1994 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 compared against examination outcomes in 1985. This book reports on the Uniform CPA Examinations given in May and November 1993.

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 Uniform CPA Examination for the 54 boards of accountancy which use it. To participate in the study, a board of accountancy distributes to each examination candidate a 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. The identity and grades of individual candidates have been revealed only to the certifying jurisdiction.

Tabular reports for the examinations given in 1993 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 are variations among jurisdictions. Some jurisdictions require first-time candidates to take all four subjects and repeat candidates to take all remaining subjects. Other jurisdictional requirements are not as strict; candidates may take less than all of the subjects for which they are eligible and receive grades only in the subjects completed. In most situations, however, candidates generally complete all remaining subjects.

As a general rule, one must exercise caution in drawing conclusions from data of this nature. While examination scores are taken directly from AICPA records and thus are accurate, candidate characteristics are accepted as reported by the candidates themselves. No attempt is made to verify these candidate representations, nor to edit the 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 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.

AN OVERALL VIEW OF PERFORMANCE

The percentages of candidates with passing scores on individual subjects are summarized below. These data come from Reports 1 and 2.

PASSING PERCENTAGES BY SUBJECT

	May 1993	November 1993
First-time candidates:		
Auditing	30.5%	29.6%
Business Law	31.0	30.3
Accounting Theory	35.2	32.7
Accounting Practice	34.6	33.0
Repeat candidates:		
Auditing	34.8%	33.9%
Business Law	34.8	34.1
Accounting Theory	31.8	31.2
Accounting Practice	31.7	29.6

In general, first-time candidates perform better in Accounting Theory and Accounting Practice, and repeat candidates are stronger in Auditing and Business Law. This has been observed for previous examinations and is believed to occur because the Accounting Theory and Accounting Practice examinations are oriented to the materials taught in the college curriculum. Repeat candidates in Auditing benefit from work experience. In addition, those repeat candidates who initially passed Theory and Practice have the opportunity to concentrate on Auditing and Business Law, the subjects they are most likely to have failed initially.

Two statistics from Reports 1 and 2 summarize overall performance. The first of these is the percentage of candidates passing all subjects they took. The second is the percentage passing at least one subject. (The latter statistic may be computed by adding the "all" and "some" columns <u>or</u> by subtracting the "none" column from 100 percent.) These data are summarized below:

OVERALL PASSING PERCENTAGES

	May 1993	November 1993
First-time candidates:		
All subjects	19.4%	17.8%
At least one subject	48.7	47.1
Repeat candidates:		
All subjects	30.4%	28.3%
At least one subject	56.0	55.0

Overall passing percentages for repeat candidates are substantially higher than those for first-time candidates. This is not surprising because repeat candidates generally undertake fewer subjeets.

There were 65,966 first-time and repeat candidates in May 1993 and 74,266 candidates in November 1993. These figures represent increases from 1992, but the annual total was slightly below that of the late 1980's. By and large, the total annual number of candidates has hovered around 140,000 since 1982.

Two other NASBA reports address overall performance. Report 9 summarizes performance based upon the number of times candidates took the examination and the total number of subjects taken; and Report 10 presents performance by subject based on the number of times each subject was taken. The following comments are based upon these two reports for 1993.

- The number of candidates taking a particular examination subject deereases 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 percentage of candidates passing all subjects increases as fewer subjects are taken. (An exception is noted for first-time candidates, where there is little difference in passing rates between those taking four subjects and those taking three.)

- The percentage of candidates passing all subjects taken increases at least through the third examination. This is attributable to the fact that fewer subjects usually are undertaken on subsequent sittings.

- After candidates have taken the examination more than six times, the passing rate declines, irrespective of the number of subjects undertaken.

- More candidates take all four subjects than three subjects, regardless of the number of times they have taken the examination; this is because of conditioning requirements.

- First-time passing percentages in Accounting Theory and Accounting Practice are higher in May than in November. There is no strong pattern related to first-time performance in Auditing and Business Law or to the success rates for repeat candidates.

PARTICIPATION AND PERFORMANCE BY JURISDICTION

After each examination, NASBA recognizes as "honor roll states" those jurisdictions whose candidates have achieved passing grades in all subjects at a rate that is higher than tbe national average. The honor roll states for 1993 are presented below.

HONOR ROLL STATES

May 1993	November 1993
Arizona	Arizona
California	California
Colorado	Colorado
Florida	Florida
Georgia	Illinois
Idaho	Iowa
Illinois	Louisiana
Minnesota	Minnesota
Oregon	Nebraska
Utah	New York
Washington	Oregon
Wisconsin	Utah
Wyoming	Washington
	Wisconsin

Not surprisingly, many of the above states appear among the top performers in the tables presented below. However, the tables include first-time candidates only, whereas the honor roll incorporates performance for all candidates. Moreover, a jurisdiction's candidates may perform very well on a particular subject but below average on one or more other subjects, thus not achieving the honor roll designation for that state. In the first table below, the ten highest ranking jurisdictions are listed by overall success of first-time candidates passing all subjects. The other four tables show the five jurisdictions with the highest rankings by examination subject. These data are presented only as a matter of interest, and conclusions regarding 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 may register, and conditioning requirements.

SUCCESS RANKING BY JURISDICTION

First-time Candidates Passing All Subjects Taken

Rank	Jurisdiction	Percentage Passing
	MAY 1993	
1	Idaho	35.0
2	Florida	31.7
3	Oregon	30.9
4	Minnesota	29.3
5	California	28.8
6	Washington	27.7
7	Illinois	26.9
8	Arizona	26.0
9	Utah	24.7
10	Nevada	24.2

Rank	Jurisdiction	Percentage Passing
	NOVEMBER 1993	
1	Florida	31.3
2	Minnesota	30.6
3	Wisconsin	28.9
4	Arizona	27.5
5	Oregon	25.1
6	Colorado	25.0
7	Washington	23.8
8	California	23.7
9	Delaware	22.5
10	Utah	22.0

First-time Candidates Passing Auditing

Rank	Jurisdiction	Percentage Passing
	MAY 1993	
1	Florida	47.8
2	Wyoming	47.6
3	Idaho	44.6
4	Illinois	41.8
5	Minnesota	39.9

Rank	Jurisdiction	Percentage Passing
	NOVEMBER 1993	
1	Florida	52.0
2	Wisconsin	46.7
3	Arizona	45.0
	Minnesota	45.0
5	Utah	40.2

First-time Candidates Passing Business Law

Rank	Jurisdiction	Percentage Passing
	MAY 1993	
1	Idaho	47.1
2	Florida	45.9
3	Minnesota	42.0
4	Illinois	41.6
5	Utah	39.7

Rank	Jurisdiction	Percentage Passing
	NOVEMBER 1993	
1	Florida	47.8
2	Wisconsin	46.7
3	Minnesota	46.6
4	Arizona	40.1
5	Colorado	38.9

First-time Candidates Passing Accounting Theory

Rank	Jurisdiction	Percentage Passing	Rank	Jurisdiction	Percentage Passing
	MAY 1993			NOVEMBER 1993	
1	Oregon	52.7	1	Minnesota	54.3
2	Idaho	51.5	2	Wisconsin	52.8
3	Minnesota	50.7	3	Florida	49.7
	Montana	50.7	4	Oregon	48.4
5	Florida	49.4	5	Washington	44.8

First-time Candidates Passing Accounting Practice

Rank	Jurisdiction	Percentage Passing	Rank	Jurisdiction	Percentage Passing
	MAY 1993			NOVEMBER 1993	
1	Idaho	58.0	1	Wisconsin	60.1
2	Oregon	53.9	2	Minnesota	54.9
3	Montana	51.7	3	Florida	51.7
4	Minnesota	50.1	4	Oregon	48.0
5	Florida	49.4	5	Delaware	47.9

COLLEGE AND UNIVERSITY DATA

Graduates from more than 1000 colleges and universities are represented among the candidates for the CPA examination. (See the School Index, Report 14, for a complete list.) NASBA summarizes examination performance (by subject and overall) for each school with five or more candidates in a particular category. These data are presented in the following statistical reports.

Report	Title
12A	First-time candidates without advanced degrees by school
12B	First-time candidates with advanced degrees by school
12C	Repeat candidates without advanced degrees by school
12D	Repeat candidates with advanced degrees by school

The desirability of reporting these data is somewhat controversial. NASBA does not claim that these data (or the rankings below) are indices to overall educational quality. Nor does it believe that an institution's primary purpose is to prepare candidates for the CPA examination or that schools should necessarily concentrate on improving their relative standings. 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 lapse from graduation before candidates choose to take the examination, other formal and

informal preparation undertaken by candidates, the university's general educational requirements, 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 they compare to their peers. In the absence of this survey, the information likely will be surmised and reported in an ad hoc, less comprehensive manner. There also will be pressure on state boards of accountancy to produce these data, as many previously did. The purpose of NASBA reporting these data is to provide information. The importance to be attached to this information, and the use to be made of it, if any, is left to the individual reader.

INSTITUTIONAL REPRESENTATION

Although many colleges contributed only a few candidates, there were 254 institutions with 20 or more first-time candidates without advanced degrees in May and 290 institutions with at least 20 such candidates in November. Additionally, the number of colleges represented by first-time candidates with advanced degrees is increasing.

In May 1993, there were 47 institutions with ten or more advanced-degree candidates, and in November 1993 there were 63. By combining the totals for both examinations, a 67 percent increase from 1990 is noted. Listed below are the colleges and universities with the most eandidates from each category.

RANKING OF COLLEGES AND UNIVERSITIES BY NUMBER OF CANDIDATES

May 1993			November 1993		
Rank	School	Number	Rank	School	Number
	Candidates Withont Advanced Degrees				
1	University of Illinois-Urbana	280	1	University of Puerto Rico-Rio Piedras	242
2	University of Maryland-College Park	188	2	Baruch College of CUNY	230
3	DePaul University	150	3	University of Maryland-College Park	208
4	Illinois State University	135	4	Ohio State University	150
5	Baruch College of CUNY	134	5	Arizona State University	130
6	University of Northern Iowa	130	6	Miami University	128
	University of Puerto Rico-Rio Piedras	130	7	DePaul University	124
8	North Carolina State University-Raleigh	124	8	Pennsylvania State Univ.-University Park	121
9	Arizona State University	119	9	Hofstra University	119
0	Northern Illinois University	116		Michigan State University	119

May 1993			November 1993		
Rank	School	Number	Rank	School	Number
	Candidates With Advanced Degrees				
1	University of North Carolina-Chapel Hill	89	1	University of Florida	62
2	University of Texas-Austin	51	2	Northeastern University	47
3	Brigham Young University	45	3	University of Texas-Austin	45
4	University of Illinois-Urbana	33	4	Rutgers University-Newark	35
5	University of Florida	28	5	Brigham Young University	34
				DePaul University	34

INSTITUTIONAL PASSING RATES

The schools with the highest passing percentages for first-time candidates on individual examination subjects are listed below for the May 1993 and November 1993 examinations. The eligibility criterion for an institution's inclusion on the list is at least 20 graduates with baccalaureate degrees or ten candidates with advanced degrees.

