
COLL MISERICORDIA	17	LA SALLE COLL	183	ROSEMONT COLL	6	WESTMINSTER COLL	24
DE VLY COLL SCI & AGR	11	LEBANON VALLEY COLL	6	SETON HILL COLL	2	WIDENER U	96
DREXEL	223	LEHIGH U	157	SHIPPENSBURG U OF PA	68	WILKES COLL	69

PUERTO RICO

BAYAMON CENTRAL U	41	CAYEY U COLL-PR	46	INTER AMER-SAN GERMN	16	U OF PR-MAYAGUEZ	41
CATHOLIC U OF PR	40	INTER AMER-HATO REY	105	SACRED HEART COLL	24	U OF PR-RIO PIEDRAS	450

RHODE ISLAND

BARRINGTON COLL	9	JOHNSON & WALES U	14	RHODE ISLAND COLLEGE	7	SALVE REGINA-NEWPORT	11
BRYANT COLL	162	PROVIDENCE COLL	67	ROGER WILLIAMS	10		

SOUTH CAROLINA

BAPT COLL-CHARLESTON	111	COLUMBIA COLL	14	LIMESTONE COLL	3	U OF SC-AIKEN	4
BENEDICT COLL	4	CUKER COLL	2	MORRIS COLL	1	U OF SC-COASTAL	23
BOB JONES U	77	ERSKINE COLL	2	NEWBERRY COLL	1	U OF SC-COLUMBIA	168
CENTRAL WESLEYAN	5	FRANCIS MARION COLL	15	PRESBYTERIAN COLL	10	U OF SC-SPARTANBURG	14
CHARLESTON COLL	40	FURMAN	43	SC STATE	7	VOORHEES COLL	2
CLEMSON	107	LANDER COLL	12	THE CITADEL	25	WINTHROP COLL	28

SOUTH DAKOTA

AUGUSTANA COLL	40	DAKOTA WESLEYAN U	3	NATL COLL OF BUS	9	SIOUX FALLS COLL	10
BLACK HILLS STATE	36	HURON COLL	2	NORTHERN STATE	37		
DAKOTA STATE	4	MT MARTY COLL	10	SD STATE	2		

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MAY 1992 UNIFORM CPA EXAMINATION

TENNESSEE

AUSTIN PEAY STATE	143	FISK U	1	MEMPHIS STATE	126	TREVECCA NAZARENE	7
BELMONT COLL	20	FREED-HARDEMAN COLL	9	MIDDLE TENN STATE	78	TUSCULUM COLL	1
BETHEL COLLEGE	2	KING COLL	1	MILLIGAN COLL	13	U OF TN-CHATTANOOGA	63
BRYAN COLL	4	KNOXVILLE COLL	2	SOUTHERN MISSIONARY	14	U OF TN-KNOXVILLE	161
CARSON NEWMAN COLL	17	LAMBUTH COLL	6	TENN STATE	34	U OF TN-MARTIN	28
CHRISTIAN BROS COLL	40	LANE COLLEGE	1	TENN TECH	65	U OF TN-NASHVILLE	3
DAVID LIPSCOMB COLL	39	LE MOYNE-OWEN COLL	3	TENN TEMPLE	7	UNION U	15
EAST TENN STATE	74	LINCOLN MEMORIAL U	5	TENN WESLEYAN COLL	19		

TEXAS

ABILENE CHRISTIAN	53	JARVIS CHRISTIAN	1	SOUTHWESTERN U	5	TRINITY U	15
AMER TECHNOLOGICAL U	7	LAMAR U	36	ST EDWARDS U	14	U OF DALLAS	3
ANGELO STATE	26	LAREDO ST U	9	ST MARYS U-SAN ANTONIO	25	U OF HOUSTON	184
AUSTIN COLL	5	LETOURNEAU COLL	2	ST THOMAS U	8	U OF HOUSTON CLEAR LAK	67
BAYLOR	79	LUBBOCK CHRISTIAN	4	STEPHEN F AUSTIN STATE	57	U OF HOUSTON DOWN TOWN	62
BISHOP COLL	2	MARY HARDIN-BAYLOR	6	SUL ROSS STATE	7	U OF HOUSTON-VICTORIA	23
CORPUS CHRISTI STATE U	32	MCMURRAY COLL	8	TARLETON STATE	21	U OF NORTH TEXAS	122
DALLAS BAPTIST COLL	6	MIDWESTERN STATE	30	TEX A&I-KINGSVILLE	20	U OF TEX-ARLINGTON	181
DEVRY INSTI	1	OUR LADY OF LAKE	7	TEX A&M	265	U OF TEX-AUSTIN	243
E TEXAS BAPT COLL	2	PAN AMERICAN U	21	TEX CHRISTIAN	38	U OF TEX-DALLAS	120
E TEXAS STATE	39	PRAIRIE VIEW A & M	8	TEX LUTHERAN COLL	11	U OF TEX-EL PASO	68
HARDIN-SIMMONS U	11	RICE	6	TEX SOUTHERN	13	U OF TEX-PERMIAN BASIN	32
HOUSTON BAPTIST	24	SAM HOUSTON STATE	58	TEX TECH	134	U OF TEX-SAN ANTONIO	126
HOWARD PAYNE U	6	SOUTHERN METHODIST	48	TEX WESLEYAN COLL	13	U OF TEX-TYLER	42
INCARNATE WORD COLL	7	SOUTHWEST TEX STATE	113	TEX WOMANS U	8	WAYLAND BAPT COLL	4

UTAH

BRIGHAM YOUNG	243	U OF UTAH	88	WEBER STATE	41
SOUTHERN UTAH STATE	28	UTAH STATE	33		

VERMONT

CASTLETON ST COLL	29	LYNDON STATE COLL	3	SOUTHERN VT COLL	1	ST MICHAELS COLL	21
GREEN MNT COLL	3	NORWICH U	8	ST JOSEPH PROVIDER	2	TRINITY COLL	6

VIRGINIA

AVERETT COLL	77	GEORGE MASON U	168	OLD DOMINION U	111	VA COMMONWEALTH U	122
BRIDGEWATER COLL	8	HAMPTON U	71	RADFORD U	75	VA INTERMONT COLLEGE	1
CHRISTOPHER NEWPORT	46	JAMES MADISON U	131	ROANOKE COLL	15	VA POLY TECH	201
CLINCH VALLEY	20	LONGWOOD COLL	32	SHENANDOAH CONSERVTORY	6	VA STATE	28
COLL OF WILLIAM & MARY	116	LYNCHBURG COLL	30	ST PAULS COLL	4	VA UNION	9
EASTERN MENNONITE	6	MARYMOUNT U	29	U OF RICHMOND	74		
EMORY & HENRY COLL	14	NORFOLK STATE	31	U OF VA	122		

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MAY 1992 UNIFORM CPA EXAMINATION

WASHINGTON							
CENTRAL WASH STATE	197	PACIFIC LUTHERAN	26	U OF PUGET SOUND	39	WESTERN WASH STATE	49
CITY U	39	SEATTLE PACIFIC COLL	24	U OF WASH	218		
EASTERN WASH STATE	69	SEATTLE U	60	WALLA WALLA COLL	15		
GONZAGA U	41	ST MARTINS COLL	21	WASH STATE	89		
WEST VIRGINIA							
ALDERSON BROADDUS	16	FAIRMONT STATE	56	SHEPHERD COLL	34	W VA U	181
BLUEFIELD STATE	14	GLENVILLE STATE	31	U OF CHARLSTON	17	W VA WESLEYAN	15
CONCORD COLL	40	MARSHALL U	122	W VA INST TECH	26	WEST LIBERTY STATE	21
DAVIS & ELKINS COLL	5	SALEM COLL	4	W VA STATE	59		
WISCONSIN							
CARROLL COLL	42	MILTON COLL	2	U OF WI-MADISON	123	U OF WI-STEVENS PT	12
CARTHAGE COLL	11	MT MARY COLL	3	U OF WI-MILWAUKEE	119	U OF WI-STOUT	4
EDGEWOOD COLL	9	NORTHLAND COLLEGE	2	U OF WI-OSHKOSH	51	U OF WI-SUPERIOR	7
LAKELAND COLL	59	ST NORBERT COLL	18	U OF WI-PARKSIDE	23		
MADISON BUS COLL	4	U OF WI-EAU CLAIRE	60	U OF WI-PLATTEVILLE	10		
MARQUETTE U	113	U OF WI-LA CROSSE	35	U OF WI-RIVER FALLS	9		
WYOMING							
U OF WYOMING	164						

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School Index (Total candidates for each college and university — identified as Report 14)

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES BY STATE

NOVEMBER 1992 UNIFORM CPA EXAMINATION

			< < < < < < < < < PERCENT PASSING > > > > > > > > >						
	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ALABAMA	1.1	366	23.5	26.5	30.4	26.5	12.0	54.6	33.3
ALASKA	.1	44	7.0	14.0	23.8	25.6	2.3	63.6	34.1
ARIZONA	1.1	383	44.9	44.0	43.0	41.7	29.0	35.2	35.8
ARKANSAS	1.5	522	9.0	12.0	11.0	11.1	5.2	81.2	13.6
CALIFORNIA	12.0	4,177	37.0	40.7	42.2	39.9	29.8	44.4	25.9
COLORADO	1.6	556	35.4	39.5	38.0	36.5	26.3	41.2	32.6
CONNECTICUT	1.7	604	30.9	34.2	27.5	29.6	17.7	49.8	32.5
DELAWARE	.3	121	37.3	41.1	39.2	34.0	24.8	38.8	36.4
DISTRICT OF COLUMBIA	.2	59	24.1	26.8	19.3	16.1	10.2	64.4	25.4
FLORIDA	1.7	579	47.3	49.9	49.4	51.2	29.5	29.9	40.6
GEORGIA	4.7	1,628	38.9	38.5	33.1	32.0	21.9	40.1	38.0
GUAM		11	20.0	30.0	18.2	27.3	18.2	72.7	9.1
HAWAII	.6	193	38.3	36.3	36.0	32.3	21.8	42.5	35.8
IDAHO	.1	47	34.0	34.8	33.3	48.9	14.9	46.8	38.3
ILLINOIS	4.6	1,612	40.8	43.3	41.4	37.5	26.2	42.8	31.0
INDIANA	2.1	729	34.0	35.3	29.5	31.4	18.9	45.1	35.9
IOWA	.6	210	24.4	29.6	28.7	30.6	19.5	56.7	23.8
KANSAS	.5	158	20.3	33.5	27.2	34.2	12.7	48.7	38.6
KENTUCKY	.7	254	29.7	32.0	31.6	31.3	17.7	52.0	30.3
LOUISIANA	1.8	624	26.4	30.4	24.8	25.2	9.5	51.4	39.1
MAINE	.1	45	20.9	22.2	31.8	21.4	8.9	55.6	35.6
MARYLAND	2.7	934	32.0	41.5	36.2	33.4	19.7	45.9	34.4
MASSACHUSETTS	3.4	1,166	36.3	37.3	30.8	27.2	20.5	43.7	35.8
MICHIGAN	1.8	627	36.1	36.6	41.4	41.5	23.1	44.2	32.7
MINNESOTA	1.4	482	42.1	51.1	48.5	45.8	26.6	31.5	41.9
MISSISSIPPI	.6	201	17.6	24.2	18.2	23.4	7.5	59.2	33.3
MISSOURI	2.7	948	34.5	34.8	31.3	28.8	21.8	47.5	30.7
MONTANA	.3	93	14.4	15.4	32.2	29.2	10.8	62.4	26.9

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

REPORT NUMBER 1

NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES BY STATE

NOVEMBER 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NEBRASKA	.4	150	25.3	32.2	28.4	25.7	13.3	56.7	30.0
NEVADA	.2	81	39.0	41.6	42.1	39.5	28.4	40.7	30.9
NEW HAMPSHIRE	.1	52	30.6	34.0	40.8	32.0	19.2	51.9	28.8
NEW JERSEY	3.7	1,287	19.4	26.2	17.5	18.1	6.7	59.4	34.0
NEW MEXICO	.3	90	25.0	39.5	27.8	26.3	13.3	50.0	36.7
NEW YORK	12.8	4,431	39.2	45.4	33.5	34.4	29.9	46.6	23.5
NORTH CAROLINA	1.3	457	28.3	35.8	26.9	30.0	18.8	54.0	27.1
NORTH DAKOTA	.2	82	21.0	41.6	26.9	19.0	12.2	47.6	40.2
OHIO	5.7	1,966	32.9	35.8	30.3	31.0	22.1	47.5	30.5
OKLAHOMA	1.4	484	33.3	36.1	24.7	24.2	10.7	48.1	41.1
OREGON	.6	200	41.5	44.3	45.6	47.4	27.5	36.5	36.0
PENNSYLVANIA	3.2	1,123	22.7	26.2	23.6	23.2	9.2	55.1	35.7
PUERTO RICO	1.3	461	16.1	14.1	16.4	12.9	7.8	80.7	11.5
RHODE ISLAND	.4	138	30.6	32.3	28.7	27.0	19.6	48.6	31.9
SOUTH CAROLINA	.5	175	20.6	26.6	23.0	23.4	7.4	56.6	36.0
SOUTH DAKOTA	.1	52	22.0	22.0	25.5	34.7	9.6	55.8	34.6
TENNESSEE	2.1	720	26.0	29.6	25.6	19.4	9.4	56.0	34.6
TEXAS	8.0	2,782	26.2	27.8	28.5	27.8	12.6	53.6	33.8
UTAH	.3	87	42.2	36.9	53.5	48.8	26.4	35.6	37.9
VERMONT	.2	64	21.1	28.3	25.5	42.0	15.6	43.8	40.6
VIRGIN ISLANDS		6		20.0				83.3	16.7
VIRGINIA	3.9	1,360	33.5	36.5	31.6	31.8	22.1	45.9	32.1
WASHINGTON	1.2	408	37.2	39.3	42.3	39.6	20.6	40.0	39.5
WEST VIRGINIA	.4	154	27.5	32.6	19.3	16.5	16.2	57.1	26.6
WISCONSIN	1.5	513	47.7	53.1	55.8	55.0	33.3	28.3	38.4
WYOMING	.1	18	27.8	27.8	16.7	22.2	5.6	61.1	33.3
	=====	=======							
NATIONAL TOTALS	100.0	34,714	32.5	36.0	32.6	31.7	21.0	47.8	31.2

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

N/A = NOT AVAILABLE

REPORT NUMBER 1

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES BY STATE

NOVEMBER 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA	1.5	529	35.4	32.2	32.1	26.4	23.8	39.5	36.7
ALASKA	.3	106	20.5	33.7	24.0	20.0	17.9	48.1	34.0
ARIZONA	1.2	455	49.4	54.0	42.4	42.9	42.6	33.0	24.4
ARKANSAS	1.1	389	26.5	33.6	23.4	21.5	23.9	51.2	24.9
CALIFORNIA	9.5	3,459	45.6	48.4	42.2	39.4	38.0	37.6	24.4
COLORADO	.7	257	43.9	50.5	44.1	41.1	35.0	30.4	34.6
CONNECTICUT	1.0	347	33.5	38.2	40.1	30.9	27.7	39.5	32.9
DELAWARE	.1	46	55.3	57.1	37.5	37.9	39.1	32.6	28.3
DISTRICT OF COLUMBIA	.4	153	24.6	31.4	26.8	14.7	22.9	52.3	24.8
FLORIDA	1.7	621	39.8	45.4	38.0	32.9	33.5	35.6	30.9
GEORGIA	2.0	735	42.0	43.5	35.5	32.9	33.1	36.6	30.3
GUAM	.1	21	18.8	25.0	16.7	7.7	19.0	61.9	19.0
HAWAII	.3	101	50.0	43.7	48.1	37.3	42.6	33.7	23.8
IDAHO	.4	132	36.4	37.3	38.6	48.6	26.5	30.3	43.2
ILLINOIS	6.3	2,292	37.7	43.4	36.6	31.6	32.2	35.8	32.1
INDIANA	1.1	385	40.4	45.0	34.6	32.3	34.0	41.6	24.4
IOWA	1.2	445	30.9	37.5	29.0	25.6	29.2	42.9	27.9
KANSAS	.7	267	28.9	31.8	25.5	34.7	24.7	43.1	32.2
KENTUCKY	1.0	350	34.6	41.9	30.2	33.9	29.1	38.3	32.6
LOUISIANA	.6	221	63.6	68.0	59.2	50.8	52.9	24.0	23.1
MAINE	.4	153	26.6	28.9	30.1	26.2	20.9	44.4	34.6
MARYLAND	3.8	1,367	32.3	35.6	31.1	26.5	25.1	41.1	33.8
MASSACHUSETTS	1.9	693	39.6	39.9	34.6	33.4	31.7	38.1	30.2
MICHIGAN	2.8	1,021	34.1	34.6	32.0	36.6	27.5	39.6	32.9
MINNESOTA	1.5	532	51.2	52.8	47.9	50.7	42.1	24.8	33.1
MISSISSIPPI	.8	292	33.6	37.3	28.3	22.2	27.1	41.4	31.5
MISSOURI	1.1	416	40.3	40.5	34.6	28.6	32.5	40.1	27.4
MONTANA	.4	148	28.1	37.4	33.7	33.3	29.1	39.2	31.8

* 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 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NEBRASKA	.6	233	33.5	30.5	29.1	25.0	25.3	49.8	24.9
NEVADA	.4	130	36.5	38.3	35.9	31.0	29.2	40.8	30.0
NEW HAMPSHIRE	.3	115	27.3	35.7	28.3	33.3	26.1	43.5	30.4
NEW JERSEY	4.8	1,755	27.2	33.3	22.9	21.5	19.3	49.3	31.4
NEW MEXICO	.5	171	30.3	37.9	31.6	35.4	19.9	39.2	40.9
NEW YORK	11.0	4,006	44.2	48.9	32.6	34.5	33.5	47.6	18.9
NORTH CAROLINA	3.1	1,146	40.6	44.7	39.3	38.2	34.0	38.2	27.7
NORTH DAKOTA	.4	155	34.2	42.9	35.0	25.0	30.3	39.4	30.3
OHIO	2.9	1,057	37.3	40.0	38.9	37.6	32.6	39.6	27.7
OKLAHOMA	1.2	439	33.5	37.1	33.0	35.7	28.2	38.0	33.7
OREGON	.8	295	35.9	43.7	38.9	43.1	30.8	35.3	33.9
PENNSYLVANIA	8.5	3,101	26.8	30.4	22.5	24.2	22.5	48.8	28.7
PUERTO RICO	2.1	752	33.8	36.9	18.5	14.0	21.5	65.8	12.6
RHODE ISLAND	.4	131	33.7	37.2	36.2	38.1	28.2	41.2	30.5
SOUTH CAROLINA	1.1	393	26.9	29.6	27.3	28.8	16.8	43.8	39.4
SOUTH DAKOTA	.4	129	23.9	37.8	29.0	31.6	22.5	45.0	32.6
TENNESSEE	2.3	829	31.4	40.2	28.7	27.0	25.3	43.7	31.0
TEXAS	8.8	3,215	34.2	40.4	31.9	30.5	32.5	43.5	23.9
UTAH	.4	138	32.6	33.9	34.0	35.1	26.8	39.1	34.1
VERMONT	.1	35	33.3	54.8	48.1	45.0	40.0	22.9	37.1
VIRGIN ISLANDS		5		25.0	25.0			80.0	20.0
VIRGINIA	1.8	670	38.8	38.9	38.4	35.6	32.7	40.1	27.2
WASHINGTON	1.9	681	32.9	38.3	43.9	35.0	31.7	37.2	31.1
WEST VIRGINIA	1.1	398	34.7	29.5	27.9	26.9	24.4	58.0	17.6
WISCONSIN	1.3	470	47.4	56.4	49.7	49.6	45.3	22.8	31.9
WYOMING	.1	45	36.4	33.3	38.2	41.7	26.7	37.8	35.6
	=====	=======							
NATIONAL TOTALS	100.0	36,427	36.2	40.3	33.1	31.5	30.3	42.0	27.7

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

N/A = NOT AVAILABLE

REPORT NUMBER 2

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF CANDIDATES BY HIGHEST LEVEL OF EDUCATION ACHIEVED

NOVEMBER 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
EDUCATION LEVEL									
FIRST-TIME CANDIDATES									
DOCTORAL	.1	31	37.9	33.3	31.0	25.9	12.9	48.4	38.7
MASTERS IN ACCOUNTING	4.2	1,140	43.8	47.8	50.1	48.0	30.6	35.1	34.3
MBA EMPHASIS IN ACCOUNTING	3.3	906	35.2	40.5	40.8	38.8	25.5	42.2	32.3
OTHER MBA	2.9	798	39.8	43.0	41.9	39.7	26.3	43.1	30.6
NON-BUSINESS MASTERS	.4	110	40.4	44.1	41.4	43.9	29.1	42.7	28.2
LAW DEGREE	.4	113	37.4	58.9	31.7	39.1	23.9	36.3	39.8
BACHELORS	88.2	24,043	32.5	36.2	32.2	31.4	20.3	48.1	31.6
LESS THAN BACHELORS	.5	124	30.4	32.7	27.2	31.4	23.4	51.6	25.0
TOTAL ANSWERING	100.0	27,265	33.2	37.1	33.5	32.6	21.1	47.2	31.7
NOT ANSWERING		7,449	29.8	31.9	29.0	27.7	20.5	50.1	29.3

* 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

NOVEMBER 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GRADUATE									
ACCOUNTING	59.3	1,725	42.1	45.6	46.9	44.6	29.2	38.8	31.9
NON-ACCOUNTING BUSINESS MAJOR	32.8	955	37.0	42.2	42.7	40.8	26.5	40.8	32.7
ENGINEERING	.1	4	50.0	50.0	75.0	75.0	50.0	25.0	25.0
MATH	.2	5	20.0	40.0	40.0	40.0	20.0	40.0	40.0
OTHER LIBERAL ARTS	1.4	40	42.9	44.4	40.5	45.7	30.0	45.0	25.0
OTHER	6.2	180	37.6	50.3	36.3	41.8	23.3	37.8	38.9
TOTAL ANSWERING	100.0	2,909	40.1	44.7	44.7	43.2	28.0	39.5	32.5
NOT ANSWERING		189	31.6	42.7	34.5	31.7	20.6	42.3	37.0
UNDERGRADUATE									
ACCOUNTING	88.0	20,773	32.4	36.0	31.7	31.0	20.2	48.3	31.5
NON-ACCOUNTING BUSINESS MAJOR	7.9	1,868	31.9	36.2	34.0	33.3	20.9	46.7	32.4
ENGINEERING	.1	33	28.0	56.0	44.8	29.6	21.2	42.4	36.4
MATH	.3	74	50.0	48.4	43.9	43.5	23.0	32.4	44.6
OTHER LIBERAL ARTS	2.1	499	39.6	48.0	44.0	42.2	30.1	38.1	31.9
OTHER	1.5	362	35.4	37.3	37.2	38.4	22.1	44.8	33.1
TOTAL ANSWERING	100.0	23,609	32.6	36.3	32.3	31.6	20.5	47.9	31.6
NOT ANSWERING		8,007	29.5	31.7	28.7	27.3	19.9	50.8	29.3

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

REPORT NUMBER 4

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES BY OVERALL GRADE POINT AVERAGE

NOVEMBER 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GRADUATE									
3.50 TO 4.00	47.3	1,395	45.2	48.7	53.3	50.5	33.7	34.1	32.3
3.00 TO 3.49	48.1	1,418	35.5	40.9	36.3	35.6	22.4	44.6	32.9
2.50 TO 2.99	4.0	117	30.2	44.9	37.9	33.3	21.4	41.9	36.8
2.00 TO 2.49	.5	16	21.4	46.7	31.3	43.8	18.8	37.5	43.8
1.99 OR LESS		1						100.0	
TOTAL ANSWERING	100.8	2,947	40.0	44.9	44.5	42.8	27.7	39.5	32.8
NOT ANSWERING		151	31.4	37.4	37.0	36.5	24.5	43.0	32.5
UNDERGRADUATE									
3.50 TO 4.00	26.3	6,370	44.1	46.3	44.0	43.3	28.5	36.4	35.1
3.00 TO 3.49	42.2	10,231	32.3	36.9	31.6	30.6	19.9	47.4	32.7
2.50 TO 2.99	25.8	6,260	24.2	27.8	24.0	23.9	14.9	56.8	28.3
2.00 TO 2.49	5.7	1,372	21.5	25.7	21.0	20.2	12.8	61.4	25.9
1.99 OR LESS	.1	17	18.8	20.0	23.5	17.6	5.9	58.8	35.3
TOTAL ANSWERING	100.0	24,250	32.8	36.4	32.4	31.7	20.5	47.7	31.8
NOT ANSWERING		7,366	28.7	30.8	28.3	26.7	19.9	51.6	28.5

* 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 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
GRADUATE									
41 OR MORE	17.8	528	38.5	41.9	41.7	41.0	25.6	42.6	31.8
36 TO 40	18.1	539	43.5	50.6	45.2	42.6	30.4	38.2	31.4
31 TO 35	21.8	647	41.0	45.9	48.5	46.2	29.2	36.6	34.2
26 TO 30	20.5	609	33.7	41.1	43.4	41.5	26.4	43.3	30.2
21 TO 25	14.1	420	43.3	44.7	38.3	41.1	23.3	38.6	38.1
16 TO 20	5.6	166	41.9	45.6	49.3	43.1	31.9	34.3	33.7
UNDER 16	2.2	64	34.0	41.5	44.3	33.9	28.1	48.4	23.4
TOTAL ANSWERING	100.0	2,973	39.8	44.8	44.2	42.5	27.5	39.8	32.7
NOT ANSWERING		125	33.0	38.8	42.9	41.7	28.0	37.6	34.4
UNDERGRADUATE									
41 OR MORE	2.8	666	29.8	33.9	29.2	28.2	21.3	54.1	24.6
36 TO 40	2.3	547	33.0	39.9	35.1	32.2	22.1	45.7	32.2
31 TO 35	9.5	2,305	36.8	40.8	35.9	36.7	24.3	43.8	31.9
26 TO 30	32.9	7,977	33.3	37.9	33.8	33.1	21.2	45.8	33.0
21 TO 25	37.8	9,147	31.7	34.9	30.8	29.8	19.4	49.5	31.1
16 TO 20	12.0	2,916	30.5	33.1	29.0	27.5	17.4	51.7	30.9
UNDER 16	2.7	655	36.3	38.8	36.9	38.4	22.6	43.4	34.0
TOTAL ANSWERING	100.0	24,213	32.7	36.4	32.2	31.5	20.4	47.9	31.7
NOT ANSWERING		7,403	29.1	31.0	28.7	27.4	20.1	51.1	28.9

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

REPORT NUMBER 6

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF CANDIDATES BY ACCOUNTING EXPERIENCE

NOVEMBER 1992 UNIFORM CPA EXAMINATION

	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
		AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
FIRST-TIME CANDIDATES								
PUBLIC ACCOUNTING								
1 TO 3 YEARS	4,997	36.2	38.1	35.2	35.7	22.4	44.9	32.7
OVER 3 YEARS	1,722	32.5	36.2	34.0	38.6	22.4	45.8	31.8
PRIVATE ACCOUNTING								
1 TO 3 YEARS	4,497	30.8	34.7	30.9	30.0	19.5	50.6	29.8
OVER 3 YEARS	4,230	32.3	36.9	32.9	33.0	20.9	47.2	31.9
GOVERNMENTAL ACCOUNTING								
1 TO 3 YEARS	1,038	28.4	32.7	29.1	26.7	17.4	53.0	29.6
OVER 3 YEARS	690	23.8	28.5	26.5	25.9	15.8	53.9	30.3
TEACHING ACCOUNTING								
1 TO 3 YEARS	317	35.0	36.5	40.6	41.9	23.0	42.9	34.1
OVER 3 YEARS	116	31.7	28.0	37.9	38.4	20.7	45.7	33.6
REPEAT CANDIDATES								
PUBLIC ACCOUNTING								
1 TO 3 YEARS	9,738	38.7	40.1	33.8	34.5	30.2	39.6	30.2
OVER 3 YEARS	6,956	32.7	35.0	30.6	35.0	27.1	44.4	28.5
PRIVATE ACCOUNTING								
1 TO 3 YEARS	5,845	34.4	38.7	32.4	29.9	28.7	42.8	28.5
OVER 3 YEARS	6,773	32.4	36.9	30.1	28.2	26.2	45.3	28.5
GOVERNMENTAL ACCOUNTING								
1 TO 3 YEARS	1,707	29.2	34.8	28.3	23.1	24.2	48.6	27.2
OVER 3 YEARS	1,621	27.0	33.4	25.3	22.7	23.5	51.2	25.3
TEACHING ACCOUNTING								
1 TO 3 YEARS	407	29.7	35.1	30.9	28.2	25.1	46.7	28.3
OVER 3 YEARS	227	29.6	31.4	31.2	33.9	28.2	46.3	25.6

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 1992 UNIFORM CPA EXAMINATION

REPORTED SCORES	NUMBER OF CANDIDATES	PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SAT VERBAL								
700 AND ABOVE	337	39.8	45.6	37.0	42.0	25.2	40.1	34.7
600 TO 699	1,944	40.3	46.5	41.2	41.2	28.2	39.6	32.2
500 TO 599	6,189	37.0	39.1	35.8	34.9	23.1	43.4	33.5
400 TO 499	5,877	31.9	35.4	30.0	29.3	19.5	49.3	31.2
200 TO 399	967	30.6	36.4	27.4	26.8	18.2	51.0	30.8
SAT MATHEMATICS								
700 AND ABOVE	1,302	40.8	44.4	43.2	44.7	29.3	39.6	31.0
600 TO 699	4,995	38.0	42.3	38.5	38.4	25.4	41.5	33.1
500 TO 599	6,196	34.2	37.3	31.2	30.2	20.2	46.8	33.0
400 TO 499	2,588	29.4	32.4	26.5	25.6	17.0	53.2	29.8
200 TO 399	253	32.4	34.3	29.6	28.1	17.4	48.2	34.4
ACT VERBAL								
32 AND ABOVE	179	44.0	48.8	40.0	38.5	29.6	38.0	32.4
28 TO 31	1,264	42.7	47.6	42.3	43.2	28.5	37.5	34.0
24 TO 27	3,014	36.4	39.9	37.5	35.9	22.5	43.8	33.7
20 TO 23	2,824	29.4	31.4	29.1	28.3	16.7	52.5	30.7
BELOW 20	1,022	22.0	27.1	22.1	21.8	12.5	59.0	28.5
ACT MATHEMATICS								
32 AND ABOVE	583	44.2	47.9	47.3	47.4	30.7	37.4	31.9
28 TO 31	2,025	39.5	44.9	41.0	41.7	26.1	39.6	34.3
24 TO 27	3,095	34.2	36.9	33.9	31.8	20.3	46.6	33.1
20 TO 23	2,002	26.6	29.2	25.2	24.6	14.8	56.0	29.2
BELOW 20	783	20.6	25.8	22.7	21.2	11.4	61.6	27.1

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

NOVEMBER 1992 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	37,931	12.0	24,743	14.7	6,060	8.3	3,220	6.8	1,913	5.7	946	5.2	440	3.9	609	3.9
3 SUBJECTS	4,595	11.0	1,507	12.9	1,083	12.3	634	12.5	467	11.3	357	7.3	215	3.7	332	4.2
2 SUBJECTS	17,328	33.4	5,688	30.7	4,831	37.6	2,656	37.0	1,777	32.1	1,047	30.9	564	28.7	765	23.7
1 SUBJECT	11,287	66.4	2,851	61.0	3,425	69.0	1,860	71.3	1,308	68.7	795	64.7	399	64.9	649	61.3
TOTAL	71,141	25.8	34,789	21.0	15,399	31.3	8,370	31.1	5,465	29.8	3,145	29.0	1,618	27.6	2,355	26.2

REPORT NUMBER 9

NATIONAL TOTALS
PERFORMANCE OF CANDIOATES BY SUBJECT

NOVEMBER 1992 UNIFORM CPA EXAMINATION

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

SUBJECTS	TOTAL NUMBER	TOTAL %	1ST EXAM NUMBER	1ST EXAM %	2ND EXAM NUMBER	2ND EXAM %	3RO EXAM NUMBER	3RO EXAM %	4TH EXAM NUMBER	4TH EXAM %	5TH EXAM NUMBER	5TH EXAM %	OVER 5 NUMBER	OVER 5 %
AUDITING	53,094	34.2	29,209	32.5	10,446	36.9	5,602	37.5	3,520	35.3	1,940	35.7	2,377	31.5
LAW	53,720	38.0	29,225	36.0	10,691	42.3	5,676	41.1	3,573	39.2	2,044	37.2	2,511	34.1
THEORY	54,409	32.8	30,056	32.6	18,243	34.0	5,684	33.2	3,689	33.2	2,100	32.8	2,637	29.4
PRACTICE	49,954	31.6	29,117	31.7	9,097	31.4	4,971	32.5	3,114	31.7	1,649	31.9	2,006	28.7

REPORT NUMBER 10

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF CANDIDATES BY SUPPLEMENTARY STUDY

NOVEMBER 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
FIRST-TIME CANDIDATES									
COLLEGE-SPONSORED	5.7	1,976	32.8	38.6	33.4	34.1	21.7	47.3	31.0
PROPRIETARY	36.7	12,723	38.1	41.9	37.3	35.7	23.4	42.6	34.0
FIRM-SPONSORED	4.3	1,492	33.3	35.1	32.9	31.4	19.4	47.1	33.5
HOME STUDY	7.9	2,733	30.0	32.7	30.9	29.9	19.2	51.3	29.5
CPA EXAM CRITIQUE	.9	322	29.6	34.5	28.1	26.5	17.7	53.1	29.2
NOT ANSWERING	49.6	17,208	28.8	32.2	29.1	28.5	19.6	51.1	29.3
REPEAT CANDIDATES									
COLLEGE-SPONSORED	4.4	1,600	34.0	36.8	29.6	30.4	24.9	42.0	33.1
PROPRIETARY	28.2	10,273	40.0	43.5	36.2	35.5	30.6	37.6	31.8
FIRM-SPONSORED	4.9	1,802	36.9	39.6	31.5	29.5	28.0	42.4	29.6
HOME STUDY	16.6	6,064	34.2	36.8	30.2	29.2	28.5	44.7	26.8
CPA EXAM CRITIQUE	1.6	590	35.1	42.2	28.3	26.8	29.2	42.2	28.6
NOT ANSWERING	50.1	18,243	34.5	39.9	32.6	29.5	31.2	43.6	25.2