RANKING OF COLLEGES AND UNIVERSITIES BY PERCENTAGE PASSING INDIVIDUAL EXAMINATION SUBJECTS

MAY 1993			NOVEMBER 1993		
Rank	School	Percentage Passing	Rank	School	Percentage Passing
	Candidates Without Advanced Degrees				
	Auditing				
1	University of Pennsylvania	77.4	1	Canisius College	68.0
2	Idaho State University	76.7	2	University of Pennsylvania	63.3
3	University of Kansas	69.6	3	University of Illinois-Urbana	62.9
4	Northern Illinois University	68.1	4	Portland State University	60.9
5	University of North Florida	65.4	5	University of Wisconsin-La Crosse	60.0
	Business Law				
1	Idaho State University	83.3	1	University of Southwestern Louisiana	67.7
2	University of California-Santa Barbara	66.2	2	Touro College	66.7
3	University of Wisconsin-Madison	66.0	3	Canisius College	65.4
4	University of Illinois-Urbana	65.7	4	Loyola College (Maryland)	64.0
5	University of Northern Iowa	65.6	5	University of Illinois-Urbana	63.9

MAY 1993			NOVEMBER 1993		
Rank	School	Percentage Passing	Rank	School	Percentage Passing
	Accounting Theory				
1	Idaho State University	90.0	1	University of Oregon	69.4
2	University of California-Santa Barbara	75.0	2	Canisius College	68.0
3	Wake Forest University	74.1	3	University of Washington	65.9
4	Northern Illinois University	73.9	4	University of Wisconsin-Whitewater	65.6
5	Oregon State University	73.3	5	Northern Illinois University	65.1
	Accounting Practice				
1	Idaho State University	93.3	1	University of Wisconsin-Whitewater	76.6
2	University of California-Santa Barbara	76.3	2	Florida Atlantic University	73.7
3	Wake Forest University	74.1	3	Georgetown University	68.0
4	Montana State University	73.2	4	University of Wisconsin-Milwaukee	67.1
5	University of California-Los Angeles	72.2	5	University of Pennsylvania	66.7

Candidates With Advanced Degrees

	Auditing				
1	University of Denver	90.9	1	University of Florida	87.1
2	State University of New York at Buffalo	86.7	2	Florida State University	82.4
3	University of Central Florida	80.0	3	Arizona State University	76.9
				University of Wisconsin-Madison	76.9
	Business Law				
1	Fordham University	100.0	1	Ohio State University	81.8
2	University of South Florida	88.9	2	University of Missouri-Columbia	80.0
3	State University of New York at Buffalo	86.7	3	University of California-Los Angeles	77.8
	Accounting Theory				
1	University of Denver	90.9	1	University of Wisconsin-Madison	100.0
2	University of Texas-Austin	86.3	2	University of California-Los Angeles	81.8
3	University of Missouri-Columbia	81.8		University of Minnesota-Minneapolis	81.8
				Ohio State University	81.8
	Accounting Practice				
1	University of Denver	90.9	1	University of Wisconsin-Madison	100.0
2	State University of New York at Buffalo	88.9	2	University of California-Los Angeles	90.9
3	Virginia Polytechnic Institute	84.6		University of Minnesota-Minneapolis	90.9
				University of Wisconsin-Milwaukee	90.9

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 candidates with advanced degrees. To be eligible for the listings, an institution must have had at least 20 graduates with baccalaureate degrees among its first-time candidates or ten first-time candidates with advanced degrees.

RANKING OF COLLEGES AND UNIVERSITIES
BY PERCENTAGE PASSING ALL SUBJECTS TAKEN

MAY 1993			NOVEMBER 1993		
Rank	School	Percentage Passing	Rank	School	Percentage Passing
	Candidates Without Advanced Degrees				
1	Idaho State University	70.0	1	University of Illinois-Urbana	44.6
2	University of Wisconsin-Madison	52.0	2	Touro College	41.9
3	University of New Orleans	48.3	3	University of Michigan-Ann Arbor	40.7
4	University of California-Santa Barbara	51.3	4	Canisius College	40.0
5	University of Pennsylvania	46.9	5	University of Washington	38.6
6	University of South Florida	45.5	6	University of Missouri-Columbia	38.5
7	Northern Illinois University	44.8	7	Portland State University	37.5
8	University of Illinois-Urbana	44.6	8	University of Pennsylvania	36.8
9	University of Washington	44.0		University of Oregon	36.8
10	Portland State University	43.6	10	University of California-Los Angeles	36.7
	Candidates With Advanced Degrees				
1	State University of New York at Buffalo	68.4	1	University of California-Los Angeles	73.3
2	Florida State University	61.5	2	University of Missouri-Columbia	66.7
3	University of Michigan-Ann Arbor	61.1	3	University of South Florida	65.4
4	University of Texas-Austin	58.8	4	University of Florida	64.5
5	University of Denver	54.5	5	University of Wisconsin-Madison	61.5
	University of Illinois-Urbana	54.5			
	University of Missouri-Columbia	54.5			
	State University of New York at Albany	54.5			

The 70 percent passing percentage earned by Idaho State University in May 1993 is the second highest achieved by an undergraduate institution in the 1985-1993 period. It has been surpassed only by Washington University (70.4 percent) in May 1992. Given the many schools eligible for the above lists, it is noteworthy that several schools have achieved superior passing percentages on numerous occasions during the nine years (18 examinations) that these data have been compiled. Those listed five or more times are recognized in the following table.

COLLEGES AND UNIVERSITIES WITH THE HIGHEST PERCENTAGE
OF CANDIDATES PASSING ALL SUBJECTS TAKEN
1985-1993

Candidates Without Advanced Degrees

ıool	Listings
iversity of Pennsylvania	14
rthern Illinois University	13
iversity of Wisconsin-Madison	11
te University of New York at Albany	9
iversity of Michigan-Ann Arbor	8
ntana State University	8
iversity of Illinois-Urbana	7
iversity of Northern Iowa	7
versity of California-Santa Barbara	5
ho State University	5
versity of Minnesota-Minneapolis	5

Candidates With Advanced Degrees

School	Listings
University of Texas-Austin	9
Baruch College of CUNY	8
University of California-Los Angeles	6
University of South Florida	6
University of Wisconsin-Madison	6
University of Denver	5
State University of New York at Buffalo	5

CHARACTERISTICS OF CANDIDATES

The primary objective of this study is to gather information on the characteristics of CPA examination candidates, relate these characteristics to examination performance, and identify changes and trends in the pattern of characteristics. Candidate characteristics are presented in seven reports, as follows.

Report	Title
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
11	Performance of candidates by supplementary study

Traditionally four of these characteristics have been strongly associated with candidate achievement. They are (1) level of education, (2) overall grade point average, (3) SAT and ACT scores, and (4) supplementary-study (CPA coaching). The other three 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 1993. This is illustrated in the table at the end of this section, which presents May 1993 and November 1993 outcomes and compares them to May 1991 and May 1992. In this table, "success ratios" have been computed by dividing the percentage of successful first-time candidates possessing a particular characteristic by the passing percentage for all first-time candidates at that examination. "Successful" is defined as passing all subjects taken. A score of 100 denotes exact consistency with the overall passing percentage for first-time candidates for that examination. A score of 200 indicates that a person possessing this attribute is twice as likely to pass all subjects as the average candidate; a score of 50 shows half the average likelihood of passing.

It should also be noted that this table represents a two-way relationship only; therefore, a direct link is not necessarily implied. For example, both higher level education and higher SAT scores are associated with examination performance. Theoretically, therefore, the 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 a third factor might cause both effects. Multivariate analysis alleviates this problem by incorporating several influences in one model and, in effect, neutralizing the correlation between these explanatory variables. Although a multivariate analysis was not undertaken for this study, its use on previous occasions has affirmed the causative 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 summarized.

Brief comments on each of these characteristics follow.

LEVEL OF EDUCATION

The percentage of first-time candidates with advanced degrees continued to rise slightly, reaching 10.9 percent in May 1993 and 11.8 percent in November 1993. This compares to a range of 9.5 percent to 11 percent in the latter 1980's but still is below the experience in the 1975-1980 period, when rates of 13 percent to 15 percent were observed.

Completion of an advanced degree is associated with enhanced CPA examination perfor-

ınce. First-time candidates who hold advanced grees are 75 percent more likely to pass all ɔjects taken than candidates who hold only :helor's degrees.

ADEMIC MAJOR

Eighty-eight percent of the 1993 first-time ıdidates without advanced degrees cited :ounting as their undergraduate majors. This is e of less than 60 percent of the advanced-gree holders. Among candidates with :helor's degrees only, non-accounting majors ısistently have outperformed those with ounting degrees. Two factors may account for ;. First, the non-accounting majors are likely to 'e above average academic credentials; it is ikely that they will be attracted to a new area study or be accepted in it if they do not. :ond, because of their lack of academic kground in accounting, the non-accountants y be motivated to prepare better for the mination. At the advanced degree level, jor has little impact; however, accounting ors in 1993 continued a slight performance antage over non-accounting majors.

ADE POINT AVERAGE

Academic achievement, determined by rall grade point average (GPA), is strongly ɔciated with superior performance. On 'age, first-time 1993 candidates with GPAs of or better were twice as likely to pass all ects as those in the 3.0 to 3.49 range and four :s as likely to pass as those with GPAs below

The average graduate GPA was 3.47 for), and the average undergraduate GPA was . This is one of the most consistent statistics ıe study, which has changed little since 1985.

ESTER HOURS OF ACCOUNTING

The average first-time candidate with an nced degree reported 32 semester hours of unting and those with bachelor's degrees only rted about 26 semester hours. In each case ncreased approximately one hour from 1991-. Somewhat greater examination success was rienced by candidates who reported up to 35 hours. Beyond that point, 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 time for work experience prior to the first attempt. In 1993, 12 percent of first-time candidates in May, and 18 percent in November, indicated one or more years of work experience in public accounting. Comparatively, in 1991-1992, 14 percent of the May candidates and 20 percent of the November candidates reported the same amount of work experience. Regardless of examination date, about 25 percent of first-time candidates had one year's experience in private accounting, five percent had one year's experience in governmental accounting, and one percent had taught accounting full-time for a year or more. These percentages may understate actual experience somewhat because candidates who do not respond to this item in the questionnaire are 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. A candidate's experience may be reported in more than one category. Similarly, years of accounting experience, particularly in industry, are not necessarily an indication of years out of school because candidates may have obtained experience prior to or while attending school. Moreover, candidates from industry can be expected to defer taking the examination for the first time because the CPA certificate usually is not critical to their careers. These factors contribute to the higher level of experience in industry than in public accounting reported by first-time candidates.

Work experience is not highly correlated with examination success. Only those with full-time teaching experience consistently achieve above-average passing percentages. The ranking of performance for the other three types of experience are: (1) public accounting; (2) private accounting; and (3) governmental accounting. As much as anything, this ranking likely reflects the time elapsed between graduation and the first attempt at the examination.

SAT AND ACT SCORES

The profession has had cause for concern from a long-term decline in the SAT and ACT scores of CPA examination candidates. Fortunately, this characteristic has stabilized in recent years, as demonstrated in the following table, which compares average scores in 1993 with 1988, the last year in which general declines were noted. The "average" scores shown in this table are estimates based on the distribution of scores provided by candidates.

ESTIMATED AVERAGE SAT AND ACT SCORES FOR FIRST-TIME CANDIDATES

	May 1988	November 1988	May 1993	November 1993
SAT Verbal	516	515	515	515
SAT Mathematics	576	572	581	581
ACT English	23.6	23.5	24.0	24.0
ACT Mathematics	25.1	24.9	25.5	25.4

The recovery in scores is modest (at most one percent to two percent) and the candidates' scores remain substantially below those observed in the 1975-1980 period.

Even the stabilization and limited recovery in SAT and ACT scores is important. 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 1993. The following table shows the ratio of passing percentages 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).

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

	May 1993	November 1993
SAT Verbal	2.2	2.2
SAT Mathematics	2.8	3.2
ACT English	2.3	2.1
ACT Mathematics	2.6	2.8

The higher group is at least twice as likely to pass all subjects. The association with mathematical skills is particularly strong.

It is probable that the SAT and ACT scores reported by candidates are biased upward (not only in 1993 but also in prior years). These scores are difficult to remember, and a few candidates may feel it 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 the small group of candidates with scores of 700 or above are regularly outperformed by the group with scores of 600 to 699. There was a similar anomalous outcome in May 1993 for those scoring 32 or above on the ACT English examination.

PPLEMENTARY STUDY

Approximately half of the examination ıdidates report participation in a supplementary A review course. Once again, of course, this is ɛlf-reported attribute, and therefore subject to s. According to the instructions, the course uld only be reported if it has been taken in the months immediately prior to the examination l only if it is not taken for academic credit. It robable that some candidates misunderstand se instructions. It also is likely that many of candidates not responding have had some sort ourse, even if it only involved home-study.

By far the most popular approach to plementary study is the privately-offered, prietary "cram course." More than a third of t-time candidates reported participation. ɛse courses also are the most helpful to lidates. First-time candidates with proprietary courses were 50 percent more likely to pass all subjects than the candidates who did not participate in a course, and 40 percent more likely to pass all subjects than the first-time candidate who prepared by home study. The relative strength of proprietary courses is consistent with observations in prior years.

Results for coaching alternatives to the proprietary course have been mixed. College-sponsored courses tend to be the second most effective, particularly in the spring, followed by firm-sponsored courses. Participants in both college-sponsored and firm-sponsored courses generally outperform candidates with no course indicated, but this often is not the case for home study. Perhaps the most noteworthy observation in this area for 1993 was the relatively minor advantage of coaching courses for the repeat candidates who only had one or two subjects remaining.

RELATIONSHIP OF FIRST-TIME CANDIDATE CHARACTERISTICS TO CPA EXAMINATION PERFORMANCE

	Success Ratio (100=Average)			
Characteristic	May 1991	May 1992	May 1993	November 1993
Education level				
Advanced degree	162	152	161	167
Bachelor's degree	89	94	94	94
Less than bachelor's	112	84	75	46
Graduate major				
Accounting	169	156	166	171
Other	164	148	165	160
Undergraduate major				
Accounting	88	92	91	91
Other	110	115	130	127
Graduate grade point average				
3.50 to 4.00	218	197	236	234
3.00 to 3.49	125	118	99	98
Less than 3.00	52	75	55	73

Characteristic	May 1991	Success Ratio (100=Average) May 1992	May 1993	November 1993
Undergraduate grade point average				
3.50 to 4.00	171	167	177	180
3.00 to 3.49	80	86	79	81
2.50 to 2.99	38	46	41	40
Less than 2.50	21	33	34	22
Semester hours of accounting— Candidates with advanced degrees				
More than 41	143	141	133	152
36 to 40	173	164	158	163
31 to 35	158	158	168	182
26 to 30	164	157	173	161
21 to 25	177	152	174	157
Fewer than 20	165	125	159	160
Semester hours of accounting— Candidates without advanced degrees				
More than 41	86	70	66	75
36 to 40	95	84	84	87
31 to 35	103	108	106	106
26 to 30	97	105	102	102
21 to 25	85	85	89	90
16 to 20	73	86	86	86
Fewer than 16	78	88	101	90
More than one year of work experience				
Public accounting	98	97	95	117
Private accounting	90	92	99	96
Governmental accounting	73	70	79	80
Teaching accounting	142	117	139	129
Reported SAT verbal scores				
700 and above	150	125	140	155
600 to 699	173	155	162	163
500 to 599	98	114	124	120
400 to 499	71	83	75	76
200 to 399	47	61	46	63
Reported SAT mathematics scores				
700 and above	174	165	175	180
600 to 699	125	131	138	133
500 to 599	78	90	88	94
400 to 499	47	59	55	48
200 to 399	25	42	30	8

Characteristic	May 1991	Success Ratio (100=Average) May 1992	May 1993	November 1993
Reported ACT English scores				
32 and above	180	162	142	177
28 to 31	160	157	173	155
24 to 27	109	115	118	130
20 to 23	87	85	81	80
Less than 20	57	53	53	61
Reported ACT mathematics scores				
32 and above	173	183	180	190
28 to 31	142	135	150	154
24 to 27	98	105	100	106
20 to 23	66	61	68	61
Less than 20	47	44	47	49
Participation in CPA Review Course				
College-sponsored	104	120	116	103
Proprietary	123	118	131	123
Firm-sponsored	80	93	73	111
Home study	82	84	84	95
Not answering	90	88	82	83

SUMMARY

The 1993 NASBA study of CPA nination candidate characteristics and ormance continues a tradition begun in the 1980s. In general, the results affirm those orted in prior years. The jurisdictions ciated with above-average examination ess, and the academic institutions with outling results, also show considerable consistency. Once again the characteristics primarily associated with superior 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 1993
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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 Honrs of Accounting

7 Performance of Candidates by Accounting Experience

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

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10 Performance of Candidates by Subject

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12A Performance of First-time Candidates withont Advanced Degrees by School

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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

MAY 1993 UNIFORM CPA EXAMINATION

			< < < < < < < < < PERCENT PASSING > > > > > > > > >						
	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ALABAMA	1.1	276	21.7	21.4	23.2	21.9	8.7	63.0	28.3
ALASKA	.2	44	12.5	14.0	19.5	14.6	9.1	75.0	15.9
ARIZONA	1.3	331	39.3	35.1	49.1	47.1	26.0	39.9	34.1
ARKANSAS	.5	128	17.5	15.1	22.7	24.4	12.5	70.3	17.2
CALIFORNIA	15.2	3,872	35.1	38.5	41.3	44.2	28.8	44.8	26.4
COLORADO	1.5	376	38.9	36.9	45.0	44.5	22.1	40.4	37.5
CONNECTICUT	.7	181	25.7	30.3	31.3	32.2	16.0	57.5	26.5
DELAWARE	.3	76	32.0	24.0	32.4	33.3	21.1	56.6	22.4
DISTRICT OF COLUMBIA	.3	70	22.1	17.6	22.4	19.4	11.4	67.1	21.4
FLORIDA	1.0	252	47.8	45.9	49.4	49.4	31.7	34.1	34.1
GEORGIA	3.7	940	37.5	36.9	37.5	34.2	21.9	47.6	30.5
GUAM	.1	13	15.4	23.1	15.4	30.8	15.4	61.5	23.1
HAWAII	.4	100	34.4	33.3	37.1	36.7	21.0	44.0	35.0
IDAHO	.4	103	44.6	47.1	51.5	58.0	35.0	35.9	29.1
ILLINOIS	7.6	1,936	41.8	41.6	46.2	43.3	26.9	40.0	33.2
INDIANA	2.9	750	34.7	32.3	36.7	35.4	21.1	49.2	29.7
IOWA	1.7	438	29.4	37.3	42.4	44.0	21.2	45.2	33.6
KANSAS	.7	183	25.7	28.3	37.2	31.7	14.2	50.8	35.0
KENTUCKY	.7	189	23.5	22.9	31.0	31.2	14.8	59.8	25.4
LOUISIANA	1.3	319	28.7	33.3	34.7	31.0	16.9	49.8	33.2
MAINE	.2	54	13.2	14.8	17.0	22.2	7.4	70.4	22.2
MARYLAND	2.8	724	26.4	31.7	35.3	31.6	17.5	54.0	28.5
MASSACHUSETTS	1.9	487	27.0	27.8	31.2	34.5	16.0	54.2	29.8
MICHIGAN	2.2	558	25.6	24.0	32.7	34.3	15.6	56.5	28.0
MINNESOTA	1.6	409	39.9	42.0	50.7	50.1	29.3	38.6	32.0
MISSISSIPPI	.4	107	24.3	20.8	20.0	18.1	10.3	63.6	26.2
MISSOURI	1.8	462	29.8	31.4	38.5	34.0	18.6	48.5	32.9
MONTANA	.8	205	34.0	35.6	50.7	51.7	22.9	37.6	39.5

[illegible] COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 1

NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES BY STATE

MAY 1993 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NEBRASKA	.8	193	27.6	29.2	29.7	31.3	17.1	56.0	26.9
NEVADA	.3	66	30.2	35.5	39.1	40.3	24.2	53.0	22.7
NEW HAMPSHIRE	.2	62	27.9	24.6	35.5	40.3	17.7	50.0	32.3
NEW JERSEY	2.2	556	16.9	21.2	16.6	16.8	5.4	66.4	28.2
NEW MEXICO	.3	73	16.9	22.9	21.9	23.4	9.6	63.0	27.4
NEW YORK	6.7	1,704	30.5	31.4	32.5	32.9	20.8	57.3	21.9
NORTH CAROLINA	3.3	850	29.8	31.0	38.0	35.5	17.9	50.6	31.5
NORTH DAKOTA	.6	142	11.4	17.1	24.8	27.3	5.6	61.3	33.1
OHIO	3.9	996	30.5	30.5	34.8	33.6	17.7	51.8	30.5
OKLAHOMA	1.3	335	28.2	27.8	25.5	26.6	10.4	50.7	38.8
OREGON	.7	175	39.2	37.3	52.7	53.9	30.9	38.9	30.3
PENNSYLVANIA	4.1	1,041	19.4	18.0	24.6	25.5	8.5	61.8	29.8
PUERTO RICO	1.2	307	16.5	22.4	18.1	16.0	7.8	78.5	13.7
RHODE ISLAND	.2	47	26.7	26.7	29.5	24.4	17.0	61.7	21.3
SOUTH CAROLINA	.5	123	22.9	26.3	22.5	22.2	14.6	61.8	23.6
SOUTH DAKOTA	.4	97	12.6	14.9	25.5	26.9	9.3	64.9	25.8
TENNESSEE	3.2	823	22.7	20.7	21.2	19.5	9.2	62.8	27.9
TEXAS	9.5	2,415	23.5	22.9	26.3	25.8	10.6	57.5	31.9
UTAH	.3	73	39.7	39.7	44.4	43.1	24.7	41.1	34.2
VERMONT	.1	31	20.0	26.7	30.0	26.7	16.1	67.7	16.1
VIRGIN ISLANDS		4		25.0				75.0	25.0
VIRGINIA	3.5	878	35.4	29.7	39.5	36.8	19.7	49.5	30.8
WASHINGTON	1.8	448	39.0	37.8	47.1	45.3	27.7	41.7	30.6
WEST VIRGINIA	.4	106	16.0	20.2	16.2	14.5	10.4	72.6	17.0
WISCONSIN	1.1	275	38.4	36.3	47.6	46.3	23.6	41.8	34.5
WYOMING	.2	42	47.6	35.7	42.9	35.7	23.8	33.3	42.9
	=====	=======							
NATIONAL TOTALS	100.0	25,445	30.5	31.0	35.2	34.6	19.4	51.3	29.4

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

MAY 1993 UNIFORM CPA EXAMINATION

			< < < < < < < < < PERCENT PASSING > > > > > > > > >						
	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL 4	NONE 4	SOME 4
ALABAMA	1.4	570	31.7	36.9	30.9	29.7	27.2	37.2	35.6
ALASKA	.3	102	27.8	27.3	30.0	36.1	24.5	42.2	33.3
ARIZONA	1.1	439	45.5	46.4	47.5	53.1	41.2	31.4	27.3
ARKANSAS	1.0	408	28.0	29.5	26.9	22.4	24.3	47.1	28.7
CALIFORNIA	8.6	3,499	45.1	46.7	37.8	42.8	38.6	39.7	21.6
COLORADO	1.1	461	42.8	41.2	43.9	42.2	37.3	33.2	29.5
CONNECTICUT	1.4	577	32.6	25.4	28.3	26.0	27.4	47.0	25.6
DELAWARE	.2	87	25.0	31.0	33.3	25.0	28.7	48.3	23.0
DISTRICT OF COLUMBIA	.4	143	20.5	24.5	22.4	19.0	17.5	55.9	26.6
FLORIDA	1.6	643	36.8	39.4	37.9	39.9	37.0	35.9	27.1
GEORGIA	3.4	1,369	35.5	38.0	30.7	32.7	29.9	38.1	32.1
GUAM		18	33.3		18.8	14.3	5.6	66.7	27.8
HAWAII	.4	144	29.0	25.2	22.1	34.8	27.8	52.1	20.1
IDAHO	.3	114	31.2	43.8	42.0	37.3	40.4	29.8	29.8
ILLINOIS	5.1	2,054	34.0	33.4	32.0	31.4	29.9	41.6	28.5
INDIANA	1.1	465	33.8	33.3	42.4	39.0	34.8	40.2	24.9
IOWA	.9	374	35.4	34.8	32.6	32.3	30.2	43.3	26.5
KANSAS	.6	225	30.6	34.9	31.7	35.0	28.4	37.3	34.2
KENTUCKY	.9	361	27.1	33.8	25.2	30.4	26.9	46.8	26.3
LOUISIANA	1.1	443	34.6	37.7	30.5	35.3	32.1	37.2	30.7
MAINE	.3	124	33.0	20.5	32.1	27.4	24.2	44.4	31.5
MARYLAND	3.8	1,520	31.4	34.8	31.5	29.3	28.6	43.3	28.1
MASSACHUSETTS	2.7	1,090	35.0	28.2	32.8	32.0	27.6	42.2	30.2
MICHIGAN	2.4	966	32.5	31.6	31.3	31.2	27.6	44.3	28.1
MINNESOTA	1.1	465	41.8	45.1	51.8	41.7	40.9	29.2	29.9
MISSISSIPPI	.7	289	29.7	25.5	24.7	26.4	21.5	46.0	32.5
MISSOURI	1.9	786	35.2	33.3	33.3	30.9	27.5	41.9	30.7
MONTANA	.4	151	20.3	27.8	28.3	31.4	25.2	49.7	25.2