* 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

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ALABAMA										
ALABAMA A & M	AL		9			11.1	11.1		88.9	11.1
ATHENS STATE COLL	AL		12	18.2	20.0			8.3	75.0	16.7
AUBURN U-AUBURN	AL	.2	78	29.0	29.6	35.4	29.2	20.5	42.3	37.2
AUBURN U-MONTGOMERY	AL	.1	25	29.2	25.0	36.0	41.7	20.0	48.0	32.0
BIRMINGHAM SOUTHERN	AL		15	23.1	7.7	14.3	15.4	13.3	66.7	20.0
JACKSONVILLE STATE	AL		13	7.7	7.7	15.4	15.4		76.9	23.1
NORTH ALABAMA U	AL	.1	18	27.8	29.4	18.8	12.5	22.2	66.7	11.1
SAMFORD U	AL		9	12.5	25.0	22.2	37.5	11.1	55.6	33.3
TROY ST-DOTHAN	AL		14	46.2	30.8	23.1	9.1	14.3	57.1	28.6
TROY ST-TROY	AL	.1	24	22.7	27.3	33.3	27.3	12.5	45.8	41.7
U OF AL-BIRMINGHAM	AL	.1	41	25.0	37.5	30.0	37.5	7.3	41.5	51.2
U OF AL-HUNTSVILLE	AL	.1	16	12.5	6.3	12.5	12.5		68.8	31.3
U OF AL-UNIVERSITY	AL	.2	73	31.9	32.9	31.4	26.8	15.1	47.9	37.0
U OF MONTEVALLO	AL		7		16.7	16.7			71.4	28.6
U OF SO ALABAMA	AL	.1	24	33.3	23.8	41.7	33.3	16.7	54.2	29.2
ALASKA										
U OF ALASKA ANCHORAGE	AK		11	9.1	18.2		10.0		63.6	36.4
U OF ALASKA FAIRBANKS	AK		8	12.5	25.0	50.0	50.0	12.5	50.0	37.5
ARIZONA										
ARIZONA STATE	AZ	.3	102	49.4	40.9	42.3	36.8	24.5	36.3	39.2
NORTHERN ARIZ U	AZ	.1	20	36.8	42.1	47.1	37.5	25.0	25.0	50.0
U OF ARIZONA	AZ	.2	51	55.3	43.2	35.0	42.5	21.6	27.5	51.0
ARKANSAS										
ARKANSAS STATE	AR	.3	97	3.1	5.2	6.3	5.2	1.0	89.7	9.3
ARKANSAS TECH U	AR		13	7.7	7.7				92.3	7.7
COLL OF THE OZARKS	AR		8	25.0	12.5	25.0	28.6	12.5	75.0	12.5
HARDING COLL	AR	.1	19	5.6	16.7	11.8	12.5	5.3	73.7	21.1
HENDERSON ST U	AR		10			10.0	10.0		90.0	10.0
HENDRIX COLL	AR		6		16.7		16.7		83.3	16.7
OUACHITA BAPTIST	AR		8						100.0	
SOUTHERN ARKANSAS U	AR		11				9.1		90.9	9.1
U OF AR-FAYETTEVILLE	AR	.3	106	15.1	13.2	11.4	11.4	7.5	79.2	13.2
U OF AR-LITTLE ROCK	AR	.3	89	6.8	11.4	11.4	10.3	4.5	76.4	19.1
U OF AR-MONTICELLO	AR	.1	17	17.6	17.6	17.6	23.5	17.6	76.5	5.9
U OF AR-PINE BLUFF	AR		8		12.5				87.5	12.5

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

REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

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

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF CENTRAL AR	AR	.2	58	3.4	3.4	3.4	5.2		93.1	6.9
CALIFORNIA										
CAL LUTHERAN COLL	CA		6	40.0	40.0	40.0	33.3	33.3	66.7	
CAL ST BAKERSFIELD U	CA		12		33.3	33.3	25.0	25.0	58.3	16.7
CAL ST SAN BERNARDINO U	CA	.1	35	21.4	38.5	46.9	46.9	17.1	40.0	42.9
CAL ST SONOMA U	CA		15	40.0	38.5	57.1	57.1	40.0	46.7	13.3
CAL ST STANISLAUS U	CA		15	44.4	30.0	40.0	53.3	13.3	40.0	46.7
CAL ST U-CHICO	CA	.1	30	22.7	23.8	30.4	20.0	10.0	66.7	23.3
CAL ST U-FRESNO	CA	.2	48	21.1	25.6	15.4	18.9	12.5	66.7	20.8
CAL ST U-FULLERTON	CA	.2	73	28.1	29.6	45.2	35.5	17.8	49.3	32.9
CAL ST U-HAYWARD	CA	.1	44	58.1	46.9	36.1	38.9	31.8	47.7	20.5
CAL ST U-LONG BEACH	CA	.2	53	24.3	35.3	32.7	26.1	17.0	56.6	26.4
CAL ST U-LOS ANGELES	CA	.2	67	12.5	30.4	23.6	29.1	10.4	67.2	22.4
CAL ST U-NORTHRIDGE	CA	.3	99	17.5	25.0	43.0	38.5	20.2	50.5	29.3
CAL ST U-POMONA	CA	.1	34	28.6	21.4	36.4	40.6	14.7	44.1	41.2
CAL ST U-SACRAMENTO	CA	.1	46	38.9	57.9	53.8	43.2	30.4	41.3	28.3
CAL ST-DOMINGUEZ	CA	.1	21	37.5	31.3	38.9	50.0	23.8	52.4	23.8
CAL ST-SAN LUIS	CA	.1	31	36.8	64.7	51.7	50.0	38.7	41.9	19.4
CHAPMAN COLL	CA		7	33.3	33.3	16.7	16.7		42.9	57.1
DEVRY INSTI	CA		6	33.3	50.0	40.0	16.7	16.7	50.0	33.3
GOLDEN GATE	CA	.1	35	56.0	66.7	64.3	46.7	40.0	31.4	28.6
HUMBOLDT STATE	CA		5			50.0	75.0	20.0	40.0	40.0
LA VERNE COLL	CA		5	40.0	40.0	20.0			60.0	40.0
LOYOLA MARYMOUNT	CA		13	44.4	20.0	50.0	60.0	30.8	46.2	23.1
NATIONAL	CA	.1	21	16.7	16.7	27.8	26.3	4.8	61.9	33.3
PEPPERDINE	CA		6	83.3	66.7	80.0	60.0	66.7		33.3
SAN DIEGO STATE	CA	.2	77	37.1	32.8	43.5	42.9	19.5	41.6	39.0
SAN FRANCISCO STATE	CA	.3	81	35.4	35.3	39.1	38.7	22.2	51.9	25.9
SAN JOSE STATE	CA	.1	45	18.2	47.1	29.5	34.9	15.6	53.3	31.1
ST MARYS OF CAL	CA		6	20.0	16.7				83.3	16.7
U OF CAL-BERKELEY	CA	.1	45	46.2	60.9	64.1	50.0	40.0	35.6	24.4
U OF CAL-LOS ANGELES	CA	.2	74	29.3	45.1	51.5	45.5	31.1	44.6	24.3
U OF CAL-RIVERSIDE	CA		14	50.0	15.4	38.5	46.2	21.4	50.0	28.6
U OF CAL-SAN DIEGO	CA		7	14.3		14.3			85.7	14.3
U OF CAL-SANTA BARBARA	CA	.1	42	46.9	51.4	72.5	61.5	38.1	21.4	40.5
U OF SAN DIEGO	CA		13	22.2	37.5	15.4	15.4	15.4	69.2	15.4
U OF SAN FRANCISCO	CA		7	50.0	33.3	42.9	16.7		42.9	57.1
U OF SANTA CLARA	CA		6	33.3	33.3		25.0	16.7	50.0	33.3
U OF SOUTHERN CAL	CA	.2	51	30.0	36.4	50.0	50.0	25.5	43.1	31.4

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REPORT NUMBER 12-A

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NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
COLORADO										
CO STATE	CO	.2	59	29.6	32.7	25.9	32.0	10.2	45.8	44.1
FORT LEWIS COLL	CO		10	66.7	70.0	37.5	37.5	50.0	30.0	20.0
MESA COLL	CO		11	42.9	28.6	55.6	50.0	54.5	27.3	18.2
METROPOLITAN ST COLL	CO	.3	99	34.5	43.5	32.9	41.3	25.3	42.4	32.3
REGIS COLL	CO	.1	16	26.7	31.3	33.3	20.0	18.8	56.3	25.0
U OF CO-BOULDER	CO	.2	78	44.3	48.5	45.1	43.8	33.3	32.1	34.6
U OF CO-CO SPRINGS	CO		13	25.0	33.3	25.0	16.7	7.7	53.8	38.5
U OF CO-DENVER	CO	.2	48	29.3	44.7	41.9	33.3	22.9	37.5	39.6
U OF DENVER	CO		12	25.0	41.7	25.0	36.4	25.0	50.0	25.0
U OF NORTHERN CO	CO	.1	24	33.3	38.1	25.0	36.8	20.8	45.8	33.3
U OF SOUTHERN CO	CO		12	33.3	30.0	55.6	44.4	25.0	33.3	41.7
WESTERN ST COLL	CO		6	33.3	20.0	66.7	60.0		16.7	83.3
CONNECTICUT										
BRIDGEPORT	CT		14	18.2	16.7	33.3	27.3	14.3	64.3	21.4
CENTRAL CONN ST U	CT	.3	87	31.0	31.7	30.5	29.1	13.8	50.6	35.6
FAIRFIELD	CT	.2	77	31.7	41.7	37.3	35.1	19.5	42.9	37.7
QUINNIPIAC COLL	CT	.1	37	36.1	50.0	39.4	46.9	27.0	35.1	37.8
SACRED HEART UNIV	CT	.1	21	23.5	38.9	30.0	42.1	19.0	47.6	33.3
SO CT STATE U	CT	.1	36	28.6	34.3	19.4	17.6	11.1	55.6	33.3
U OF CONN	CT	.4	115	31.7	33.3	27.6	30.0	21.7	51.3	27.0
U OF HARTFORD	CT	.1	22	27.8	42.9	11.1	6.3	18.2	54.5	27.3
U OF NEW HAVEN	CT		9	33.3	55.6	44.4	55.6	33.3	33.3	33.3
WESTERN CONN ST U	CT	.1	20	38.9	38.9	22.2	15.4	10.0	35.0	55.0
DELAWARE										
GOLDEY BEACOM COLL	DE		13	50.0	25.0	30.0	36.4	23.1	38.5	38.5
U OF DELAWARE	DE	.2	79	27.4	38.6	37.0	30.4	19.0	48.1	32.9
WILMINGTON COLL	DE		8	42.9	50.8	16.7	33.3	25.0	25.0	50.0
DISTRICT OF COLUMBIA										
AMERICAN	DC	.1	38	31.4	34.3	34.3	26.5	21.1	55.3	23.7
CATHOLIC U OF AMER	DC		11	22.2	44.4	40.0	44.4	27.3	36.4	36.4
GEORGE WASHINGTON	DC	.2	48	34.1	45.2	25.0	32.5	20.8	41.7	37.5
GEORGETOWN	DC	.1	35	46.4	34.4	34.4	35.5	20.0	45.7	34.3
HOWARD	DC	.1	30	20.7	10.3	6.9	10.0		76.7	23.3
SOUTHEASTERN	DC		8	12.5	14.3	28.6	25.0	12.5	75.0	12.5
STRAYER COLL	DC	.1	16	6.7	26.7	28.6	26.7	6.3	68.8	25.0

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NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF DC	DC		12	16.7	16.7	8.3	10.0		83.3	16.7
FLORIDA										
BARRY	FL		10	37.5	25.0	50.0	71.4	40.0	30.0	30.0
BETHUNE COOKMAN COLL	FL		7	33.3	28.6	40.0	16.7	14.3	57.1	28.6
FL AGRI & MECH	FL		6	40.0	40.0	66.7	16.7	16.7	33.3	50.0
FL ATLANTIC U	FL	.2	76	40.9	40.6	42.9	39.1	22.4	34.2	43.4
FL INTERNATIONAL	FL	.2	79	40.9	40.3	37.1	29.9	20.3	39.2	40.5
FL SOUTHERN COLL	FL	.1	32	25.0	34.5	34.5	43.3	25.0	37.5	37.5
FL STATE	FL	.3	96	42.0	47.2	38.8	45.5	27.1	36.5	36.5
JACKSONVILLE U	FL		6	50.0	66.7	75.0	75.0	50.0	16.7	33.3
NOVA	FL		5	66.7	66.7	20.0	50.0	20.0	60.0	20.0
PALM BEACH ATLANTIC	FL		5	20.0	40.0			20.0	60.0	20.0
ROLLINS COLL	FL		7	28.6	28.6	28.6	14.3		57.1	42.9
ST LEO COLL	FL	.1	18	25.0	20.0	17.6	31.3	5.6	44.4	50.0
ST THOMAS U	FL		5	40.0	20.0	20.0	40.0		40.0	60.0
STETSON U	FL	.1	27	44.0	45.8	29.2	28.0	18.5	37.0	44.4
TAMPA COLL	FL		5	40.0	40.0	20.0	20.0	20.0	60.0	20.0
U OF CENTRAL FL	FL	.2	52	48.9	42.2	47.9	58.0	26.9	30.8	42.3
U OF FLORIDA	FL	.2	56	29.2	44.7	45.1	43.5	21.4	41.1	37.5
U OF MIAMI	FL	.1	33	43.3	35.5	34.5	20.7	24.2	45.5	30.3
U OF NORTH FL	FL	.2	60	48.2	53.6	44.6	42.9	25.0	31.7	43.3
U OF SO FLORIDA	FL	.4	123	42.5	44.3	37.7	39.5	22.0	39.0	39.0
U OF TAMPA	FL		15	40.0	53.3	50.0	42.9	20.0	26.7	53.3
U OF WEST FLORIDA	FL	.1	28	25.0	26.9	30.8	36.0	10.7	42.9	46.4
GEORGIA										
AUGUSTA COLL	GA		12	45.5	45.5	18.2	45.5	8.3	33.3	58.3
BERRY COLL	GA		10	25.0	50.0	55.6	44.4	30.0	40.0	30.0
BRENAU COLL	GA		8	42.9	28.6	28.6	37.5		12.5	87.5
CLARK COLL	GA		6	16.7	16.7		16.7		66.7	33.3
COLUMBUS COLL	GA		12	30.0	18.2	27.3	9.1		50.0	50.0
DEVRY INSTI	GA		5	20.0	20.0				80.0	20.0
EMORY	GA	.1	24	52.9	57.1	38.9	42.1	33.3	25.0	41.7
GA COLLEGE	GA	.1	37	34.5	36.7	30.3	32.3	29.7	40.5	29.7
GA INST OF TECH	GA	.1	23	33.3	42.1	37.5	28.6	30.4	47.8	21.7
GA SOUTHERN COLL	GA	.2	48	34.9	31.8	18.2	22.7	10.4	50.0	39.6
GA SOUTHWESTERN COLL	GA		13	12.5	33.3	45.5	50.0	23.1	38.5	38.5
GA STATE	GA	.5	173	46.9	45.9	34.7	36.8	26.0	34.1	39.9
KENNESAW COLL	GA	.2	64	39.3	41.4	35.2	32.1	26.6	37.5	35.9

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NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MERCER U-MACON	GA	.1	16	42.9	42.9	38.5	35.7	31.3	37.5	31.3
OGLETHORPE	GA		14	70.0	37.5	46.2	27.3	42.9	28.6	28.6
PIEDMONT COLL	GA	.1	19	47.4	36.8	21.1	26.3	10.5	42.1	47.4
SAVANNAH STATE	GA		6	50.0	50.0	40.0	50.0	33.3	66.7	
U OF GEORGIA	GA	.5	144	44.0	33.6	35.8	32.8	25.0	43.8	31.3
VALDOSTA STATE	GA	.1	37	36.1	31.4	32.4	30.3	21.6	45.9	32.4
WEST GEORGIA COLL	GA	.1	23	47.6	39.1	28.6	28.6	13.0	34.8	52.2
HAWAII										
BRIGHAM YOUNG	HI		5	20.0	20.0	20.0	20.0	20.0	80.0	
CHAMINADE	HI		10	50.0	40.0	44.4	66.7	30.0	30.0	40.0
HAWAII PACIFIC COLL	HI	.1	21	47.6	23.8	28.6	30.0	4.8	38.1	57.1
U OF HAWAII-MANOA	HI	.3	100	34.9	37.8	37.5	28.2	24.0	46.0	30.0
IDAHO										
BOISE STATE	ID		14	35.7	42.9	50.0	57.1	14.3	42.9	42.9
U OF IDAHO	ID		15	33.3	33.3	28.6	35.7	26.7	53.3	20.0
ILLINOIS										
AUGUSTANA COLL	IL	.1	21	35.0	40.0	45.0	25.0	9.5	33.3	57.1
AURORA COLL	IL		8	62.5	62.5	75.0	62.5	50.0	25.0	25.0
BRADLEY	IL		5	40.0		20.0			60.0	40.0
CHICAGO STATE	IL		14	14.3	14.3	21.4	28.6	14.3	71.4	14.3
COLL OF ST FRANCIS	IL		5	80.0	60.0	40.0	60.0	40.0	20.0	40.0
DEPAUL	IL	.3	104	31.4	31.4	28.7	25.5	17.3	57.7	25.0
DEVRY INST-LOMBARD	IL		5	40.0	40.0	60.0	40.0	20.0	40.0	40.0
EASTERN IL	IL	.1	27	22.2	37.0	26.9	23.1	18.5	59.3	22.2
ELMHURST COLL	IL	.1	20	25.0	25.0	10.0	25.0	10.0	70.0	20.0
GOVERNORS STATE	IL	.1	18	44.4	58.8	38.9	35.3	33.3	33.3	33.3
IL BENEDICTINE COLL	IL		7		14.3	14.3	14.3		57.1	42.9
IL INST TECH	IL		7	42.9	14.3	28.6	28.6	14.3	57.1	28.6
IL STATE	IL	.1	32	25.8	30.0	26.7	22.6	9.4	56.3	34.4
LEWIS	IL		10						100.0	
MCKENDREE COLL	IL		10	10.0	11.1	22.2	20.0		60.0	40.0
MILLIKIN	IL		5	20.0	20.0	40.0	40.0	20.0	60.0	20.0
NORTH CENTRAL COLL	IL		12	33.3	25.0	41.7	33.3	16.7	41.7	41.7
NORTHEASTERN IL	IL	.1	28	21.4	25.0	25.0	10.7		60.7	39.3
NORTHERN IL	IL	.4	114	57.5	55.4	67.0	64.9	39.5	17.5	43.0
NORTHWESTERN	IL		12	45.5	45.5	50.0	41.7	41.7	50.0	8.3
QUINCY COLL	IL		8	37.5	25.0	25.0	12.5	12.5	62.5	25.0

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ROOSEVELT	IL	.1	28	28.6	28.6	32.1	25.0	17.9	60.7	21.4
ROSARY COLL	IL		8	25.0	25.0	12.5	12.5		62.5	37.5
SANGAMON STATE	IL		15	40.0	46.7	40.0	40.0	33.3	40.0	26.7
ST XAVIER COLL	IL	.1	19	22.2	31.6	26.3	22.2	21.1	63.2	15.8
STHN IL U-CARBONDALE	IL	.1	28	40.7	37.0	42.3	30.8	25.0	42.9	32.1
STHN IL U-EDWARDSVILLE	IL	.1	33	40.6	33.3	35.5	38.7	18.2	30.3	51.5
U OF CHICAGO-LOYOLA	IL	.1	18	27.8	27.8	17.6	17.6	11.1	61.1	27.8
U OF IL-CHICAGO	IL	.2	73	31.0	36.1	34.7	32.9	19.2	47.9	32.9
U OF IL-URBANA	IL	.2	77	56.8	59.5	53.3	48.7	33.8	26.0	40.3
WESTERN IL U	IL	.1	24	29.2	29.2	25.0	29.2	8.3	54.2	37.5
INDIANA										
ANDERSON COLL	IN		14	33.3	50.0	25.0	16.7	14.3	42.9	42.9
BALL ST	IN	.2	66	41.7	37.7	39.0	40.4	27.3	39.4	33.3
BUTLER	IN		14	38.5	25.0	33.3	30.8	14.3	42.9	42.9
FRANKLIN COLL	IN		10	22.2	10.0		22.2		70.0	30.0
GOSHEN COLL	IN		12	36.4	36.4	18.2	18.2	16.7	66.7	16.7
IN CENTRAL	IN		12	50.0	33.3	30.0	27.3	25.0	25.0	50.0
IN ST U-TERRE HAUTE	IN	.1	37	26.5	22.9	22.6	15.2	13.5	56.8	29.7
IN U-BLOOMINGTON	IN	.5	165	38.1	43.2	36.7	32.4	21.2	41.8	37.0
IN U-FORT WAYNE	IN	.1	34	48.4	48.3	24.1	36.7	14.7	35.3	50.0
IN U-KOKOMO	IN		6	33.3	33.3	33.3	16.7	16.7	66.7	16.7
IN U-NORTHWEST	IN	.1	22	42.9	47.6	36.8	42.1	36.4	45.5	18.2
IN U-PURDUE-INDPLS	IN	.2	48	40.9	35.6	32.6	20.9	14.6	41.7	43.8
IN U-SOUTH BEND	IN	.1	18	23.5	27.8	35.3	38.9	11.1	44.4	44.4
IN U-SOUTHEAST	IN		13	23.1	23.1	23.1	38.5	15.4	53.8	30.8
MANCHESTER COLL	IN		12	50.0	55.6	50.0	57.1	50.0	25.0	25.0
MARIAN COLL-INDPLS	IN		10	40.0	44.4	10.0	11.1	10.0	50.0	40.0
PURDUE U-CALUMET	IN	.1	19	21.1	31.6	5.3	10.5	5.3	63.2	31.6
PURDUE U-MAIN CAMPUS	IN	.1	46	48.7	51.2	37.5	38.1	23.9	37.0	39.1
ST JOSEPHS COLL	IN		10	55.6	37.5	57.1	66.7	30.0	10.0	60.0
ST MARYS COLL	IN		15	14.3	26.7	14.3	7.1	6.7	66.7	26.7
U OF EVANSVILLE	IN		8	12.5	12.5		12.5		75.0	25.0
U OF NOTRE DAME	IN	.3	90	34.6	38.2	28.8	30.4	18.9	42.2	38.9
U OF SOUTH INDIANA	IN	.1	25	45.8	52.2	47.8	52.2	40.0	44.0	16.0
VALPARAISO	IN	.1	16	43.8	42.9	28.6	33.3	31.3	43.8	25.0
IOWA										
BUENA VISTA COLL	IA	.1	22	23.8	31.8	27.3	25.0	13.6	59.1	27.3
DRAKE	IA		13	38.5	46.2	41.7	46.2	30.8	38.5	30.8

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

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
IOWA STATE	IA	.1	45	14.0	25.0	19.0	19.0	11.1	71.1	17.8
MT MERCY COLL	IA		10	30.0	20.0	30.0	50.0	20.0	50.0	30.0
SIMPSON COLL	IA		13	15.4	30.8	15.4	23.1	7.7	61.5	30.8
ST AMBROSE COLL	IA		12	25.0	41.7	25.0	25.0	8.3	58.3	33.3
U OF IOWA	IA	.1	43	33.3	47.6	52.4	58.5	23.3	30.2	46.5
U OF NORTHERN IOWA	IA		9	62.5	28.6	50.0	16.7	33.3	22.2	44.4
UPPER IOWA U	IA	.1	16	12.5	50.0	43.8	37.5	12.5	50.0	37.5
WILLIAM PENN COLL	IA		6				16.7		83.3	16.7
KANSAS										
EMPORIA STATE	KS	.1	17	18.8	18.8	23.5	47.1	11.8	52.9	35.3
FORT HAYS STATE	KS		13	23.1	53.8	38.5	23.1	23.1	46.2	30.8
KANSAS STATE	KS	.1	47	32.6	31.9	25.0	24.4	12.8	48.9	38.3
PITTSBURG STATE	KS		15	6.7	13.3	6.7	20.0	6.7	73.3	20.0
U OF KANSAS	KS	.2	53	34.6	34.7	35.4	42.6	20.8	49.1	30.2
WASHBURN U OF TOPEKA	KS		5			20.0	40.0		60.0	40.0
WICHITA STATE	KS	.1	30	16.7	30.0	23.3	26.7	6.7	50.0	43.3
KENTUCKY										
BELLARMINE COLL	KY	.1	23	17.4	34.8	17.4	34.8	13.0	52.2	34.8
CUMBERLAND COLL	KY		7	14.3	14.3	28.6	28.6	14.3	71.4	14.3
EASTERN KY	KY	.1	23	10.0	18.2	13.6	9.5	8.7	73.9	17.4
MOREHEAD STATE	KY	.1	19	15.8	15.8	42.1	31.6	10.5	47.4	42.1
MURRAY STATE	KY		11	36.4	36.4	36.4	36.4	18.2	45.5	36.4
NORTHERN KENTUCKY U	KY	.1	26	26.1	26.1	16.7	16.0	7.7	57.7	34.6
THOMAS MORE COLL	KY		11	63.6	55.6	60.0	60.0	45.5	27.3	27.3
TRANSYLVANIA	KY		9	22.2	22.2	22.2	11.1	11.1	77.8	11.1
U OF KENTUCKY	KY	.2	76	33.3	31.9	31.1	31.5	17.1	47.4	35.5
U OF LOUISVILLE	KY	.1	35	28.1	43.3	41.9	41.9	28.6	45.7	25.7
WESTERN KY	KY		12	8.3	25.0	33.3	25.0	8.3	66.7	25.0
LOUISIANA										
CENTENARY OF LA	LA		6	40.0	25.0		20.0		66.7	33.3
DILLARD	LA		8		12.5	12.5			87.5	12.5
GRAMBLING STATE	LA		8	50.0	25.0	25.0	25.0		37.5	62.5
LA ST U-A&M	LA	.2	67	32.8	40.9	29.2	27.7	16.4	46.3	37.3
LA ST U-SHREVEPORT	LA	.1	21	23.8	33.3	23.8	33.3	14.3	47.6	38.1
LA TECH	LA		14	30.8	45.5	38.5	46.2	14.3	28.6	57.1
LOYOLA U	LA	.1	16	31.3	43.8	56.3	31.3	12.5	31.3	56.3
MCNEESE STATE	LA		15	33.3	26.7	26.7	20.0	6.7	46.7	46.7

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NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
NICHOLLS STATE	LA		15	13.3	20.0	6.7	13.3	6.7	66.7	26.7
NORTHEAST LA	LA		8		12.5	12.5			75.0	25.0
SOUTHEASTERN LA	LA		12	54.5	33.3	33.3	45.5	16.7	41.7	41.7
TULANE U	LA	.1	36	35.3	41.2	54.3	62.5	27.8	27.8	44.4
U OF NEW ORLEANS	LA	.1	32	31.3	37.5	28.1	31.3	18.8	50.0	31.3
U OF STHWESTN LA	LA	.1	21	33.3	52.4	60.0	55.0	19.0	23.8	57.1
XAVIER U OF LA	LA		5			20.0	20.0		80.0	20.0
MAINE										
ST JOSEPHS COLL	ME		5	75.0	80.0	40.0	25.0	40.0	20.0	40.0
U OF ME-ORONO	ME		8	12.5	12.5	37.5	25.0	12.5	62.5	25.0
U OF ME-PORTLAND	ME		13	33.3	16.7	36.4	36.4	15.4	38.5	46.2
MARYLAND										
BOWIE STATE	MD		6		16.7		16.7		83.3	16.7
FROSTBURG STATE	MD	.1	21	23.8	42.9	33.3	38.1	14.3	47.6	38.1
LOYOLA COLL	MD	.2	52	57.7	71.2	68.6	54.0	44.2	17.3	38.5
MORGAN STATE	MD		15	13.3	7.1		7.7	6.7	80.0	13.3
MT ST MARYS COLL	MD	.1	18	33.3	41.2	23.5	33.3	16.7	44.4	38.9
SALISBURY STATE	MD	.1	21	30.0	38.1	21.1	20.0	23.8	61.9	14.3
TOWSON STATE	MD	.2	56	48.2	51.8	37.5	37.5	28.6	37.5	33.9
U OF BALTIMORE	MD	.3	87	29.8	30.6	28.0	30.5	13.8	47.1	39.1
U OF MD-BALTO	MD	.1	28	25.0	37.0	44.4	33.3	14.3	42.9	42.9
U OF MD-COLLEGE PARK	MD	.7	237	28.9	44.3	35.1	31.6	18.1	44.3	37.6
WESTERN MARYLAND COLL	MD		5	20.0	40.0	20.0	20.0	20.0	60.0	20.0
MASSACHUSETTS										
AMERICAN INTERNATL	MA		8	37.5	37.5	12.5	12.5	12.5	62.5	25.0
ASSUMPTION COLL	MA	.1	21	52.4	55.0	33.3	23.5	33.3	33.3	33.3
BABSON COLL	MA	.2	56	47.9	42.9	28.6	38.6	25.0	35.7	39.3
BENTLEY COLL	MA	.4	134	35.9	39.3	29.7	31.8	18.7	45.5	35.8
BOSTON COLL	MA	.4	117	32.6	39.0	30.5	25.3	20.5	42.7	36.8
BOSTON U	MA	.2	58	37.8	39.1	26.5	26.1	19.0	53.4	27.6
COLLEGE OF HOLY CROSS	MA	.1	25	32.0	36.4	34.8	21.7	20.0	56.0	24.0
MERRIMACK COLL	MA	.1	45	44.2	31.7	34.1	30.8	17.8	42.2	40.0
NICHOLS COLL	MA		13	18.2	23.1	9.1	9.1	7.7	69.2	23.1
NORTH ADAMS STATE	MA		15	26.7	33.3	26.7	35.7	20.0	53.3	26.7
NORTHEASTERN U	MA	.3	94	37.2	36.1	33.0	25.6	19.1	44.7	36.2
SALEM STATE	MA	.1	25	39.1	39.1	39.1	19.0	20.0	48.0	32.0
SIMMONS COLL	MA		6	50.0	33.3	16.7			33.3	66.7

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NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
SOUTHEASTERN MASS	MA	.1	33	43.3	31.3	33.3	40.0	15.2	42.4	42.4
STONEHILL COLL	MA	.1	17	36.4	42.9	23.1	10.0	17.6	41.2	41.2
SUFFOLK	MA	.1	21	23.5	31.6	31.6	33.3	23.8	57.1	19.0
U OF LOWELL	MA	.1	35	27.6	26.7	20.7	7.4	25.7	48.6	25.7
U OF MASS-AMHERST	MA	.3	88	32.9	35.4	18.3	22.7	19.3	48.9	31.8
U OF MASS-BOSTON	MA	.1	25	33.3	36.8	36.8	27.8	28.0	44.0	28.0
WESTERN NEW ENG COLL	MA	.1	31	30.4	44.4	32.1	26.9	22.6	41.9	35.5
WESTFIELD ST COLL	MA		13	45.5	27.3	33.3	27.3	15.4	46.2	38.5
WORCESTER STATE	MA		9	37.5	44.4	37.5	25.0	11.1	33.3	55.6
MICHIGAN										
ADRIAN COLL	MI		6			50.0	40.0	16.7	50.0	33.3
ALBION COLL	MI		11	10.0	20.0	9.1			72.7	27.3
ALMA COLL	MI		6	50.0	50.0	50.0	50.0	50.0	50.0	
AQUINAS COLL	MI		11	18.2	27.3	36.4	45.5	18.2	45.5	36.4
CALVIN COLL	MI	.1	16	73.3	62.5	78.6	78.6	43.8	6.3	50.0
CENTRAL MICH	MI	.1	44	32.4	30.8	25.6	38.1	20.5	50.0	29.5
DAVENPORT COLLEGE	MI		9						100.0	
DETROIT COLL OF BUS	MI		7						100.0	
EASTERN MICH	MI	.1	32	43.3	36.7	38.7	36.7	25.0	40.6	34.4
FERRIS STATE	MI		13	8.3	25.0	38.5	41.7	7.7	46.2	46.2
GRAND VALLEY ST	MI	.1	16	50.0	68.8	56.3	62.5	50.0	25.0	25.0
HILLSDALE COLL	MI		14	8.3	23.1	14.3	15.4		71.4	28.6
HOPE COLL	MI		10	50.0	70.0	70.0	40.0	40.0	30.0	30.0
MADONNA COLL	MI		8	25.0	12.5	37.5	37.5		50.0	50.0
MICHIGAN STATE	MI	.4	132	39.8	39.5	42.6	37.9	20.5	41.7	37.9
MICHIGAN TECH	MI		8	37.5	25.0	42.9	42.9	25.0	50.0	25.0
NORTHERN MICH	MI		9	33.3	33.3	33.3	22.2	22.2	55.6	22.2
OAKLAND U	MI		9	66.7	50.0	55.6	66.7	44.4	33.3	22.2
SAGINAW VALLEY ST	MI		8	42.9	57.1	50.0	50.0	12.5	25.0	62.5
U OF DETROIT	MI		13	33.3	25.0	33.3	25.0	23.1	61.5	15.4
U OF MI-ANN ARBOR	MI	.2	65	52.5	49.2	59.3	56.1	40.0	30.8	29.2
U OF MI-DEARBORN	MI	.1	25	34.8	30.4	30.4	27.3	12.0	52.0	36.0
U OF MI-FLINT	MI	.1	16	12.5	18.8	25.0	31.3	12.5	62.5	25.0
WALSH COLLEGE	MI	.2	56	42.9	41.1	51.8	57.1	30.4	37.5	32.1
WAYNE STATE	MI	.1	32	41.4	48.3	34.5	34.5	25.0	43.8	31.3
WESTERN MI U	MI	.2	54	19.6	22.0	33.3	31.4	18.5	55.6	25.9
MINNESOTA										
BETHEL COLL	MN		9	55.6	66.7	44.4	33.3	33.3	33.3	33.3

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COLL OF ST BENEDICT	MN		7	28.6	28.6	14.3	28.6		42.9	57.1
COLL OF ST CATHERINE	MN		6		33.3				66.7	33.3
COLL OF ST THOMAS	MN	.2	51	27.5	41.2	32.0	26.0	13.7	45.1	41.2
CONCORDIA MOORHEAD	MN		8	25.0	25.0	50.0	25.0		37.5	62.5
GUSTAVUS ADOLPHUS	MN	.1	18	61.1	61.1	38.9	44.4	38.9	27.8	33.3
MANKATO STATE	MN	.2	52	50.0	50.0	57.7	53.8	28.8	26.9	44.2
MOORHEAD STATE	MN	.1	20	25.0	36.8	30.0	42.1	10.0	45.0	45.0
ST CLOUD STATE	MN	.2	57	35.7	55.4	52.7	44.6	26.3	29.8	43.9
ST JOHNS U	MN		11	54.5	54.5	63.6	36.4	27.3	27.3	45.5
U OF MN-DULUTH	MN	.1	36	44.4	44.4	52.8	36.1	22.2	36.1	41.7
U OF MN-MNPLS	MN	.2	66	56.9	60.9	56.3	53.1	33.3	22.7	43.9
WINONA STATE	MN	.1	19	15.8	36.8	21.1	15.8	10.5	57.9	31.6
MISSISSIPPI										
BELHAVEN COLL	MS		5	20.0	25.0			20.0	60.0	20.0
DELTA STATE	MS	.1	25	16.0	20.0	16.0	28.0	8.0	64.0	28.0
JACKSON STATE	MS		7	42.9	28.6	16.7	16.7	28.6	57.1	14.3
MILLSAPS COLL	MS		7		14.3				85.7	14.3
MS COLL	MS	.1	17	5.9	29.4	29.4	23.5		52.9	47.1
MS ST U	MS	.1	45	13.3	13.3	11.4	18.2	4.4	68.9	26.7
MS U FOR WOMEN	MS		5		40.0				60.0	40.0
U OF MS	MS	.1	32	23.3	30.0	21.9	24.1	15.6	56.3	28.1
U OF SOUTHERN MS	MS	.1	43	19.5	40.0	23.8	33.3	9.3	44.2	46.5
MISSOURI										
CENTRAL MO STATE	MO	.1	29	29.2	34.6	26.9	17.4	24.1	48.3	27.6
DRURY COLL	MO		7	42.9	28.6	42.9	42.9	28.6	57.1	14.3
EVANGEL COLL	MO		11	30.0	45.5	18.2	20.0	9.1	45.5	45.5
FONTBONNE COLL	MO		6	33.3	66.7			16.7	33.3	50.0
LINCOLN U	MO		9	50.0	50.0	57.1	28.6	44.4	44.4	11.1
LINDENWOOD COLL	MO		6	60.0	50.0	75.0	50.0	16.7	33.3	50.0
MARYVILLE COLL	MO	.1	17	17.6	18.8	12.5	6.3	5.9	70.6	23.5
MO SOUTHERN STATE	MO	.1	33	16.7	33.3	24.1	21.4	15.2	54.5	30.3
MO WESTERN ST COLL	MO		12		10.0		30.0	8.3	75.0	16.7
NORTHEAST MO STATE	MO	.1	29	38.1	42.9	37.5	42.9	34.5	44.8	20.7
NORTHWEST MO STATE	MO	.1	16	20.0	26.7	25.0	16.7	12.5	62.5	25.0
PARK COLL	MO		11	20.0	18.2	30.0	10.0	9.1	72.7	18.2
ROCKHURST COLL	MO	.1	21	35.3	33.3	45.0	37.5	33.3	42.9	23.8
SCHOOL OF THE OZARKS	MO		6	16.7		20.0	20.0	16.7	50.0	33.3
SOUTHEAST MO STATE	MO	.1	33	38.7	48.3	41.4	34.6	27.3	36.4	36.4