[illegible] FOUR COLUMNS ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 2

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES BY STATE

MAY 1993 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NEBRASKA	.5	200	41.4	34.0	28.3	35.9	28.5	40.5	31.0
NEVADA	.3	114	22.9	26.8	36.6	35.1	26.3	43.0	30.7
NEW HAMPSHIRE	.2	92	38.9	29.2	31.4	34.0	29.3	45.7	25.0
NEW JERSEY	4.8	1,955	23.1	23.2	19.0	18.2	17.1	55.2	27.6
NEW MEXICO	.4	144	38.5	36.6	33.7	34.6	31.3	42.4	26.4
NEW YORK	13.3	5,395	42.5	41.0	35.9	32.8	33.0	47.7	19.3
NORTH CAROLINA	2.8	1,116	32.8	38.8	32.2	34.4	33.2	45.3	21.4
NORTH DAKOTA	.4	144	33.0	29.2	43.6	32.9	29.2	34.0	36.8
OHIO	4.4	1,785	32.5	33.9	32.5	33.5	31.3	42.5	26.2
OKLAHOMA	1.1	450	40.3	39.7	41.5	38.6	38.4	32.9	28.7
OREGON	.7	271	41.8	37.5	42.5	39.6	34.7	34.7	30.6
PENNSYLVANIA	6.9	2,796	28.7	25.8	20.6	20.9	21.3	52.5	26.2
PUERTO RICO	1.8	735	23.9	31.8	18.7	18.5	20.8	67.8	11.4
RHODE ISLAND	.4	151	32.4	33.6	25.0	24.7	25.8	45.7	28.5
SOUTH CAROLINA	1.0	401	32.2	31.4	31.5	28.3	27.4	41.1	31.4
SOUTH DAKOTA	.3	108	34.1	27.6	21.2	42.1	29.6	44.4	25.9
TENNESSEE	2.2	895	31.0	33.3	31.3	32.1	27.8	44.4	27.8
TEXAS	7.2	2,905	35.8	36.2	32.6	34.7	33.4	43.1	23.5
UTAH	.4	158	44.0	37.0	32.7	31.2	36.1	35.4	28.5
VERMONT	.1	55	41.9	31.7	31.6	26.1	29.1	38.2	32.7
VIRGIN ISLANDS		5				50.0		80.0	20.0
VIRGINIA	3.2	1,287	34.6	34.2	33.2	31.0	29.1	41.6	29.3
WASHINGTON	1.5	610	37.3	36.0	36.7	38.8	33.9	39.0	27.0
WEST VIRGINIA	1.0	409	26.5	30.3	33.5	37.0	29.8	56.0	14.2
WISCONSIN	1.0	410	48.1	46.1	47.4	51.0	46.6	25.6	27.8
WYOMING	.1	43	42.9	32.3	51.7	42.9	39.5	30.2	30.2
	=====	=======							
NATIONAL TOTALS	100.0	40,521	34.8	34.8	31.8	31.7	30.4	44.0	25.6

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

MAY 1993 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	26	56.0	61.5	62.5	65.2	46.2	26.9	26.9
MASTERS IN ACCOUNTING	4.2	801	49.5	49.9	58.6	57.5	32.8	27.3	39.8
MBA EMPHASIS IN ACCOUNTING	3.5	676	43.8	45.6	49.0	49.5	32.1	39.5	28.4
OTHER MBA	2.3	436	39.9	43.4	49.0	46.3	26.4	36.7	36.9
NON-BUSINESS MASTERS	.6	112	45.1	56.4	53.8	55.8	35.7	30.4	33.9
LAW DEGREE	.3	58	33.9	52.8	35.8	33.3	20.7	43.1	36.2
BACHELORS	88.7	17,098	29.8	30.2	35.2	34.5	18.3	52.7	29.1
LESS THAN BACHELORS	.4	76	20.3	22.4	25.0	29.6	14.5	67.1	18.4
TOTAL ANSWERING	100.0	19,283	31.4	32.1	37.1	36.4	19.7	50.6	29.7
NOT ANSWERING		6,162	27.3	27.0	28.7	28.2	18.4	53.2	28.4
REPEAT CANDIDATES									
DOCTORAL	.2	61	38.9	44.1	37.0	16.7	31.1	52.5	16.4
MASTERS IN ACCOUNTING	3.7	1,311	45.6	40.6	39.9	44.0	39.1	34.5	26.5
MBA EMPHASIS IN ACCOUNTING	3.3	1,177	39.0	39.9	38.4	36.4	35.1	38.5	26.4
OTHER MBA	2.9	1,025	41.6	42.9	37.2	38.4	37.9	36.6	25.6
NON-BUSINESS MASTERS	.4	151	43.3	47.3	37.1	33.3	41.1	33.8	25.2
LAW DEGREE	.5	169	41.6	55.4	35.8	42.5	37.3	38.5	24.3
BACHELORS	88.7	31,615	33.7	33.4	30.6	30.5	28.7	44.9	26.4
LESS THAN BACHELORS	.3	124	23.3	30.2	31.1	28.2	25.0	46.8	28.2
TOTAL ANSWERING	100.0	35,633	34.6	34.3	31.4	31.4	29.6	44.0	26.4
NOT ANSWERING		4,888	36.2	40.0	34.7	34.4	35.9	44.0	20.1

* 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 1993 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING						
			AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
GRADUATE									
ACCOUNTING	54.0	1,065	47.4	49.1	56.4	55.6	32.2	29.9	37.9
NON-ACCOUNTING BUSINESS MAJOR	37.3	735	44.2	45.8	51.1	50.4	32.4	37.1	30.5
ENGINEERING	.3	5	80.0	60.0	60.0	80.0	60.0	20.0	20.0
MATH	.3	5	20.0	80.0	100.0	80.0	20.0		80.0
OTHER LIBERAL ARTS	1.4	27	45.5	60.9	62.5	66.7	44.4	18.5	37.0
OTHER	6.9	136	42.4	54.3	47.7	44.3	26.5	35.3	38.2
TOTAL ANSWERING	100.0	1,973	45.8	48.5	54.0	53.1	32.1	32.7	35.2
NOT ANSWERING		136	35.3	37.9	32.2	32.7	19.1	49.3	31.6
UNDERGRADUATE									
ACCOUNTING	88.1	14,834	28.9	29.3	34.2	33.6	17.7	53.7	28.6
NON-ACCOUNTING BUSINESS MAJOR	7.6	1,276	36.3	37.9	44.1	43.4	24.0	43.1	32.9
ENGINEERING	.2	28	34.6	53.8	48.1	46.2	25.0	42.9	32.1
MATH	.3	53	49.0	55.1	54.2	58.0	34.0	32.1	34.0
OTHER LIBERAL ARTS	2.3	380	36.9	38.4	42.5	44.8	25.0	41.8	33.2
OTHER	1.6	271	41.1	43.4	50.8	51.2	30.6	37.3	32.1
TOTAL ANSWERING	100.0	16,842	29.9	30.5	35.5	35.0	18.6	52.3	29.1
NOT ANSWERING		6,494	26.9	26.4	28.1	27.1	17.5	54.3	28.2

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 1993 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GRADUATE									
3.50 TO 4.00	47.6	943	58.2	59.6	66.1	66.9	45.7	21.2	33.1
3.00 TO 3.49	49.1	972	34.0	37.0	42.0	39.7	19.2	43.5	37.2
2.50 TO 2.99	2.8	55	30.2	39.6	32.7	36.5	12.7	43.6	43.6
2.00 TO 2.49	.5	10		12.5	10.0	10.0		90.0	10.0
1.99 OR LESS	.1	1						100.0	
TOTAL ANSWERING	100.0	1,981	45.4	48.0	53.2	52.4	31.5	33.2	35.3
NOT ANSWERING		128	40.7	45.6	45.0	43.3	26.6	43.0	30.5
UNDERGRADUATE									
3.50 TO 4.00	28.5	4,932	47.7	48.4	55.8	54.7	34.3	31.8	33.9
3.00 TO 3.49	41.5	7,180	27.7	28.1	33.1	32.5	15.3	53.2	31.5
2.50 TO 2.99	24.9	4,305	15.8	16.7	19.6	19.6	8.0	70.0	22.0
2.00 TO 2.49	5.0	864	12.3	12.1	15.0	14.2	6.7	75.9	17.4
1.99 OR LESS		8	12.5	12.5	12.5			87.5	12.5
TOTAL ANSWERING	100.0	17,289	29.8	30.4	35.4	34.8	18.5	52.4	29.1
NOT ANSWERING		6,047	27.1	26.4	27.7	26.8	17.8	54.1	28.1

* 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 1993 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GRADUATE									
41 OR MORE	14.5	295	38.7	40.7	50.4	49.4	25.8	35.9	38.3
36 TO 40	17.8	362	46.8	49.5	49.6	51.8	30.7	32.3	37.0
31 TO 35	23.2	473	45.2	47.8	56.6	54.4	32.6	32.1	35.3
26 TO 30	22.1	450	48.3	49.4	56.5	57.0	33.6	30.7	35.8
21 TO 25	14.3	290	45.6	52.8	50.7	45.9	33.8	37.2	29.0
16 TO 20	6.2	127	48.2	51.8	52.3	54.1	32.3	33.1	34.6
UNDER 16	1.9	38	38.7	37.9	42.9	45.7	26.3	42.1	31.6
TOTAL ANSWERING	100.0	2,035	45.4	48.2	53.1	52.4	31.5	33.4	35.1
NOT ANSWERING		74	39.1	37.9	44.1	39.7	24.3	44.6	31.1
UNDERGRADUATE									
41 OR MORE	2.5	427	22.2	25.2	24.9	27.9	12.9	61.6	25.5
36 TO 40	2.4	419	26.2	30.4	32.9	35.6	16.2	54.7	29.1
31 TO 35	10.9	1,871	31.4	33.8	39.5	38.3	20.5	49.0	30.5
26 TO 30	34.3	5,907	31.2	31.8	37.7	36.8	19.7	50.2	30.1
21 TO 25	35.8	6,168	28.7	28.9	34.1	33.1	17.3	54.1	28.6
16 TO 20	11.6	1,993	28.5	28.0	31.3	30.6	16.6	55.5	27.9
UNDER 16	2.5	434	29.6	27.2	35.9	35.2	19.6	52.3	28.1
TOTAL ANSWERING	100.0	17,219	29.7	30.2	35.4	34.7	18.3	52.5	29.2
NOT ANSWERING		6,117	27.5	26.9	27.9	27.5	18.2	53.8	28.0

* 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 1993 UNIFORM CPA EXAMINATION

	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
		AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
FIRST-TIME CANDIDATES								
PUBLIC ACCOUNTING								
1 TO 3 YEARS	2,278	30.5	26.6	32.4	33.1	16.8	54.0	29.2
OVER 3 YEARS	863	31.7	29.9	33.7	38.0	22.7	51.2	26.1
PRIVATE ACCOUNTING								
1 TO 3 YEARS	3,244	29.3	28.3	33.4	32.3	17.6	54.3	28.1
OVER 3 YEARS	3,231	33.8	33.2	37.0	38.0	21.1	49.2	29.7
GOVERNMENTAL ACCOUNTING								
1 TO 3 YEARS	837	27.0	28.2	30.1	30.7	16.1	56.0	27.8
OVER 3 YEARS	622	28.3	27.8	26.3	24.5	14.5	59.2	26.4
TEACHING ACCOUNTING								
1 TO 3 YEARS	209	34.0	40.3	46.6	49.2	25.4	39.7	34.9
OVER 3 YEARS	71	34.4	40.0	50.0	50.0	31.0	42.3	26.8
REPEAT CANDIDATES								
PUBLIC ACCOUNTING								
1 TO 3 YEARS	12,056	37.9	33.8	32.7	32.7	31.3	42.2	26.5
OVER 3 YEARS	7,656	32.9	34.1	28.4	31.3	29.2	46.4	24.4
PRIVATE ACCOUNTING								
1 TO 3 YEARS	7,955	33.8	33.7	31.0	30.4	28.3	45.2	26.5
OVER 3 YEARS	9,149	31.6	34.7	31.2	31.0	28.6	44.9	26.5
GOVERNMENTAL ACCOUNTING								
1 TO 3 YEARS	2,296	31.3	31.4	28.6	26.2	25.8	48.3	26.0
OVER 3 YEARS	2,315	29.9	31.1	23.4	24.2	23.0	51.5	25.5
TEACHING ACCOUNTING								
1 TO 3 YEARS	566	30.4	30.9	29.7	31.1	26.3	46.5	27.2
OVER 3 YEARS	219	25.6	35.4	26.4	21.4	22.8	50.2	26.9

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 1993 UNIFORM CPA EXAMINATION

REPORTED SCORES	NUMBER OF CANDIDATES	PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SAT VERBAL								
700 AND ABOVE	255	37.8	41.2	46.6	42.1	27.1	45.5	27.5
600 TO 699	1,314	47.5	46.0	53.9	50.5	31.4	34.9	33.6
500 TO 599	4,092	36.7	36.1	44.6	42.2	24.0	44.0	32.0
400 TO 499	3,641	24.8	25.8	29.3	29.4	14.5	58.5	27.0
200 TO 399	664	14.8	17.6	23.1	23.3	9.0	67.2	23.8
SAT MATHEMATICS								
700 AND ABOVE	1,032	44.6	48.1	59.7	58.8	34.0	30.2	35.8
600 TO 699	3,108	39.2	39.6	48.3	47.3	26.8	40.4	32.8
500 TO 599	4,010	30.3	28.8	34.1	31.9	17.1	53.4	29.5
400 TO 499	1,639	19.1	20.6	21.7	21.0	10.6	67.2	22.2
200 TO 399	190	14.2	12.4	11.8	11.3	5.8	80.0	14.2
ACT VERBAL								
32 AND ABOVE	120	39.0	40.2	41.7	42.5	27.5	48.3	24.2
28 TO 31	1,056	49.1	48.5	56.7	54.9	33.5	31.2	35.3
24 TO 27	2,418	36.9	35.9	44.3	41.0	22.9	43.3	33.8
20 TO 23	2,176	26.6	27.3	32.5	31.0	15.8	55.7	28.6
BELOW 20	808	17.5	20.4	21.2	23.0	10.3	66.2	23.5
ACT MATHEMATICS								
32 AND ABOVE	493	47.9	50.3	59.0	60.3	34.9	31.4	33.7
28 TO 31	1,712	42.9	43.3	52.1	51.5	29.1	34.8	36.0
24 TO 27	2,417	32.1	31.9	39.0	36.4	19.4	48.4	32.2
20 TO 23	1,504	24.0	23.7	27.6	25.2	13.1	60.5	26.4
BELOW 20	615	16.3	18.3	19.1	17.5	9.1	71.2	19.7

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 1993 UNIFORM CPA EXAMINATION

NUMBER OF SUBJECTS	TOTAL CANDIDATES		< < < < < < NUMBER OF SITTINGS AND PERCENT PASSING ALL SUBJECTS TAKEN > > > > > >													
			1ST EXAM		2ND EXAM		3RD EXAM		4TH EXAM		5TH EXAM		6TH EXAM		OVER 6	
	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%	NUMBER	%
4 SUBJECTS	35,011	12.2	20,750	17.0	6,939	6.2	3,320	5.5	1,918	4.0	940	3.3	499	2.4	645	2.3
3 SUBJECTS	3,630	9.2	734	14.6	995	11.3	544	9.2	468	6.6	317	5.7	200	3.0	372	3.0
2 SUBJECTS	15,661	30.8	2,939	26.7	5,093	37.6	2,838	32.3	2,009	28.2	1,169	25.6	619	23.9	994	18.8
1 SUBJECT	11,664	66.9	1,023	48.9	3,683	72.2	2,265	70.5	1,864	67.2	1,202	66.1	681	64.5	946	59.1
TOTAL	65,966	26.1	25,446	19.4	16,710	30.6	8,967	30.6	6,259	30.8	3,628	31.5	1,999	30.3	2,957	26.1

REPORT NUMBER 9

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

MAY 1993 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	49,046	32.8	22,930	30.5	11,546	35.4	5,950	36.1	3,755	34.5	2,065	34.9	2,800	29.5
LAW	48,876	33.0	22,911	31.0	11,382	35.2	5,834	34.8	3,764	35.5	2,055	35.0	2,930	32.7
THEORY	49,442	33.4	23,233	35.2	11,088	32.6	5,778	32.7	3,963	31.3	2,281	31.7	3,099	27.7
PRACTICE	46,256	33.1	22,911	34.6	10,476	32.1	5,264	31.6	3,455	32.0	1,846	32.1	2,304	29.3

REPORT NUMBER 10

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF CANDIDATES BY SUPPLEMENTARY STUDY

MAY 1993 UNIFORM CPA EXAMINATION

			< < < < < < < < < PERCENT PASSING > > > > > > > > >						
	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
FIRST-TIME CANDIDATES									
COLLEGE-SPONSORED	7.4	1,878	35.9	35.4	44.6	42.6	22.6	45.0	32.4
PROPRIETARY	32.1	8,165	39.2	40.5	44.0	43.5	25.4	42.1	32.4
FIRM-SPONSORED	2.0	499	32.2	24.8	31.6	27.5	14.2	52.1	33.7
HOME STUDY	6.6	1,670	27.0	26.4	31.4	30.1	16.3	56.0	27.7
CPA EXAM CRITIQUE	.3	86	20.5	18.6	30.9	28.9	16.3	60.5	23.3
NOT ANSWERING	53.5	13,608	24.9	25.3	29.0	28.6	16.0	56.7	27.3
REPEAT CANDIDATES									
COLLEGE-SPONSORED	3.0	1,228	30.9	28.6	28.6	29.7	23.6	46.3	30.1
PROPRIETARY	27.7	11,221	37.8	38.4	35.5	37.1	31.3	39.7	29.0
FIRM-SPONSORED	4.7	1,903	38.2	30.8	29.9	28.8	29.2	45.4	25.4
HOME STUDY	17.2	6,988	32.1	33.3	29.8	28.3	29.0	45.6	25.3
CPA EXAM CRITIQUE	1.4	585	33.1	41.3	31.6	33.4	31.5	40.0	28.5
NOT ANSWERING	50.2	20,337	34.1	33.9	30.4	29.8	30.8	45.5	23.7

* 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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ALABAMA										
ATHENS STATE COLL	AL	.1	14	21.4	21.4		7.1		78.6	21.4
AUBURN U-AUBURN	AL	.3	67	23.1	23.8	26.6	18.8	14.9	58.2	26.9
AUBURN U-MONTGOMERY	AL	.1	16	6.3	18.8	18.8	18.8		68.8	31.3
BIRMINGHAM SOUTHERN	AL		6	16.7	16.7	16.7	16.7	16.7	83.3	
JACKSONVILLE STATE	AL		7	14.3	28.6	28.6	42.9	14.3	57.1	28.6
NORTH ALABAMA U	AL	.1	20	25.0	20.0	20.0	25.0	10.0	65.0	25.0
OAKWOOD COLL	AL		11	18.2	18.2	18.2	18.2	18.2	81.8	
SAMFORD U	AL		7		28.6	42.9	42.9		42.9	57.1
TROY ST-DOTHAN	AL		6	33.3	16.7	16.7	16.7		66.7	33.3
TROY ST-TROY	AL	.1	19	10.5	10.5	15.8	26.3	5.3	68.4	26.3
U OF AL-BIRMINGHAM	AL	.2	40	28.2	23.1	22.5	23.7	5.0	57.5	37.5
U OF AL-HUNTSVILLE	AL		11	9.1	18.2	18.2	9.1	9.1	72.7	18.2
U OF AL-UNIVERSITY	AL	.2	56	14.8	9.3	17.9	18.2	1.8	67.9	30.4
U OF SO ALABAMA	AL	.1	20	25.0	10.0	20.0	10.0		60.0	40.0
ALASKA										
U OF ALASKA ANCHORAGE	AK	.1	12	16.7	9.1	18.2	16.7		66.7	33.3
U OF ALASKA FAIRBANKS	AK		6	16.7	16.7	33.3	16.7		66.7	33.3
ARIZONA										
ARIZONA STATE	AZ	.5	119	39.6	33.7	55.1	52.5	27.7	38.7	33.6
NORTHERN ARIZ U	AZ	.1	32	25.0	34.5	44.8	44.8	21.9	40.6	37.5
U OF ARIZONA	AZ	.3	63	34.5	31.5	49.1	42.3	23.8	44.4	31.7
ARKANSAS										
ARKANSAS STATE	AR		8	12.5		12.5	12.5		87.5	12.5
ARKANSAS TECH U	AR	.1	15	14.3	7.1	33.3	42.9	13.3	53.3	33.3
HARDING COLL	AR	.1	24	25.0	25.0	33.3	33.3	20.8	58.3	20.8
HENDERSON ST U	AR	.1	14		7.1	7.1	7.1		92.9	7.1
HENDRIX COLL	AR		5						100.0	
OUACHITA BAPTIST	AR		8	25.0	25.0	12.5			75.0	25.0
U OF AR-FAYETTEVILLE	AR	.1	18	33.3	33.3	33.3	44.4	22.2	44.4	33.3
U OF AR-LITTLE ROCK	AR		7	28.6	28.6	28.6	42.9	28.6	57.1	14.3
U OF AR-MONTICELLO	AR		5				20.0		80.0	20.0
U OF AR-PINE BLUFF	AR		5	20.0		20.0			80.0	20.0
U OF CENTRAL AR	AR	.1	13			23.1	23.1		76.9	23.1

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.