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				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SOUTHWEST MO STATE	MO	.3	99	24.5	29.2	25.3	24.4	11.1	49.5	39.4
ST LOUIS U	MO	.1	44	28.2	32.5	35.0	22.5	13.6	52.3	34.1
U OF MO-COLUMBIA	MO	.4	114	36.9	40.8	35.0	36.3	19.3	43.9	36.8
U OF MO-KANSAS CITY	MO	.2	48	29.5	34.1	40.9	25.0	22.9	52.1	25.0
U OF MO-ST LOUIS	MO	.4	124	37.7	35.8	27.8	27.1	23.4	46.8	29.8
WASHINGTON U	MO	.1	16	58.3	44.4	53.8	36.4	50.0	25.0	25.0
WEBSTER COLL	MO		9	50.0	66.7	33.3	37.5	22.2	33.3	44.4
WILLIAM JEWELL COLL	MO		13	23.1		16.7	16.7		69.2	30.8
MONTANA										
U OF MONTANA	MT		11	36.4	27.3	36.4	50.0	18.2	45.5	36.4
NEBRASKA										
BELLEVUE COLL	NE		5	40.0	40.0	40.0	40.0	40.0	60.0	
CHADRON STATE	NE		7		14.3	14.3	14.3		85.7	14.3
CREIGHTON	NE		10	11.1	10.0	33.3	22.2		70.0	30.0
DANA COLL	NE		5	20.0	25.0	25.0	25.0	20.0	80.0	
KEARNEY STATE	NE		10	20.0	50.0	11.1	11.1	20.0	50.0	30.0
PERU STATE COLL	NE		7	16.7	33.3	28.6	16.7	14.3	42.9	42.9
U OF NEBR-LINCOLN	NE	.1	34	33.3	29.0	35.3	30.3	20.6	55.9	23.5
U OF NEBR-OMAHA	NE	.1	21	42.9	38.1	28.6	33.3	19.0	52.4	28.6
NEVADA										
U OF NV-LAS VEGAS	NV	.1	36	34.3	40.0	45.5	34.3	27.8	44.4	27.8
U OF NV-RENO	NV	.1	24	30.4	30.4	16.7	29.2	12.5	54.2	33.3
NEW HAMPSHIRE										
FRANKLIN PIERCE COLL	NH		6						100.0	
NH COLL	NH	.1	21	25.0	25.0	26.3	25.0	19.0	71.4	9.5
U OF NH	NH		12	20.0	20.0	36.4	30.0	16.7	58.3	25.0
NEW JERSEY										
BLOOMFIELD COLL	NJ		6	16.7	16.7		16.7		66.7	33.3
FARLGH DCKSN-MADISON	NJ	.1	22	18.2	20.6	13.6	9.1	4.5	54.5	40.9
FARLGH DCKSN-RTHFD	NJ		8	16.7	33.3	14.3	12.5		75.0	25.0
FARLGH DCKSN-TEANECK	NJ	.1	26	21.7	19.0	21.7	27.3	15.4	65.4	19.2
GEORGIAN CT COLL	NJ		14	14.3	7.1		14.3		71.4	28.6
GLASSBORO STATE	NJ	.1	37	11.8	12.1	21.6	17.1	5.4	64.9	29.7
KEAN COLL OF NJ	NJ	.1	44	17.1	21.4	23.8	18.2	4.5	59.1	36.4
MONMOUTH COLL	NJ	.1	31	7.1	21.4	10.3	17.9	6.5	71.0	22.6

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NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL $	NONE $	SOME $
MONTCLAIR STATE	NJ	.3	83	22.8	27.3	19.5	19.3	7.2	61.4	31.3
RAMAPO COLL OF NJ	NJ	.1	33	24.1	32.1	30.0	21.4	21.2	57.6	21.2
RICHARD STOCKTON ST	NJ	.1	36	16.7	16.7	34.3	37.1	2.8	44.4	52.8
RIDER COLL	NJ	.2	74	16.2	20.3	19.7	17.6	12.2	68.9	18.9
RUTGERS U-CAMDEN	NJ	.1	36	21.2	39.4	21.9	18.2	16.7	52.8	30.6
RUTGERS U-NEW BRNSWK	NJ	.4	117	27.6	40.4	25.7	23.8	17.1	49.6	33.3
RUTGERS U-NEWARK	NJ	.3	98	24.2	25.0	11.8	14.6	5.1	55.1	39.8
SETON HALL	NJ	.2	70	23.9	30.8	16.9	20.0	7.1	50.0	42.9
ST ELIZABETH COLL	NJ		6		20.0		33.3		66.7	33.3
ST PETERS COLL	NJ	.1	44	22.9	40.5	24.3	16.7	13.6	47.7	38.6
TRENTON STATE	NJ	.1	25	23.8	40.0	18.2	25.0	4.0	60.0	36.0
WILLIAM PATERSON	NJ	.1	46	28.2	39.5	14.6	24.4	13.0	54.3	32.6
NEW MEXICO										
COLL OF SANTA FE	NM		5	20.0	40.0		20.0		60.0	40.0
EASTERN NEW MEXICO	NM		9		22.2	11.1	11.1		77.8	22.2
NEW MEXICO STATE	NM	.1	22	28.6	42.9	33.3	33.3	18.2	40.9	40.9
U OF NEW MEXICO	NM	.1	33	31.3	34.4	24.1	28.6	15.2	48.5	36.4
NEW YORK										
ADELPHI	NY	.1	42	40.0	50.0	22.7	38.1	31.0	40.5	28.6
ALFRED	NY		13	80.0	50.0	50.0	100.0	46.2		53.8
CANISIUS COLL	NY	.1	46	37.5	37.5	36.4	48.4	28.3	45.7	26.1
CLARKSON U	NY	.1	17	33.3	43.5	35.7	30.8	17.6	52.9	29.4
COLL OF ST ROSE	NY		11	66.7	20.0	42.9	37.5	36.4	36.4	27.3
CORNELL U STATUTORY	NY		13	33.3	27.3	45.5	40.0	23.1	46.2	30.8
CUNY BERNARD BARUCH	NY	1.0	329	42.4	48.6	38.9	40.3	33.1	42.2	24.6
CUNY BROOKLYN COLL	NY	.3	86	44.2	54.3	41.8	39.1	40.7	41.9	17.4
CUNY HUNTER COLL	NY	.2	61	32.9	61.5	51.4	53.1	45.9	31.1	23.0
CUNY LEHMAN COLL	NY	.1	35	36.0	47.8	38.9	33.3	37.1	42.9	20.0
CUNY MEDGAR EVERS	NY		7	40.0	42.9	33.3	33.3	28.6	42.9	28.6
CUNY QUEENS COLL	NY	.6	201	35.3	45.7	31.5	26.7	32.3	48.8	18.9
CUNY STATEN ISLAND	NY	.1	46	48.1	51.7	39.3	31.8	39.1	37.0	23.9
CUNY YORK	NY	.1	23	40.0	40.0	41.2	41.2	30.4	52.2	17.4
DOMINICAN BLAUVELT	NY		9	57.1	57.1	50.0	16.7	44.4	44.4	11.1
DOWLING COLL	NY	.2	62	37.5	52.9	43.2	34.3	33.5	43.5	21.0
DYOUVILLE COLL	NY		3	66.7	100.0	66.7	66.7	60.0	20.0	20.0
ELMIRA COLL	NY		8	20.0	40.0	33.3	40.0	23.0	37.5	37.5
FORDHAM	NY	.2	70	47.4	50.0	30.6	34.8	31.4	42.9	25.7
HOFSTRA	NY	.6	190	38.2	40.4	28.1	34.4	26.3	49.5	24.2

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NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
IONA COLL	NY	.2	51	40.0	66.7	16.2	38.7	23.5	49.0	27.5
ITHACA COLL	NY	.1	26	33.3	26.7	44.4	26.3	15.4	50.0	34.6
KINGS COLL	NY		5	100.0	50.0	33.3	25.0		40.0	60.0
L I U-BKLYN CENTER	NY		13	40.0	33.3	28.6	33.3	15.4	53.8	30.8
L I U-CW POST	NY	.3	83	42.9	47.6	25.0	27.7	24.1	50.6	25.3
LE MOYNE COLL	NY	.2	48	28.6	28.0	40.0	32.1	25.0	43.8	31.3
MANHATTAN C&LL	NY	.1	39	43.5	47.8	30.0	36.8	30.8	46.2	23.1
MARIST COLL	NY	.1	18	45.5	22.2	18.2	44.4	16.7	55.6	27.8
MERCY COLL	NY	.1	29	41.2	53.3	38.5	28.6	34.5	41.4	24.1
NAZARETH OF RCHSTR	NY		9	50.0	77.8	25.0	33.3	66.7	22.2	11.1
NEW YORK U	NY	.4	132	43.8	52.0	31.9	37.1	34.8	42.4	22.7
NIAGARA U	NY	.1	22	47.1	33.3	25.0	25.0	31.8	45.5	22.7
NY TECH INST-NYC	NY		9	16.7	33.3	28.6	14.3	11.1	66.7	22.2
NY TECH INST-WESTBURY	NY	.1	25	66.7	52.9	31.3	30.0	36.0	32.0	32.0
PACE U-NY	NY	.4	125	34.8	45.2	22.5	27.9	26.4	52.8	20.8
PACE U-PLEASANTVILLE	NY	.4	123	37.3	50.0	38.8	35.9	26.8	44.7	28.5
PACE U-WHITE PLAINS	NY	.1	20	33.3	33.3	55.6	41.7	30.0	50.0	20.0
REGENTS EXTERNAL DEG	NY		7		33.3	20.0	25.0	14.3	71.4	14.3
RENSSELAER POLY INST	NY		8		33.3	20.0	25.0	25.0	62.5	12.5
ROCHESTER INST TECH	NY	.1	35	47.6	45.0	63.2	42.1	34.3	31.4	34.3
RUSSELL SAGE COLL	NY		5		20.0				80.0	20.0
SIENA COLL	NY	.3	96	34.4	34.5	26.2	25.9	28.1	53.1	18.8
SKIDMORE COLL	NY		5	60.0	20.0	40.0	40.0		40.0	60.0
ST BONAVENTURE U	NY	.1	38	40.7	46.7	40.0	38.5	34.2	36.8	28.9
ST FRANCIS COLL	NY		10	33.3	57.1	33.3	14.3	20.0	60.0	20.0
ST JOHN FISHER COLL	NY	.1	26	56.3	43.8	23.5	28.6	26.9	42.3	30.8
ST JOHNS	NY	.5	144	33.8	35.0	29.8	32.1	26.4	56.3	17.4
ST THOMAS AQUINAS	NY	.1	16	28.6	38.5	46.2	36.4	31.3	50.0	18.8
SUNY AT ALBANY	NY	.5	143	35.4	36.4	23.4	29.7	23.1	52.4	24.5
SUNY AT BINGHAMTON	NY	.4	112	34.8	50.8	28.3	32.8	33.0	48.2	18.8
SUNY AT BUFFALO	NY	.3	104	36.2	54.4	32.9	30.0	30.8	41.3	27.9
SUNY COLL BROCKPORT	NY	.1	16	8.3	40.0	18.2	25.0	18.8	56.3	25.0
SUNY COLL EMPIRE STATE	NY		5	33.3	100.0	75.0	100.0	40.0	20.0	40.0
SUNY COLL FREDONIA	NY	.1	27	42.1	50.0	37.5	41.7	22.2	44.4	33.3
SUNY COLL GENESEO	NY	.1	39	45.5	57.1	47.6	42.9	46.2	38.5	15.4
SUNY COLL OLD WESTURY	NY	.2	59	25.7	43.8	31.6	28.0	28.8	52.5	18.6
SUNY COLL OSWEGO	NY	.2	68	37.8	28.6	28.6	31.0	26.5	52.9	20.6
SUNY COLL PLATTSBURGR	NY	.1	40	25.9	43.5	30.0	38.5	20.0	45.0	35.0
SUNY COLL UTICA-ROME	NY		12	40.0	57.1	33.3	37.5	25.0	33.3	41.7
SYRACUSE	NY	.2	58	33.3	36.4	23.3	23.1	13.8	53.4	32.8

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
TOURO	NY	.1	36	66.7	80.0	34.6	43.8	41.7	33.3	25.0
UTICA COLL-SYRACUSE	NY		15	55.6	28.6	30.0	33.3	26.7	40.0	33.3
YESHIVA	NY	.1	43	38.5	40.0	34.5	36.0	32.6	53.5	14.0
NORTH CAROLINA										
APPALACHIAN STATE	NC	.2	52	40.8	48.9	47.9	42.6	26.9	30.8	42.3
CAMPBELL U	NC		7		16.7				85.7	14.3
EAST CAROLINA	NC	.1	17	15.4	25.0		23.1	5.9	64.7	29.4
ELON COLL	NC		11	40.0	40.0	20.0	30.0	18.2	54.5	27.3
FAYETTEVILLE STATE	NC		9	12.5	33.3	33.3	12.5		44.4	55.6
GARDNER-WEBB COLL	NC		9	25.0	25.0	12.5	28.6	22.2	66.7	11.1
GUILFORD COLL	NC		13	40.0	33.3	20.0	11.1	15.4	61.5	23.1
HIGH POINT COLL	NC	.1	17	21.4	21.4	14.3	21.4	5.9	64.7	29.4
LENOIR-RHYNE COLL	NC		5						100.0	
MEREDITH COLL	NC		9	11.1	25.0				77.8	22.2
NC AGRIC & TECH	NC		14	18.2	18.2	16.7	16.7	7.1	71.4	21.4
NC CENTRAL	NC		6						100.0	
NC ST U-RALEIGH	NC	.1	39	31.0	40.7	36.7	41.9	28.2	43.6	28.2
U OF NC-ASHEVILLE	NC		10	11.1	11.1	22.2	33.3	10.0	60.0	30.0
U OF NC-CHAPEL HILL	NC		7	66.7	50.0	80.0	60.0	42.9	42.9	14.3
U OF NC-CHARLOTTE	NC	.1	26	36.4	45.5	27.3	45.0	19.2	30.8	50.0
U OF NC-GREENSBORO	NC	.1	25	31.8	50.0	30.0	28.6	16.0	40.0	44.0
U OF NC-WILMINGTON	NC	.1	35	16.1	14.8	17.9	17.2	8.6	74.3	17.1
WESTERN CAROLINA U	NC		9	16.7	16.7	14.3			77.8	22.2
NORTH DAKOTA										
MARY COLL	ND		5	40.0	40.0	60.0	40.0	20.0		80.0
MINOT STATE	ND		13	7.7	7.7	7.7	8.3	7.7	92.3	
NO DAKOTA STATE	ND		9	25.0	25.0	44.4	44.4	11.1	33.3	55.6
U OF NO DAKOTA	ND	.1	41	7.3	51.2	31.7	24.4	4.9	39.0	56.1
OHIO										
ASHLAND COLL	OH		11	50.0	37.5	22.2	25.0	36.4	45.5	18.2
BALDWIN-WALLACE COLL	OH	.2	70	28.6	34.5	26.8	19.6	21.4	60.0	18.6
BOWLING GREEN STATE	OH	.2	64	19.2	38.0	36.8	31.5	20.3	43.8	35.9
CAPITAL U	OH	.1	30	31.0	35.7	25.0	11.5	16.7	53.3	30.0
CASE WESTERN RESERVE	OH	.1	25	28.6	36.4	26.1	13.6	12.0	44.0	44.0
CEDARVILLE COLL	OH		11	44.4	33.3	22.2	40.0	18.2	54.5	27.3
CLEVELAND STATE	OH	.3	88	39.5	37.7	28.0	25.0	23.9	47.7	28.4
DEFIANCE COLL	OH		5		33.3	40.0	40.0		60.0	40.0

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				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
DYKE COLL	OH		10	62.5	50.0	57.1	44.4	40.0	30.0	30.0
FRANKLIN U	OH	.2	62	36.7	40.0	33.3	32.0	30.6	45.2	24.2
HEIDELBERG COLL	OH		6	20.0	40.0	33.3	20.0	33.3	50.0	16.7
JOHN CARROLL U	OH	.2	52	28.9	24.4	41.3	44.2	25.0	46.2	28.8
KENT STATE	OH	.3	87	33.3	40.5	34.2	35.7	23.0	43.7	33.3
LAKE ERIE COLL	OH		9	22.2	25.0		25.0	11.1	66.7	22.2
MALONE COLL	OH		5	25.0		20.0			80.0	20.0
MARIETTA COLL	OH		12	45.5	36.4	40.0	50.0	16.7	41.7	41.7
MIAMI U	OH	.6	190	40.8	42.9	36.6	34.4	27.4	42.1	30.5
MT ST JOSEPH	OH		10	50.0	50.0	33.3	33.3	40.0	30.0	30.0
MT UNION COLL	OH	.1	22	26.3	36.8	30.0	33.3	22.7	50.0	27.3
MT VERNON NAZARENE	OH		8	33.3	50.0	14.3	12.5	12.5	50.0	37.5
MUSKINGUM COLL	OH		7	50.0	50.0	42.9	60.0	42.9	42.9	14.3
NOTRE DAME COLL	OH		7	42.9	57.1	28.6	42.9	14.3	28.6	57.1
OHIO DOMINICAN COLL	OH		5	25.0	25.0	25.0	25.0		60.0	40.0
OHIO NORTHERN	OH		11	11.1	22.2	27.3	40.0	9.1	54.5	36.4
OHIO STATE	OH	.8	250	38.2	37.6	31.8	31.4	21.2	42.4	36.4
OHIO U	OH	.2	65	27.3	34.0	24.1	27.3	15.4	56.9	27.7
OHIO WESLEYAN	OH		14	61.5	38.5	38.5	41.7	14.3	35.7	50.0
OTTERBEIN COLL	OH		6	20.0	50.0				50.0	50.0
TIFFIN U	OH		13	30.8	36.4	33.3	46.2	23.1	38.5	38.5
U OF AKRON	OH	.3	98	24.7	30.1	25.9	25.3	18.4	52.0	29.6
U OF CINCINNATI	OH	.4	122	38.0	34.6	29.0	35.1	27.9	45.1	27.0
U OF DAYTON	OH	.2	55	29.8	37.0	22.7	27.9	25.5	49.1	25.5
U OF STEUBENVILLE	OH		5	33.3	25.0	50.0	25.0	20.0	40.0	40.0
U OF TOLEDO	OH	.2	70	30.0	36.5	35.0	37.0	22.9	48.6	28.6
WALSH COLL	OH		11	18.2	27.3	18.2	27.3	18.2	72.7	9.1
WILMINGTON COLL	OH		5	60.0	40.0	50.0	25.0		20.0	80.0
WITTENBERG U	OH		7	28.6	42.9	28.6	28.6	28.6	57.1	14.3
WRIGHT STATE	OH	.2	74	27.0	31.7	23.2	25.8	17.6	56.8	25.7
XAVIER	OH	.1	31	51.9	30.8	45.8	39.1	22.6	45.2	32.3
YOUNGSTOWN STATE	OH	.2	73	43.8	44.3	35.8	39.1	27.4	39.7	32.9
OKLAHOMA										
BETHANY NAZARENE	OK		5	40.0	25.0	25.0	25.0	20.0	40.0	40.0
CAMERON U	OK		6	50.0		16.7	16.7		50.0	50.0
CENTRAL STATE	OK	.2	63	37.1	45.0	25.0	23.3	19.0	44.4	36.5
EAST CENTRAL OK STATE	OK		9		22.2				77.8	22.2
LANGSTON U	OK		12	41.7	41.7	41.7	33.3	25.0	50.0	25.0
NORTHEASTERN OK ST	OK	.1	24	20.8	33.3	26.1	21.7	8.3	58.3	33.3

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.

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

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NORTHWESTERN OK ST	OK		8	12.5	37.5	25.0	12.5		50.0	50.0
OK BAPTIST	OK		6	40.0	40.0	16.7	33.3	16.7	66.7	16.7
OK CHRISTIAN COLL	OK		7	57.1	71.4	57.1	42.9	42.9	28.6	28.6
OK CITY U	OK		5	25.0	25.0				60.0	40.0
OK PANHANDLE ST	OK		7		28.6	28.6	14.3		71.4	28.6
OK ST U	OK	.2	67	26.9	28.4	22.4	19.4	7.5	56.7	35.8
ORAL ROBERTS U	OK		13	23.1	23.1	53.8	53.8	15.4	46.2	38.5
PHILLIPS U	OK		7	28.6	14.3	28.6	14.3		71.4	28.6
SOUTHEASTERN OK STATE	OK		9	22.2	22.2	11.1	22.2	11.1	55.6	33.3
SOUTHWESTERN OK STATE	OK		11	40.0	50.0	18.2	20.0		36.4	63.6
U OF OK-NORMAN	OK	.1	46	43.2	43.2	26.1	30.4	10.9	37.0	52.2
U OF TULSA	OK	.1	27	46.2	38.5	37.0	34.6	29.6	44.4	25.9
OREGON										
OREGON STATE	OR	.1	20	50.0	40.0	45.0	45.0	35.0	45.0	20.0
PORTLAND STATE	OR	.2	59	62.1	52.5	48.3	59.6	33.9	23.7	42.4
U OF OREGON	OR	.1	40	37.8	48.6	55.9	51.4	27.5	27.5	45.0
U OF PORTLAND	OR		5	40.0	50.0	75.0	40.0	20.0	40.0	40.0
PENNSYLVANIA										
ALBRIGHT COLL	PA		5	40.0	60.0	20.0	20.0		20.0	80.0
BLOOMSBURG U	PA	.1	19	22.2	27.8	22.2	22.2	5.3	52.6	42.1
BUCKNELL U	PA	.1	21	25.0	28.6	52.4	26.3	9.5	38.1	52.4
CALIFORNIA U	PA		8	12.5	37.5	25.0			50.0	50.0
CLARION U OF PA	PA		12	18.2	18.2	8.3	8.3	8.3	66.7	25.0
DREXEL	PA	.2	53	31.4	31.3	19.2	26.9	3.8	43.4	52.8
DUQUESNE	PA	.1	22	14.3	27.3	9.1	9.1		59.1	40.9
ELIZABETHTOWN COLL	PA		5	20.0		25.0			60.0	40.0
FRANKLIN & MARSHALL	PA		10	50.0	44.4	55.6	55.6	40.0	40.0	20.0
GANNON U	PA		7	50.0	42.9	33.3	33.3	28.6	28.6	42.9
GENEVA COLL	PA		5	40.0	60.0		20.0		40.0	60.0
GETTYSBURG COLL	PA		10	55.6	55.6	50.0	55.6	40.0	30.0	30.0
KINGS COLL	PA		13	25.0	33.3	30.8	25.0	30.8	61.5	7.7
KUTZTOWN U OF PA	PA		11	18.2	36.4	45.5	45.5	18.2	45.5	36.4
LA ROCHE COLL	PA		6	16.7	33.3	16.7	16.7	16.7	66.7	16.7
LA SALLE COLL	PA	.1	40	7.9	15.4	25.6	21.1	10.0	70.0	20.0
LEHIGH U	PA	.2	50	28.9	28.2	44.2	43.5	18.0	46.0	36.0
LYCOMING COLL	PA		5						100.0	
MERCYHURST COLL	PA		7	20.0	57.1	20.0	20.0	14.3	42.9	42.9
MESSIAH COLL	PA		6	16.7	66.7				66.7	33.3

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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 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
MILLERSVILLE U	PA		9	33.3	44.4	37.5	62.5	11.1	11.1	77.8
MORAVIAN COLL	PA		5	20.0	60.0	40.0	20.0		20.0	80.0
MUHLENBERG COLL	PA		10	33.3	37.5	12.5		10.0	40.0	50.0
PA ST U-BEHREND	PA		10	40.0	30.0	33.3	37.5	10.0	30.0	60.0
PA ST U-CAPITOL	PA	.1	18	5.9	11.8	5.9	11.8		83.3	16.7
PA ST U-U PARK	PA	.5	158	35.4	33.8	30.1	29.2	14.6	46.2	39.2
PHILA TEXTILE & SCI	PA		14	15.4					85.7	14.3
ROBERT MORRIS COLL	PA	.2	54	28.8	32.7	25.0	28.0	18.5	57.4	24.1
SHIPPENSBURG U OF PA	PA	.1	23	30.4	22.7	14.3	18.2	8.7	52.2	39.1
ST FRANCIS COLL	PA		12	9.1	27.3	18.2	27.3		50.0	50.0
ST JOSEPHS COLL	PA	.1	29	19.2	24.0	33.3	28.0	13.8	62.1	24.1
ST VINCENT COLL	PA		10	11.1	11.1	11.1	11.1		70.0	30.0
SUSQUEHANNA U	PA		8	25.0	25.0	25.0	25.0	25.0	75.0	
TEMPLE	PA	.2	73	14.1	22.1	22.7	23.5	5.5	60.3	34.2
U OF PA	PA	.2	58	46.7	46.8	49.0	38.3	27.6	43.1	29.3
U OF PITTSBURGH	PA	.2	49	13.0	19.6	18.8	14.3	2.0	65.3	32.7
U OF SCRANTON	PA	.2	55	12.8	24.4	23.9	21.7	14.5	54.5	30.9
VILLANOVA	PA	.5	144	35.9	37.4	27.2	36.1	20.8	45.8	33.3
WAYNESBURG COLL	PA		5	33.3	33.3	50.0	25.0	20.0	60.0	20.0
WEST CHESTER U OF PA	PA	.1	20	29.4	33.3	31.6	38.9	15.0	35.0	50.0
WIDENER U	PA	.1	31	20.7	26.7	27.6	25.0	9.7	51.6	38.7
YORK COLL OF PA	PA		11	11.1	60.0	30.0	11.1	9.1	45.5	45.5
PUERTO RICO										
CATHOLIC U OF PR	PR	.1	19			15.4	14.3	5.3	89.5	5.3
CAYEY U COLL-PR	PR		14						100.0	
INTER AMER-HATO REY	PR	.1	32			13.0	7.7		90.6	9.4
INTER AMER-SAN GERMN	PR		5						100.0	
SACRED HEART COLL	PR		8			14.3	14.3	12.5	87.5	
U OF PR-MAYAGUEZ	PR	.1	29	23.1	33.3	29.2	29.2	20.7	69.0	10.3
U OF PR-RIO PIEDRAS	PR	.6	188	25.0	18.3	23.2	17.0	10.1	71.8	18.1
RHODE ISLAND										
BRYANT COLL	RI	.2	71	37.7	32.3	27.7	25.0	21.1	49.3	29.6
JOHNSON & WALES U	RI		13	41.7	41.7	33.3	33.3	15.4	38.5	46.2
PROVIDENCE COLL	RI	.1	47	40.9	39.0	28.6	30.8	17.0	40.4	42.6
RHODE ISLAND COLLEGE	RI		12	36.4	45.5	41.7	36.4	16.7	33.3	50.0
ROGER WILLIAMS	RI		5		20.0				80.0	20.0
U OF RHODE ISLAND	RI	.2	61	28.0	37.3	28.6	25.0	23.0	49.2	27.9

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

REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

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

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SOUTH CAROLINA										
BOB JONES U	SC		5	60.0	20.0	50.0	25.0	20.0	40.0	40.0
CHARLESTON COLL	SC		14	35.7	71.4	28.6	35.7	14.3	21.4	64.3
CLEMSON	SC	.2	58	26.8	25.0	25.5	25.5	12.1	55.2	32.8
FURMAN	SC	.1	16	46.7	46.7	53.3	42.9	25.0	37.5	37.5
SC STATE	SC		5						100.0	
THE CITADEL	SC		9		33.3				66.7	33.3
U OF SC-COASTAL	SC		8			28.6	28.6		62.5	37.5
U OF SC-COLUMBIA	SC	.1	43	22.5	23.3	17.5	24.3	11.6	62.8	25.6
WINTHROP COLL	SC	.1	16	25.0	37.5	18.8	25.0	12.5	56.3	31.3
SOUTH DAKOTA										
BLACK HILLS STATE	SD		8	12.5	12.5	42.9	57.1		50.0	50.0
NORTHERN STATE	SD		6	16.7	33.3	33.3	33.3		33.3	66.7
SIOUX FALLS COLL	SD		5	60.0	60.0	40.0	40.0	20.0		80.0
U OF SD	SD	.1	18	11.1	16.7	5.9	6.3	11.1	83.3	5.6
TENNESSEE										
AUSTIN PEAY STATE	TN		14	15.4	23.1	14.3	14.3	7.1	64.3	28.6
BELMONT COLL	TN		13	30.8	15.4	38.5	30.8	15.4	61.5	23.1
BETHEL COLLEGE	TN		5						100.0	
CARSON NEWMAN COLL	TN		7	14.3		28.6	28.6		57.1	42.9
CHRISTIAN BROS COLL	TN		13	33.3	30.8	25.0	16.7	23.1	53.8	23.1
DAVID LIPSCOMB COLL	TN		11	45.5	18.2	27.3	18.2	9.1	45.5	45.5
EAST TENN STATE	TN	.1	24	21.7	20.8	16.7	17.4	8.3	66.7	25.0
LINCOLN MEMORIAL U	TN		7	16.7	16.7	16.7			71.4	28.6
MEMPHIS STATE	TN	.1	40	21.1	28.9	17.9	17.9	15.0	72.5	12.5
MIDDLE TENN STATE	TN	.1	26	11.5	34.6	30.8	11.5	3.8	57.7	38.5
MILLIGAN COLL	TN		7	28.6	42.9	14.3	42.9	14.3	57.1	28.6
SOUTHERN MISSIONARY	TN		5		20.0				80.0	20.0
TENN STATE	TN		13	8.3	16.7	16.7	8.3	7.7	84.6	7.7
TENN TECH	TN	.1	25	8.0	16.0	12.5	12.5		76.0	24.0
TENN WESLEYAN COLL	TN		10	10.0	30.0		10.0		70.0	30.0
U OF TN-CHATTANOOGA	TN	.1	24	33.3	39.1	34.8	27.3	20.8	54.2	25.0
U OF TN-KNOXVILLE	TN	.3	87	27.9	41.7	26.7	23.5	11.5	46.0	42.5
U OF TN-MARTIN	TN		10		10.0	10.0	11.1		90.0	10.0
UNION U	TN	.1	16	37.5	43.8	31.3	12.5	12.5	50.0	37.5

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NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
TEXAS										
ABILENE CHRISTIAN	TX		13	30.8	38.5	38.5	30.8	23.1	46.2	30.8
ANGELO STATE	TX		13	30.8	38.5	30.8	30.8	30.8	61.5	7.7
BAYLOR	TX	.2	57	56.1	58.9	53.6	54.4	33.3	21.1	45.6
CORPUS CHRISTI STATE U	TX	.1	23	39.1	43.5	31.8	36.4	21.7	39.1	39.1
E TEXAS STATE	TX	.1	21	19.0	33.3	15.0	20.0	9.5	61.9	28.6
LAMAR U	TX		6	16.7	16.7	16.7			50.0	50.0
MIDWESTERN STATE	TX	.1	18	11.1	16.7	16.7	22.2	5.6	72.2	22.2
PAN AMERICAN U	TX		9		12.5	11.1			88.9	11.1
SAM HOUSTON STATE	TX	.1	26	15.4	15.4	15.4	15.4	11.5	76.9	11.5
SOUTRERN METHODIST	TX	.1	22	18.2	22.7	31.8	27.3	9.1	63.6	27.3
SOUTHWEST TEX STATE	TX	.1	30	22.2	22.2	24.1	23.3	6.7	56.7	36.7
SOUTHWESTERN U	TX		5			60.0	40.0		40.0	60.0
ST MARYS U-SAN ANTONIO	TX		9	66.7	55.6	44.4	44.4	33.3	33.3	33.3
STEPHEN F AUSTIN STATE	TX	.1	25	4.0	16.7	12.5	8.0		80.0	20.0
TARLETON STATE	TX		5	20.0	40.0	20.0	40.0	20.0	60.0	20.0
TEX A&M	TX	.4	121	25.9	23.3	41.0	39.3	15.7	47.9	36.4
TEX CHRISTIAN	TX	.1	31	48.4	16.7	50.0	37.9	19.4	38.7	41.9
TEX LUTHERAN COLL	TX		5	20.0	20.0	40.0	60.0		20.0	80.0
TEX SOUTHERN	TX		7						100.0	
TEX TECH	TX	.1	30	28.6	28.6	37.0	39.3	16.7	40.0	43.3
TEX NESLEYAN COLL	TX		8	25.0	37.5	37.5	25.0	25.0	62.5	12.5
TEX WOMANS U	TX		6	16.7	16.7				83.3	16.7
TRINITY U	TX		6	16.7	50.8	50.0	33.3	16.7	33.3	50.0
U OF HOUSTON	TX	.1	34	34.4	34.5	38.2	41.2	20.6	52.9	26.5
U OF HOUSTON CLEAR LAKE	TX	.1	22	18.2	9.1	9.5	9.5	4.5	72.7	22.7
U OF HOUSTON DOWN TOWN	TX	.1	20	15.0	35.0	30.0	30.0	15.0	50.0	35.0
U OF HOUSTON-VICTORIA	TX		9			33.3	11.1	11.1	66.7	22.2
U OF NORTX TEXAS	TX	.1	28	39.3	34.6	34.6	29.6	25.0	53.6	21.4
U OF TEX-ARLINGTON	TX	.2	76	38.2	37.5	30.1	37.5	19.7	46.1	34.2
U OF TEX-AUSTIN	TX	.3	91	40.7	50.0	46.6	44.9	26.4	34.1	39.6
U OF TEX-DALLAS	TX	.1	46	28.9	28.9	37.0	32.6	17.4	54.3	28.3
U OF TEX-EL PASO	TX	.1	17	23.5	29.4	41.2	41.2	23.5	58.8	17.6
U OF TEX-SAN ANTONIO	TX	.2	54	26.0	31.4	32.1	35.8	16.7	53.7	29.6
U OF TEX-TYLER	TX	.1	18	22.2	27.8	27.8	27.8	16.7	55.6	27.8
WEST TEX STATE	TX		10	20.0		11.1	11.1	10.0	80.0	10.0
UTAH										
BRIGHAM YOUNG	UT	.1	31	27.6	37.0	37.9	28.6	9.7	41.9	48.4

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U OF UTAH	UT	.1	25	55.0	55.0	58.3	61.9	32.0	28.0	40.0
UTAH STATE	UT		7	16.7		28.6			57.1	42.9
WEBER STATE	UT		7			14.3			85.7	14.3
VERMONT										
ST MICHAELS COLL	VT		12	18.2	18.2	9.1	27.3	8.3	66.7	25.0
TRINITY COLL	VT		5	40.0	40.0	20.0	40.0	20.0	60.0	20.0
U OF VT	VT	.1	36	41.4	42.4	33.3	26.9	25.0	41.7	33.3
VIRGINIA										
AVERETT COLL	VA		7	42.9	14.3	20.0	16.7	14.3	57.1	28.6
BRIDGEWATER COLL	VA		8	87.5	62.5	87.5	87.5	50.0		50.0
CHRISTOPHER NEWPORT	VA	.1	37	31.3	40.0	37.5	37.9	24.3	45.9	29.7
CLINCH VALLEY	VA		10	20.0	10.0	10.0	20.0		60.0	40.0
COLL OF WILLIAM & MARY	VA	.1	41	30.3	35.3	22.9	28.6	19.5	51.2	29.3
GEORGE MASON U	VA	.4	118	36.4	31.2	22.9	26.0	16.1	44.9	39.0
HAMPTON U	VA	.1	23	31.8	47.6	40.0	20.0	13.0	47.8	39.1
JAMES MADISON U	VA	.3	94	36.9	41.5	38.4	32.5	20.2	42.6	37.2
LONGWOOD COLL	VA	.1	20	27.8	21.1	27.8	33.3	25.0	55.0	20.0
LYNCHBURG COLL	VA	.1	17	26.7	40.0	14.3	23.1	23.5	47.1	29.4
MARYMOUNT U	VA	.1	17	37.5	25.0	41.2	41.2	17.6	47.1	35.3
NORFOLK STATE	VA		11	11.1	30.0	18.2	18.2		54.5	45.5
OLD DOMINION U	VA	.2	51	43.2	46.8	40.0	39.0	29.4	29.4	41.2
RADFORD U	VA	.2	51	34.0	26.5	25.0	32.7	13.7	52.9	33.3
ROANOKE COLL	VA		13	55.6	63.6	33.3	33.3	46.2	30.8	23.1
U OF RICHMOND	VA	.1	28	21.4	30.0	40.8	23.1	25.0	50.0	25.0
U OF VA	VA	.2	77	42.9	42.5	44.1	46.2	31.2	37.7	31.2
VA COMMONWEALTH U	VA	.2	78	32.3	41.2	37.7	39.7	24.4	41.0	34.6
VA POLY TECH	VA	.4	121	32.1	33.0	29.0	30.7	19.8	47.1	33.1
VA STATE	VA		7	14.3	14.3	14.3			71.4	28.6
WASHINGTON & LEE	VA		9	42.9	66.7	50.0	57.1	55.6	33.3	11.1
WASHINGTON										
CENTRAL WASH STATE	WA	.1	36	31.4	34.3	28.6	27.8	13.9	55.6	30.6
CITY U	WA	.1	17	25.0	26.7	37.5	46.7	23.5	47.1	29.4
EASTERN WASH STATE	WA	.1	18	38.9	33.3	33.3	22.2	5.6	38.9	55.6
PACIFIC LUTHERAN	WA		9	11.1	44.4	11.1			55.6	44.4
SEATTLE U	WA	.1	19	10.5	15.8	26.3	10.5		57.9	42.1
ST MARTINS COLL	WA		7	28.6	42.9	28.6	42.9	14.3	42.9	42.9
U OF PUGET SOUND	WA		11	27.3	27.3	18.2	27.3	9.1	45.5	45.5

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF WASH	WA	.3	94	48.9	47.8	60.2	56.2	33.0	26.6	40.4
WASH STATE	WA	.1	25	44.0	28.0	36.0	28.0	16.0	52.0	32.0
WESTERN WASH STATE	WA	.1	33	33.3	36.4	42.4	39.4	15.2	36.4	48.5
WHITWORTH COLL	WA		5	20.0	20.0	20.0	20.0	20.0	80.0	
WEST VIRGINIA										
BLUEFIELD STATE	WV		7	14.3	16.7	20.0		14.3	71.4	14.3
CONCORD COLL	WV		7	16.7	16.7		14.3		57.1	42.9
DAVIS & ELKINS COLL	WV		6	16.7	33.3	33.3	50.0		50.0	50.0
FAIRMONT STATE	WV		15	15.4	41.7	16.7	18.2	20.0	46.7	33.3
MARSHALL U	WV	.1	31	20.0	22.2	14.3	17.9	6.5	71.0	22.6
SHEPHERD COLL	WV		15	40.0	46.7	21.4	30.8	13.3	40.0	46.7
W VA INST TECH	WV		8	25.0	25.0				50.0	50.0
W VA STATE	WV		11	37.5	28.6	40.0		18.2	45.5	36.4
W VA U	WV	.2	57	34.5	43.6	21.6	16.0	12.3	47.4	40.4
WEST LIBERTY STATE	WV		7				16.7		85.7	14.3
WHEELING COLL	WV		11	50.0	50.0	40.0	36.4	27.3	45.5	27.3
WISCONSIN										
CARROLL COLL	WI		13	33.3	58.3	38.5	30.8	15.4	38.5	46.2
CARTHAGE COLL	WI		6	16.7		16.7	16.7		66.7	33.3
EDGEWOOD COLL	WI		5	40.0		20.0	40.0		60.0	40.0
LAKELAND COLL	WI	.1	33	36.4	34.4	39.4	37.5	24.2	51.5	24.2
MARQUETTE U	WI	.2	71	64.3	60.0	50.0	51.4	36.6	21.1	42.3
ST NORBERT COLL	WI		10	50.0	80.0	60.0	60.0	50.0	10.0	40.0
U OF WI-EAU CLAIRE	WI	.1	42	40.5	47.6	69.0	59.5	33.3	23.8	42.9
U OF WI-LA CROSSE	WI	.1	18	77.8	77.8	77.8	88.9	66.7	11.1	22.2
U OF WI-MADISON	WI	.2	77	64.9	83.6	70.3	67.1	42.9	11.7	45.5
U OF WI-MILWAUKEE	WI	.3	81	42.0	54.3	60.5	55.6	30.9	24.7	44.4
U OF WI-OSHKOSH	WI	.1	36	50.0	72.2	52.8	65.7	41.7	19.4	38.9
U OF WI-PARKSIDE	WI		15	40.0	73.3	60.0	53.3	33.3	13.3	53.3
U OF WI-PLATTEVILLE	WI		11	27.3	9.1	27.3	27.3	9.1	45.5	45.5
U OF WI-RIVER FALLS	WI		6	33.3	50.0	66.7	33.3	16.7	16.7	66.7
U OF WI-STEVENS PT	WI	.1	17	41.2	29.4	41.2	41.2	23.5	52.9	23.5
U OF WI-SUPERIOR	WI		9	44.4	44.4	55.6	66.7	33.3	33.3	33.3
U OF WI-WHITEWATER	WI	.2	59	59.3	49.2	55.9	50.8	33.9	23.7	42.4
WYOMING										
U OF WYOMING	WY	.1	18	29.4	23.5	16.7	17.6	11.1	61.1	27.8

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.

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SCHOOLS WITH FEWER THAN FIVE	2.5	784	23.6	30.6	25.2	25.2	15.6	56.5	27.9
SCHOOLS NOT RECORDED	25.8	8,158	30.0	32.1	29.7	28.2	20.7	50.2	29.1
TOTALS	100.0	31,616	31.9	35.2	31.5	30.6	20.3	48.6	31.0

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

REPORT NUMBER 12-A

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

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA										
AUBURN U-AUBURN	AL	.5	14	28.6	35.7	50.0	35.7	7.1	35.7	57.1
U OF AL-BIRMINGHAM	AL	.2	5	20.0	60.0	60.0	60.0	20.8	20.0	60.0
U OF AL-UNIVERSITY	AL	.4	13	53.8	69.2	61.5	61.5	38.5	23.1	38.5
ARIZONA										
AMER GRAD SC OF MGMT	AZ	.2	7	33.3	40.0	42.9	16.7	14.3	42.9	42.9
ARIZONA STATE	AZ	.2	7	83.3	100.0	100.0	100.0	85.7		14.3
U OF ARIZONA	AZ	.2	5	25.0	25.0	20.0	20.0	20.0	80.0	
ARKANSAS										
U OF AR-FAYETTEVILLE	AR	.2	5		20.0	40.0	20.0		60.0	40.0
U OF AR-LITTLE ROCK	AR	.2	6	40.0	60.0	66.7	66.7	50.0	33.3	16.7
CALIFORNIA										
CAL ST U-FULLERTON	CA	.2	5		66.7	60.8	100.0	20.0		80.0
CAL ST U-LOS ANGELES	CA	.2	7	20.0	20.0	33.3	60.8	28.6	57.1	14.3
CAL ST U-SACRAMENTO	CA	.2	6	50.0		40.0	40.0	16.7	50.0	33.3
GOLDEN GATE	CA	.4	11	28.6	40.0	36.4	45.5	18.2	54.5	27.3
SAN DIEGO STATE	CA	.3	8	71.4	42.9	75.0	83.3	25.0	12.5	62.5
SAN FRANCISCO STATE	CA	.2	5	33.3	50.0	80.0	50.0	20.0		80.0
SAN JOSE STATE	CA	.4	12	60.0	66.7	66.7	72.7	58.3	33.3	8.3
U OF CAL-BERKELEY	CA	.2	7	50.0	100.0	50.0	57.1	42.9		57.1
U OF CAL-LOS ANGELES	CA	.2	5	66.7	66.7	80.0	60.8	60.0	20.0	20.0
U OF CAL-RIVERSIDE	CA	.2	5	50.0	66.7	75.0	66.7	60.0	40.0	
U OF SOUTHERN CAL	CA	.7	21	40.0	42.9	52.6	35.0	19.0	38.1	42.9
COLORADO										
CO STATE	CO	.2	6	33.3	33.3	16.7			50.0	50.0
U OF CO-BOULDER	CO	.4	12	40.0	45.5	54.5	55.6	41.7	50.0	8.3
U OF CO-DENVER	CO	.4	13	20.0	36.4	46.2	45.5	30.8	46.2	23.1
U OF DENVER	CO	.4	12	54.5	33.3	50.0	33.3	25.0	25.0	50.0
CONNECTICUT										
U OF CONN	CT	.2	7	42.9	50.0	42.9	50.0	28.6	28.6	42.9
U OF HARTFORD	CT	.5	17	21.4	37.5	29.4	25.0	17.6	47.1	35.3
DISTRICT OF COLUMBIA										
GEORGE WASHINGTON	DC	.6	18	53.3	41.2	38.9	53.3	27.8	44.4	27.8

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

REPORT NUMBER 12-B

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

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
SOUTHEASTERN	DC	.2	5	25.0	50.0	25.0		20.0	60.0	20.0
U OF DC	DC	.2	5	25.0	25.0	20.0	40.0	20.0	60.0	20.0
FLORIDA										
FL ATLANTIC U	FL	.7	21	68.0	55.0	57.9	57.9	42.9	23.8	33.3
FL INTERNATIONAL	FL	.5	16	26.7	33.3	40.0	31.3	18.8	56.3	25.0
FL STATE	FL	.4	12	58.3	58.3	75.0	63.6	41.7	8.3	50.0
NOVA	FL	.3	10	40.8	40.0	22.2	22.2	20.0	40.0	40.0
STETSON U	FL	.3	9	87.5	87.5	100.0	100.0	77.8		22.2
U OF CENTRAL FL	FL	.4	11	72.7	72.7	72.7	63.6	54.5	18.2	27.3
U OF FLORIDA	FL	1.9	60	60.3	65.5	70.0	70.0	43.3	13.3	43.3
U OF MIAMI	FL	.3	9	33.3	25.0	14.3	14.3	22.2	66.7	11.1
U OF NORTH FL	FL	.2	5	40.0	40.0	40.0	20.0	20.0	60.0	20.0
U OF SO FLORIDA	FL	.7	23	73.9	82.6	65.2	65.2	56.5	8.7	34.8
U OF WEST FLORIDA	FL	.2	5	100.0	75.0	60.0	60.0	40.0	20.0	40.0
GEORGIA										
EMORY	GA	.3	9	25.0	44.4	37.5	50.0	22.2	22.2	55.6
GA INST OF TECH	GA	.3	10	42.9	55.6	25.0	44.4	40.0	30.0	30.0
GA STATE	GA	.7	21	33.3	38.9	45.0	29.4	28.6	38.1	33.3
U OF GEORGIA	GA	.3	10	55.6	60.0	33.3	44.4	40.0	30.0	30.0
HAWAII										
U OF HAWAII-MANOA	HI	.2	7	42.9	42.9	50.0	50.0	42.9	42.9	14.3
ILLINOIS										
DEPAUL	IL	1.0	30	53.3	62.1	46.7	53.3	43.3	30.0	26.7
NORTHERN IL	IL	.3	9	55.6	77.8	44.4	44.4	33.3	22.2	44.4
STHN IL U-EDWARDSVILLE	IL	.2	5	40.0	20.0	60.0	60.0	20.0	40.0	40.0
U OF CHICAGO	IL	.3	8	25.0	50.0	50.0	50.0	25.0	37.5	37.5
U OF IL-CHICAGO	IL	.3	8	87.5	100.0	87.5	75.0	62.5		37.5
U OF IL-URBANA	IL	.4	12	60.8	60.0	63.6	63.6	41.7	33.3	25.0
WESTERN IL U	IL	.2	5	40.0	20.0	20.0		20.0	60.0	20.0
INDIANA										
IN U-BLOOMINGTON	IN	.4	12	40.0	30.0	63.6	54.5	33.3	33.3	33.3
PURDUE U-MAIN CAMPUS	IN	.2	7	14.3	14.3	50.0	33.3		57.1	42.9
U OF NOTRE DAME	IN	.3	9	16.7	50.0	37.5	33.3	33.3	55.6	11.1

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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 FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
IOWA										
U OF IOWA	IA	.3	9	66.7	71.4	50.0	50.0	44.4	33.3	22.2
KANSAS										
U OF KANSAS	KS	.2	5	40.0	50.0	50.0	50.0	20.0	40.0	40.0
KENTUCKY										
U OF KENTUCKY	KY	.2	6	50.0	66.7	60.0	40.0	16.7	33.3	50.0
LOUISIANA										
LA TECH	LA	.2	7	33.3	42.9	33.3	33.3	28.6	42.9	28.6
NORTHEAST LA	LA	.2	5	60.0	60.0	60.0	40.0	20.0	20.0	60.0
TULANE U	LA	.3	10	30.0	50.0	50.0	40.0	20.0	50.0	30.0
MARYLAND										
LOYOLA COLL	MD	.2	5	40.0	40.0	40.0	40.0	40.0	60.0	
U OF BALTIMORE	MD	.3	8	16.7	33.3	50.0	40.0	25.0	62.5	12.5
U OF MD-COLLEGE PARK	MD	.5	14	21.4	33.3	35.7	35.7	14.3	50.0	35.7
MASSACHUSETTS										
BABSON COLL	MA	.2	5	60.0	20.0	60.0	60.0	20.0	40.0	40.0
BENTLEY COLL	MA	1.0	32	32.0	40.0	38.5	43.5	21.9	40.6	37.5
BOSTON U	MA	.8	26	33.3	36.4	28.6	14.3	19.2	53.8	26.9
NORTHEASTERN U	MA	2.3	71	42.4	41.4	33.3	38.6	25.4	33.8	40.8
U OF MASS-AMHERST	MA	.2	6	66.7	25.0	60.0	75.0	33.3	16.7	50.0
MICHIGAN										
EASTERN MICH	MI	.2	5	33.3	33.3	40.0	40.0	40.0	60.0	
MICHIGAN STATE	MI	1.0	32	53.1	46.9	65.6	75.0	31.3	21.9	46.9
U OF MI-ANN ARBOR	MI	.6	18	72.2	82.4	76.5	81.3	50.0	5.6	44.4
WALSH COLLEGE	MI	.6	19	42.1	63.2	78.9	68.4	36.8	15.8	47.4
WESTERN MI U	MI	.2	7	20.0	40.0	60.0	66.7	28.6	28.6	42.9
MINNESOTA										
U OF MN-MNPLS	MN	.2	5	80.0	80.0	100.0	100.0	60.0		40.0
MISSISSIPPI										
MS ST U	MS	.4	12	8.3	8.3	25.0	16.7	8.3	66.7	25.0
U OF MS	MS	.3	9	33.3	50.0	28.6		22.2	44.4	33.3

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REPORT NUMBER 12-B

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

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF SOUTHERN MS	MS	.3	10	40.0	60.0	44.4	33.3	20.0	30.0	50.0
MISSOURI										
SOUTHWEST MO STATE	MO	.2	7	28.6	14.3	42.9	42.9	14.3	57.1	28.6
U OF MO-COLUMBIA	MO	.3	10	30.0	33.3	22.2	37.5	30.0	60.0	10.0
U OF MO-KANSAS CITY	MO	.2	6	50.0	75.0	50.0	40.0	50.0	33.3	16.7
U OF MO-ST LOUIS	MO	.5	14	54.5	54.5	40.0	45.5	50.0	28.6	21.4
NEBRASKA										
U OF NEBR-LINCOLN	NE	.2	5	60.0	80.0	80.0	60.0	40.0		60.0
NEW HAMPSHIRE										
NH COLL	NH	.3	8	25.0	37.5	37.5	37.5	25.0	50.0	25.0
NEW JERSEY										
FARLGH DCKSN-MADISON	NJ	.2	7	33.3	16.7	28.6	33.3		57.1	42.9
FARLGH DCKSN-RTHFD	NJ	.4	11	12.5	12.5	30.0	10.0		63.6	36.4
FARLGH DCKSN-TEANECK	NJ	.3	10	42.9	33.3	37.5	14.3	20.0	50.0	30.0
RUTGERS U-NEWARK	NJ	1.5	45	33.3	42.9	21.1	13.9	17.8	55.6	26.7
SETON HALL	NJ	.4	11	33.3	25.0	20.0	10.0		72.7	27.3
NEW MEXICO										
U OF NEW MEXICO	NM	.2	6	16.7	33.3	33.3			50.0	50.0
NEW YORK										
ADELPHI	NY	.3	10	20.0	75.0	33.3	16.7	20.0	50.0	30.0
CANISIUS COLL	NY	.4	11	22.2	50.0	16.7	40.0	18.2	36.4	45.5
COLUMBIA U	NY	.3	10	62.5	55.6	66.7	88.9	50.0	10.0	40.0
CUNY BERNARD BARUCH	NY	1.7	53	55.6	60.7	45.2	34.4	34.0	37.7	28.3
CUNY BROOKLYN COLL	NY	.2	5		66.7	50.0	50.0	40.0	40.0	20.0
CUNY LEHMAN COLL	NY	.2	7	40.0	33.3	60.0	50.0	28.6	42.9	28.6
CUNY QUEENS COLL	NY	.2	7	100.0		60.0		28.6	42.9	28.6
FORDHAM	NY	1.0	32	47.4	31.6	43.5	47.8	28.1	40.6	31.3
HOFSTRA	NY	.7	21			31.3	16.7	14.3	71.4	14.3
L I U-BKLYN CENTER	NY	.3	10	50.0	57.1	50.0	55.6	50.0	50.0	
L I U-CW POST	NY	1.6	49	28.6	45.8	39.4	41.9	32.7	44.9	22.4
NEW YORK U	NY	2.2	68	38.5	43.2	31.8	31.0	27.9	50.0	22.1
PACE U-NY	NY	1.1	34	50.0	50.0	33.3	40.9	35.3	44.1	20.6
PACE U-WHITE PLAINS	NY	.6	19	40.0	42.9	38.5	41.7	31.6	57.9	10.5
ROCHESTER INST TECH	NY	.2	6		50.0	40.0	20.0		50.0	50.0

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REPORT NUMBER 12-B

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NATIONAL TOTALS
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NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SIENA COLL	NY	.2	5	25.0	50.0	50.0	50.0	40.0	40.0	20.0
ST JOHNS	NY	1.7	52	31.3	36.7	23.3	33.3	21.2	55.8	23.1
SUNY AT ALBANY	NY	.5	16	42.9	55.6	11.1		18.8	56.3	25.0
SUNY AT BINGHAMTON	NY	.4	11	14.3	14.3	25.0	28.6	18.2	63.6	18.2
SUNY AT BUFFALO	NY	.6	20	25.0	50.0	53.3	38.5	25.0	40.0	35.0
SYRACUSE	NY	.2	5	40.0	40.0		20.0		40.0	60.0
U OF ROCHESTER	NY	.2	5	50.0	25.0	60.0	33.3	20.0	40.0	40.0
UNION COLL	NY	.3	8	40.0	33.3	50.0	60.0	37.5	50.0	12.5
NORTH CAROLINA										
APPALACHIAN STATE	NC	.2	6	20.0	40.0	50.0	50.0	16.7	50.0	33.3
NC ST U-RALEIGH	NC	.2	5	33.3	80.0	33.3		40.0	20.0	40.0
U OF NC-CHAPEL HILL	NC	1.1	34	35.7	45.8	39.3	41.7	29.4	35.3	35.3
OHIO										
BOWLING GREEN STATE	OH	.2	6	60.0	20.0	60.0	40.0	16.7	33.3	50.0
CASE WESTERN RESERVE	OH	.3	8	42.9	50.0	57.1	42.9		37.5	62.5
CLEVELAND STATE	OH	.5	17	33.3	40.0	46.7	38.5	29.4	47.1	23.5
MIAMI U	OH	.2	6	40.0	25.0	20.0	33.3	33.3	66.7	
OHIO STATE	OH	.3	9	50.0	50.0	33.3	42.9	55.6	33.3	11.1
OHIO U	OH	.2	5	80.0	50.0	75.0	75.0	60.0	20.0	20.0
U OF CINCINNATI	OH	.2	7		50.0	20.0	20.0	14.3	57.1	28.6
U OF TOLEDO	OH	.3	10	20.0	22.2	22.2	50.0	10.0	40.0	50.0
WRIGHT STATE	OH	.2	5	66.7	60.0	60.0	33.3	40.0	20.0	40.0
XAVIER	OH	.2	5	25.0	33.3				80.0	20.0
OKLAHOMA										
CENTRAL STATE	OK	.3	9	11.1	33.3	12.5	12.5	11.1	55.6	33.3
OK CITY U	OK	.3	10		25.0	30.0	20.0		70.0	30.0
OK ST U	OK	.4	13	33.3	50.0	61.5	50.0	23.1	30.8	46.2
OREGON										
U OF OREGON	OR	.2	7	14.3	42.9	57.1	57.1	14.3	42.9	42.9
PENNSYLVANIA										
DREXEL	PA	.5	17	25.0	37.5	60.0	40.0	29.4	29.4	41.2
PA ST U-U PARK	PA	.3	8	50.0	28.6	57.1	42.9	12.5	25.0	62.5
ROBERT MORRIS COLL	PA	.2	6	20.0	40.0	33.3	33.3	16.7	66.7	16.7
TEMPLE	PA	.4	12	18.2	9.1	8.3	8.3		75.0	25.0
U OF PA	PA	.3	10	75.0	75.0	50.0	66.7	60.0	10.0	30.0

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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 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF PITTSBURGH	PA	.3	9	33.3	44.4	22.2	22.2	22.2	44.4	33.3
U OF SCRANTON	PA	.2	5	50.0	25.0	33.3		20.0	40.0	40.0
URSINUS COLL	PA	.2	5	40.0	60.0	40.0	40.0	20.0	40.0	40.0
WIDENER U	PA	.2	5	40.0		25.0	25.0	20.0	60.0	20.0
PUERTO RICO										
INTER AMER-HATO REY	PR	.2	5						100.0	
U OF PR-RIO PIEDRAS	PR	.2	5			25.0	25.0	20.0	80.0	
RHODE ISLAND										
BRYANT COLL	RI	.4	11	22.2	22.2	33.3	14.3	18.2	36.4	45.5
U OF RHODE ISLAND	RI	.4	11	40.0	30.0	20.0	33.3	18.2	63.6	18.2
SOUTH CAROLINA										
CLEMSON	SC	.3	8			25.0	37.5	12.5	62.5	25.0
U OF SC-COLUMBIA	SC	.5	15	26.7	26.7	42.9	42.9	13.3	33.3	53.3
TENNESSEE										
MEMPHIS STATE	TN	.3	9	20.0	37.5	33.3	33.3	44.4	55.6	
U OF TN-KNOXVILLE	TN	.4	13	53.8	30.8	58.3	33.3	15.4	23.1	61.5
VANDERBILT	TN	.4	11	36.4	72.7	40.0	40.0	27.3	27.3	45.5
TEXAS										
BAYLOR	TX	.2	5	40.0	40.0	40.0	60.0	40.0	40.0	20.0
TEX A&M	TX	.2	7		28.6	57.1	42.9		42.9	57.1
TEX TECH	TX	.2	7	33.3	20.0				57.1	42.9
U OF DALLAS	TX	.2	5						100.0	
U OF HOUSTON	TX	.2	5	60.0	25.0	25.0	25.0	20.0	40.0	40.0
U OF NORTH TEXAS	TX	.8	25	40.0	56.0	33.3	54.2	28.0	32.0	40.0
U OF TEX-ARLINGTON	TX	.2	5	60.0	40.0	60.0	60.0	40.0	40.0	20.0
U OF TEX-AUSTIN	TX	1.8	56	59.6	72.7	72.2	67.3	46.4	8.9	44.6
U OF TEX-DALLAS	TX	.6	18	52.9	44.4	58.8	70.6	38.9	27.8	33.3
UTAH										
BRIGHAM YOUNG	UT	1.8	57	40.0	41.7	62.0	60.4	36.8	31.6	31.6
U OF UTAH	UT	1.0	31	66.7	54.8	69.0	67.9	45.2	19.4	35.5
UTAH STATE	UT	.4	12	41.7	50.0	66.7	66.7	41.7	33.3	25.0
WEBER STATE	UT	.2	6	40.0	20.0	50.0	40.0	33.3	33.3	33.3

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NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
VIRGINIA										
GEORGE MASON U	VA	.4	13	27.3	66.7	40.0	50.0	15.4	23.1	61.5
JAMES MADISON U	VA	.2	7	50.0	33.3	42.9	33.3	42.9	42.9	14.3
U OF VA	VA	.8	26	35.0	28.6	28.6	33.3	30.8	53.8	15.4
VA COMMONWEALTH U	VA	.4	11	22.2	33.3	25.0	28.6	27.3	45.5	27.3
VA POLY TECH	VA	.5	14	11.1	36.4	45.5	38.5	28.6	35.7	35.7
WASHINGTON										
CENTRAL WASH STATE	WA	.2	5	40.0	60.0	40.0	40.0	40.0	40.0	20.0
U OF WASH	WA	.5	15	73.3	80.0	86.7	86.7	60.0		40.0
WEST VIRGINIA										
W VA U	WV	.3	8	37.5	25.0	42.9	16.7		37.5	62.5
WISCONSIN										
U OF WI-MADISON	WI	.4	12	41.7	50.0	58.3	58.3	41.7	41.7	16.7
U OF WI-MILWAUKEE	WI	.5	15	46.7	66.7	78.6	71.4	33.3	13.3	53.3
U OF WI-WHITEWATER	WI	.4	12	50.0	33.3	66.7	66.7	25.0	33.3	41.7
SCHOOLS WITH FEWER THAN FIVE		21.6	670	35.7	39.6	38.4	36.9	23.1	42.8	34.0
SCHOOLS NOT RECORDED		6.5	202	33.0	41.1	35.7	34.7	22.3	46.0	31.7
TOTALS		100.0	3,098	39.5	44.6	44.1	42.5	27.5	39.7	32.8

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NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ALABAMA										
ALABAMA A & M	AL		7	25.0	57.1	20.0		14.3	42.9	42.9
ALABAMA STATE U	AL		5	25.0	60.0	25.0	40.0	40.0	40.0	20.0
ATHENS STATE COLL	AL		12	20.0	44.4	20.0	27.3	25.0	33.3	41.7
AUBURN U-AUBURN	AL	.3	87	43.5	34.8	36.4	38.1	34.5	35.6	29.9
AUBURN U-MONTGOMERY	AL	.1	27	23.8	18.2	34.6	28.6	18.5	40.7	40.7
BIRMINGHAM SOUTHERN	AL	.1	24	35.3	40.0	38.1	20.0	25.0	29.2	45.8
JACKSONVILLE STATE	AL	.1	32	30.0	21.7	34.8	21.1	28.1	50.0	21.9
LIVINGSTON U	AL		5	20.0	40.0	20.0		20.0	60.0	20.0
NORTH ALABAMA U	AL	.1	29	20.8	18.2	11.5	21.1	17.2	58.6	24.1
SAMFORD U	AL		10	55.6	33.3		42.9	20.0	20.0	60.0
SPRING HILL COLL	AL		5	25.0	20.0	40.0			40.0	60.0
TROY ST-DOTHAN	AL		11	50.0	55.6	33.3	16.7	27.3	27.3	45.5
TROY ST-TROY	AL	.1	41	42.9	38.9	30.0	44.4	39.0	36.6	24.4
TUSKEGEE INSTITUTE	AL		5		50.0				60.0	40.0
U OF AL-BIRMINGHAM	AL	.2	51	48.8	28.6	26.8	25.0	13.7	39.2	47.1
U OF AL-HUNTSVILLE	AL	.1	20	33.3	13.3	37.5	30.8	25.0	45.0	30.0
U OF AL-UNIVERSITY	AL	.3	111	42.2	43.5	33.3	28.2	22.5	33.3	44.1
U OF SO ALABAMA	AL	.1	30	33.3	20.0	33.3	30.0	16.7	46.7	36.7
ALASKA										
U OF ALASKA ANCHORAGE	AK	.1	26	28.6	40.9	27.3	37.5	23.1	46.2	30.8
U OF ALASKA FAIRBANKS	AK	.1	25	20.0	33.3	23.5	25.0	24.0	56.0	20.0
ARIZONA										
ARIZONA STATE	AZ	.6	200	50.4	54.9	45.5	46.3	42.5	33.0	24.5
GRAND CANYON COLL	AZ		9	33.3	28.6	42.9	42.9	22.2	44.4	33.3
NORTHERN ARIZ U	AZ	.1	31	56.3	58.8	62.5	64.3	51.6	19.4	29.0
U OF ARIZONA	AZ	.3	110	39.7	37.3	32.4	42.2	33.6	44.5	21.8
ARKANSAS										
ARKANSAS STATE	AR	.1	48	30.0	47.1	47.4	46.7	35.4	33.3	31.3
ARKANSAS TECH U	AR	.1	25	38.1	23.8	10.5	27.8	24.0	48.0	28.0
COLL OF THE OZARKS	AR		12	22.2	27.3	20.0	37.5	16.7	58.3	25.0
HARDING COLL	AR	.1	43	23.7	22.5	18.2	17.2	11.6	58.1	30.2
HENDERSON ST U	AR		10	37.5	62.5	57.1	50.0	40.0	20.0	40.0
HENDRIX COLL	AR	.1	17	50.0	38.5	33.3	44.4	35.3	47.1	17.6
OUACHITA BAPTIST	AR		11	11.1	22.2				81.8	18.2
SOUTHERN ARKANSAS U	AR		12	30.0	20.0	33.3	14.3	25.0	50.0	25.0

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NOVEMBER 1992 UNIFORM CPA EXAMINATION

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				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF AR-FAYETTEVILLE	AR	.2	56	22.0	34.9	22.0	32.5	12.5	50.0	37.5
U OF AR-LITTLE ROCK	AR	.2	57	18.2	41.7	36.6	16.1	26.3	47.4	26.3
U OF AR-MONTICELLO	AR		16	7.1	13.3	7.1	9.1	6.3	75.0	18.8
U OF CENTRAL AR	AR	.2	52	39.5	37.8	19.4	17.6	30.8	51.9	17.3
CALIFORNIA										
AZUSA PACIFIC COLL	CA		5	100.0	66.7	100.0		80.0	20.0	
BIOLA U	CA		6	25.0	75.0			16.7	33.3	50.0
CAL LUTHERAN COLL	CA		7	66.7		33.3	60.0	57.1	28.6	14.3
CAL ST BAKERSFIELD U	CA		15	33.3	42.9	77.8	62.5	60.0	26.7	13.3
CAL ST SAN BERNARDINO U	CA	.1	35	37.5	29.4	41.2	64.3	37.1	40.0	22.9
CAL ST SONOMA U	CA	.1	29	30.8	38.9	58.8	37.5	34.5	34.5	31.0
CAL ST STANISLAUS U	CA	.1	25	30.0	53.3	18.8	28.6	28.0	52.0	20.0
CAL ST U-CHICO	CA	.1	44	50.0	37.5	45.8	36.4	36.4	38.6	25.0
CAL ST U-FRESNO	CA	.2	81	47.9	31.8	35.6	36.8	37.0	48.1	14.8
CAL ST U-FULLERTON	CA	.4	117	63.2	54.4	50.0	36.7	45.3	23.9	30.8
CAL ST U-HAYWARD	CA	.3	113	53.7	53.2	39.6	42.2	41.6	35.4	23.0
CAL ST U-LONG BEACH	CA	.3	95	48.0	42.0	40.0	38.1	38.9	38.9	22.1
CAL ST U-LOS ANGELES	CA	.4	132	37.5	48.3	39.7	37.5	35.6	45.5	18.9
CAL ST U-NORTHRIDGE	CA	.5	162	48.0	57.6	37.4	34.3	40.1	35.8	24.1
CAL ST U-POMONA	CA	.2	57	35.0	48.6	32.4	37.5	26.3	38.6	35.1
CAL ST U-SACRAMENTO	CA	.4	120	33.3	55.4	26.9	37.0	35.8	42.5	21.7
CAL ST-DOMINGUEZ	CA	.1	28	40.0	41.2	37.5	28.6	32.1	50.0	17.9
CAL ST-SAN LUIS	CA	.2	76	54.8	51.2	64.3	77.1	50.0	19.7	30.3
CHAPMAN COLL	CA		10	50.0	66.7	50.0	28.6	30.0	30.0	40.0
CLAREMONT MENS COLL	CA	.1	22	57.1	60.0	33.3	11.1	36.4	50.0	13.6
GOLDEN GATE	CA	.2	55	24.3	47.1	30.8	39.1	27.3	45.5	27.3
HUMBOLDT STATE	CA		8	33.3	50.0	40.0	80.0	50.0	25.0	25.0
LA VERNE COLL	CA		6	33.3	33.3			16.7	66.7	16.7
LOMA LINDA	CA		8	75.0	66.7	25.0		25.0	37.5	37.5
LOYOLA MARYMOUNT	CA	.1	43	48.1	36.8	45.5	47.4	34.9	39.5	25.6
NATIONAL	CA	.1	29	40.0	33.3	40.0	25.0	37.9	44.8	17.2
PACIFIC UNION COLL	CA		7	50.0	83.3	33.3	33.3	57.1	14.3	28.6
PEPPERDINE	CA	.1	18	54.5	27.3	63.6	37.5	27.8	27.8	44.4
POINT LOMA COLL	CA		6	20.0	50.0		33.3	16.7	50.0	33.3
SAN DIEGO STATE	CA	.4	115	38.8	44.1	51.5	47.3	38.3	34.8	27.0
SAN FRANCISCO STATE	CA	.4	130	31.9	41.2	30.0	23.1	23.8	48.5	27.7
SAN JOSE STATE	CA	.3	104	42.9	46.6	39.6	39.5	35.6	41.3	23.1
ST MARYS OF CAL	CA	.1	22	33.3	30.0	23.5	28.6	22.7	45.5	31.8
U OF CAL-BERKELEY	CA	.2	65	62.9	58.3	32.0	51.7	47.7	24.6	27.7