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
CALIFORNIA										
AZUSA PACIFIC COLL	CA		5	25.0	25.0	60.0	60.0	20.0	40.0	40.0
CAL LUTHERAN COLL	CA		5	60.0	20.0	80.0	80.0	20.0		80.0
CAL ST SAN BERNARDINO U	CA	.1	31	19.2	30.8	38.5	42.3	16.1	51.6	32.3
CAL ST SONOMA U	CA	.1	18	53.8	50.0	47.1	43.8	44.4	38.9	16.7
CAL ST STANISLAUS U	CA	.1	17	33.3	44.4	46.2	35.7	35.3	47.1	17.6
CAL ST U-CHICO	CA	.1	25	39.1	34.8	22.7	23.8	24.0	56.0	20.0
CAL ST U-FRESNO	CA	.2	40	31.3	30.3	40.6	43.8	22.5	47.5	30.0
CAL ST U-FULLERTON	CA	.4	86	32.8	18.8	42.5	42.5	18.6	46.5	34.9
CAL ST U-HAYWARD	CA	.2	49	33.3	37.1	42.1	31.6	16.3	42.9	40.8
CAL ST U-LONG BEACH	CA	.2	49	27.8	28.6	33.3	29.3	16.3	61.2	22.4
CAL ST U-LOS ANGELES	CA	.3	59	16.7	31.6	22.2	34.9	15.3	64.4	20.3
CAL ST U-NORTHRIDGE	CA	.4	89	30.0	42.3	50.7	57.5	23.6	40.4	36.0
CAL ST U-POMONA	CA	.2	36	25.9	28.6	40.6	41.9	19.4	58.3	22.2
CAL ST U-SACRAMENTO	CA	.3	66	33.3	50.0	37.9	37.5	25.8	47.0	27.3
CAL ST-DOMINGUEZ	CA	.1	18	7.7	11.1	28.6	25.0	11.1	72.2	16.7
CAL ST-SAN LUIS	CA	.2	43	33.3	35.7	53.8	46.2	27.9	44.2	27.9
CHAPMAN COLL	CA		5			20.0	20.0		60.0	40.0
CLAREMONT MENS COLL	CA	.1	13	20.0	9.1	53.8	46.2	15.4	46.2	38.5
GOLDEN GATE	CA	.1	34	42.9	45.8	48.4	58.1	29.4	35.3	35.3
LA VERNE COLL	CA		5						100.0	
LOYOLA MARYMOUNT	CA	.2	37	30.0	32.3	41.7	41.7	18.9	43.2	37.8
NATIONAL	CA	.1	26	25.0	16.7	18.2	31.6	7.7	61.5	30.8
PACIFIC UNION COLL	CA		9		62.5	33.3	33.3		44.4	55.6
PEPPERDINE	CA	.1	15	46.7	46.7	69.2	69.2	33.3	26.7	40.0
SAN DIEGO STATE	CA	.4	83	48.6	35.6	46.4	48.6	31.3	41.0	27.7
SAN FRANCISCO STATE	CA	.3	77	35.1	38.3	37.1	45.2	19.5	48.1	32.5
SAN JOSE STATE	CA	.2	56	22.4	24.4	42.6	43.8	16.1	48.2	35.7
ST MARYS OF CAL	CA	.1	14				8.3		92.9	7.1
U OF CAL-BERKELEY	CA	.3	65	48.9	46.5	55.8	56.3	35.4	33.8	30.8
U OF CAL-LOS ANGELES	CA	.5	109	40.3	59.3	67.0	72.2	40.4	23.9	35.8
U OF CAL-RIVERSIDE	CA		10	28.6	57.1	66.7	55.6	30.0	30.0	40.0
U OF CAL-SAN DIEGO	CA		9	33.3	66.7	44.4	50.0	22.2	33.3	44.4
U OF CAL-SANTA BARBARA	CA	.3	80	55.4	66.2	75.0	76.3	51.3	17.5	31.3
U OF REDLANDS	CA		6	16.7					83.3	16.7
U OF SAN DIEGO	CA	.1	30	3.6	7.1	8.7	4.3	3.3	86.7	10.0
U OF SAN FRANCISCO	CA		9	22.2	33.3	12.5	12.5	11.1	55.6	33.3
U OF SANTA CLARA	CA	.2	41	27.3	39.3	57.9	51.3	26.8	34.1	39.0
U OF SOUTHERN CAL	CA	.3	62	26.1	35.3	55.1	52.0	19.4	40.3	40.3

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REPORT NUMBER 12-A

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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF THE PACIFIC	CA		9	12.5	12.5	12.5	12.5	11.1	66.7	22.2
WOODBURY	CA		7		14.3	14.3	33.3		71.4	28.6
COLORADO										
ADAMS STATE COLL	CO		11	27.3	18.2	45.5	36.4	18.2	45.5	36.4
CO STATE	CO	.1	35	44.1	41.2	28.6	37.1	20.0	42.9	37.1
FORT LEWIS COLL	CO	.1	22	22.7	13.6	13.6	9.1		63.6	36.4
MESA COLL	CO	.1	17	5.9	23.5	56.3	50.0	5.9	41.2	52.9
METROPOLITAN ST COLL	CO	.2	46	32.6	37.0	34.8	43.5	23.9	45.7	30.4
REGIS COLL	CO	.1	17	17.6	11.8	17.6	23.5	11.8	70.6	17.6
U OF CO-BOULDER	CO	.2	49	55.1	44.9	61.2	58.3	34.7	24.5	40.8
U OF CO-CO SPRINGS	CO		10	40.0	40.0	30.0	40.0	30.0	50.0	20.0
U OF CO-DENVER	CO	.1	27	37.0	40.7	48.1	37.0	18.5	40.7	40.7
U OF DENVER	CO		7	28.6	14.3	57.1	71.4	14.3	14.3	71.4
U OF NORTHERN CO	CO	.1	12	50.0	41.7	41.7	33.3	16.7	33.3	50.0
WESTERN ST COLL	CO		7		28.6	42.9	42.9		57.1	42.9
CONNECTICUT										
CENTRAL CONN ST U	CT	.1	31	16.1	19.4	12.9	19.4	3.2	74.2	22.6
FAIRFIELD	CT		11	9.1	18.2	10.0	10.0		63.6	36.4
QUINNIPIAC COLL	CT		11	45.5	18.2	27.3	36.4	18.2	45.5	36.4
SO CT STATE U	CT		7	33.3	33.3	42.9	57.1	42.9	42.9	14.3
U OF CONN	CT	.2	46	34.9	51.2	35.6	35.6	19.6	45.7	34.8
U OF HARTFORD	CT		5	20.0	20.0	20.0	20.0		60.0	40.0
U OF NEW HAVEN	CT		7	14.3	28.6	28.6	14.3	14.3	71.4	14.3
WESTERN CONN ST U	CT		6	16.7	16.7	33.3	33.3	16.7	66.7	16.7
DELAWARE										
DELAWARE ST COLL	DE		5	20.0	20.0	20.0	20.0	20.0	80.0	
GOLDEY BEACOM COLL	DE		5	50.0	40.0	60.0	75.0	40.0	20.0	40.0
U OF DELAWARE	DE	.1	32	43.3	32.1	30.0	32.3	18.8	50.0	31.3
DISTRICT OF COLUMBIA										
AMERICAN	DC		5	40.0	20.0	20.0			40.0	60.0
CATHOLIC U OF AMER	DC		10		11.1	11.1	11.1		80.0	20.0
GEORGE WASHINGTON	DC	.1	32	21.9	40.0	40.0	37.9	18.8	50.0	31.3
GEORGETOWN	DC	.1	20	55.0	30.0	45.0	30.0	25.0	40.0	35.0
HOWARD	DC	.1	30	7.7	14.8	7.1	7.1		80.0	20.0
SOUTHEASTERN	DC		5						100.0	
STRAYER COLL	DC	.1	17	23.5	17.6	17.6	23.5	5.9	70.6	23.5

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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

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

MAY 1993 UNIFORM CPA EXAMINATION

				< < < < < < < < < PERCENT PASSING > > > > > > > > >						
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF DC	DC	.1	12	16.7	16.7	8.3	8.3	8.3	75.0	16.7
FLORIDA										
BARRY	FL		7	28.6	28.6	33.3	16.7	14.3	71.4	14.3
FL AGRI & MECH	FL		7	28.6	42.9	28.6	28.6	14.3	42.9	42.9
FL ATLANTIC U	FL	.1	27	51.9	51.9	59.3	51.9	37.0	33.3	29.6
FL INTERNATIONAL	FL	.2	43	51.2	38.1	54.8	50.0	32.6	39.5	27.9
FL SOUTHERN COLL	FL	.1	16	50.0	43.8	37.5	37.5	31.3	43.8	25.0
FL STATE	FL	.3	66	59.1	46.2	49.2	50.8	39.4	33.3	27.3
ST LEO COLL	FL		8	37.5	12.5	12.5			50.0	50.0
U OF CENTRAL FL	FL	.2	47	40.4	40.4	38.3	36.2	23.4	48.9	27.7
U OF FLORIDA	FL	.1	19	52.9	58.8	50.0	55.6	36.8	31.6	31.6
U OF MIAMI	FL	.1	12	75.8	58.3	75.0	75.0	50.0	8.3	41.7
U OF NORTH FL	FL	.1	26	65.4	50.0	65.4	61.5	38.5	23.1	38.5
U OF SO FLORIDA	FL	.2	55	58.2	63.0	60.4	60.4	45.5	23.6	30.9
U OF TAMPA	FL		9	33.3	55.6	37.5	25.0	22.2	33.3	44.4
U OF WEST FLORIDA	FL		7	28.6	28.6	28.6	42.9	14.3	42.9	42.9
GEORGIA										
AUGUSTA COLL	GA		8	25.0	12.5	25.0	25.0	12.5	75.0	12.5
BERRY COLL	GA	.1	14	7.7	15.4	8.3	8.3		85.7	14.3
CLARK/ATLANTA U	GA		7						100.0	
COLUMBUS COLL	GA		7	28.6	14.3	28.6	14.3	14.3	71.4	14.3
DEVRY INSTI	GA		9				11.1		88.9	11.1
EMORY	GA	.1	15	53.3	66.7	21.4	14.3	6.7	26.7	66.7
GA COLLEGE	GA	.1	14	8.3	16.7		8.3		78.6	21.4
GA INST OF TECH	GA	.1	12	8.3	41.7	16.7	33.3	8.3	50.0	41.7
GA SOUTHERN COLL	GA	.1	29	21.4	20.7	14.3	10.7	6.9	62.1	31.0
GA SOUTHWESTERN COLL	GA		11	9.1	9.1	27.3	18.2	9.1	63.6	27.3
GA STATE	GA	.3	71	42.9	40.6	39.1	30.4	18.3	39.4	42.3
KENNESAW COLL	GA	.1	34	23.5	24.2	24.2	27.3	8.8	55.9	35.3
MERCER U-ATLANTA	GA		7	14.3		14.3	28.6		71.4	28.6
MERCER U-MACON	GA		6	16.7	33.3	33.3	16.7	16.7	50.0	33.3
MOREHOUSE COLL	GA		9	11.1		11.1	11.1		88.9	11.1
MORRIS BROWN COLL	GA		8						100.0	
OGLETHORPE	GA	.1	12	50.0	50.0	58.3	58.3	33.3	25.0	41.7
PIEDMONT COLL	GA		8						100.0	
U OF GEORGIA	GA	.3	69	46.4	43.5	44.8	39.7	27.5	40.6	31.9
VALDOSTA STATE	GA		10	10.0	10.0	20.0	28.0	10.0	80.8	10.0
WEST GEORGIA COLL	GA	.1	12	8.3			8.3		91.7	8.3

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REPORT NUMBER 12-A

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MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
GUAM										
U OF GUAM	GU		7		14.3	14.3	16.7		57.1	42.9
HAWAII										
HAWAII PACIFIC COLL	HI	.1	14	42.9	50.0	42.9	35.7	21.4	35.7	42.9
U OF HAWAII-MANOA	HI	.2	54	31.4	31.4	35.8	38.9	20.4	44.4	35.2
IDAHO										
BOISE STATE	ID	.1	33	27.3	25.0	25.8	43.8	9.1	45.5	45.5
IDAHO STATE	ID	.1	30	76.7	83.3	90.0	93.3	70.0	6.7	23.3
LEWIS-CLARK STATE	ID		5	80.0	80.0	40.0	40.0	40.0	20.0	40.0
U OF IDAHO	ID	.1	18	22.2	27.8	38.9	33.3	22.2	61.1	16.7
ILLINOIS										
AUGUSTANA COLL	IL		7	42.9	42.9	57.1	28.6	28.6	28.6	42.9
BRADLEY	IL	.2	36	20.0	20.0	35.3	29.4	13.9	50.3	27.8
CHICAGO STATE	IL	.1	16	12.5	10.8	12.5	12.5	12.5	81.3	6.3
DEPAUL	IL	.6	150	41.3	36.0	41.6	42.3	24.7	44.7	30.7
DEVRY INST-LOMBARD	IL	.1	12	16.7	33.3	25.0	25.0	16.7	66.7	16.7
EASTERN IL	IL	.2	53	15.1	28.3	18.9	20.8	7.5	64.2	28.3
ELMHURST COLL	IL	.1	19	10.5	5.3	5.3	5.3	5.3	89.5	5.3
GOVERNORS STATE	IL	.1	17	35.3	35.3	29.4	29.4	11.0	41.2	47.1
IL BENEDICTINE COLL	IL	.1	12	41.7	50.0	33.3	33.3	25.0	50.0	25.0
IL COLL	IL		5	40.0	80.0	40.0	40.0	20.0	20.0	60.0
IL STATE	IL	.6	135	43.6	50.7	51.1	46.3	30.4	31.1	38.5
IL WESLEYAN	IL	.1	26	46.2	53.8	57.7	57.7	38.5	23.1	38.5
LEWIS	IL	.1	20	15.0	20.0	10.0	15.0		65.0	35.0
MCKENDREE COLL	IL		5	20.0					80.0	20.0
MILLIKIN	IL	.1	12	25.0	25.0	33.3	33.3	25.0	66.7	8.3
NO PARK COLL	IL		8	50.0	37.5	37.5	50.0	25.0	50.0	25.0
NORTH CENTRAL COLL	IL		10	30.0	30.0	10.0	11.1	10.0	70.0	20.0
NORTHEASTERN IL	IL	.1	32	12.5	18.8	9.4	12.5	6.3	78.1	15.6
NORTHERN IL	IL	.5	116	68.1	60.9	73.9	61.4	44.8	13.8	41.4
ROOSEVELT	IL	.1	23	23.8	14.3	23.8	23.8	8.7	69.6	21.7
ROSARY COLL	IL		6	20.0	20.0	40.0	40.0		50.0	50.0
SANGAMON STATE	IL	.1	16	37.5	56.3	56.3	43.8	31.3	37.5	31.3
ST XAVIER COLL	IL		5	20.0	20.0	20.0	20.0	20.0	80.0	
STHN IL U-CARBONDALE	IL	.3	60	31.0	39.7	44.1	42.4	21.7	45.0	33.3
STHN IL U-EDWARDSVILLE	IL	.1	20	60.0	40.0	55.0	45.0	30.0	35.0	35.0