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U OF CAL-LOS ANGELES	CA	.5	150	62.2	63.9	52.1	51.6	52.7	22.7	24.7
U OF CAL-RIVERSIDE	CA		8	60.0	66.7	25.0		50.0	25.0	25.0
U OF CAL-SANTA BARBARA	CA	.3	84	58.0	42.1	64.3	50.0	48.8	27.4	23.8
U OF SAN DIEGO	CA	.1	36	38.1	45.5	34.8	23.8	25.0	44.4	30.6
U OF SAN FRANCISCO	CA	.1	29	55.6	42.1	50.0	36.4	48.3	37.9	13.8
U OF SANTA CLARA	CA	.1	37	43.5	60.8	36.8	31.3	37.8	35.1	27.0
U OF SOUTHERN CAL	CA	.3	102	63.3	62.1	52.6	45.2	48.0	29.4	22.5
U OF THE PACIFIC	CA		9	25.0	33.3	25.0		11.1	55.6	33.3
COLORADO										
ADAMS STATE COLL	CO		6	25.0	66.7	33.3	33.3	50.0	33.3	16.7
CO STATE	CO	.1	26	36.8	38.9	52.9	42.9	34.6	11.5	53.8
FORT LEWIS COLL	CO	.1	17	15.4	48.0	25.0	38.5	23.5	29.4	47.1
MESA COLL	CO		8	40.0	42.9	40.0	25.0	37.5	50.0	12.5
METROPOLITAN ST COLL	CO	.1	25	46.7	38.9	42.9	33.3	40.0	32.0	28.0
REGIS COLL	CO		8	50.0	57.1	28.6	28.6	12.5	50.0	37.5
U OF CO-BOULDER	CO	.1	24	23.1	26.7	43.8	36.8	33.3	50.0	16.7
U OF CO-CO SPRINGS	CO		9	60.0	57.1	50.0	50.0	66.7	22.2	11.1
U OF CO-DENVER	CO		13	50.0	27.3	45.5	50.0	15.4	38.5	46.2
U OF DENVER	CO		15	44.4	33.3	33.3	33.3	40.0	46.7	13.3
U OF NORTHERN CO	CO		13	54.5	55.6	25.0	50.0	30.8	30.8	38.5
U OF SOUTHERN CO	CO		9	71.4	71.4	57.1	66.7	66.7	11.1	22.2
WESTERN ST COLL	CO		5	33.3	50.0	66.7	50.0	60.0	40.0	
CONNECTICUT										
BRIDGEPORT	CT		10	28.6	16.7	33.3	50.0	30.0	50.0	20.0
CENTRAL CONN ST U	CT	.2	50	36.4	37.8	32.5	31.0	22.0	46.0	32.0
FAIRFIELD	CT	.1	36	40.0	41.2	34.6	33.3	27.8	44.4	27.8
QUINNIPIAC COLL	CT	.1	27	19.0	11.1	15.8	11.8	18.5	66.7	14.8
SACRED HEART UNIV	CT		12	33.3	50.0	33.3	28.6	41.7	41.7	16.7
U OF CONN	CT	.1	35	42.3	41.4	30.8	26.3	20.0	40.0	40.0
U OF HARTFORD	CT	.1	20	21.4	20.0	33.3	33.3	20.0	55.0	25.0
U OF NEW HAVEN	CT		8	50.0	25.0	33.3		12.5	50.0	37.5
WESTERN CONN ST U	CT		9	50.0		66.7	40.0	44.4	33.3	22.2
DELAWARE										
DELAWARE ST COLL	DE		16	38.5	25.0	33.3	9.1	12.5	50.0	37.5
GOLDEY BEACOM COLL	DE		12	40.0	42.9	20.0	14.3	50.0	50.0	
U OF DELAWARE	DE	.2	65	34.2	48.8	48.9	57.1	43.1	30.8	26.2

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				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
DISTRICT OF COLUMBIA										
AMERICAN	DC	.1	23	44.4	43.8	22.2	16.7	30.4	34.8	34.8
BENJAMIN FRANKLIN U	DC		10		22.2	12.5	14.3		80.0	20.0
CATHOLIC U OF AMER	DC		13	25.0	37.5	30.0	20.0	15.4	61.5	23.1
GEORGE WASHINGTON	DC	.1	33	33.3	54.2	40.9	17.4	33.3	33.3	33.3
GEORGETOWN	DC	.1	38	38.9	73.1	48.1	43.5	44.7	21.1	34.2
HOWARD	DC	.2	51	24.3	21.6	25.0	15.0	15.7	60.8	23.5
SOUTHEASTERN	DC	.1	17	13.3	20.0	13.3		5.9	64.7	29.4
STRAYER COLL	DC		15		7.1	6.7		6.7	86.7	6.7
U OF DC	DC	.1	30	15.4	30.4	19.2	14.8	10.0	63.3	26.7
FLORIDA										
BARRY	FL		12	50.0	80.0	37.5	44.4	50.0	25.0	25.0
FL AGRI & MECH	FL		9	42.9	37.5	42.9	42.9	22.2	44.4	33.3
FL ATLANTIC U	FL	.1	40	36.7	48.1	37.9	29.6	35.0	37.5	27.5
FL INTERNATIONAL	FL	.1	36	29.2	33.3	39.1	52.4	22.2	36.1	41.7
FL SOUTHERN COLL	FL	.1	17	50.0	50.0	36.4	45.5	35.3	35.3	29.4
FL STATE	FL	.2	62	39.4	40.5	37.0	30.0	35.5	40.3	24.2
FT LAUDERDALE COLL	FL		5	25.0				20.0	80.0	
ROLLINS COLL	FL		6	25.0	33.3	33.3	50.0	33.3	50.0	16.7
ST LEO COLL	FL		9	20.0	50.0	28.6	20.0	11.1	55.6	33.3
ST THOMAS U	FL		8	16.7	28.6	42.9	20.0	12.5	37.5	50.0
STETSON U	FL	.1	23	33.3	25.0	31.6	20.0	26.1	52.2	21.7
TAMPA COLL	FL		6		25.0	25.0		33.3	66.7	
U OF CENTRAL FL	FL	.1	44	45.5	41.2	42.4	36.4	29.5	36.4	34.1
U OF FLORIDA	FL	.1	22	29.4	42.1	37.5	41.7	36.4	31.8	31.8
U OF MIAMI	FL	.1	28	22.2	38.9	37.5	21.4	28.6	39.3	32.1
U OF NORTH FL	FL		14	44.4	36.4	63.6	12.5	28.6	28.6	42.9
U OF SO FLORIDA	FL	.2	60	33.3	31.8	32.6	28.9	31.7	40.0	28.3
U OF TAMPA	FL		7	28.6	16.7	28.6		14.3	71.4	14.3
U OF WEST FLORIDA	FL	.1	27	37.5	47.6	27.3	23.5	25.9	29.6	44.4
GEORGIA										
AUGUSTA COLL	GA		11	33.3	33.3	33.3		18.2	72.7	9.1
BERRY COLL	GA		6	20.0	40.0		25.0	16.7	66.7	16.7
CLARK COLL	GA		6	20.0	20.0		20.0	33.3	66.7	
COLUMBUS COLL	GA		11	57.1	42.9	45.5	16.7	36.4	27.3	36.4
EMORY	GA		6	50.0	80.0	50.0	25.0	16.7	16.7	66.7
GA COLLEGE	GA	.1	18	38.5	42.9	38.5	50.0	44.4	27.8	27.8

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

REPORT NUMBER 12-C

NATIONAL TOTALS

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GA SOUTHERN COLL	GA		16	30.8	9.1	57.1	50.0	31.3	31.3	37.5
GA SOUTHWESTERN COLL	GA		5	20.0		33.3			80.0	20.0
GA STATE	GA	.2	61	42.1	50.0	39.0	32.5	41.0	34.4	24.6
KENNESAW COLL	GA	.1	23	56.3	57.9	23.1	33.3	47.8	30.4	21.7
MERCER U-ATLANTA	GA		8	25.0	12.5				62.5	37.5
MERCER U-MACON	GA		7	28.6	40.0	50.0	20.0	28.6	42.9	28.6
MOREHOUSE COLL	GA		7	14.3	14.3	16.7	20.0		71.4	28.6
NORTH GEORGIA COLL	GA		8	16.7	42.9	25.0	14.3	12.5	62.5	25.0
PIEDMONT COLL	GA		6	33.3	16.7	20.0	20.0		50.0	50.0
U OF GEORGIA	GA	.1	43	42.9	51.6	36.7	44.0	44.2	34.9	20.9
VALDOSTA STATE	GA	.1	21	33.3	47.1	23.5	17.6	19.0	47.6	33.3
WEST GEORGIA COLL	GA		7	60.0	60.0	66.7	71.4	57.1	14.3	28.6
GUAM										
U OF GUAM	GU		11		18.2			9.1	81.8	9.1
HAWAII										
BRIGHAM YOUNG	HI		5	33.3	66.7	33.3		20.0	40.0	40.0
CHAMINADE	HI		9		57.1	33.3		33.3	33.3	33.3
HAWAII PACIFIC COLL	HI		6	66.7	60.0	50.0	33.3	66.7	16.7	16.7
U OF HAWAII-MANOA	HI	.2	56	51.2	48.8	47.6	37.9	41.1	39.3	19.6
IDAHO										
BOISE STATE	ID	.2	50	43.2	40.5	40.6	53.3	32.0	30.0	38.0
IDAHO STATE	ID	.1	19	28.6	53.3		50.0	26.3	31.6	42.1
NORTHWEST NAZARENE	ID		6	60.0	50.0	20.0	33.3	33.3	33.3	33.3
U OF IDAHO	ID	.1	38	26.9	48.4	55.2	33.3	28.9	28.9	42.1
ILLINOIS										
AUGUSTANA COLL	IL	.1	21	61.5	64.7	35.7	38.5	42.9	28.6	28.6
AURORA COLL	IL		6	33.3	50.0		40.0	16.7	33.3	50.0
BRADLEY	IL	.1	41	28.6	25.7	32.4	21.9	24.4	51.2	24.4
CHICAGO STATE	IL	.1	27	19.2	16.0	7.7	8.0	3.7	70.4	25.9
COLL OF ST FRANCIS	IL		6	50.0	50.0	25.0		33.3	50.0	16.7
DEPAUL	IL	.6	199	38.7	42.7	31.6	31.4	30.2	36.7	33.2
EASTERN IL	IL	.2	55	36.2	40.4	30.8	34.3	25.5	40.0	34.5
ELMHURST COLL	IL	.1	39	12.1	25.8	25.0	23.1	10.3	53.8	35.9
EUREKA COLL	IL		5		50.0	25.0		20.0	40.0	40.0
GOVERNORS STATE	IL	.1	21	29.4	33.3	33.3	27.8	23.8	42.9	33.3
IL BENEDICTINE COLL	IL	.1	19	30.0	40.0	46.2	33.3	26.3	36.8	36.8

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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

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
IL COLL	IL		6	40.0	40.0	25.0	25.0	33.3	33.3	33.3
IL STATE	IL	.3	97	51.4	46.3	45.6	45.3	38.1	28.9	33.0
IL WESLEYAN	IL	.1	28	42.1	68.4	23.5	28.6	42.9	25.0	32.1
LEWIS	IL	.1	28	30.8	28.0	21.7	21.1	17.9	57.1	25.0
MCKENDREE COLL	IL		8	25.0	25.0	25.0	42.9	12.5	50.0	37.5
MILLIKIN	IL		16	56.3	69.2	54.5	45.5	43.8	18.8	37.5
MONMOUTH COLL	IL		5	25.0	40.0	40.0	25.0	20.0	40.0	40.0
NO PARK COLL	IL		6		60.0		16.7	16.7	50.0	33.3
NORTH CENTRAL COLL	IL		15	40.0	33.3	27.3	50.0	26.7	33.3	40.0
NORTHEASTERN IL	IL	.2	59	33.3	28.3	29.2	7.3	22.0	47.5	30.5
NORTHERN IL	IL	.3	93	45.2	68.9	50.0	53.5	54.8	20.4	24.7
NORTHWESTERN	IL		7		25.0	33.3	33.3	28.6	42.9	28.6
QUINCY COLL	IL		7		50.0		20.0	14.3	42.9	42.9
ROOSEVELT	IL	.2	53	25.0	31.7	23.3	9.1	13.2	58.5	28.3
ROSARY COLL	IL		6		33.3	20.0	20.0	16.7	50.0	33.3
SANGAMON STATE	IL	.1	28	27.3	37.5	40.9	38.9	39.3	35.7	25.0
ST XAVIER COLL	IL		11	42.9	55.6	44.4	16.7	45.5	45.5	9.1
STHN IL U-CARBONDALE	IL	.2	60	47.6	45.5	41.5	40.5	43.3	33.3	23.3
STHN IL U-EDWARDSVILLE	IL	.1	27	31.6	44.4	31.3	60.0	37.0	37.0	25.9
U OF CHICAGO-LOYOLA	IL	.2	57	45.5	36.4	33.3	31.1	29.8	38.6	31.6
U OF IL-CHICAGO	IL	.4	134	39.6	41.7	30.0	31.0	29.1	39.6	31.3
U OF IL-URBANA	IL	.6	182	48.6	57.9	45.0	40.3	41.2	30.2	28.6
WESTERN IL U	IL	.1	26	52.9	36.8	39.1	36.8	30.8	34.6	34.6
INDIANA										
ANDERSON COLL	IN		5	20.0	25.0			20.0	60.0	20.0
BALL ST	IN	.1	40	29.4	25.7	29.7	36.7	20.0	57.5	22.5
BUTLER	IN		11	37.5	44.4	44.4	22.2	27.3	45.5	27.3
IN ST U-TERRE HAUTE	IN	.1	28	47.6	44.4	38.1	25.0	32.1	42.9	25.0
IN U-BLOOMINGTON	IN	.3	110	52.6	39.4	47.2	42.9	40.0	26.4	33.6
IN U-FORT WAYNE	IN		13	27.3	60.0	44.4	25.0	30.8	38.5	30.8
IN U-NORTHWEST	IN		16	33.3	33.3	30.0	25.0	37.5	50.0	12.5
IN U-PURDUE-INDPLS	IN	.1	22	31.3	44.4	13.3	25.0	27.3	50.0	22.7
IN U-SOUTH BEND	IN		16	50.0	46.2	45.5	22.2	37.5	25.0	37.5
IN U-SOUTHEAST	IN		12	22.2	20.0	45.5	33.3	25.0	50.0	25.0
MARIAN COLL-INDPLS	IN		5		25.0	40.0	25.0	20.0	40.0	40.0
PURDUE U-CALUMET	IN	.1	17	12.5	21.4	21.4	7.7		58.8	41.2
PURDUE U-MAIN CAMPUS	IN	.1	44	35.7	43.2	44.1	33.3	31.8	34.1	34.1
ST JOSEPHS COLL	IN		12	25.0	30.0	20.0		25.0	50.0	25.0
ST MARYS COLL	IN	.1	24	26.3	22.2	25.0	25.0	20.8	54.2	25.0

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NATIONAL TOTALS
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NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
TAYLOR	IN		8	33.3	20.0	20.0	40.0	37.5	50.0	12.5
U OF EVANSVILLE	IN		8	40.0	71.4	42.9	50.0	50.0	12.5	37.5
U OF NOTRE DAME	IN	.3	113	42.0	41.7	32.1	32.9	31.9	37.2	31.0
U OF SOUTH INDIANA	IN	.1	20	44.4	43.8	47.4	47.1	30.0	30.0	40.0
VALPARAISO	IN	.1	21	37.5	33.3	44.4	41.2	33.3	38.1	28.6
IOWA										
BUENA VISTA COLL	IA	.1	44	28.9	28.1	32.4	16.0	31.8	52.3	15.9
CENTRAL U OF IOWA	IA		15	50.0	60.0	30.0	62.5	40.0	20.0	40.0
COE COLL	IA		8	16.7	25.0	16.7	25.0	25.0	50.0	25.0
DRAKE	IA	.1	33	30.4	36.0	52.0	30.0	39.4	39.4	21.2
GRANDVIEW COLL	IA		7	50.0	42.9	20.0	20.0	28.6	42.9	28.6
IOWA STATE	IA	.2	71	30.2	38.9	42.4	45.2	29.6	32.4	38.0
LORAS COLL	IA		10	11.1	22.2	50.0	33.3	20.0	40.0	40.0
LUTHER COLL	IA	.1	17	61.5	45.5	38.5	41.7	41.2	35.3	23.5
MARYCREST COLL	IA		5	33.3	60.0	33.3	100.0	20.0		80.0
MORNINGSIDE COLL	IA		10	28.6	33.3	50.0	50.0	30.0	30.0	40.0
MT MERCY COLL	IA		13	8.3	9.1	20.0		7.7	69.2	23.1
NORTHWESTERN COLL	IA		5	50.0	50.0	33.3	50.0	60.0	40.0	
SIMPSON COLL	IA		14	25.0	15.4			14.3	78.6	7.1
ST AMBROSE COLL	IA	.1	20	29.4	33.3	29.4	20.0	25.0	40.0	35.0
U OF IOWA	IA	.3	90	38.2	51.9	33.3	42.9	28.9	31.1	40.0
U OF NORTHERN IOWA	IA	.2	75	34.3	51.5	16.7	10.0	29.3	50.7	20.0
UPPER IOWA U	IA	.1	18	25.0	23.5	15.4	14.3	11.1	55.6	33.3
WARTBURG COLL	IA		13	18.2	41.7	25.0		15.4	38.5	46.2
WILLIAM PENN COLL	IA		6		33.3		25.0	16.7	66.7	16.7
KANSAS										
BETHANY COLL	KS		5	50.0	50.0	40.0	50.0	40.0	40.0	20.0
EMPORIA STATE	KS	.1	18	16.7	16.7	21.4	33.3	33.3	55.6	11.1
FORT HAYS STATE	KS	.1	23	25.0	26.3	12.5	25.0	26.1	52.2	21.7
KANSAS STATE	KS	.2	60	28.9	31.8	21.3	20.0	28.3	48.3	23.3
MCPHERSON COLL	KS		5				25.0	20.0	80.0	
PITTSBURG STATE	KS	.1	30	33.3	26.1	34.8	35.0	23.3	43.3	33.3
SOUTHWESTERN COLL	KS		5	40.0	25.0	25.0	66.7	40.0	20.0	40.0
ST MARY PLAINS COLL	KS		6			16.7	16.7		83.3	16.7
U OF KANSAS	KS	.1	32	20.0	39.1	41.7	27.3	18.8	46.9	34.4
WASHBURN U OF TOPEKA	KS		15	30.8	41.7	33.3	11.1	20.0	53.3	26.7
WICHITA STATE	KS	.1	40	46.7	50.0	38.5	53.8	37.5	27.5	35.0

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				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
KENTUCKY										
BELLARMINE COLL	KY	.1	20	31.3	33.3	23.5	18.8	20.0	65.0	15.0
EASTERN KY	KY	.1	29	38.1	40.9	34.8	35.0	27.6	44.8	27.6
KY STATE	KY		6		50.0	20.0	40.0	16.7	50.0	33.3
KY WESLEYAN COLL	KY		8	80.0	80.0	50.0	33.3	75.0	25.0	
MOREHEAD STATE	KY		15	41.7	36.4	15.4	11.1	20.0	46.7	33.3
MURRAY STATE	KY	.1	29	30.0	45.5	18.2	37.5	24.1	34.5	41.4
NORTHERN KENTUCKY U	KY	.1	17	23.1	50.0	41.7	38.5	17.6	35.3	47.1
PIKEVILLE COLL	KY		6	16.7	16.7		20.0	16.7	66.7	16.7
THOMAS MORE COLL	KY		9	37.5	22.2	12.5	28.6	22.2	44.4	33.3
TRANSYLVANIA	KY		13	66.7	55.6	33.3	30.0	46.2	30.8	23.1
U OF KENTUCKY	KY	.3	94	37.1	40.8	35.4	30.5	31.9	41.5	26.6
U OF LOUISVILLE	KY	.1	48	31.3	28.9	31.4	32.0	27.1	41.7	31.3
WESTERN KY	KY	.1	37	65.5	58.1	46.2	40.0	35.1	27.0	37.8
LOUISIANA										
CENTENARY OF LA	LA		6	20.0	40.0	25.0	20.0	16.7	50.0	33.3
GRAMBLING STATE	LA		7			14.3	28.6		71.4	28.6
LA ST U-A&M	LA	.1	22	38.5	20.0	31.3	21.4	36.4	45.5	18.2
LA ST U-SHREVEPORT	LA		10	20.0	50.0	42.9	50.0	30.0	40.0	30.0
LA TECH	LA	.1	24	26.3	15.0	10.0	33.3	16.7	58.3	25.0
LOYOLA U	LA		5	75.0	75.0	40.0	20.0	20.0	40.0	40.0
MCNEESE STATE	LA		5	40.0	40.0		25.0	20.0	20.0	60.0
NORTHEAST LA	LA		16	22.2	30.0	54.5	58.3	37.5	31.3	31.3
SOUTHERN U-BATON ROUGE	LA		5	20.0					80.0	20.0
TULANE U	LA		16	58.3	45.5	70.0	55.6	37.5	25.0	37.5
U OF NEW ORLEANS	LA		15	25.0	33.3	20.0	36.4	33.3	46.7	20.0
U OF STHWESTN LA	LA		5	20.0	80.0	40.0				100.0
MAINE										
HUSSON COLL	ME	.1	28	21.7	19.2	22.2	16.7	17.9	60.7	21.4
ST JOSEPHS COLL	ME		7	75.0	83.3	20.0	50.0	42.9	28.6	28.6
THOMAS COLL	ME		12	22.2	30.0		16.7	16.7	50.0	33.3
U OF ME-AUGUSTA	ME		6	16.7	33.3	16.7	25.0		50.0	50.0
U OF ME-ORONO	ME	.1	25	26.7	21.1	38.9	26.7	28.0	48.0	24.0
U OF ME-PORTLAND	ME	.1	31	25.0	30.4	33.3	35.7	22.6	38.7	38.7
MARYLAND										
BOWIE STATE	MD		14	33.3	27.3	18.2	18.2	28.6	50.0	21.4

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				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
FROSTBURG STATE	MD	.1	38	51.7	32.1	28.6	25.9	18.4	34.2	47.4
LOYOLA COLL	MD	.1	45	37.5	35.1	35.3	38.7	22.2	35.6	42.2
MORGAN STATE	MD		13	8.3	33.3			7.7	61.5	30.8
MT ST MARYS COLL	MD	.1	36	19.0	34.8	34.8	27.3	13.9	44.4	41.7
SALISBURY STATE	MD	.1	28	20.8	20.8	26.9	33.3	14.3	39.3	46.4
TOWSON STATE	MD	.2	78	25.9	36.1	29.1	30.2	23.1	41.0	35.9
U OF BALTIMORE	MD	.4	116	29.0	28.9	19.0	14.9	22.4	48.3	29.3
U OF MD-BALTO	MD	.1	24	33.3	57.1	37.5	33.3	37.5	33.3	29.2
U OF MD-COLLEGE PARK	MD	.9	299	36.9	40.4	34.2	29.3	25.8	36.5	37.8
WESTERN MARYLAND COLL	MD		6	66.7	100.0	50.0	100.0	66.7	16.7	16.7
MASSACHUSETTS										
AMERICAN INTERNATL	MA		11	30.0	30.0	11.1	33.3	18.2	45.5	36.4
ASSUMPTION COLL	MA		15	30.8	15.4	33.3	21.4	20.0	46.7	33.3
BABSON COLL	MA	.1	20	53.8	46.7	41.7	55.6	35.0	25.0	40.0
BENTLEY COLL	MA	.3	107	38.4	45.9	26.3	25.8	28.0	40.2	31.8
BOSTON COLL	MA	.2	51	54.5	55.9	41.9	37.5	45.1	27.5	27.5
BOSTON U	MA	.1	30	33.3	40.9	40.0	15.4	40.0	33.3	26.7
COLLEGE OF HOLY CROSS	MA		13	37.5	50.0	37.5	33.3	38.5	30.8	30.8
FITCHBURG STATE	MA		10	40.0	62.5	33.3	33.3	50.0	30.0	20.0
MERRIMACK COLL	MA	.1	29	40.9	47.8	23.1	35.0	20.7	41.4	37.9
NICHOLS COLL	MA		8	14.3	33.3	50.0	50.0	25.0	37.5	37.5
NORTHEASTERN U	MA	.2	62	43.2	44.2	36.2	32.4	35.5	38.7	25.8
SALEM STATE	MA	.1	19	35.7	33.3	37.5	37.5	21.1	36.8	42.1
SIMMONS COLL	MA		6	20.0	33.3	40.0	50.0	33.3	50.0	16.7
SOUTHEASTERN MASS	MA		13	18.2	23.1	30.0		15.4	46.2	38.5
STONEHILL COLL	MA		13	37.5	42.9	50.0	25.0	46.2	46.2	7.7
SUFFOLK	MA		14	37.5	36.4	30.0	25.0	28.6	50.0	21.4
U OF LOWELL	MA	.1	22	36.8	27.8	43.8	33.3	31.8	40.9	27.3
U OF MASS-AMHERST	MA	.2	62	30.2	31.0	28.6	35.1	24.2	41.9	33.9
U OF MASS-BOSTON	MA	.1	20	50.0	60.0	41.2	63.6	40.0	30.0	30.0
WESTERN NEW ENG COLL	MA	.1	26	20.0	36.8	45.5	37.5	30.8	30.8	38.5
WESTFIELD ST COLL	MA		5	40.0	20.0			20.0	60.0	20.0
WORCESTER STATE	MA		6	33.3	50.0		25.0	33.3	50.0	16.7
MICHIGAN										
ADRIAN COLL	MI		6	40.0	50.0	25.0	40.0	33.3	50.0	16.7
ALBION COLL	MI	.1	20	28.6	28.6	25.0	21.4	30.0	45.0	25.0
ANDREWS	MI		5	33.3	75.0	25.0		20.0	40.0	40.0
AQUINAS COLL	MI	.1	17	33.3	50.0	18.2	55.6	41.2	23.5	35.3

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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 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
CALVIN COLL	MI		12	45.5	25.0	28.6	50.0	41.7	33.3	25.0
CENTRAL MICH	MI	.3	86	44.8	40.3	39.4	46.4	27.9	32.6	39.5
CLEARY COLL	MI		7	16.7	20.0	20.0		14.3	57.1	28.6
DAVENPORT COLLEGE	MI		14	18.2	8.3	21.4		7.1	64.3	28.6
DETROIT COLL OF BUS	MI	.1	17	33.3	25.0	28.6	16.7	23.5	52.9	23.5
EASTERN MICH	MI	.2	63	35.4	28.8	30.6	26.3	25.4	38.1	36.5
FERRIS STATE	MI	.1	32	37.0	26.9	36.7	33.3	21.9	37.5	40.6
GRAND VALLEY ST	MI	.1	20	83.3	64.3	66.7	54.5	50.0	5.0	45.0
HILLSDALE COLL	MI		15	38.5	45.5	16.7	22.2	26.7	40.0	33.3
LAKE SUPERIOR STATE	MI		8	58.0	33.3	50.0	25.0	37.5	50.0	12.5
LAWRENCE INST TECH	MI		11	12.5	33.3	25.0	14.3	18.2	54.5	27.3
MICHIGAN STATE	MI	.5	152	40.4	38.3	42.2	47.0	31.6	33.6	34.9
MICHIGAN TECH	MI		6	50.0	50.0		66.7	66.7	16.7	16.7
NORTHERN MICH	MI	.1	18	20.0	46.7	23.1	37.5	16.7	33.3	50.0
OAKLAND U	MI	.1	26	37.5	30.4	43.8	46.2	34.6	30.8	34.6
SAGINAW VALLEY ST	MI		12	44.4	36.4	27.3	50.0	25.0	33.3	41.7
U OF DETROIT	MI		15	20.0	23.1	15.4	33.3		46.7	53.3
U OF MI-ANN ARBOR	MI	.2	49	56.0	50.0	43.8	53.8	51.0	28.6	20.4
U OF MI-DEARBORN	MI	.1	31	29.2	42.9	27.3	38.5	29.0	45.2	25.8
U OF MI-FLINT	MI	.1	25	35.0	33.3	22.2	33.3	32.0	40.0	28.0
WALSH COLLEGE	MI	.4	117	27.2	28.9	33.7	32.7	26.5	40.2	33.3
WAYNE STATE	MI	.2	54	23.7	32.5	25.6	30.8	25.9	46.3	27.8
WESTERN MI U	MI	.3	109	31.6	31.9	35.6	42.6	26.6	45.0	28.4
MINNESOTA										
BEMIDJI STATE	MN		12	25.0	40.0	50.0	25.0	25.0	41.7	33.3
COLL OF ST BENEDICT	MN		7	60.0	66.7	60.0	25.0	28.6	14.3	57.1
COLL OF ST CATHERINE	MN		11	11.1	44.4	33.3	44.4	27.3	27.3	45.5
COLL OF ST THOMAS	MN	.2	63	47.5	45.7	46.8	48.6	41.3	31.7	27.0
CONCORDIA MOORHEAD	MN		16	54.5	36.4	30.0	25.0	25.0	37.5	37.5
GUSTAVUS ADOLPHUS	MN		14	66.7	54.5	22.2	30.0	42.9	21.4	35.7
MANKATO STATE	MN	.2	58	56.3	41.3	41.0	47.1	34.5	24.1	41.4
MOORHEAD STATE	MN	.1	43	50.0	40.0	37.9	25.0	39.5	27.9	32.6
SOUTHWEST STATE	MN		8	71.4	60.0	66.7	66.7	50.0	12.5	37.5
ST CLOUD STATE	MN	.1	45	37.0	45.2	56.7	52.4	37.8	24.4	37.8
ST JOHNS U	MN	.1	21	53.8	36.8	45.5	36.4	38.1	42.9	19.0
ST MARYS COLL	MN		6	33.3	33.3	66.7	25.0	50.0	33.3	16.7
U OF MN-DULUTH	MN	.1	24	43.8	55.0	71.4	71.4	50.0	16.7	33.3
U OF MN-MNPLS	MN	.2	61	48.7	66.0	46.9	51.7	49.2	26.2	24.6
WINONA STATE	MN		15	50.0	75.0	60.0	77.8	60.0	13.3	26.7

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NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
MISSISSIPPI										
BELHAVEN COLL	MS		9	20.0	33.3	12.5	16.7	22.2	55.6	22.2
DELTA STATE	MS	.1	27	26.1	20.8	28.6	22.2	25.9	51.9	22.2
JACKSON STATE	MS		15	7.7	14.3		8.3	6.7	73.3	20.0
MILLSAPS COLL	MS	.1	17	46.7	25.0	16.7	12.5	29.4	58.8	11.8
MS COLL	MS	.1	34	27.6	50.0	24.1	20.0	17.6	32.4	50.0
MS ST U	MS	.2	61	31.8	35.6	25.5	22.2	32.8	42.6	24.6
MS U FOR WOMEN	MS		11	16.7	55.6	12.5	16.7	36.4	45.5	18.2
U OF MS	MS	.2	49	50.8	40.0	27.0	27.6	26.5	28.6	44.9
U OF SOUTHERN MS	MS	.2	56	38.0	41.5	29.8	33.3	28.6	37.5	33.9
MISSOURI										
AVILA COLL	MO		9	33.3	25.8	16.7	33.3	22.2	33.3	44.4
CENTRAL MO STATE	MO		14	25.8	11.1	23.1	18.2	14.3	57.1	28.6
EVANGEL COLL	MO		9	20.0	28.6	28.6		22.2	66.7	11.1
LINCOLN U	MO		6	20.0	20.0				83.3	16.7
MO SOUTHERN STATE	MO		5		75.0	50.0	33.3	40.0	20.0	40.0
MO WESTERN ST COLL	MO		6	40.8		50.0	20.0	16.7	33.3	50.0
NORTHEAST MO STATE	MO		16	41.7	36.4	45.5	36.4	43.8	31.3	25.0
NORTHWEST MO STATE	MO	.1	17	41.7	36.4	30.0	12.5	29.4	41.2	29.4
ROCKHURST COLL	MO	.1	21	35.3	33.3	18.8	37.5	19.0	38.1	42.9
SOUTHEAST MO STATE	MO		16	63.6	60.0	57.1	58.3	50.0	12.5	37.5
SOUTHWEST MO STATE	MO	.1	47	47.1	45.5	39.3	37.9	42.6	40.4	17.0
ST LOUIS U	MO	.1	28	42.9	47.8	26.1	25.0	28.6	39.3	32.1
U OF MO-COLUMBIA	MO	.1	39	34.5	22.2	36.7	27.3	28.2	43.6	28.2
U OF MO-KANSAS CITY	MO	.1	26	26.3	36.4	30.0	23.5	26.9	53.8	19.2
U OF MO-ST LOUIS	MO	.1	44	41.7	32.3	37.8	30.0	27.3	34.1	38.6
WASHINGTON U	MO		6	50.0	66.7	25.0	50.0	50.0	33.3	16.7
MONTANA										
EASTERN MONTANA COLL	MT	.1	25	17.6	40.0	16.7	6.7	24.0	52.0	24.0
GREAT FALLS COLL	MT		6	33.3	50.0	33.3	50.0	33.3	33.3	33.3
MONTANA ST UNIV	MT	.1	27	33.3	54.2	41.7	66.7	40.7	18.5	40.7
U OF MONTANA	MT	.1	34	42.3	42.3	50.0	41.2	38.2	32.4	29.4
NEBRASKA										
BELLEVUE COLL	NE		12	33.3	40.0	33.3	25.0	33.3	50.0	16.7
CHADRON STATE	NE		10	25.0	40.0		16.7	20.0	50.0	30.0
CREIGHTON	NE	.1	26	50.0	28.6	40.0	28.6	26.9	30.8	42.3

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NOVEMBER 1992 UNIFORM CPA EXAMINATION