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF CHICAGO-LOYOLA	IL	.2	36	41.7	27.8	42.9	45.7	25.0	38.9	36.1
U OF IL-CHICAGO	IL	.4	84	21.3	25.9	30.9	30.5	11.9	57.1	31.0
U OF IL-URBANA	IL	1.2	280	61.5	65.7	68.3	60.6	44.6	20.4	35.0
WESTERN IL U	IL	.1	32	31.3	34.4	25.0	18.8	9.4	53.1	37.5
INDIANA										
BALL ST	IN	.1	33	16.1	12.9	28.1	21.2	6.1	63.6	30.3
CALUMET COLL	IN		6			16.7	33.3		66.7	33.3
FRANKLIN COLL	IN		6	16.7		33.3	16.7		66.7	33.3
IN CENTRAL	IN		8	12.5	12.5	12.5	25.0	12.5	75.0	12.5
IN ST U-TERRE HAUTE	IN		6			16.7	16.7		83.3	16.7
IN U-BLOOMINGTON	IN	.4	97	42.6	47.3	58.5	53.7	38.1	34.0	27.8
IN U-FORT WAYNE	IN	.1	14	50.0	42.9	35.7	28.6	28.6	50.0	21.4
IN U-NORTHWEST	IN	.1	14	42.9	35.7	14.3	14.3	7.1	50.0	42.9
IN U-PURDUE-INDPLS	IN	.1	22	31.8	50.0	59.1	45.5	22.7	36.4	40.9
IN U-SOUTH BEND	IN		7	57.1	42.9	42.9	42.9	42.9	42.9	14.3
IN U-SOUTHEAST	IN		5	40.0	60.0	40.0	80.0	40.0	20.0	40.0
MANCHESTER COLL	IN		6	33.3	16.7	33.3	50.0		50.0	50.0
PURDUE U-CALUMET	IN	.1	17	11.8	18.8	17.6	25.0	11.8	76.5	11.8
PURDUE U-MAIN CAMPUS	IN	.1	33	51.6	32.3	38.7	37.5	27.3	48.5	24.2
ST JOSEPHS COLL	IN		6	33.3	33.3	33.3	33.3	16.7	50.0	33.3
ST MARYS COLL	IN	.1	20	10.0	15.0	15.0	10.0	10.0	80.0	10.0
U OF NOTRE DAME	IN	.4	101	44.3	44.3	50.5	48.9	34.7	34.7	30.7
VALPARAISO	IN		9	55.6	33.3	55.6	44.4	33.3	33.3	33.3
IOWA										
BRIAR CLIFF COLL	IA		5			20.0	20.0		80.0	20.0
BUENA VISTA COLL	IA	.1	17	29.4	29.4	29.4	29.4	11.8	47.1	41.2
COE COLL	IA		7	42.9	66.7	33.3	16.7	28.6	28.6	42.9
DRAKE	IA	.2	41	29.3	34.1	43.9	36.6	17.1	48.8	34.1
GRANDVIEW COLL	IA		5	20.0	20.0	20.0	60.0		40.0	60.0
IOWA STATE	IA	.2	55	34.5	29.1	40.0	40.0	16.4	50.9	32.7
IOWA WESLEYAN COLL	IA		5	40.0	60.0	80.0	80.0	40.0	20.0	40.0
LORAS COLL	IA		7	42.9	42.9	57.1	57.1	42.9	28.6	28.6
LUTHER COLL	IA		10	30.0	50.0	30.0	30.0	30.0	50.0	20.0
SIMPSON COLL	IA	.1	20	25.0	10.0	15.0	25.0	5.0	65.0	30.0
ST AMBROSE COLL	IA	.1	20	15.0	15.0	26.3	10.5	10.0	70.0	20.0
U OF IOWA	IA	.3	60	22.4	27.6	52.5	53.3	15.0	40.0	45.0
U OF NORTHERN IOWA	IA	.6	130	46.2	65.6	60.2	63.3	40.8	26.2	33.1
UPPER IOWA U	IA	.1	26	23.1	30.8	30.8	19.2	11.5	50.0	38.5

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
WARTBURG COLL	IA	.1	18	16.7	22.2	23.5	35.3	11.1	61.1	27.8
KANSAS										
BAKER	KS	.1	13		8.3	16.7	15.4		84.6	15.4
EMPORIA STATE	KS		6	16.7	16.7	16.7	16.7	16.7	83.3	
FORT HAYS STATE	KS	.1	15	20.0	33.3	40.0	33.3	13.3	53.3	33.3
KANSAS STATE	KS	.2	46	22.2	25.0	26.7	17.8	8.7	56.5	34.8
MCPHERSON COLL	KS		5	20.0	20.0	20.0	20.0		60.0	40.0
PITTSBURG STATE	KS		8	14.3	28.6	25.0	12.5	12.5	62.5	25.0
U OF KANSAS	KS	.1	23	69.6	52.2	72.7	63.6	39.1	17.4	43.5
WASHBURN U OF TOPEKA	KS	.1	20	15.0	15.0	45.0	45.0	10.0	55.0	35.0
WICHITA STATE	KS	.1	15		14.3	20.0	26.7	6.7	66.7	26.7
KENTUCKY										
BELLARMINE COLL	KY		9	22.2	22.2	22.2	22.2	11.1	66.7	22.2
EASTERN KY	KY	.1	12	16.7	16.7	41.7	33.3	16.7	58.3	25.0
MOREHEAD STATE	KY		9	22.2	50.0	25.0	37.5		44.4	55.6
MURRAY STATE	KY	.1	13	15.4	7.7	23.1	15.4		69.2	30.8
NORTHERN KENTUCKY U	KY		9	44.4	33.3	55.6	55.6	33.3	44.4	22.2
THOMAS MORE COLL	KY		7	28.6	28.6	28.6	28.6	28.6	71.4	
U OF KENTUCKY	KY	.2	58	35.7	24.6	37.5	37.9	22.4	50.0	27.6
U OF LOUISVILLE	KY	.1	18	44.4	33.3	33.3	38.9	16.7	44.4	38.9
WESTERN KY	KY	.1	27	7.4	7.4	18.5	22.2	3.7	74.1	22.2
LOUISIANA										
CENTENARY OF LA	LA	.1	14				7.1		92.9	7.1
LA ST U-A&M	LA	.3	73	43.1	40.3	39.7	32.9	24.7	46.6	28.8
LA TECH	LA	.1	17	17.6	17.6	17.6	11.8	11.8	82.4	5.9
LOYOLA U	LA		10	22.2	55.6	40.0	44.4	20.0	40.0	40.0
MCNEESE STATE	LA		9	22.2	22.2	33.3	33.3	22.2	66.7	11.1
NICHOLLS STATE	LA	.1	16	18.8	25.0	18.8	18.8	12.5	68.8	18.8
NORTHEAST LA	LA	.1	13	7.7	15.4	15.4	15.4	7.7	76.9	15.4
NORTHWESTERN STATE	LA		9	12.5	12.5	33.3	22.2	11.1	66.7	22.2
SOUTHEASTERN LA	LA	.1	13	30.8	23.1	41.7	33.3	15.4	38.5	46.2
SOUTHERN U-BATON ROUGE	LA		10	20.0	10.0				80.0	20.0
TULANE U	LA		10	50.0	60.0	50.0	60.0	30.0	30.0	40.0
U OF NEW ORLEANS	LA	.1	29	62.1	62.1	65.5	62.1	48.3	17.2	34.5
U OF STHWESTN LA	LA		11	36.4	81.8	72.7	63.6	27.3	9.1	63.6

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MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
MAINE										
HUSSON COLL	ME	.1	23		4.5	4.5	4.5		91.3	8.7
U OF ME-ORONO	ME		7	42.9	14.3	28.6	71.4	14.3	28.6	57.1
U OF ME-PORTLAND	ME		8	28.6	37.5		14.3		37.5	62.5
MARYLAND										
BOWIE STATE	MD		7						100.0	
FROSTBURG STATE	MD	.1	18	29.4	35.3	23.5	23.5	11.1	55.6	33.3
LOYOLA COLL	MD	.1	13	38.5	30.8	41.7	50.0	23.1	46.2	30.8
MORGAN STATE	MD		7						100.0	
MT ST MARYS COLL	MD		7	14.3	14.3	28.6	28.6	14.3	71.4	14.3
SALISBURY STATE	MD	.1	24	26.1	21.7	26.1	21.7	20.8	70.8	8.3
TOWSON STATE	MD	.2	56	32.1	32.1	30.4	33.9	16.1	50.0	33.9
U OF BALTIMORE	MD	.2	51	30.0	34.0	43.1	37.3	25.5	51.0	23.5
U OF MD-BALTO	MD	.1	15	26.7	46.7	60.0	53.3	26.7	40.0	33.3
U OF MD-COLLEGE PARK	MD	.8	188	24.2	33.7	39.4	30.7	16.5	53.2	30.3
MASSACHUSETTS										
AMERICAN INTERNATL	MA		6		16.7	16.7	16.7		66.7	33.3
BABSON COLL	MA	.1	14	35.7	35.7	30.8	38.5	28.6	50.0	21.4
BENTLEY COLL	MA	.3	74	25.4	24.3	30.0	33.8	13.5	55.4	31.1
BOSTON COLL	MA	.1	29	39.1	22.7	28.0	44.0	20.7	41.4	37.9
BOSTON U	MA	.1	21	35.0	25.0	31.6	44.4	23.8	52.4	23.8
COLLEGE OF HOLY CROSS	MA		5	60.0	40.0	80.0	100.0	40.0		60.0
MERRIMACK COLL	MA	.1	14	7.1	7.7	7.7	7.1	7.1	92.9	
NICHOLS COLL	MA		5	20.0	20.0		20.0		80.0	20.0
NORTH ADAMS STATE	MA		5	40.0	20.0	40.0	20.0	20.0	60.0	20.0
NORTHEASTERN U	MA	.1	29	22.2	25.0	19.2	19.2	13.8	72.4	13.8
SALEM STATE	MA		11	27.3	18.2	27.3	27.3	18.2	63.6	18.2
SOUTHEASTERN MASS	MA	.1	17	47.1	31.3	25.0	35.3	11.8	47.1	41.2
STONEHILL COLL	MA	.1	12	25.0	33.3	25.0	33.3	25.0	66.7	8.3
SUFFOLK	MA		8		33.3	33.3	42.9	12.5	50.0	37.5
U OF LOWELL	MA	.1	19	31.6	10.5	31.6	21.1	10.5	63.2	26.3
U OF MASS-AMHERST	MA	.3	64	23.0	30.2	31.1	31.1	15.6	56.3	28.1
U OF MASS-BOSTON	MA	.1	14	14.3	21.4	21.4	35.7	7.1	64.3	28.6
WESTERN NEW ENG COLL	MA	.1	30	13.8	20.0	17.2	14.3	13.3	73.3	13.3
WESTFIELD ST COLL	MA		5	20.0	20.0	20.0	40.0	20.0	60.0	20.0
WORCESTER STATE	MA		7	42.9	14.3	28.6	33.3		57.1	42.9