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DOANE COLL	NE		5			25.0	66.7		60.0	40.0
HASTINGS COLL	NE		7	60.0	83.3	66.7	40.0	57.1	14.3	28.6
KEARNEY STATE	NE	.1	20	16.7	26.3	11.1	21.4	5.0	65.0	30.0
MIDLAND LUTHERAN COLL	NE		7	66.7	33.3	42.9		28.6	28.6	42.9
NEBR-WESLEYAN	NE		8		12.5	28.6	28.6	12.5	62.5	25.0
U OF NEBR-LINCOLN	NE	.2	55	27.0	30.4	25.6	29.0	25.5	52.7	21.8
U OF NEBR-OMAHA	NE		15	41.7	66.7	58.3	62.5	46.7	13.3	40.0
UNION COLL	NE		6	20.0	25.0	40.0		16.7	50.0	33.3
WAYNE STATE	NE		9			12.5			88.9	11.1
NEVADA										
U OF NV-LAS VEGAS	NV	.2	55	40.9	34.9	41.9	31.4	25.5	40.0	34.5
U OF NV-RENO	NV	.1	29	36.4	37.5	44.4	35.7	37.9	34.5	27.6
NEW HAMPSHIRE										
FRANKLIN PIERCE COLL	NH		11	22.2	40.0	20.0	28.6	27.3	45.5	27.3
NH COLL	NH	.1	40	34.4	36.4	30.6	33.3	30.0	37.5	32.5
NH PLYMOUTH STATE	NH		13	18.2	27.3	27.3	66.7	23.1	46.2	30.8
U OF NH	NH		12	20.0	54.5	27.3	12.5	25.0	41.7	33.3
NEW JERSEY										
BLOOMFIELD COLL	NJ		7			28.6	16.7		57.1	42.9
CALDWELL COLL	NJ		6			33.3	33.3	16.7	66.7	16.7
FARLGH DCKSN-MADISON	NJ	.1	45	38.2	50.0	22.5	23.5	24.4	46.7	28.9
FARLGH DCKSN-RTHFD	NJ	.1	29	18.2	19.0	17.4	15.0	17.2	62.1	20.7
FARLGH DCKSN-TEANECK	NJ	.2	49	29.7	40.5	18.6	19.4	20.4	53.1	26.5
GEORGIAN CT COLL	NJ	.1	24	13.6	18.2	12.5	9.5		66.7	33.3
GLASSBORO STATE	NJ	.1	43	34.2	23.3	16.7	12.0	23.3	48.8	27.9
KEAN COLL OF NJ	NJ	.2	71	23.7	29.6	28.8	19.6	21.1	53.5	25.4
MONMOUTH COLL	NJ	.2	53	20.0	43.9	23.8	32.4	17.0	37.7	45.3
MONTCLAIR STATE	NJ	.4	136	26.9	35.7	18.4	21.4	19.1	49.3	31.6
RAMAPO COLL OF NJ	NJ	.1	33	28.6	48.0	34.6	34.8	30.3	39.4	30.3
RICHARD STOCKTON ST	NJ	.1	45	19.4	25.7	22.2	20.6	22.2	53.3	24.4
RIDER COLL	NJ	.3	98	37.8	30.3	20.5	23.0	28.6	49.0	22.4
RUTGERS U-CAMDEN	NJ	.2	64	32.0	34.9	14.6	20.0	26.6	50.0	23.4
RUTGERS U-NEW BRNSWK	NJ	.4	121	29.9	31.3	29.1	30.4	25.6	47.9	26.4
RUTGERS U-NEWARK	NJ	.5	163	27.2	36.6	26.7	18.9	19.0	49.7	31.3
SETON HALL	NJ	.3	104	28.0	30.1	24.1	26.0	18.3	47.1	34.6
ST ELIZABETH COLL	NJ		9	42.9	37.5	33.3	16.7	11.1	55.6	33.3
ST PETERS COLL	NJ	.2	53	32.4	42.1	14.3	20.5	20.8	54.7	24.5

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TRENTON STATE	NJ	.1	40	25.0	25.0	16.7	21.4	22.5	57.5	20.0
UPSALA COLL	NJ		8	16.7	16.7	40.0		12.5	62.5	25.0
WILLIAM PATERSON	NJ	.2	75	29.1	45.1	18.0	24.1	14.7	48.0	37.3
NEW MEXICO										
COLL OF SANTA FE	NM		9	28.6	50.0	57.1	57.1	33.3	22.2	44.4
EASTERN NEW MEXICO	NM	.1	21	31.3	16.7	40.0	53.3	14.3	38.1	47.6
NEW MEXICO HIGHLANDS	NM		5	40.0	60.0			20.0	40.0	40.0
NEW MEXICO STATE	NM	.2	49	30.8	28.2	35.1	34.2	20.4	46.9	32.7
U OF ALBUQUERQUE	NM		8	16.7	60.0	25.0		25.0	37.5	37.5
U OF NEW MEXICO	NM	.2	49	42.4	38.7	48.4	33.3	26.5	28.6	44.9
WESTERN NEW MEXICO	NM		7	28.6	16.7			14.3	57.1	28.6
NEW YORK										
ADELPHI	NY	.2	78	57.9	38.5	19.6	28.6	28.2	48.7	23.1
ALFRED	NY		8		66.7	50.0	60.0	25.0	37.5	37.5
CANISIUS COLL	NY	.1	24	33.3	58.8	52.9	16.7	29.2	33.3	37.5
CLARKSON U	NY		16	66.7	80.0	27.3	36.4	37.5	31.3	31.3
CORNELL U STATUTORY	NY		5	33.3	50.0	50.0	50.0	40.0	20.0	40.0
CUNY BERNARD BARUCH	NY	.5	173	38.8	45.3	38.5	35.6	31.8	48.0	20.2
CUNY BROOKLYN COLL	NY	.3	86	44.4	41.5	33.3	15.8	32.6	55.8	11.6
CUNY HUNTER COLL	NY	.1	43	43.5	42.3	33.3	44.4	34.9	39.5	25.6
CUNY LEHMAN COLL	NY	.1	38	47.4	58.8	17.6	35.3	36.8	42.1	21.1
CUNY MEDGAR EVERS	NY		7	60.0	66.7	100.0	100.0	71.4	14.3	14.3
CUNY QUEENS COLL	NY	.5	153	42.6	50.7	39.8	35.1	34.0	47.1	19.0
CUNY STATEN ISLAND	NY	.1	18	33.3	16.7	30.8	36.4	22.2	55.6	22.2
CUNY YORK	NY	.1	19	46.2	27.3	50.0	62.5	31.6	36.8	31.6
DOMINICAN BLAUVELT	NY		6	66.7	100.0	50.0	80.0	66.7		33.3
DOWLING COLL	NY	.1	44	42.9	61.9	43.5	31.3	45.5	45.5	9.1
DYOUVILLE COLL	NY		5	100.0	100.0	50.0	66.7	60.0	20.0	20.0
ELMIRA COLL	NY		5		33.3	100.0		40.0	60.0	
FORDHAM	NY	.2	72	43.2	50.0	29.7	40.6	33.3	48.6	18.1
HOFSTRA	NY	.5	158	45.0	47.9	30.3	30.8	32.9	47.5	19.6
IONA COLL	NY	.3	90	38.9	52.4	27.8	26.1	28.9	51.1	20.0
ITHACA COLL	NY	.1	17	36.4	50.0	36.4	33.3	41.2	35.3	23.5
L I U-BKLYN CENTER	NY	.1	17	46.2	40.0	28.6	20.0	29.4	41.2	29.4
L I U-CW POST	NY	.3	100	41.9	42.2	32.2	32.7	30.0	50.0	20.0
L I U-SOUTHAMPTON	NY		7	40.0	25.0		50.0	28.6	57.1	14.3
LE MOYNE COLL	NY	.2	59	48.1	48.0	48.6	42.9	40.7	42.4	16.9
MANHATTAN COLL	NY	.2	74	38.5	45.2	36.1	36.4	37.8	43.2	18.9

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				AUDITIND	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MARIST COLL	NY		16	44.4	33.3	12.5	12.5	25.0	50.0	25.0
MERCY COLL	NY	.1	29	17.6	33.3	23.1	45.5	17.2	51.7	31.0
NAZARETH OF RCHSTR	NY		6		50.0	20.0	33.3	33.3	50.0	16.7
NEW YORK U	NY	.3	111	53.4	51.0	27.4	27.6	36.9	46.8	16.2
NIAGARA U	NY	.1	26	46.2	64.3	44.4	36.4	34.6	38.5	26.9
NY TECH INST-NYC	NY		8	16.7	33.3	20.0	33.3	12.5	75.0	12.5
NY TECH INST-WESTBURY	NY	.1	35	57.1	71.4	35.3	35.7	45.7	37.1	17.1
PACE U-NY	NY	.5	161	41.0	43.0	34.1	39.3	31.1	44.7	24.2
PACE U-PLEASANTVILLE	NY	.5	156	41.0	57.1	31.9	32.4	32.7	48.7	18.6
PACE U-WHITE PLAINS	NY	.1	35	36.4	52.6	22.2	30.0	22.9	40.0	37.1
ROCHESTER INST TECH	NY	.1	34	23.5	44.4	40.9	50.0	20.6	44.1	35.3
RUSSELL SAGE COLL	NY		7	50.0	33.3			14.3	71.4	14.3
SIENA COLL	NY	.3	89	59.1	54.3	32.6	36.1	40.4	40.4	19.1
ST BONAVENTURE U	NY	.2	57	34.3	34.5	24.2	25.0	28.1	52.6	19.3
ST FRANCIS COLL	NY	.1	25	50.0	50.0	30.8	14.3	28.0	56.0	16.0
ST JOHN FISHER COLL	NY	.1	25	41.7	33.3	38.5	30.8	28.0	48.0	24.0
ST JOHNS	NY	.6	187	43.2	44.4	26.4	30.2	28.3	51.9	19.8
ST THOMAS AQUINAS	NY	.1	26	46.2	46.2	31.6	35.3	30.8	50.0	19.2
SUNY AT ALBANY	NY	.3	89	39.5	44.7	22.2	26.8	28.1	53.9	18.0
SUNY AT BINGHAMTON	NY	.3	102	51.3	53.7	33.3	33.3	31.4	40.2	28.4
SUNY AT BUFFALO	NY	.2	53	62.1	65.5	46.2	42.3	45.3	37.7	17.0
SUNY COLL BROCKPORT	NY		10	50.0	33.3	25.0	50.0	30.0	40.0	30.0
SUNY COLL FREDONIA	NY	.1	18	33.3	57.1	37.5	66.7	44.4	33.3	22.2
SUNY COLL GENESEO	NY	.1	29	37.5	47.4	33.3	33.3	27.6	41.4	31.0
SUNY COLL OLD WESTURY	NY	.1	33	50.0	37.5	33.3	14.3	24.2	54.5	21.2
SUNY COLL OSWEGO	NY	.1	48	34.5	37.9	50.8	52.9	39.6	43.8	16.7
SUNY COLL PLATTSBURGH	NY	.1	33	33.3	40.0	41.7	53.3	36.4	42.4	21.2
SUNY COLL UTICA-ROME	NY		15	40.0	27.3	50.0	20.0	20.0	60.0	20.0
SYRACUSE	NY	.1	40	40.0	43.8	46.2	39.3	30.0	40.0	30.0
TOURO	NY	.1	17	60.0	100.0	50.0	66.7	47.1	29.4	23.5
UTICA COLL-SYRACUSE	NY	.1	19	42.9	77.8	9.1	22.2	26.3	52.6	21.1
WAGNER COLL	NY		5	33.3	50.0	33.3		40.0	60.0	
YESHIVA	NY	.1	27	45.5	42.9	42.9	43.8	33.3	48.1	18.5
NORTH CAROLINA										
APPALACHIAN STATE	NC	.2	68	34.8	37.5	34.2	31.3	26.5	47.1	26.5
ATLANTIC CHRISTIAN	NC		13	11.1	10.0	66.7	60.0	30.8	38.5	30.8
BELMONT ABBEY COLL	NC	.1	23	9.1	28.6	22.2	22.2	13.0	69.6	17.4
CAMPBELL U	NC	.1	20	30.8	41.7	20.0	12.5	30.0	50.0	20.0
CATAWBA COLL	NC		9	62.5	37.5	25.0	33.3	22.2	33.3	44.4

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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 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
EAST CAROLINA	NC	.2	55	35.5	30.3	40.6	44.0	20.0	45.5	34.5
ELON COLL	NC	.1	24	27.8	37.5	26.3	25.0	33.3	50.0	16.7
GARDNER-WEBB COLL	NC		10	37.5	62.5	50.0	28.6	40.0	30.0	30.0
GREENSBORO COLL	NC		8	33.3	28.6		33.3	25.0	62.5	12.5
GUILFORD COLL	NC	.1	46	37.9	39.4	32.1	24.1	26.1	47.8	26.1
HIGH POINT COLL	NC	.1	34	44.4	36.8	42.1	52.4	44.1	41.2	14.7
JOHNSON C SMITH U	NC		6	40.0	40.0			16.7	50.0	33.3
LENOIR-RHYNE COLL	NC	.1	19	50.0	56.3	46.2	40.0	36.8	21.1	42.1
MARS HILL COLL	NC		7	16.7	33.3	42.9	33.3	14.3	42.9	42.9
MEREDITH COLL	NC	.1	18	12.5	42.9	25.0		16.7	66.7	16.7
METHODIST COLL	NC		9	25.0	25.0		40.0	22.2	55.6	22.2
NC AGRIC & TECH	NC	.1	33	37.0	34.6	20.8	8.7	18.2	51.5	30.3
NC CENTRAL	NC		16	42.9	25.0	25.0	16.7	25.0	62.5	12.5
NC ST U-RALEIGH	NC	.4	130	35.2	46.4	37.0	40.7	30.8	39.2	30.0
NC WESLEYAN COLL	NC		11	50.0	83.3	14.3	14.3	36.4	45.5	18.2
PEMBROKE STATE	NC		11		11.1	27.3	37.5	9.1	63.6	27.3
PFIEFFER COLL	NC		6			60.0	50.0	16.7	50.0	33.3
ST AUGUSTINES COLL	NC		7	33.3	20.0	25.0	40.0	28.6	71.4	
U OF NC-ASHEVILLE	NC		13	44.4	36.4	66.7		23.1	30.8	46.2
U OF NC-CHAPEL HILL	NC	.1	28	14.3	31.3	31.3	35.7	25.0	60.7	14.3
U OF NC-CHARLOTTE	NC	.3	86	60.9	59.3	54.0	43.8	54.7	22.1	23.3
U OF NC-GREENSBORO	NC	.2	54	56.3	38.5	55.9	46.2	33.3	33.3	33.3
U OF NC-WILMINGTON	NC	.1	44	31.3	41.4	30.3	43.5	20.5	38.6	40.9
WAKE FOREST	NC	.1	38	72.7	55.6	60.0	88.9	60.5	21.1	18.4
WESTERN CAROLINA U	NC	.1	21	41.7	33.3	58.3	57.1	28.6	42.9	28.6
WINGATE COLL	NC		8	50.0	100.0	50.0	40.0	37.5	25.0	37.5
WINSTON-SALEM STATE	NC		5		33.3	25.0	33.3	40.0	60.0	
NORTH DAKOTA										
DICKINSON STATE	ND		5		25.0	60.0	50.0		40.0	60.0
JAMESTOWN COLL	ND		5	100.0	100.0	80.0	50.0	60.0	20.0	20.0
MARY COLL	ND		9		12.5				88.9	11.1
MAYVILLE STATE	ND		6		40.0	40.0	33.3	16.7	50.0	33.3
MINOT STATE	ND	.1	22	61.1	43.8	50.0	25.0	40.9	22.7	36.4
NO DAKOTA STATE	ND	.1	28	13.6	57.9	36.4	31.3	17.9	35.7	46.4
U OF NO DAKOTA	ND	.2	75	36.8	46.8	31.0	41.9	37.3	36.0	26.7
OHIO										
ASHLAND COLL	OH		6	60.0	60.0	40.0	60.0	33.3	33.3	33.3
BALDWIN-WALLACE COLL	OH	.1	25	37.5	52.9	27.8	42.9	36.0	36.0	28.0

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NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
BOWLING GREEN STATE	OH	.1	29	31.6	41.2	40.9	42.1	34.5	34.5	31.0
CAPITAL U	OH		7	16.7	16.7	28.6	16.7		57.1	42.9
CEDARVILLE COLL	OH		10	60.0	50.0	50.0	25.0	50.0	30.0	20.0
CLEVELAND STATE	OH	.2	50	35.3	29.4	27.8	24.2	22.0	52.0	26.0
DYKE COLL	OH		11	11.1	12.5		20.0		72.7	27.3
FRANKLIN U	OH	.1	22	77.8	41.7	50.0	45.5	45.5	27.3	27.3
JOHN CARROLL U	OH	.1	23	21.4	27.8	23.5	16.7	8.7	56.5	34.8
KENT STATE	OH	.1	36	27.3	33.3	38.5	26.1	22.2	44.4	33.3
LAKE ERIE COLL	OH		8	25.0	40.0	16.7	50.0	37.5	50.0	12.5
MALONE COLL	OH		5		33.3				80.0	20.0
MARIETTA COLL	OH		8	75.0	75.0	57.1	66.7	62.5	25.0	12.5
MIAMI U	OH	.2	75	37.8	52.0	38.6	38.6	37.3	34.7	28.0
MUSKINGUM COLL	OH		5	25.0	25.0		25.0	40.0	60.0	
OHIO NORTHERN	OH		5	20.0	25.0	20.0			60.0	40.0
OHIO STATE	OH	.3	90	44.1	40.7	52.2	39.7	32.2	36.7	31.1
OHIO U	OH		15	9.1	30.0	27.3	30.0	13.3	66.7	20.0
OHIO WESLEYAN	OH		9		42.9	50.0	16.7	22.2	55.6	22.2
OTTERBEIN COLL	OH		9	16.7	28.6	12.5	33.3	11.1	44.4	44.4
U OF AKRON	OH	.2	58	28.6	35.9	48.8	33.3	36.2	37.9	25.9
U OF CINCINNATI	OH	.1	44	42.3	33.3	54.8	50.0	29.5	36.4	34.1
U OF DAYTON	OH	.1	34	36.4	48.0	21.1	33.3	32.4	29.4	38.2
U OF STEUBENVILLE	OH		8	40.0	42.9	50.0	40.0	37.5	50.0	12.5
U OF TOLEDO	OH	.1	27	38.9	38.9	31.3	42.1	29.6	33.3	37.0
WALSH COLL	OH		8	33.3	16.7	25.0	20.0		37.5	62.5
WITTENBERG U	OH		8	75.0	33.3	71.4	50.0	37.5	12.5	50.0
WRIGHT STATE	OH	.1	32	37.5	42.9	31.6	52.4	37.5	34.4	28.1
XAVIER	OH		7	40.0	50.0	40.0	40.0	42.9	42.9	14.3
YOUNGSTOWN STATE	OH	.1	45	25.7	34.4	22.9	26.5	28.9	46.7	24.4
OKLAHOMA										
CAMERON U	OK		12	11.1	37.5	50.0	20.0	25.0	33.3	41.7
CENTRAL STATE	OK	.2	53	41.0	37.2	19.5	21.6	18.9	37.7	43.4
EAST CENTRAL OK STATE	OK	.1	17	14.3	14.3	26.7	35.7	23.5	47.1	29.4
LANGSTON U	OK		12	22.2	30.8	28.6	28.6	25.0	58.3	16.7
NORTHEASTERN OK ST	OK	.1	20	18.8	18.8	18.8	6.3	15.0	65.0	20.0
NORTHWESTERN OK ST	OK		6	40.0	40.0	20.0	60.0	33.3	33.3	33.3
OK BAPTIST	OK		6	20.0	25.0	20.0	66.7		33.3	66.7
OK CHRISTIAN COLL	OK		8	20.0	28.6	50.0	50.0		25.0	75.0
OK CITY U	OK		8	42.9	20.0	33.3	42.9	25.0	37.5	37.5
OK PANHANDLE ST	OK		6		33.3		20.0	16.7	50.0	33.3

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
OK ST U	OK	.2	67	29.6	32.6	25.0	30.6	16.4	40.3	43.3
ORAL ROBERTS U	OK		16	58.3	50.0	30.8	25.0	25.0	31.3	43.8
SOUTHEASTERN OK STATE	OK	.1	17	25.0	25.0	31.3	17.6	11.8	47.1	41.2
SOUTHWESTERN OK STATE	OK	.1	21	20.0	17.6	31.6	43.8	9.5	47.6	42.9
U OF OK-NORMAN	OK	.2	59	33.3	33.3	32.6	37.5	25.4	39.0	35.6
U OF TULSA	OK	.1	25	50.8	47.8	40.9	35.3	32.0	16.0	52.0
OREGON										
EASTERN OR STATE	OR		10	12.5	40.0	20.0	33.3	20.0	30.0	50.0
LINFIELD COLL	OR	.1	23	33.3	33.3	43.8	31.3	30.4	43.5	26.1
OREGON STATE	OR	.1	36	45.8	43.5	50.0	63.2	38.9	36.1	25.0
PORTLAND STATE	OR	.2	65	48.9	50.0	34.2	44.4	35.4	24.6	40.0
SOUTHERN OR STATE	OR	.1	27	21.1	28.6	45.0	36.8	29.6	40.7	29.6
U OF OREGON	OR	.2	49	32.3	51.2	34.4	52.4	32.7	32.7	34.7
U OF PORTLAND	OR		14	37.5	70.0	11.1	16.7	28.6	42.9	28.6
PENNSYLVANIA										
ALBRIGHT COLL	PA		16	18.2	20.8	9.1	7.7	12.5	68.8	18.8
ALVERNIA COLL	PA		7	20.0	16.7		40.0		57.1	42.9
BLOOMSBURG U	PA	.2	72	26.9	35.6	34.0	27.9	20.8	43.1	36.1
BUCKNELL U	PA	.1	28	25.8	31.8	36.4	25.0	25.0	42.9	32.1
CALIFORNIA U	PA		14	22.2	37.5	50.0	45.5	50.0	42.9	7.1
CEDAR CREST COLL	PA		6		25.0				83.3	16.7
CLARION U OF PA	PA	.2	55	21.2	20.0	18.6	17.9	14.5	56.4	29.1
COLL MISERICORDIA	PA		12	11.1	20.0	9.1	9.1	16.7	75.0	8.3
DE VLY COLL SCI & AGR	PA		11	25.0	16.7	50.0	37.5	27.3	27.3	45.5
DREXEL	PA	.5	163	31.8	29.9	21.7	21.3	23.3	50.3	26.4
DUQUESNE	PA	.2	79	18.9	16.0	16.7	21.2	13.9	55.7	30.4
EASTERN COLL	PA		9	42.9	28.6	42.9	40.0	44.4	33.3	22.2
ELIZABETHTOWN COLL	PA	.1	23	36.8	47.4	22.2	36.4	13.0	34.8	52.2
FRANKLIN & MARSHALL	PA	.1	21	41.7	21.4	37.5	43.8	28.6	42.9	28.6
GANNON U	PA	.1	23	26.7	29.4	27.8	21.4	26.1	52.2	21.7
GENEVA COLL	PA		7	40.0		20.0		28.6	57.1	14.3
GETTYSBURG COLL	PA		11	20.0	42.9	25.0	16.7	18.2	63.6	10.2
GROVE CITY COLL	PA	.1	45	32.4	38.5	21.4	27.6	22.2	48.9	28.9
GWYNEDD-MERCY COLL	PA		10		22.2	10.0	10.0	10.0	70.0	20.0
HOLY FAMILY COLL	PA		13	8.3	16.7	20.0		15.4	69.2	15.4
KINGS COLL	PA	.2	78	15.5	17.2	17.9	20.0	16.7	57.7	25.6
KUTZTOWN U OF PA	PA		15	54.5	36.4	20.0	25.0	46.7	33.3	20.0
LA ROCHE COLL	PA		6	33.3	66.7			16.7	50.0	33.3

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				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
LA SALLE COLL	PA	.4	139	20.4	27.8	17.5	17.2	16.5	51.8	31.7
LEBANON VALLEY COLL	PA		11	44.4	22.2	55.6	62.5	27.3	9.1	63.6
LEHIGH U	PA	.3	101	37.0	56.6	37.7	40.8	38.6	31.7	29.7
LINCOLN U	PA		5	25.0	20.0				60.0	40.0
LYCOMING COLL	PA		13	12.5	50.0	25.0	12.5	38.5	53.8	7.7
MARYWOOD COLL	PA		12	11.1	11.1	18.2	44.4	8.3	41.7	50.0
MERCYHURST COLL	PA		13	37.5	37.5	33.3	36.4	15.4	46.2	38.5
MESSIAH COLL	PA		15	66.7	50.0	25.0	50.0	46.7	33.3	20.0
MILLERSVILLE U	PA	.1	27	15.0	15.0	15.8	36.4	22.2	55.6	22.2
MORAVIAN COLL	PA	.1	17	40.0	30.8	14.3	37.5	17.6	41.2	41.2
MUHLENBERG COLL	PA	.1	37	17.9	37.0	17.9	26.9	24.3	45.9	29.7
PA ST U-BEHREND	PA		15	33.3	45.5	20.0	27.3	13.3	46.7	40.0
PA ST U-CAPITOL	PA	.1	43	33.3	35.5	30.0	22.6	23.3	46.5	30.2
PA ST U-U PARK	PA	.9	279	31.9	39.4	27.4	29.2	26.9	40.9	32.3
PHILA TEXTILE & SCI	PA	.1	38	23.3	18.2	18.2	25.0	10.5	57.9	31.6
POINT PARK COLL	PA		12	20.0	11.1	11.1			75.0	25.0
ROBERT MORRIS COLL	PA	.3	87	25.4	32.4	19.4	20.7	20.7	47.1	32.2
ROSEMONT COLL	PA		6	66.7	100.0		50.0	16.7	16.7	66.7
SHIPPENSBURG U OF PA	PA	.1	44	47.8	59.4	46.2	55.0	38.6	25.0	36.4
SPRING GARDEN COLL	PA		6		20.0				83.3	16.7
ST FRANCIS COLL	PA	.1	31	18.2	34.8	32.0	13.6	16.1	48.4	35.5
ST JOSEPHS COLL	PA	.3	87	28.8	27.9	22.2	20.7	16.1	47.1	36.8
ST VINCENT COLL	PA	.1	37	30.4	21.4	11.5	12.0	13.5	59.5	27.0
SUSQUEHANNA U	PA		14	36.4	16.7	40.0	22.2	21.4	57.1	21.4
TEMPLE	PA	.5	155	25.9	36.4	23.1	24.1	24.5	47.7	27.7
THIEL COLL	PA	.1	26	20.0	14.3	10.0	9.5	7.7	65.4	26.9
U OF PA	PA	.1	36	27.3	35.0	47.6	39.1	36.1	38.9	25.0
U OF PITTSBURGH	PA	.2	79	41.2	37.5	18.6	17.5	22.8	43.0	34.2
U OF SCRANTON	PA	.3	101	25.8	32.4	22.9	25.8	23.8	48.5	27.7
URSINUS COLL	PA	.1	19	25.0	30.8	23.1	38.5	36.8	42.1	21.1
VILLANOVA	PA	.6	191	28.9	35.0	27.5	26.9	25.7	46.1	28.3
WAYNESBURG COLL	PA		11	22.2	22.2	10.0	22.2	9.1	63.6	27.3
WEST CHESTER U OF PA	PA	.1	28	33.3	50.0	20.0	58.3	42.9	32.1	25.0
WESTMINSTER COLL	PA		15	20.0	22.2	33.3	30.8	26.7	53.3	20.0
WIDENER U	PA	.2	62	23.8	30.2	14.0	9.5	25.8	56.5	17.7
WILKES COLL	PA	.1	46	21.1	23.7	13.9	20.7	15.2	58.7	26.1
YORK COLL OF PA	PA	.1	20	10.5	13.3	13.3	31.3	15.0	70.0	15.0
PUERTO RICO										
BAYAMON CENTRAL U	PR		5			25.0			80.0	20.0

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
CATHOLIC U OF PR	PR	.1	28	14.3	22.2	5.9	13.3	10.7	82.1	7.1
CAYEY U COLL-PR	PR	.1	41	31.3	57.1	15.4	13.6	17.1	65.9	17.1
INTER AMER-HATO REY	PR	.2	73	30.0	19.2	13.6	18.9	16.4	69.9	13.7
INTER AMER-SAN GERMN	PR		9	33.3		14.3		11.1	77.8	11.1
SACRED HEART COLL	PR	.1	21	9.1	14.3	9.1	10.0	14.3	85.7	
U OF PR-MAYAGUEZ	PR	.1	40	42.9	46.7	36.8	17.6	32.5	60.0	7.5
U OF PR-RIO PIEDRAS	PR	1.1	357	38.5	40.6	24.2	17.5	25.5	59.7	14.8
WORLD U	PR		5		58.0			28.0	80.0	
RHODE ISLAND										
BRYANT COLL	RI	.2	69	37.0	38.0	36.2	34.8	30.4	39.1	30.4
JOHNSON & WALES U	RI		5	66.7		80.0	100.0	60.0		40.0
PROVIDENCE COLL	RI	.1	28	16.7	40.0	42.9	35.3	17.9	42.9	39.3
SALVE REGINA-NEWPORT	RI		6	20.0	60.0	25.0	50.8	16.7	33.3	50.0
U OF RHODE ISLAND	RI	.1	31	38.1	40.9	40.0	31.3	29.0	38.7	32.3
SOUTH CAROLINA										
BAPT COLL-CHARLESTON	SC		7	66.7	66.7	50.0	100.0	42.9		57.1
BOB JONES U	SC	.1	30	38.1	47.6	45.0	16.7	30.0	36.7	33.3
CHARLESTON COLL	SC	.1	26	47.6	72.2	25.0	50.0	11.5	19.2	69.2
CLEMSON	SC	.2	54	35.0	39.5	33.3	35.3	24.1	38.9	37.0
COLUMBIA COLL	SC		7			16.7	20.0		85.7	14.3
FRANCIS MARION COLL	SC		10	25.0	12.5	40.0	33.3		50.0	50.0
FURMAN	SC	.1	28	27.3	30.8	61.5	38.5	35.0	35.0	30.0
PRESBYTERIAN COLL	SC		7	42.9	28.6	42.9	33.3			100.0
SC STATE	SC		6	16.7	16.7	20.0			50.0	50.0
THE CITADEL	SC	.1	17	25.8	28.6	20.0	28.0	17.6	58.8	23.5
U OF SC-AIKEN	SC		6		20.0	20.0		16.7	83.3	
U OF SC-COASTAL	SC	.1	21	21.1	25.0	20.0	16.7	14.3	57.1	28.6
U OF SC-COLUMBIA	SC	.4	118	27.6	20.4	29.3	25.9	16.9	49.2	33.9
U OF SC-SPARTANBURG	SC		10	57.1	28.6	37.5	33.3	20.0	30.0	50.0
WINTHROP COLL	SC		15	10.0	30.8	15.4	15.4	20.0	53.3	26.7
WOOFORD COLL	SC		13	50.0	55.6	42.9		30.8	23.1	46.2
SOUTH DAKOTA										
AUGUSTANA COLL	SD		11	33.3	60.0	50.0	50.0	45.5	27.3	27.3
BLACK HILLS STATE	SD	.1	17	25.0	50.0	9.1	22.2	29.4	41.2	29.4
NATL COLL OF BUS	SD		6	25.0	50.0	16.7	33.3	16.7	50.0	33.3
NORTHERN STATE	SD	.1	23	27.8	36.8	23.5	35.7	26.1	39.1	34.8
SIOUX FALLS COLL	SD		10	28.6	33.3	37.5		40.0	50.0	10.0

* 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

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF SD	SD	.2	67	28.8	37.1	35.9	38.8	16.4	32.8	50.7
TENNESSEE										
AUSTIN PEAY STATE	TN	.1	21	28.6	30.8	17.6	21.4	23.8	52.4	23.8
BELMONT COLL	TN		11	16.7	42.9	37.5	44.4	45.5	45.5	9.1
CARSON NEWMAN COLL	TN		14	36.4	60.0	36.4	25.0	35.7	35.7	28.6
CHRISTIAN BROS COLL	TN	.1	21	11.8	27.8	20.0	16.7	9.5	57.1	33.3
DAVID LIPSCOMB COLL	TN	.1	21	50.0	41.2	36.8	22.2	14.3	38.1	47.6
EAST TENN STATE	TN	.2	65	24.5	39.6	29.8	35.4	21.5	43.1	35.4
FREED-HARDEMAN COLL	TN		5	50.0	75.0	50.0	50.0	20.0	20.0	60.0
MEMPHIS STATE	TN	.2	77	17.5	33.3	20.4	26.3	15.6	53.2	31.2
MIDDLE TENN STATE	TN	.1	38	24.1	33.3	30.0	28.0	26.3	55.3	18.4
MILLIGAN COLL	TN		6	33.3	20.0		25.0		66.7	33.3
SOUTHERN MISSIONARY	TN		7	50.0	20.0	40.0	50.0	42.9	28.6	28.6
TENN STATE	TN		12		40.0	20.0	9.1	8.3	58.3	33.3
TENN TECH	TN	.1	40	25.9	33.3	21.2	14.3	22.5	45.0	32.5
TENN TEMPLE	TN		6			50.0	25.0		50.0	50.0
TENN WESLEYAN COLL	TN		14	33.3	50.0		27.3	14.3	42.9	42.9
TREVECCA NAZARENE	TN		5	20.0	66.7		25.0	20.0	40.0	40.0
U OF TN-CHATTANOOGA	TN	.1	45	31.3	30.3	19.4	17.9	26.7	51.1	22.2
U OF TN-KNOXVILLE	TN	.2	76	36.5	56.3	24.6	20.4	22.4	42.1	35.5
U OF TN-MARTIN	TN	.1	27	15.0	23.8	26.1	34.8	14.8	51.9	33.3
UNION U	TN		11	10.0	9.1	9.1	25.0	9.1	72.7	18.2
TEXAS										
ABILENE CHRISTIAN	TX	.1	23	26.3	45.0	18.2	33.3	13.0	47.8	39.1
ANGELO STATE	TX	.1	18	22.2	22.2	26.7	23.1	16.7	61.1	22.2
BAYLOR	TX	.2	49	44.8	37.8	39.4	36.1	32.7	26.5	40.8
CORPUS CHRISTI STATE U	TX	.1	17	43.8	50.0	43.8	42.9	29.4	29.4	41.2
DALLAS BAPTIST COLL	TX		7	28.6	33.3	28.6	40.0	28.6	71.4	
E TEXAS STATE	TX	.1	23	23.8	35.0	20.0	13.3	13.0	56.5	30.4
HARDIN-SIMMONS U	TX		6	40.0	33.3				50.0	50.0
HOUSTON BAPTIST	TX		8	42.9	42.9	25.0	20.0	25.0	37.5	37.5
HOWARD PAYNE U	TX		6	16.7	20.0	20.0	20.0		66.7	33.3
LAMAR U	TX		13		18.2	27.3	15.4	7.7	69.2	23.1
LAREDO ST U	TX		5		20.0				80.0	20.0
LUBBOCK CHRISTIAN	TX		5				20.0		80.0	20.0
MCMURRAY COLL	TX		5		40.0				60.0	40.0
MIDWESTERN STATE	TX	.1	19	11.8	12.5	25.0	35.3	10.5	52.6	36.8
PAN AMERICAN U	TX		7	40.0	40.0	16.7	14.3		42.9	57.1

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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

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SAM HOUSTON STATE	TX	.1	30	15.4	23.1	14.3	26.9	10.0	60.0	30.0
SOUTHERN METHODIST	TX	.1	19	50.0	38.5	44.4	17.6	21.1	31.6	47.4
SOUTHWEST TEX STATE	TX	.2	59	23.4	16.3	18.8	25.5	11.9	54.2	33.9
ST EDWARDS U	TX		7	40.0				14.3	71.4	14.3
ST MARYS U-SAN ANTONIO	TX		14	16.7		15.4	7.7		71.4	28.6
STEPHEN F AUSTIN STATE	TX	.1	31	32.0	16.7	26.1	20.0	9.7	48.4	41.9
SUL ROSS STATE	TX		5						100.0	
TARLETON STATE	TX	.1	17	7.7	7.7		27.3	5.9	76.5	17.6
TEX A&I-KINGSVILLE	TX		10	25.0	37.5	33.3	20.0	10.0	50.0	40.0
TEX A&M	TX	.4	134	37.6	34.8	36.5	34.7	29.1	38.8	32.1
TEX CHRISTIAN	TX	.1	23	45.0	20.0	44.4	33.3	21.7	43.5	34.8
TEX TECH	TX	.3	90	31.3	34.3	32.8	44.4	30.0	43.3	26.7
TEX WESLEYAN COLL	TX		9	14.3	16.7	11.1	12.5	11.1	77.8	11.1
U OF HOUSTON	TX	.2	54	14.3	33.3	18.2	26.2	22.2	55.6	22.2
U OF HOUSTON CLEAR LAKE	TX		15	23.1	14.3	7.1	16.7		60.0	40.0
U OF HOUSTON DOWN TOWN	TX	.1	24	22.2	27.8	25.0	34.8	16.7	54.2	29.2
U OF HOUSTON-VICTORIA	TX		9	12.5	25.0	12.5	22.2	22.2	66.7	11.1
U OF NORTH TEXAS	TX	.2	56	20.5	35.6	20.0	26.7	19.6	50.0	30.4
U OF TEX-ARLINGTON	TX	.3	89	32.9	39.1	24.2	34.9	21.3	41.6	37.1
U OF TEX-AUSTIN	TX	.3	84	27.9	33.3	33.8	28.4	16.7	47.6	35.7
U OF TEX-DALLAS	TX	.2	58	23.5	33.3	20.5	31.1	22.4	46.6	31.0
U OF TEX-EL PASO	TX	.2	56	20.5	19.5	15.6	20.0	10.7	60.7	28.6
U OF TEX-PERMIAN BASIN	TX		13		33.3	30.0	62.5	15.4	23.1	61.5
U OF TEX-SAN ANTONIO	TX	.2	68	20.0	22.6	13.8	17.5	5.9	63.2	30.9
U OF TEX-TYLER	TX	.1	25	33.3	58.8	29.4	41.2	28.0	28.0	44.0
WEST TEX STATE	TX	.1	27	50.0	41.7	42.9	28.6	25.9	29.6	44.4
UTAH										
BRIGHAM YOUNG	UT	.2	56	48.7	36.1	29.7	42.9	37.5	41.1	21.4
SOUTHERN UTAH STATE	UT		5	100.0	66.7	50.0	50.0	40.0		60.0
U OF UTAH	UT	.2	49	45.0	39.0	50.0	50.0	28.6	18.4	53.1
UTAH STATE	[illegible]	.1	22	7.7	23.5	29.4	50.0	31.8	50.0	18.2
WEBER STATE	UT		16	25.0	21.4	16.7	28.6	18.8	62.5	18.8
WESTMINSTER COLL	UT		9	37.5	14.3	33.3	14.3	11.1	44.4	44.4
VERMONT										
ST MICHAELS COLL	VT		10	40.0	33.3	57.1	50.0	50.0	40.0	10.0
U OF VT	VT	.1	22	20.0	37.5	38.5	33.3	31.8	45.5	22.7

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NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
VIRGINIA										
AVERETT COLL	VA		6	33.3	25.0	66.7	20.0	16.7	50.0	33.3
CHRISTOPHER NEWPORT	VA		9		66.7	71.4	85.7	44.4	22.2	33.3
CLINCH VALLEY	VA		6	75.0	33.3	25.0	33.3	50.0	50.0	
COLL OF WILLIAM & MARY	VA	.1	26	47.4	61.1	35.3	35.7	46.2	30.8	23.1
EMORY & HENRY COLL	VA		7	40.0	66.7	40.0	66.7	28.6	14.3	57.1
GEORGE MASON U	VA	.1	40	24.1	31.0	30.0	18.8	17.5	52.5	30.0
HAMPTON U	VA	.1	26	22.7	28.0	15.0	9.5	7.7	61.5	30.8
JAMES MADISON U	VA	.1	42	51.4	45.5	45.2	44.0	26.2	26.2	47.6
LONGWOOD COLL	VA		9	44.4	33.3	25.0	25.0	11.1	44.4	44.4
LYNCHBURG COLL	VA		6		16.7	20.0		16.7	66.7	16.7
MARYMOUNT U	VA		9	33.3		42.9	40.0	44.4	44.4	11.1
NORFOLK STATE	VA		9	42.9	28.6	14.3	14.3	33.3	55.6	11.1
OLD DOMINION U	VA	.1	34	36.7	25.9	23.1	36.4	23.5	44.1	32.4
RADFORD U	VA	.1	18	21.4	21.4	41.2	41.7	33.3	44.4	22.2
ROANOKE COLL	VA		5	20.0	40.0	20.0	25.0	20.0	60.0	20.0
U OF RICHMOND	VA		13	62.5	88.9	50.0	33.3	53.8	15.4	30.8
U OF VA	VA	.1	19	30.0	40.0	41.7	33.3	31.6	31.6	36.8
VA COMMONWEALTH U	VA	.1	31	30.0	25.0	39.1	42.1	25.8	45.2	29.0
VA POLY TECH	VA	.1	41	50.0	42.9	52.0	52.4	48.8	36.6	14.6
VA STATE	VA		15	30.0	22.2	27.3	16.7	20.0	53.3	26.7
WASHINGTON & LEE	VA		7		25.0	50.0		14.3	71.4	14.3
WASHINGTON										
CENTRAL WASH STATE	WA	.3	113	31.4	34.4	42.5	36.2	24.8	33.6	41.6
CITY U	WA	.1	21	31.6	26.3	31.6	33.3	23.8	42.9	33.3
EASTERN WASH STATE	WA	.1	43	45.7	47.1	40.6	39.1	32.6	30.2	37.2
GONZAGA U	WA	.1	23	31.3	14.3	29.4	40.0	30.4	47.8	21.7
PACIFIC LUTHERAN	WA	.1	28	33.3	36.4	42.9	26.1	32.1	57.1	10.7
SEATTLE PACIFIC COLL	WA	.1	19	26.7	13.3	36.4	20.0	21.1	57.9	21.1
SEATTLE U	WA	.1	40	22.2	32.4	38.5	33.3	27.5	40.0	32.5
ST MARTINS COLL	WA		8		33.3	16.7	16.7		62.5	37.5
U OF PUGET SOUND	WA		16	22.2	46.7	54.5	25.0	31.3	25.0	43.8
U OF WASH	WA	.4	116	44.0	55.8	59.4	43.4	50.0	22.4	27.6
WALLA WALLA COLL	WA		8	37.5	20.0	28.6	40.0	12.5	37.5	50.0
WASH STATE	WA	.1	46	29.0	45.7	50.0	42.3	34.8	30.4	34.8
WESTERN WASH STATE	WA	.1	30	33.3	44.8	45.8	28.6	20.0	36.7	43.3
WHITWORTH COLL	WA		11	11.1	37.5	55.6	16.7	9.1	54.5	36.4

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NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
WEST VIRGINIA										
BLUEFIELD STATE	WV		9	14.3	42.9	20.0		22.2	55.6	22.2
CONCORD COLL	WV	.1	30	46.7	36.4	26.7	23.1	33.3	60.0	6.7
FAIRMONT STATE	WV	.1	35	47.6	27.8	31.6	25.0	31.4	51.4	17.1
GLENVILLE STATE	WV	.1	23	44.4	30.8	37.5	22.2	26.1	65.2	8.7
MARSHALL U	WV	.2	76	35.3	28.9	34.1	32.5	31.6	50.0	18.4
SHEPHERD COLL	WV	.1	32	34.8	40.9	31.8	40.9	25.0	40.6	34.4
U OF CHARLSTON	WV	.1	17			22.2	42.9	11.8	82.4	5.9
W VA INST TECN	WV	.1	17	37.5	22.2	25.0	25.0	11.8	58.8	29.4
W VA STATE	WV	.1	40	36.4	40.9	21.4		20.0	70.0	10.0
W VA U	WV	.3	104	34.8	25.9	23.8	22.4	23.1	54.8	22.1
W VA WESLEYAN	WV		9	66.7	60.0			22.2	44.4	33.3
WEST LIBERTY STATE	WV		14	22.2	16.7	10.0		21.4	78.6	
WHEELING COLL	WV		16	22.2	28.6	8.3		6.3	68.8	25.0
WISCONSIN										
CARROLL COLL	WI		7	40.0	60.0	50.0	66.7	42.9	28.6	28.6
CARTHAGE COLL	WI		12	55.6	30.0	30.0	20.0	25.0	33.3	41.7
EDGEWOOD COLL	WI		9	16.7	33.3	20.0	20.0	44.4	44.4	11.1
LAKELAND COLL	WI	.1	40	36.7	55.6	25.9	30.8	37.5	25.0	37.5
MARQUETTE U	WI	.2	81	39.7	41.3	45.8	30.0	30.9	33.3	35.8
ST NORBERT COLL	WI	.1	18	50.0	64.3	46.2	61.5	44.4	11.1	44.4
U OF WI-EAU CLAIRE	WI	.1	44	52.9	47.2	66.7	68.4	43.2	20.5	36.4
U OF WI-LA CROSSE	WI		14	88.9	60.0	88.9	87.5	57.1		42.9
U OF WI-MADISON	WI	.1	46	65.6	70.0	60.7	46.2	50.0	28.3	21.7
U OF WI-MILWAUKEE	WI	.3	83	46.3	53.6	53.7	55.8	47.0	24.1	28.9
U OF WI-OSHKOSH	WI	.1	32	56.5	61.5	59.1	26.3	43.8	18.8	37.5
U OF WI-PARKSIDE	WI		9	28.6	33.3	50.0	33.3	44.4	55.6	
U OF WI-PLATTEVILLE	WI		9	50.0	71.4	71.4	50.0	55.6	11.1	33.3
U OF WI-RIVER FALLS	WI		9	33.3	66.7	62.5	71.4	44.4		55.6
U OF WI-STEVENS PT	WI		9	16.7	62.5	37.5	85.7	33.3	11.1	55.6
U OF WI-SUPERIOR	WI		6	66.7	80.0			66.7	33.3	
U OF WI-WHITEWATER	WI	.1	48	44.4	55.3	44.8	62.5	50.0	25.0	25.0
WYOMING										
U OF WYOMING	WY	.2	49	48.6	40.0	36.1	33.3	26.5	34.7	38.8

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NOVEMBER 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
SCHOOLS WITH FEWER THAN FIVE	1.9	621	31.3	32.7	28.5	26.0	24.0	48.5	27.5
SCHOOLS NOT RECORDED	17.3	5,622	39.2	44.8	36.7	30.9	35.4	41.5	23.1
TOTALS	100.0	32,499	35.7	39.7	32.7	31.0	29.8	42.5	27.7

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

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

REPORT NUMBER 12-C

NASPA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA										
ALABAMA A & M	AL	.2	9		12.5		28.6	11.1	66.7	22.2
AUBURN U-AUBURN	AL	.4	15	80.0	75.0	40.0	33.3	60.0	13.3	26.7
TROY ST-TROY	AL	.1	5	100.0	33.3		33.3	60.0		40.0
U OF AL-BIRMINGHAM	AL	.1	5	50.0	75.0	50.0	50.0	60.0	20.0	20.0
U OF AL-UNIVERSITY	AL	.3	13	40.8	37.5	12.5		38.5	53.8	7.7
ARIZONA										
ARIZONA STATE	AZ	.4	14	37.5	44.4	50.0	60.0	28.6	35.7	35.7
U OF ARIZONA	AZ	.2	6	66.7	80.0			50.0	33.3	16.7
ARKANSAS										
HARDING COLL	AR	.2	7	50.0	50.0	33.3	25.0	28.6	42.9	28.6
U OF AR-FAYETTEVILLE	AR	.1	5		25.0			20.0	80.0	
U OF AR-LITTLE ROCK	AR	.2	6	75.0	60.0	50.8		66.7	16.7	16.7
CALIFORNIA										
CAL ST U-LOS ANGELES	CA	.3	10	37.5	66.7	71.4	57.1	40.0	20.0	40.0
CAL ST U-SACRAMENTO	CA	.3	10	71.4	85.7			80.0	10.0	10.0
GOLDEN GATE	CA	.2	9	33.3	62.5	25.0		33.3	44.4	22.2
SAN DIEGO STATE	CA	.3	12	40.0	50.0	33.3	75.0	50.0	33.3	16.7
SAN FRANCISCO STATE	CA	.4	17	62.5	66.7	42.9	66.7	58.8	29.4	11.8
U OF CAL-BERKELEY	CA	.2	7	20.0	66.7	33.3		28.6	14.3	57.1
U OF CAL-LOS ANGELES	CA	.4	16	50.0	50.0	50.0	75.0	43.8	31.3	25.0
U OF SAN FRANCISCO	CA	.2	6	50.0	75.0	50.0	50.0	66.7	16.7	16.7
U OF SANTA CLARA	CA	.2	7	25.0	50.0	33.3		28.6	42.9	28.6
U OF SOUTHERN CAL	CA	.5	18	66.7	37.5	66.7	33.3	50.0	33.3	16.7
COLORADO										
U OF CO-BOULDER	CO	.2	7	75.0	100.0	80.0	33.3	57.1	14.3	28.6
U OF DENVER	CO	.3	13	44.4	62.5	50.0	50.0	38.5	7.7	53.8
CONNECTICUT										
BRIDGEPORT	CT	.1	5	25.0	40.0	25.8	25.0	40.0	60.0	
CENTRAL CONN ST U	CT	.4	15	25.0	40.0	41.7	28.6	40.0	26.7	33.3
FAIRFIELD	CT	.2	6	40.0	60.0	66.7	33.3	33.3	33.3	33.3
SACRED HEART UNIV	CT	.2	7	100.0	66.7	50.0	50.0	57.1	28.6	14.3
U OF CONN	CT	.3	10	60.0	50.0	62.5	40.0	60.0	20.0	20.0
U OF HARTFORD	CT	.3	12	57.1	80.0	50.0	57.1	41.7	16.7	41.7

* 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 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
DISTRICT OF COLUMBIA										
AMERICAN	DC	.3	13	57.1	50.0	50.0	14.3	46.2	46.2	7.7
CATHOLIC U OF AMER	DC	.2	6		20.0	20.0			66.7	33.3
GEORGE WASHINGTON	DC	.6	24	42.9	33.3	50.0	18.2	29.2	33.3	37.5
HOWARD	DC	.3	10	42.9	33.3	14.3	28.6	20.0	40.0	40.0
SOUTHEASTERN	DC	.3	11	30.0	11.1	40.0	27.3	18.2	54.5	27.3
U OF DC	DC	.2	8	42.9	28.6	33.3	28.6	25.0	62.5	12.5
FLORIDA										
FL ATLANTIC U	FL	.1	5	66.7	50.0	25.0		40.0	40.0	20.0
FL INTERNATIONAL	FL	.3	11	75.0	55.6	60.0	50.0	63.6	18.2	18.2
FL SOUTHERN COLL	FL	.1	5	20.0	60.0	20.0	40.0		20.0	80.0
FL STATE	FL	.4	16	50.0	50.0	22.2	28.6	43.8	25.0	31.3
NOVA	FL	.3	12	40.0	71.4	40.0	50.0	41.7	33.3	25.0
ST THOMAS U	FL	.2	8	25.0		42.9			50.0	50.0
U OF CENTRAL FL	FL	.2	9	66.7	40.0	75.0	42.9	33.3	11.1	55.6
U OF FLORIDA	FL	.8	33	69.6	70.8	56.3	42.9	54.5	18.2	27.3
U OF MIAMI	FL	.6	22	33.3	71.4	44.4	26.7	40.9	22.7	36.4
U OF NORTH FL	FL	.2	8	50.0	42.9	40.0	33.3	37.5	37.5	25.0
U OF SO FLORIDA	FL	.4	14	50.0	58.3	54.5	36.4	35.7	28.6	35.7
U OF WEST FLORIDA	FL	.1	5	50.0	50.0	25.0		20.0	20.0	60.0
GEORGIA										
GA COLLEGE	GA	.1	5	100.0	66.7		50.0	60.0	20.0	20.0
GA STATE	GA	.2	9	50.0	66.7	62.5	50.0	55.6	11.1	33.3
KENNESAW COLL	GA	.1	5	66.7	33.3	66.7		40.0	20.0	40.0
U OF GEORGIA	GA	.6	25	36.8	38.9	20.0	10.5	20.0	40.0	40.0
VALDOSTA STATE	GA	.1	5	50.0	33.3	50.0	25.0	20.0	40.0	40.0
HAWAII										
U OF HAWAII-MANOA	HI	.2	7	50.0	100.0	66.7	83.3	42.9	14.3	42.9
ILLINOIS										
DEPAUL	IL	.6	25	42.9	46.7	55.6	53.3	48.0	16.0	36.0
IL STATE	IL	.1	5		33.3	50.0		20.0	40.0	40.0
NORTHERN IL	IL	.2	6	100.0	100.0	100.0	40.0	50.0		50.0
ROOSEVELT	IL	.8	31	29.2	19.0	44.0	26.1	22.6	38.7	38.7
ROSARY COLL	IL	.2	8	16.7	40.0	71.4		12.5	37.5	50.0
STHN IL U-CARBONDALE	IL	.4	15	38.5	53.3	50.0	36.4	26.7	33.3	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

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF CHICAGO	IL	.1	5	100.0	100.0	66.7	50.0	80.0		20.0
U OF IL-CHICAGO	IL	.2	9	12.5	62.5	60.0	50.0	22.2	22.2	55.6
U OF IL-URBANA	IL	.4	15	50.0	70.0	37.5	28.6	46.7	26.7	26.7
WESTERN IL U	IL	.1	5	33.3	33.3		25.0	20.0	60.0	20.0
INDIANA										
BALL ST	IN	.4	17	40.0	30.0	36.4	40.0	41.2	41.2	17.6
IN ST U-TERRE HAUTE	IN	.1	5						100.0	
IN U-BLOOMINGTON	IN	.3	11	80.0	66.7	60.0	50.0	63.6	18.2	18.2
IN U-PURDUE-INDPLS	IN	.2	8	50.0	50.0	57.1	66.7	37.5	25.0	37.5
PURDUE U-MAIN CAMPUS	IN	.2	7	33.3	66.7			14.3	71.4	14.3
U OF NOTRE DAME	IN	.3	13	30.8	40.0	22.2	36.4	23.1	38.5	38.5
IOWA										
U OF IOWA	IA	.4	14	71.4	66.7	50.0	71.4	50.0	14.3	35.7
KANSAS										
FORT HAYS STATE	KS	.1	5				33.3		80.0	20.0
KANSAS STATE	KS	.2	7		33.3	20.0	60.0	28.6	14.3	57.1
PITTSBURG STATE	KS	.2	7	20.0	50.0	50.0	20.0	14.3	14.3	71.4
U OF KANSAS	KS	.2	8	50.0	60.0	60.0	66.7	62.5	25.0	12.5
WICHITA STATE	KS	.2	7	16.7	33.3	42.9	66.7	28.6	28.6	42.9
KENTUCKY										
MOREHEAD STATE	KY	.2	6	20.0	33.3	33.3	33.3	16.7	33.3	50.0
U OF KENTUCKY	KY	.3	13	22.2	44.4	25.0	25.0	30.8	46.2	23.1
LOUISIANA										
LA TECH	LA	.2	6	60.0	60.0	20.0	20.0	33.3	50.0	16.7
MAINE										
U OF ME-ORONO	ME	.1	5	50.0	50.0		50.0	40.0	20.0	40.0
U OF ME-PORTLAND	ME	.1	5	50.0	50.0	50.0	66.7	40.0	20.0	40.0
MARYLAND										
LOYOLA COLL	MD	.3	11	30.0	37.5	37.5	60.0	18.2	27.3	54.5
MORGAN STATE	MD	.3	11	10.0	30.0	11.1	9.1		54.5	45.5
U OF BALTIMORE	MD	.3	10		80.0	71.4	57.1	30.0	10.0	60.0
U OF MD-COLLEGE PARK	MD	.4	14	27.3	12.5	33.3	45.5	28.6	42.9	28.6

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MASSACHUSETTS										
ASSUMPTION COLL	MA	.2	7	75.0	60.0	20.0	25.0	28.6	42.9	28.6
BABSON COLL	MA	.2	9	33.3	16.7	16.7	20.0	22.2	55.6	22.2
BENTLEY COLL	MA	.8	32	44.0	21.7	38.1	41.2	34.4	37.5	28.1
BOSTON COLL	MA	.4	14	30.8	38.5	37.5	33.3	28.6	50.0	21.4
BOSTON U	MA	.3	13	30.0	30.0	12.5	37.5	23.1	38.5	38.5
MERRIMACK COLL	MA	.2	6	50.0	20.0	16.7	33.3	16.7	16.7	66.7
NICHOLS COLL	MA	.1	5	50.0		66.7	50.0	60.0	40.0	
NORTHEASTERN U	MA	.6	24	26.7	50.0	25.0	20.0	33.3	29.2	37.5
SALEM STATE	MA	.1	5	100.0	66.7	75.0	100.0	80.0		20.0
SUFFOLK	MA	.3	10	28.6	16.7	14.3	16.7	10.0	60.0	30.0
U OF MASS-AMHERST	MA	.4	16	60.0	66.7	22.2	27.3	43.8	25.0	31.3
U OF MASS-BOSTON	MA	.2	6	75.0	66.7	100.0	100.0	83.3	16.7	
MICHIGAN										
MICHIGAN STATE	MI	.5	18	35.7	50.0	30.8	20.0	33.3	27.8	38.9
U OF MI-ANN ARBOR	MI	.3	10	77.8	85.7		100.0	60.0	20.0	20.0
NALSH COLLEGE	MI	.4	14	70.0	62.5	40.0	60.0	64.3	14.3	21.4
NAYNE STATE	MI	.1	5	33.3					80.0	20.0
NESTERN MI U	MI	.2	9	50.0	50.0	62.5	71.4	44.4	22.2	33.3
MINNESOTA										
U OF MN-MNPLS	MN	.2	9	62.5	33.3	33.3	50.0	55.6	33.3	11.1
MISSISSIPPI										
JACKSON STATE	MS	.3	12	44.4	11.1	27.3	9.1		58.3	41.7
MS ST U	MS	.4	15	28.6	41.7	25.0	45.5	20.0	46.7	33.3
U OF MS	MS	.5	21	42.9	46.7	23.5	27.8	28.6	42.9	28.6
MISSOURI										
SOUTHEAST MO STATE	MO	.2	8	33.3	20.0			25.0	62.5	12.5
SOUTHWEST MO STATE	MO	.2	9		40.0	57.1	50.0	44.4	22.2	33.3
ST LOUIS U	MO	.2	7	50.0	66.7	33.3	33.3	14.3	28.6	57.1
U OF MO-COLUMBIA	MO	.3	10	22.2	20.0	25.0	25.0	20.0	50.0	30.0
U OF MO-KANSAS CITY	MO	.3	12	40.0	30.0	20.0	33.3	33.3	58.3	8.3
U OF MO-ST LOUIS	MO	.3	13	44.4	62.5	50.0	50.0	38.5	23.1	38.5
WASHINGTON U	MO	.1	5	66.7	33.3		66.7	60.0	20.0	20.0

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REPORT NUMBER 12-D

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NEBRASKA										
U OF NEBR-LINCOLN	NE	.2	6	60.0	25.0	50.0	60.0	50.0	33.3	16.7
U OF NEBR-OMAHA	NE	.1	5	50.0	60.0	33.3	75.0	20.0		80.0
NEW HAMPSHIRE										
NH COLL	NH	.2	9	60.0	62.5	60.0	25.0	55.6	22.2	22.2
NEW JERSEY										
FARLGH DCKSN-MADISON	NJ	.3	10	62.5	33.3	16.7	25.0	40.0	30.0	30.0
FARLGH DCKSN-RTHFD	NJ	.3	13	10.0	11.1	30.0	36.4	15.4	61.5	23.1
FARLGH DCKSN-TEANECK	NJ	.2	9	57.1	50.0		14.3	33.3	44.4	22.2
MONMOUTH COLL	NJ	.3	10	28.6	50.0	25.0	50.0	40.0	40.0	20.0
RUTGERS U-CAMDEN	NJ	.2	6	50.0	66.7	33.3	40.0	16.7	16.7	66.7
RUTGERS U-NEWARK	NJ	1.1	44	25.8	35.5	26.7	21.2	18.2	56.8	25.0
SETON HALL	NJ	.3	11	25.0	80.0	33.3	12.5	36.4	36.4	27.3
ST PETERS COLL	NJ	.1	5		20.0		25.0		60.0	40.0
NEW MEXICO										
U OF NEW MEXICO	NM	.2	6	20.0	40.0			16.7	50.0	33.3
NEW YORK										
ADELPHI	NY	.4	14	42.9	20.0	22.2	33.3	35.7	57.1	7.1
COLUMBIA U	NY	.1	5	100.0	75.0			60.0	20.0	20.0
CORNELL	NY	.2	6	50.0	66.7	66.7	66.7	50.0	33.3	16.7
CUNY BERNARD BARUCH	NY	.8	31	46.7	25.0	25.0	33.3	22.6	48.4	29.0
CUNY BROOKLYN COLL	NY	.2	7	33.3	40.0	33.3		28.6	57.1	14.3
CUNY LEHMAN COLL	NY	.2	9	25.0	20.0		16.7	11.1	66.7	22.2
CUNY QUEENS COLL	NY	.2	6	50.0	33.3	33.3	75.0	50.0	16.7	33.3
FORDHAM	NY	.4	16	20.0	30.0	45.5		31.3	56.3	12.5
HOFSTRA	NY	.6	22	77.8	80.0	66.7	60.0	63.6	22.7	13.6
IONA COLL	NY	.2	9	66.7	100.0	40.0		44.4	22.2	33.3
L I U-BKLYN CENTER	NY	.5	19	21.4	46.2	18.2	12.5	10.5	63.2	26.3
L I U-CW POST	NY	.6	24	37.5	36.4	50.0	66.7	41.7	37.5	20.8
MANHATTAN COLL	NY	.2	7	50.0	66.7	80.0	50.0	42.9	42.9	14.3
NEW YORK U	NY	.9	35	45.0	38.5	35.0	56.3	45.7	42.9	11.4
PACE U-NY	NY	1.0	38	54.5	45.5	45.0	29.4	39.5	47.4	13.2
PACE U-PLEASANTVILLE	NY	.2	9	20.0	66.7		25.0	33.3	44.4	22.2
PACE U-WHITE PLAINS	NY	.2	9	20.0	60.0			11.1	66.7	22.2
ST FRANCIS COLL	NY	.1	5	50.0		75.0	50.0	60.0	20.0	20.0

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REPORT NUMBER 12-D

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NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ST JOHNS	NY	1.0	39	52.9	56.5	25.0	28.6	35.9	53.8	10.3
SUNY AT ALBANY	NY	.3	12	40.0	25.0	62.5	50.0	58.3	33.3	8.3
SUNY AT BINGHAMTON	NY	.4	15	50.0	70.0	50.0	25.0	53.3	26.7	20.0
SUNY AT BUFFALO	NY	.3	11	60.0	40.0	40.0	25.0	36.4	63.6	
SYRACUSE	NY	.2	7	25.0	50.0	20.0	40.0	28.6	42.9	28.6
U OF ROCHESTER	NY	.1	5	33.3	100.0	50.0		20.0	80.0	
NORTH CAROLINA										
APPALACHIAN STATE	NC	.3	12	40.0	50.0	50.0	33.3	50.0	33.3	16.7
U OF NC-CHAPEL HILL	NC	2.1	82	60.4	74.4	60.5	66.7	57.3	19.5	23.2
OHIO										
BALDWIN-WALLACE COLL	OH	.3	11	25.0	22.2	20.0	33.3	18.2	63.6	18.2
BOWLING GREEN STATE	OH	.2	7	33.3	50.0	20.0	25.0	28.6	14.3	57.1
CASE WESTERN RESERVE	OH	.2	7	66.7	60.0	75.0	75.0	42.9	14.3	42.9
CLEVELAND STATE	OH	.7	26	63.6	66.7	33.3	53.3	42.3	26.9	30.8
DYKE COLL	OH	.2	6	25.0	20.0	100.0	66.7	33.3	66.7	
JOHN CARROLL U	OH	.2	7		33.3	40.0	50.0	42.9	28.6	28.6
KENT STATE	OH	.3	12	33.3	25.0	22.2	14.3	8.3	58.3	33.3
MIAMI U	OH	.4	15	42.9	33.3	77.8	14.3	33.3	20.0	46.7
OHIO STATE	OH	.3	13	75.0	57.1	77.8	85.7	53.8	15.4	30.8
OHIO U	OH	.2	8	50.0	66.7	40.0	50.0	37.5	25.0	37.5
U OF AKRON	OH	.6	25	9.1	38.5	35.3	35.7	40.0	52.0	8.0
U OF CINCINNATI	OH	.5	18	41.7	50.0	33.3	44.4	44.4	27.8	27.8
U OF DAYTON	OH	.3	13	25.0	75.0	42.9	60.0	38.5	30.8	30.8
U OF TOLEDO	OH	.3	11	57.1	33.3	22.2	25.0	27.3	45.5	27.3
WALSH COLL	OH	.1	5	50.0				20.0	80.0	
WRIGHT STATE	OH	.3	10	40.0	50.0			40.0	60.0	
XAVIER	OH	.3	13	28.6	50.0	30.0		30.8	46.2	23.1
YOUNGSTOWN STATE	OH	.2	9	14.3	25.0	25.0		11.1	66.7	22.2
OKLAHOMA										
CENTRAL STATE	OK	.2	7	33.3	20.0	16.7	50.0	28.6	28.6	42.9
OK CITY U	OK	.2	9	42.9	60.0	50.0	50.0	33.3	44.4	22.2
OK ST U	OK	.2	9	66.7	28.6	42.9	57.1	33.3	11.1	55.6
OREGON										
PORTLAND STATE	OR	.2	7	33.3	25.0				57.1	42.9
U OF OREGON	OR	.2	6	50.0	60.0	60.0	33.3	50.0	33.3	16.7

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

REPORT NUMBER 12-D

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
PENNSYLVANIA										
CLARION U OF PA	PA	.1	5	100.0	100.0	50.0	33.3	40.0	60.0	
DREXEL	PA	.4	15	14.3	28.6	10.0	30.0	33.3	60.0	6.7
DUQUESNE	PA	.2	8	40.0	33.3	20.0		25.0	50.0	25.0
GROVE CITY COLL	PA	.1	5		100.0	50.0		60.0	40.0	
KINGS COLL	PA	.1	5	50.0	33.3		25.0	20.0	40.0	40.0
LA SALLE COLL	PA	.4	15	16.7	37.5		22.2	13.3	53.3	33.3
LEHIGH U	PA	.2	6	40.0	60.0	50.0	66.7	33.3	33.3	33.3
PA ST U-U PARK	PA	.3	13	50.0	50.0	44.4	16.7	38.5	23.1	38.5
PHILA TEXTILE & SCI	PA	.2	7	25.0	25.0	33.3	50.0	28.6	57.1	14.3
ROBERT MORRIS COLL	PA	.1	5			20.0			80.0	20.0
SHIPPENSBURG U OF PA	PA	.2	6	50.0	50.0	66.7	50.0	33.3		66.7
ST JOSEPHS COLL	PA	.2	9	37.5	71.4	40.0	25.0	33.3	33.3	33.3
TEMPLE	PA	.4	17	8.3	11.1	36.4	36.4	29.4	41.2	29.4
U OF PA	PA	.2	7	20.0	50.0	66.7	66.7	42.9	28.6	28.6
U OF PITTSBURGH	PA	.4	16	16.7	22.2	36.4	36.4	25.0	50.0	25.0
U OF SCRANTON	PA	.3	11	57.1	71.4	33.3	42.9	54.5	36.4	9.1
WIDENER U	PA	.2	7	16.7	20.0	33.3	57.1	14.3	28.6	57.1
PUERTO RICO										
INTER AMER-HATO REY	PR	.3	13	33.3	42.9	12.5	16.7	23.1	61.5	15.4
U OF PR-RIO PIEDRAS	PR	.5	21	14.3	27.3			9.5	81.0	9.5
RHODE ISLAND										
BRYANT COLL	RI	.7	28	25.0	31.8	42.9	45.0	32.1	46.4	21.4
PROVIDENCE COLL	RI	.3	12	55.6	44.4	60.0	71.4	50.0	16.7	33.3
U OF RHODE ISLAND	RI	.3	12	66.7	40.0	22.2	37.5	41.7	41.7	16.7
SOUTH CAROLINA										
CLEMSON	SC	.3	12	60.0	33.3	33.3	42.9	41.7	33.3	25.0
U OF SC-COLUMBIA	SC	.3	13	50.0	44.4	22.2	50.0	38.5	38.5	23.1
TENNESSEE										
MEMPHIS STATE	TN	.3	11	57.1	83.3	28.6	42.9	54.5	27.3	18.2
U OF TN-KNOXVILLE	TN	.5	21	53.3	46.7	40.0	26.7	33.3	38.1	28.6
TEXAS										
BAYLOR	TX	.1	5		50.0	33.3	25.0		80.0	20.0
SOUTHERN METHODIST	TX	.1	5		50.0	40.0	50.0	40.0	40.0	20.0

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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

NOVEMBER 1992 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
TEX A&M	TX	.2	7	60.0	80.0		33.3	42.9	28.6	28.6
TEX TECH	TX	.3	13	33.3	53.8	22.2	57.1	30.8	23.1	46.2
U OF HOUSTON	TX	.3	12	10.0	40.0	20.0		8.3	50.0	41.7
U OF NORTH TEXAS	TX	.8	30	45.5	33.3	26.1	28.6	20.0	46.7	33.3
U OF TEX-ARLINGTON	TX	.3	11	25.0	33.3	37.5	33.3	36.4	36.4	27.3
U OF TEX-AUSTIN	TX	.4	14	60.0	33.3	14.3	37.5	35.7	35.7	28.6
U OF TEX-DALLAS	TX	.4	16	20.0	41.7	22.2	40.0	31.3	43.8	25.0
U OF TEX-EL PASO	TX	.2	9		37.5		16.7	11.1	66.7	22.2
WEST TEX STATE	TX	.1	5	33.3		50.0	33.3	40.0	40.0	20.0
UTAH										
BRIGHAM YOUNG	UT	1.8	72	41.2	50.8	48.7	55.2	37.5	26.4	36.1
SOUTHERN UTAH STATE	UT	.3	11	37.5	44.4	50.0	16.7	36.4	36.4	27.3
U OF UTAH	UT	.4	14	62.5	58.3	36.4	42.9	28.6	14.3	57.1
UTAH STATE	UT	.4	14	30.0	58.3	60.0	100.0	42.9	42.9	14.3
WEBER STATE	UT	.5	19	44.4	50.0	46.2	42.9	36.8	36.8	26.3
VIRGINIA										
COLL OF WILLIAM & MARY	VA	.2	9	20.0	28.6	50.0	50.0	22.2	44.4	33.3
GEORGE MASON U	VA	.2	9	12.5		14.3	20.0	22.2	77.8	
HAMPTON U	VA	.1	5	50.0	50.0	33.3	25.0	40.0	40.0	20.0
JAMES MADISON U	VA	.3	12	50.0	44.4	66.7	71.4	33.3	16.7	50.0
LYNCHBURG COLL	VA	.1	5	25.0	25.0	20.0	33.3	20.0	40.0	40.0
OLD DOMINION U	VA	.4	14	42.9	50.0	50.0	25.0	50.0	42.9	7.1
RADFORD U	VA	.2	6	40.0	40.0	16.7	16.7	16.7	50.0	33.3
U OF RICHMOND	VA	.1	5	50.0	80.0		40.0	20.0	20.0	60.0
U OF VA	VA	.2	9	40.0	40.0		28.6	44.4	33.3	22.2
VA COMMONWEALTH U	VA	.1	5			20.0			80.0	20.0
VA POLY TECH	VA	.4	17	36.4	46.2	25.0	9.1	29.4	52.9	17.6
WASHINGTON										
U OF WASH	WA	.3	10	20.0	42.9	85.7	66.7	50.0	30.0	20.0
WEST VIRGINIA										
SHEPHERD COLL	WV	.1	5	40.0	25.0	20.0			60.0	40.0
W VA U	WV	.4	14	60.0		66.7	55.6	50.0	42.9	7.1
WISCONSIN										
U OF WI-MILWAUKEE	WI	.3	10	55.6	100.0	66.7	50.0	50.0	10.0	40.0
U OF WI-WHITEWATER	WI	.3	10	20.0	57.1	75.0	100.0	60.0		40.0

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REPORT NUMBER 12-D

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1992 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
SCHOOLS WITH FEWER THAN FIVE	22.2	873	38.1	44.3	35.9	34.1	32.3	39.4	28.3
SCHOOLS NOT RECORDED	8.3	325	36.2	42.4	34.8	33.0	32.9	40.0	27.1
TOTALS	100.0	3,928	39.8	45.2	36.5	35.4	34.7	37.8	27.6

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REPORT NUMBER 12-D

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NOVEMBER 1992 UNIFORM CPA EXAMINATION

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ALABAMA STATE U	10	JACKSONVILLE STATE	47	SPRING HILL COLL	11	U OF AL-HUNTSVILLE	38
ATHENS STATE COLL	24	LIVINGSTON U	7	TROY ST-DOTHAN	26	U OF AL-UNIVERSITY	210
AUBURN U-AUBURN	194	MOBILE COLL	4	TROY ST-MONTGOMERY	8	U OF MONTEVALLO	12
AUBURN U-MONTGOMERY	55	NORTH ALABAMA U	49	TROY ST-TROY	71		
BIRMINGHAM SOUTHERN	39	OAKWOOD COLL	11	TUSKEGEE INSTITUTE	8		

ALASKA

U OF ALASKA ANCHORAGE	95

ARIZONA

AMER GRAD SC OF MGMT	47	DEVRY INSTI	7	NORTHERN ARIZ U	52
ARIZONA STATE	323	GRAND CANYON COLL	12		

ARKANSAS

ARKANSAS COLL	178	HARDING COLL	70	OUACHITA BAPTIST	22	U OF AR-LITTLE ROCK	158
ARKANSAS STATE	151	HENDERSON ST U	23	PHILANDER SMITH COLLEG	1	U OF AR-MONTICELLO	33
ARKANSAS TECH U	39	HENDRIX COLL	28	SOUTHERN ARKANSAS U	24	U OF AR-PINE BLUFF	13
COLL OF THE OZARKS	20	JOHN BROWN U	4	U OF AR-FAYETTEVILLE	172		

CALIFORNIA

ARMSTRONG COLL	122	CAL ST U-NORTHRIDGE	267	LOMA LINDA	11	U OF CAL-BERKELEY	124
AZUSA PACIFIC COLL	8	CAL ST U-POMONA	98	LOS ANGELES BAPTIST	2	U OF CAL-IRVINE	10
BIOLA U	10	CAL ST U-SACRAMENTO	182	LOYOLA MARYMOUNT	58	U OF CAL-LOS ANGELES	245
CAL BAPTIST COLL	3	CAL ST-DOMINGUEZ	52	MT SAINT MARYS	5	U OF CAL-RIVERSIDE	31
CAL LUTHERAN COLL	15	CAL ST-SAN LUIS	109	NATIONAL	56	U OF CAL-SAN DIEGO	13
CAL ST BAKERSFIELD U	28	CHAPMAN COLL	17	NORTHROP	10	U OF CAL-SANTA BARBARA	134
CAL ST SAN BERNARDINO	73	CLAREMONT MENS COLL	28	PACIFIC UNION COLL	7	U OF REDLANDS	7
CAL ST SONOMA U	44	CLAREMONT U-GRAD CTR	4	PEPPERDINE	28	U OF SAN DIEGO	53
CAL ST STANISLAUS U	42	COLL OF NOTRE DAME	4	POINT LOMA COLL	9	U OF SAN FRANCISCO	43
CAL ST U-CHICO	79	DEVRY INSTI	9	SAN DIEGO STATE	212	U OF SANTA CLARA	54
CAL ST U-FRESNO	134	GOLDEN GATE	110	SAN FRANCISCO STATE	233	U OF SOUTHERN CAL	192
CAL ST U-FULLERTON	198	HUMBOLDT STATE	13	SAN JOSE STATE	164	U OF THE PACIFIC	11
CAL ST U-HAYWARD	162	JOHN F KENNEDY U	2	SOUTHERN CAL COLL	5	US INTERNATIONAL	3
CAL ST U-LONG BEACH	152	LA VERNE COLL	11	ST MARYS OF CAL	28	W COAST U-ORANGE CO	2
CAL ST U-LOS ANGELES	216	LINCOLN U	1	STANFORD UNIV	6	WHITTIER COLL	1

COLORADO

ADAMS STATE COLL	18	FORT LEWIS COLL	27	U OF CO-BOULDER	121	U OF NORTHERN CO	38
CO SCHOOL OF MINES	1	MESA COLL	20	U OF CO-CO SPRINGS	23	U OF SOUTHERN CO	24
CO STATE	94	METROPOLITAN ST COLL	130	U OF CO-DENVER	77		
CO WOMENS COLL	1	REGIS COLL	29	U OF DENVER	52		

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NOVEMBER 1992 UNIFORM CPA EXAMINATION

CONNECTICUT							
ALBERTUS MAGNUS COLL	13	QUINNIPIAC COLL	71	U OF CONN	167	WESTERN CONN ST U	31
BRIDGEPORT	32	SACRED HEART UNIV	41	U OF HARTFORD	71		
CENTRAL CONN ST U	155	SO CT STATE U	39	U OF NEW HAVEN	24		
FAIRFIELD	122	ST JOSEPH COLL	3	US COAST GRD ACADEMY	1		
DELAWARE							
DELAWARE ST COLL	18	GOLDEY BEACOM COLL	25	U OF DELAWARE	149		
DISTRICT OF COLUMBIA							
AMERICAN	89	GALLAUDET COLL	2	HOWARD	91	STRAYER COLL	34
BENJAMIN FRANKLIN U	16	GEORGE WASHINGTON	123	MT VERNON COLL	1	TRINITY COLL	2
CATHOLIC U OF AMER	33	GEORGETOWN	75	SOUTHEASTERN	41		
FLORIDA							
BARRY	79	FL MEMORIAL COLL	4	JONES COLL-ORLANDO	6	TAMPA COLL	13
BETHUNE COOKMAN COLL	10	FL SOUTHERN COLL	56	NOVA	31	U OF CENTRAL FL	116
EDWARD WATERS COLL	1	FL STATE	186	PALM BEACH ATLANTIC	9	U OF FLORIDA	171
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GEORGIA							
ALBANY ST COLLEGE	70	DEVRY INSTI	5	KENNESAW COLL	94	PAINE COLL	1
ARMSTRONG ST COLL	1	EMORY	41	LAGRANGE COLL	4	PIEDMONT COLL	25
ATLANTA U	3	FORT VALLEY STATE	2	MERCER U-ATLANTA	15	SAVANNAH STATE	13
AUGUSTA COLL	27	GA COLLEGE	62	MERCER U-MACON	27	SHORTER COLL	3
BERRY COLL	18	GA INST OF TECH	41	MOREHOUSE COLL	14	U OF GEORGIA	222
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CLARK COLL	12	GA SOUTHWESTERN COLL	21	NORTH GEORGIA COLL	11	WESLEYAN COLL	6
COLUMBUS COLL	28	GA STATE	264	OGLETHORPE	22		
HAWAII							
BRIGHAM YOUNG	57	CHAMINADE	20	HAWAII PACIFIC COLL	31	U OF HAWAII-HILO	4
IDAHO							
BOISE STATE	235	IDAHO STATE	22	NORTHWEST NAZARENE	7		
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NOVEMBER 1992 UNIFORM CPA EXAMINATION

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BARAT COLL	4
BRADLEY	47
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COLL OF ST FRANCIS	11
DEPAUL	358
DEVRY INST-CHICAGO	4
DEVRY INST-LOMBARD	7
EASTERN IL	89
ELMHURST COLL	60
EUREKA COLL	5
GOVERNORS STATE	45
GREENVILLE COLL	5
IL BENEDICTINE COLL	26
IL COLL	11
IL INST TECH	14
IL STATE	135
IL WESLEYAN	29
LEWIS	38
MACMURRAY COLL	3
MCKENDREE COLL	18
MILLIKIN	22
MONMOUTH COLL	8
NO PARK COLL	8
NORTH CENTRAL COLL	28
NORTHEASTERN IL	89
NORTHERN IL	222
NORTHWESTERN	23
OLIVET NAZARENE COLL	7
PARKS COLL-ST LOUIS U	1
PRINCIPIA COLL	1
QUINCY COLL	16
ROOSEVELT	116
ROSARY COLL	23
SANGAMON STATE	48
ST XAVIER COLL	31
STHN IL U-CARBONDALE	105
STHN IL U-EDWARDSVILLE	69
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U OF IL-CHICAGO	224
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BALL ST	124
BETHEL COLL	4
BUTLER	30
CALUMET COLL	6
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GOSHEN COLL	16
GRACE THEOL SEMINARY	5
HANOVER COLL	2
HUNTINGTON COLL	5
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IN NTHN GRAD SC MGMT	3
IN ST U-TERRE HAUTE	72
IN U-BLOOMINGTON	298
IN U-FORT WAYNE	49
IN U-KOKOMO	11
IN U-NORTHWEST	44
IN U-PURDUE-INOPLS	81
IN U-SOUTH BEND	36
IN U-SOUTHEAST	27
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MARIAN COLL-INDPLS	15
MARION COLL-MARION	5
OAKLAND CITY COLL	5
PURDUE U-CALUMET	36
PURDUE U-MAIN CAMPUS	104
PURDUE U-NO CENTRAL	5
ST FRANCIS COLL	3
ST JOSEPHS COLL	23
ST MARY-OF-THE-WOODS	3
ST MARYS COLL	41
TAYLOR	15
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GRANDVIEW COLL	9
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MORNINGSIDE COLL	14
MT MERCY COLL	23
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KANSAS

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MCPHERSON COLL	6
MID-AMERICA NAZARENE	8
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PITTSBURG STATE	54
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LOUISIANA

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DILLARD	9	LA TECH	51	NORTHWESTERN STATE	7	U OF NEW ORLEANS	50
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MAINE

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HUSSON COLL	34	ST FRANCES COLL	3	U OF ME-AUGUSTA	8	U OF ME-PORTLAND	49
NASSON COLL	1	ST JOSEPHS COLL	12	U OF ME-MACHIAS	2	U OF ME-PRESQUE ISLE	7

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FROSTBURG STATE	60	MT ST MARYS COLL	58	U OF MD-BALTO	54		

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ANNA MARIA COLL	1	CLARK U	6	MERRIMACK COLL	80	SUFFOLK	48
ASSUMPTION COLL	44	COLLEGE OF HOLY CROSS	38	NICHOLS COLL	27	U OF LOWELL	62
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BABSON COLL	90	FITCHBURG STATE	16	NORTHEASTERN U	251	U OF MASS-BOSTON	52
BENTLEY COLL	305	GORDON COLL	3	SALEM STATE	51	WESTERN NEW ENG COLL	65
BOSTON COLL	184	HARVARD	6	SIMMONS COLL	16	WESTFIELD ST COLL	23
BOSTON U	127	LITTLE MGMT EDUC INST	1	SOUTHEASTERN MASS	50		

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MICHIGAN

ADRIAN COLL	29	DETROIT INST TECH	1	MARYGROVE COLL	2	SPRING ARBOR COLL	5
ALBION COLL	31	EASTERN MICH	102	MERCY COLL OF DETROIT	3	U OF DETROIT	33
ALMA COLL	10	FERRIS STATE	47	MICHIGAN STATE	334	U OF MI-ANN ARBOR	142
ANDREWS	12	GENL MOTORS INST	1	MICHIGAN TECH	15	U OF MI-DEARBORN	58
AQUINAS COLL	31	GRAND VALLEY ST	38	NAZARETH COLL	1	U OF MI-FLINT	41
CALVIN COLL	28	HILLSDALE COLL	29	NORTHERN MICH	27	WALSH COLLEGE	206
CENTRAL MICH	132	HOPE COLL	14	OAKLAND U	35	WAYNE STATE	94
CLEARY COLL	9	LAKE SUPERIOR STATE	14	OLIVET COLL	1		
DAVENPORT COLLEGE	24	LAWRENCE INST TECH	15	SAGINAW VALLEY ST	21		
DETROIT COLL OF BUS	25	MADONNA COLL	12	SIENA HEIGHTS COLL	3		

MINNESOTA

AUGSBURG COLL	186	COLL OF ST SCHOLASTIC	6	HAMLINE	3	ST CLOUD STATE	103
BEMIDJI STATE	14	COLL OF ST TERESA	2	MANKATO STATE	117	ST JOHNS U	35
BETHEL COLL	13	COLL OF ST THOMAS	117	MOORHEAD STATE	63	ST MARYS COLL	9
COLL OF ST BENEDICT	14	CONCORDIA MOORHEAD	25	NORTHWESTERN COLL	6	U OF MN-DULUTH	60
COLL OF ST CATHERINE	17	GUSTAVUS ADOLPHUS	32	SOUTHWEST STATE	12	U OF MN-MNPLS	141

MISSISSIPPI

ALCORN STATE	39	JACKSON STATE	36	MS ST U	133	U OF MS	111
BELHAVEN COLL	15	MILLSAPS COLL	26	MS U FOR WOMEN	19	U OF SOUTHERN MS	112
DELTA STATE	54	MS COLL	53	RUST COLLEGE	1		

MISSOURI

AVILA COLL	18	FONTBONNE COLL	10	NORTHEAST MO STATE	51	ST LOUIS U	83
CENTRAL METH COLL	4	LINCOLN U	16	NORTHWEST MO STATE	36	TARKIO COLL	3
CENTRAL MO STATE	49	LINDENWOOD COLL	10	PARK COLL	18	U OF MO-COLUMBIA	173
COLUMBIA COLL	9	MARYVILLE COLL	20	ROCKHURST COLL	47	U OF MO-KANSAS CITY	92
CULVER-STOCKTON COLL	1	MO BAPTIST COLL	5	SCHOOL OF THE OZARKS	7	U OF MO-ST LOUIS	195
DEVRY INST	3	MO SOUTHERN STATE	39	SOUTHEAST MO STATE	57	WASHINGTON U	29
DRURY COLL	13	MO VALLEY COLL	1	SOUTHWEST BAPTIST COLL	5	WEBSTER COLL	16
EVANGEL COLL	20	MO WESTERN ST COLL	22	SOUTHWEST MO STATE	162	WILLIAM JEWELL COLL	15

MONTANA

CARROLL COLL	9	GREAT FALLS COLL	8	ROCKY MTN COLL	4
EASTERN MONTANA COLL	28	MONTANA ST UNIV	28		

NEBRASKA

BELLEVUE COLL	68	DANA COLL	5	MIDLAND LUTHERAN COLL	12	U OF NEBR-OMAHA	44
CHADRON STATE	17	DOANE COLL	6	NEBR-WESLEYAN	13	UNION COLL	7
CONCORDIA TCHRS COLL	2	HASTINGS COLL	9	PERU STATE COLL	11		
CREIGHTON	40	KEARNEY STATE	32	U OF NEBR-LINCOLN	100		

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NEVADA							
U OF NV-LAS VEGAS	109						
NEW HAMPSHIRE							
FRANKLIN PIERCE COLL	75	NH COLL	78	RIVIER COLL	4		
NEW ENGLAND COLL	6	NH PLYMOUTH STATE	19				
NEW JERSEY							
BLOOMFIELD COLL	42	GLASSBORO STATE	84	RAMAPO COLL OF NJ	67	SETON HALL	196
CALDWELL COLL	10	KEAN COLL OF NJ	120	RICHARD STOCKTON ST	83	ST ELIZABETH COLL	16
FARLGH DCKSN-MADISON	84	MONMOUTH COLL	97	RIDER COLL	175	ST PETERS COLL	104
FARLGH DCKSN-RTHFD	61	MONTCLAIR STATE	223	RUTGERS U-CAMDEN	110	THOMAS A EDISON COLL	5
FARLGH DCKSN-TEANECK	94	NJ INST TECH	1	RUTGERS U-NEW BRNSWK	245	TRENTON STATE	66
GEORGIAN CT COLL	38	PRINCETON	1	RUTGERS U-NEWARK	350	UPSALA COLL	12
NEW MEXICO							
COLL OF SANTA FE	143	EASTERN NEW MEXICO	34	NEW MEXICO STATE	76	U OF NEW MEXICO	94
COLL OF THE SO WEST	4	NEW MEXICO HIGHLANDS	7	U OF ALBUQUERQUE	13		
NEW YORK							
ADELPHI	154	DAEMEN COLL	6	NEW ROCHELLE COLL	2	SUNY AT ALBANY	260
ALFRED	24	DOMINICAN BLAUVELT	15	NEW YORK U	346	SUNY AT BINGHAMTON	240
CANISIUS COLL	83	DOWLING COLL	111	NIAGARA U	48	SUNY AT BUFFALO	188
CLARKSON U	38	DYOUVILLE COLL	10	NY TECH INST-NYC	19	SUNY COLL BROCKPORT	26
COLGATE U HAMILTON	1	ELMIRA COLL	13	NY TECH INST-WESTBURY	61	SUNY COLL EMPIRE STATE	5
COLL OF ST ROSE	15	FORDHAM	190	PACE U-NY	358	SUNY COLL FREDONIA	47
COLLEGE OF INSURANCE	2	HOFSTRA	391	PACE U-PLEASANTVILLE	292	SUNY COLL GENESEO	70
COLUMBIA U	17	HOUGHTON COLL	5	PACE U-WHITE PLAINS	83	SUNY COLL MARITIME	2
CORNELL	10	IONA COLL	152	PRATT INST	1	SUNY COLL OLD WESTURY	94
CORNELL U STATUTORY	19	ITHACA COLL	47	REGENTS EXTERNAL DEG	11	SUNY COLL OSWEGO	119
CUNY BERNARD BARUCH	586	KINGS COLL	7	RENSSELAER POLY INST	11	SUNY COLL PLATTSBURGH	76
CUNY BROOKLYN COLL	184	L I U-BKLYN CENTER	59	ROCHESTER INST TECH	78	SUNY COLL UTICA-ROME	27
CUNY CITY COLL	4	L I U-CW POST	256	RUSSELL SAGE COLL	13	SYRACUSE	110
CUNY GRAD CENTER	1	L I U-SOUTHAMPTON	12	SIENA COLL	193	TOURO	53
CUNY HUNTER COLL	105	LE MOYNE COLL	113	SKIDMORE COLL	7	U OF ROCHESTER	10
CUNY LEHMAN COLL	89	MANHATTAN COLL	122	ST BONAVENTURE U	97	UNION COLL	10
CUNY MEDGAR EVERS	16	MARIST COLL	34	ST FRANCIS COLL	40	UTICA COLL-SYRACUSE	37
CUNY QUEENS COLL	367	MARYMOUNT MANHATTAN	6	ST JOHN FISHER COLL	52	WAGNER COLL	15
CUNY STATEN ISLAND	66	MERCY COLL	58	ST JOHNS	422		
CUNY YORK	44	NAZARETH OF RCHSTR	15	ST THOMAS AQUINAS	42		

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NORTH CAROLINA

APPALACHIAN STATE	210	FAYETTEVILLE STATE	13	NC AGRIC & TECH	49	U OF NC-ASHEVILLE	23
ATLANTIC CHRISTIAN	17	GARDNER-WEBB COLL	19	NC CENTRAL	26	U OF NC-CHAPEL HILL	151
BELMONT ABBEY COLL	25	GREENSBORO COLL	10	NC ST U-RALEIGH	176	U OF NC-CHARLOTTE	117
BENNETT COLL	1	GUILFORD COLL	61	NC WESLEYAN COLL	15	U OF NC-GREENSBORO	83
CAMPBELL U	29	HIGH POINT COLL	51	PEMBROKE STATE	13	U OF NC-WILMINGTON	79
CATAWBA COLL	12	JOHNSON C SMITH U	9	PFIEFFER COLL	8	WAKE FOREST	42
DUKE	7	LENOIR-RHYNE COLL	24	QUEENS COLL	8	WESTERN CAROLINA U	34
EAST CAROLINA	76	MARS HILL COLL	9	SHAW U	4	WINGATE COLL	10
ELIZABETH CITY STATE	9	MEREDITH COLL	30	ST ANDREWS PRESBY	4		
ELON COLL	37	METHODIST COLL	14	ST AUGUSTINES COLL	16		

NORTH DAKOTA

DICKINSON STATE	17	MARY COLL	14	MINOT STATE	35	U OF NO DAKOTA	118
JAMESTOWN COLL	6	MAYVILLE STATE	8	NO DAKOTA STATE	39		

OHIO

ANTIOCH COLL	3	FINDLAY COLL	7	MUSKINGUM COLL	12	U OF DAYTON	104
ASHLAND COLL	18	FRANKLIN U	91	NOTRE DAME COLL	10	U OF STEUBENVILLE	16
BALDWIN-WALLACE COLL	107	HEIDELBERG COLL	11	OHIO DOMINICAN COLL	9	U OF TOLEDO	118
BLUFFTON COLL	6	JOHN CARROLL U	82	OHIO NORTHERN	19	URBANA COLL	4
BOWLING GREEN STATE	106	KENT STATE	138	OHIO STATE	362	WALSH COLL	25
CAPITAL U	42	LAKE ERIE COLL	18	OHIO U	93	WILBERFORCE	4
CASE WESTERN RESERVE	44	MALONE COLL	11	OHIO WESLEYAN	26	WILMINGTON COLL	8
CEDARVILLE COLL	24	MARIETTA COLL	22	OTTERBEIN COLL	20	WITTENBERG U	15
CENTRAL STATE	10	MIAMI U	286	RIO GRANDE COLL	8	WRIGHT STATE	121
CLEVELAND STATE	181	MT ST JOSEPH	16	TIFFIN U	19	XAVIER	56
DEFIANCE COLL	9	MT UNION COLL	30	U OF AKRON	185		
DYKE COLL	27	MT VERNON NAZARENE	11	U OF CINCINNATI	191		

OKLAHOMA

BARTLESVILLE WESLEYAN	131	LANGSTON U	24	OK CITY U	32	SOUTHEASTERN OK STATE	27
BETHANY NAZARENE	9	NORTHEASTERN OK ST	44	OK PANHANDLE ST	13	SOUTHWESTERN OK STATE	34
CAMERON U	20	NORTHWESTERN OK ST	16	OK ST U	156	U OF OK-NORMAN	113
CENTRAL STATE	132	OK BAPTIST	12	ORAL ROBERTS U	35	U OF SCI & ARTS-OK	6
EAST CENTRAL OK STATE	29	OK CHRISTIAN COLL	15	PHILLIPS U	10		

OREGON

COLUMBIA CHRISTIAN	57	LEWIS & CLARK COLL	5	PACIFIC U	1	U OF OREGON	102
EASTERN OR STATE	14	LINFIELD COLL	27	PORTLAND STATE	135	U OF PORTLAND	21
GEORGE FOX COLLEGE	2	OREGON STATE	59	SOUTHERN OR STATE	36	WARNER PACIFIC COLL	2

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PENNSYLVANIA

ALBRIGHT COLL	25	DUQUESNE	113	LYCOMING COLL	18	ST JOSEPHS COLL	126
ALLEGHENY COLL	3	EASTERN COLL	11	MARYWOOD COLL	16	ST VINCENT COLL	52
ALLIANCE COLL	1	ELIZABETHTOWN COLL	29	MERCYHURST COLL	22	SUSQUEHANNA U	23
ALVERNIA COLL	9	FRANKLIN & MARSHALL	34	MESSIAH COLL	21	TEMPLE	257
BEAVER COLL	3	GANNON U	33	MILLERSVILLE U	38	THIEL COLL	31
BLOOMSBURG U	95	GENEVA COLL	13	MORAVIAN COLL	24	U OF PA	111
BUCKNELL U	50	GETTYSBURG COLL	23	MUHLENBERG COLL	50	U OF PITTSBURGH	153
CALIFORNIA U	26	GROVE CITY COLL	54	PA ST U-BEHRENO	26	U OF SCRANTON	172
CARLOW COLL	5	GWYNEDD-MERCY COLL	14	PA ST U-CAPITOL	62	URSINUS COLL	27
CARNEGIE-MELLON U	7	HOLY FAMILY COLL	14	PA ST U-U PARK	458	VILLANOVA	340
CEDAR CREST COLL	8	JUNIATA COLL	7	PHILA TEXTILE & SCI	60	WAYNESBURG COLL	18
CHATHAM COLLEGE	1	KINGS COLL	97	POINT PARK COLL	17	WEST CHESTER U OF PA	48
CHESTNUT HILL COLL	2	KUTZTOWN U OF PA	27	ROBERT MORRIS COLL	152	WESTMINSTER COLL	20
CHEYNEY U OF PA	2	LA ROCHE COLL	12	ROSEMONT COLL	9	WIDENER U	105
CLARION U OF PA	72	LA SALLE COLL	195	SETON HILL COLL	2	WILKES COLL	53
COLL MISERICORDIA	14	LEBANON VALLEY COLL	14	SHIPPENSBURG U OF PA	74		
DE VLY COLL SCI & AGR	12	LEHIGH U	160	SPRING GARDEN COLL	8		
DREXEL	248	LINCOLN U	7	ST FRANCIS COLL	48		

PUERTO RICO

BAYAMON CENTRAL U	39	CAYEY U COLL-PR	56	INTER AMER-SAN GERMN	17	U OF PR-MAYAGUEZ	75
CATHOLIC U OF PR	51	INTER AMER-HATO REY	123	SACREO HEART COLL	29	U OF PR-RIO PIEDRAS	571

RHODE ISLAND

BARRINGTON COLL	11	JOHNSON & WALES U	22	RHODE ISLAND COLLEGE	12	SALVE REGINA-NEWPORT	12
BRYANT COLL	179	PROVIDENCE COLL	90	ROGER WILLIAMS	9		

SOUTH CAROLINA

BAPT COLL-CHARLESTON	126	COLUMBIA COLL	8	LIMESTONE COLL	1	U OF SC-COASTAL	29
BENEDICT COLL	1	COKER COLL	3	NEWBERRY COLL	3	U OF SC-COLUMBIA	189
BOB JONES U	38	ERSKINE COLL	2	PRESBYTERIAN COLL	10	U OF SC-SPARTANBURG	16
CENTRAL WESLEYAN	7	FRANCIS MARION COLL	14	SC STATE	16	VOORHEES COLL	2
CHARLESTON COLL	43	FURMAN	36	THE CITADEL	28	WINTHROP COLL	35
CLEMSON	132	LANDER COLL	7	U OF SC-AIKEN	8		

SOUTH DAKOTA

AUGUSTANA COLL	33	DAKOTA WESLEYAN U	4	NATL COLL OF BUS	8	SIOUX FALLS COLL	15
BLACK HILLS STATE	25	HURON COLL	3	NORTHERN STATE	30		
DAKOTA STATE	3	MT MARTY COLL	3	SD STATE	3		

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TENNESSEE

AUSTIN PEAY STATE	126	FISK U	1	MEMPHIS STATE	137	TENN WESLEYAN COLL	24
BELMONT COLL	24	FREED-HARDEMAN COLL	9	MIDDLE TENN STATE	66	TREVECCA NAZARENE	6
BETHEL COLLEGE	8	KING COLL	2	MILLIGAN COLL	14	TUSCULUM COLL	2
BRYAN COLL	2	KNOXVILLE COLL	1	SOUTHERN MISSIONARY	13	U OF TN-CHATTANOOGA	74
CARSON NEWMAN COLL	21	LAMBUTH COLL	8	STEED COLL	2	U OF TN-KNOXVILLE	197
CHRISTIAN BROS COLL	36	LE MOYNE-OWEN COLL	3	TENN STATE	30	U OF TN-MARTIN	39
DAVID LIPSCOMB COLL	33	LINCOLN MEMORIAL U	13	TENN TECH	73	U OF TN-NASHVILLE	5
EAST TENN STATE	94	MARYVILLE COLL	1	TENN TEMPLE	8	UNION U	27

TEXAS

ABILENE CHRISTIAN	53	LAMAR U	20	SOUTHWESTERN UNION	1	TRINITY U	8
AMER TECHNOLOGICAL U	3	LAREDO ST U	9	ST EDWARDS U	12	U OF DALLAS	11
ANGELO STATE	32	LETOURNEAU COLL	1	ST MARYS U-SAN ANTONIO	23	U OF HOUSTON	105
AUSTIN COLL	5	LUBBOCK CHRISTIAN	9	ST THOMAS U	6	U OF HOUSTON CLEAR LAK	40
BAYLOR	116	MARY HARDIN-BAYLOR	5	STEPHEN F AUSTIN STATE	57	U OF HOUSTON DOWN TOWN	44
BISHOP COLL	2	MCMURRAY COLL	7	SUL ROSS STATE	8	U OF HOUSTON-VICTORIA	19
CORPUS CHRISTI STATE U	45	MIDWESTERN STATE	38	TARLETON STATE	24	U OF NORTH TEXAS	139
DALLAS BAPTIST COLL	10	OUR LADY OF LAKE	6	TEX A&I-KINGSVILLE	17	U OF TEX-ARLINGTON	181
DEVRY INSTI	2	PAN AMERICAN U	16	TEX A&M	269	U OF TEX-AUSTIN	245
E TEXAS BAPT COLL	6	PRAIRIE VIEW A & M	6	TEX CHRISTIAN	57	U OF TEX-DALLAS	138
E TEXAS STATE	45	RICE	4	TEX LUTHERAN COLL	10	U OF TEX-EL PASO	86
HARDIN-SIMMONS U	8	SAM HOUSTON STATE	60	TEX SOUTHERN	11	U OF TEX-PERMIAN BASIN	17
HOUSTON BAPTIST	11	SOUTHERN METHODIST	48	TEX TECH	140	U OF TEX-SAN ANTONIO	128
HOWARD PAYNE U	9	SOUTHWEST TEX STATE	92	TEX WESLEYAN COLL	18	U OF TEX-TYLER	44
INCARNATE WORD COLL	5	SOUTHWESTERN U	9	TEX WOMANS U	10	WAYLAND BAPT COLL	4

UTAH

BRIGHAM YOUNG	260	U OF UTAH	119	WEBER STATE	48
SOUTHERN UTAH STATE	20	UTAH STATE	55		

VERMONT

CASTLETON ST COLL	24	LYNDON STATE COLL	5	ST JOSEPH PROVIDER	4
GREEN MNT COLL	1	NORWICH U	6	ST MICHAELS COLL	23
JOHNSON STATE COLL	2	SOUTHERN VT COLL	2	TRINITY COLL	9

VIRGINIA

AVERETT COLL	87	GEORGE MASON U	180	OLD DOMINION U	99	VA COMMONWEALTH U	125
BRIDGEWATER COLL	13	HAMPTON U	54	RADFORD U	77	VA INTERMONT COLLEGE	1
CHRISTOPHER NEWPORT	49	JAMES MADISON U	155	ROANOKE COLL	18	VA POLY TECH	193
CLINCH VALLEY	18	LONGWOOD COLL	33	SHENANDOAH CONSERVTORY	4	VA STATE	24
COLL OF WILLIAM & MARY	76	LYNCHBURG COLL	28	ST PAULS COLL	2	VA UNION	8
EASTERN MENNONITE	6	MARYMOUNT U	31	U OF RICHMOND	49		
EMORY & HENRY COLL	13	NORFOLK STATE	23	U OF VA	131		

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WASHINGTON							
CENTRAL WASH STATE	175	PACIFIC LUTHERAN	39	U OF PUGET SOUND	31	WESTERN WASH STATE	64
CITY U	39	SEATTLE PACIFIC COLL	23	U OF WASH	235		
EASTERN WASH STATE	64	SEATTLE U	64	WALLA WALLA COLL	13		
GONZAGA U	27	ST MARTINS COLL	16	WASH STATE	77		
WEST VIRGINIA							
ALDERSON BROADDUS	18	FAIRMONT STATE	54	SHEPHERD COLL	55	W VA STATE	55
BLUEFIELD STATE	17	GLENVILLE STATE	27	U OF CHARLSTON	20	W VA U	183
CONCORD COLL	41	MARSHALL U	115	W VA GRAD STUDIES	4	W VA WESLEYAN	13
DAVIS & ELKINS COLL	8	SALEM COLL	2	W VA INST TECH	26	WEST LIBERTY STATE	24
WISCONSIN							
CARROLL COLL	49	MILTON COLL	2	U OF WI-LA CROSSE	35	U OF WI-RIVER FALLS	15
CARTHAGE COLL	18	MT MARY COLL	4	U OF WI-MADISON	139	U OF WI-STEVENS PT	27
EDGEWOOD COLL	15	MT SENARIO COLL	1	U OF WI-MILWAUKEE	189	U OF WI-STOUT	3
LAKELAND COLL	73	NORTHLAND COLLEGE	2	U OF WI-OSHKOSH	73	U OF WI-SUPERIOR	15
MADISON BUS COLL	6	ST NORBERT COLL	29	U OF WI-PARKSIDE	25		
MARQUETTE U	157	U OF WI-EAU CLAIRE	89	U OF WI-PLATTEVILLE	21		
WYOMING							
U OF WYOMING	200						