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NATIONAL TOTALS

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
MICHIGAN										
CALVIN COLL	MI		7	71.4	28.6	71.4	71.4	28.6	28.6	42.9
CENTRAL MICH	MI	.2	44	23.3	14.0	19.0	18.6	9.1	70.5	20.5
DAVENPORT COLLEGE	MI		11	27.3	27.3	18.2	36.4	9.1	54.5	36.4
DETROIT COLL OF BUS	MI		6						100.0	
EASTERN MICH	MI	.1	25	29.2	25.0	29.2	40.0	16.0	52.0	32.0
FERRIS STATE	MI	.1	16	18.8	12.5	25.0	18.8	12.5	68.8	18.8
GRAND VALLEY ST	MI	.1	18	50.0	66.7	61.1	55.6	44.4	33.3	22.2
LAKE SUPERIOR STATE	MI		11	9.1	27.3	18.2	18.2		72.7	27.3
MADONNA COLL	MI		5						100.0	
MICHIGAN STATE	MI	.4	83	35.8	25.0	40.5	32.5	13.3	51.8	34.9
MICHIGAN TECH	MI	.1	18	11.8	16.7	11.8	23.5	5.6	72.2	22.2
NORTHERN MICH	MI		8	25.0	37.5	37.5	37.5	25.0	62.5	12.5
OAKLAND U	MI		10	60.0	30.0	70.0	50.0	10.0	20.0	70.0
SAGINAW VALLEY ST	MI		7		14.3	14.3	14.3		57.1	42.9
SPRING ARBOR COLL	MI		5	40.0	60.0	40.0	60.0	40.0	40.0	20.0
U OF DETROIT	MI	.1	15	13.3	26.7	28.6	28.6	13.3	66.7	20.0
U OF MI-ANN ARBOR	MI	.2	51	33.3	38.0	65.3	63.3	27.5	29.4	43.1
U OF MI-DEARBORN	MI	.1	17	37.5	17.6	60.0	46.7	11.8	41.2	47.1
U OF MI-FLINT	MI	.1	13	8.3	8.3		7.7		84.6	15.4
WALSH COLLEGE	MI	.2	44	27.3	29.5	34.1	38.6	20.5	56.8	22.7
WAYNE STATE	MI	.1	25	12.0	8.0	8.0	16.7	4.0	76.0	20.0
WESTERN MI U	MI	.3	61	26.7	9.8	35.6	33.9	9.8	55.7	34.4
MINNESOTA										
AUGSBURG COLL	MN		6	50.0	33.3	50.0	50.0	33.3	50.0	16.7
BEMIDJI STATE	MN	.2	38	31.6	52.6	60.5	57.9	26.3	28.9	44.7
BETHEL COLL	MN		8	12.5	12.5	12.5	25.0	12.5	75.0	12.5
COLL OF ST CATHERINE	MN		10	40.0	10.0	20.0	20.0		40.0	60.0
COLL OF ST THOMAS	MN	.2	42	33.3	39.0	45.2	46.3	19.0	42.9	38.1
CONCORDIA MOORHEAD	MN	.1	15	20.0	20.0	26.7	33.3	13.3	60.0	26.7
MANKATO STATE	MN	.1	24	31.8	34.8	38.1	50.0	20.8	45.8	33.3
MOORHEAD STATE	MN	.2	54	14.8	18.5	28.3	32.1	7.4	55.6	37.0
SOUTHWEST STATE	MN		8	25.0	25.0	42.9	28.6	12.5	50.0	37.5
ST CLOUD STATE	MN	.1	32	43.8	43.8	56.3	53.1	28.1	34.4	37.5
ST JOHNS U	MN		9	55.6	55.6	77.8	66.7	44.4	22.2	33.3
ST MARYS COLL	MN		5			20.0			80.0	20.0
U OF MN-DULUTH	MN		10	20.0	10.0	20.0	20.0	10.0	70.0	20.0
U OF MN-MNPLS	MN	.2	55	50.0	46.3	61.8	63.6	38.2	27.3	34.5

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
WINONA STATE	MN		11	27.3	45.5	27.3	36.4	18.2	54.5	27.3
MISSISSIPPI										
JACKSON STATE	MS		6	16.7	16.7	16.7	16.7	16.7	83.3	
MILLSAPS COLL	MS		6	16.7	16.7	16.7	16.7	16.7	83.3	
MS COLL	MS		11	18.2	9.1	9.1			81.8	18.2
MS ST U	MS	.1	15	40.0	13.3	20.0	6.7		60.0	40.0
MS U FOR WOMEN	MS		6	33.3	33.3	16.7	33.3	16.7	50.0	33.3
U OF MS	MS	.1	18	22.2	11.1	16.7	16.7	5.6	66.7	27.8
U OF SOUTHERN MS	MS	.2	42	26.2	24.4	19.0	24.4	11.9	59.5	28.6
MISSOURI										
CENTRAL MO STATE	MO	.1	24	30.4	34.8	30.4	21.7	8.3	58.3	33.3
COLUMBIA COLL	MO	.1	12	33.3	41.7	50.0	33.3	33.3	50.0	16.7
MARYVILLE COLL	MO	.1	13	66.7	50.0	41.7	38.5	30.8	15.4	53.8
MO WESTERN ST COLL	MO		11	36.4	54.5	45.5	36.4	18.2	36.4	45.5
NORTHEAST MO STATE	MO	.2	40	35.0	57.5	47.5	57.5	30.0	32.5	37.5
NORTHWEST MO STATE	MO	.1	12	50.0	50.0	58.3	50.0	50.0	41.7	8.3
PARK COLL	MO		10	20.0		20.0			70.0	30.0
ROCKHURST COLL	MO	.1	12	16.7	25.0	25.0	33.3	16.7	66.7	16.7
SCHOOL OF THE OZARKS	MO		5			20.0	20.0		80.0	20.0
SOUTHEAST MO STATE	MO	.1	13	46.2	30.8	46.2	38.5	15.4	46.2	38.5
SOUTHWEST BAPTIST COLL	MO		6		16.7	16.7			83.3	16.7
SOUTHWEST MO STATE	MO	.2	44	26.2	34.1	40.5	33.3	25.0	50.0	25.0
ST LOUIS U	MO	.1	16	20.0	6.3	20.0	13.3	6.3	68.8	25.0
U OF MO-COLUMBIA	MO	.2	39	31.6	34.2	47.4	35.9	23.1	48.7	28.2
U OF MO-KANSAS CITY	MO	.1	30	20.0	23.3	36.7	36.7	13.3	50.0	36.7
U OF MO-ST LOUIS	MO	.3	65	37.5	31.3	29.7	27.7	18.5	52.3	29.2
WASHINGTON U	MO		9	44.4	44.4	33.3	22.2	11.1	33.3	55.6
WILLIAM JEWELL COLL	MO		9	22.2	22.2	44.4	22.2	22.2	55.6	22.2
MONTANA										
CARROLL COLL	MT		6	20.0	20.0	20.0	16.7	16.7	83.3	
EASTERN MONTANA COLL	MT	.1	19	52.6	52.6	52.6	68.4	36.8	26.3	36.8
GREAT FALLS COLL	MT		6		33.3	16.7	50.0		50.0	50.0
MONTANA ST UNIV	MT	.2	56	48.2	42.9	66.1	73.2	37.5	23.2	39.3
ROCKY MTN COLL	MT		9	11.1	22.2	11.1	11.1	11.1	77.8	11.1
U OF MONTANA	MT	.2	42	31.0	31.0	47.6	31.0	11.9	40.5	47.6

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NEBRASKA										
CHADRON STATE	NE		5						100.0	
CREIGHTON	NE	.1	18	11.8	5.9	29.4	35.3	5.6	50.0	44.4
DDANE COLL	NE		9						100.0	
HASTINGS COLL	NE		6			16.7			83.3	16.7
KEARNEY STATE	NE	.1	12	33.3	33.3	36.4	54.5	25.0	41.7	33.3
U OF NEBR-LINCOLN	NE	.1	18	23.5	33.3	38.9	52.9	11.1	33.3	55.6
U OF NEBR-OMAHA	NE	.1	17	35.3	41.2	35.3	41.2	29.4	52.9	17.6
WAYNE STATE	NE		5		20.0	20.0			60.0	40.0
NEVADA										
U OF NV-LAS VEGAS	NV	.1	28	30.8	42.3	52.0	44.0	21.4	50.0	28.6
U OF NV-RENO	NV		8	28.6	33.3	37.5	50.0	25.0	62.5	12.5
NEW HAMPSHIRE										
NH COLL	NH	.1	19	16.7	16.7	26.3	36.8	5.3	47.4	47.4
U OF NH	NH	.1	14	28.6	28.6	35.7	42.9	21.4	57.1	21.4
NEW JERSEY										
FARLGH DCKSN-MADISON	NJ		5		25.0	20.0	20.0		60.0	40.0
FARLGH DCKSN-RTHFD	NJ		5						100.0	
GEORGIAN CT COLL	NJ	.1	13	7.7	7.7	15.4	23.1		76.9	23.1
GLASSBORO STATE	NJ	.1	14	14.3	21.4	7.1	7.1	7.1	71.4	21.4
KEAN COLL OF NJ	NJ	.2	38	24.3	30.6	17.1	19.4	10.5	63.2	26.3
MONMOUTH COLL	NJ		8	25.0	12.5	25.0	25.0		62.5	37.5
MONTCLAIR STATE	NJ	.2	50	12.2	24.5	14.3	12.2	4.0	68.0	28.0
RAMAPO COLL OF NJ	NJ	.1	18	11.1	5.6	11.1	6.3		77.8	22.2
RICHARD STOCKTON ST	NJ	.1	22	9.1	18.2	9.1	9.1	4.5	81.8	13.6
RIDER COLL	NJ	.1	25	20.8	12.5	18.2	13.6	4.0	68.0	28.0
RUTGERS U-CAMDEN	NJ	.1	20	10.0	20.0	5.3	21.1		65.0	35.0
RUTGERS U-NEW BRNSWK	NJ	.1	23	34.8	34.8	27.3	27.3	17.4	52.2	30.4
RUTGERS U-NEWARK	NJ	.1	35	2.9	5.9	11.4	17.6		77.1	22.9
SETON HALL	NJ	.1	23	4.3	18.2	10.0	10.0	4.3	82.6	13.0
ST PETERS COLL	NJ	.1	14	14.3	15.4	7.7	7.1		64.3	35.7
TRENTON STATE	NJ		10	10.0	20.0	20.0	30.0		70.0	30.0
WILLIAM PATERSON	NJ	.1	15		21.4	15.4	7.7	6.7	66.7	26.7
NEW MEXICO										
EASTERN NEW MEXICO	NM		6		16.7	33.3	16.7		66.7	33.3

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NEW MEXICO HIGHLANDS	NM		10	10.0		25.0	12.5		70.0	30.0
NEW MEXICO STATE	NM	.1	22	19.0	23.8	26.3	31.6	13.6	68.2	18.2
U OF NEW MEXICO	NM	.1	19	29.4	43.8	25.0	37.5	21.1	52.6	26.3
NEW YORK										
ALFRED	NY		7	57.1	42.9	25.0		28.6	42.9	28.6
CANISIUS COLL	NY		5	50.0		66.7	33.3	20.0	40.0	40.0
CUNY BERNARD BARUCH	NY	.6	134	25.3	35.7	26.7	35.2	17.9	60.4	21.6
CUNY BROOKLYN COLL	NY	.2	46	42.4	53.3	30.3	41.9	26.1	47.8	26.1
CUNY HUNTER COLL	NY	.1	27	30.8	35.7	35.7	26.7	22.2	63.0	14.8
CUNY LEHMAN COLL	NY	.1	20	13.3	20.0	14.3	26.7	15.0	70.0	15.0
CUNY MEDGAR EVERS	NY		7	14.3		50.0			71.4	28.6
CUNY QUEENS COLL	NY	.4	96	30.5	40.7	24.5	23.1	24.0	60.4	15.6
CUNY STATEN ISLAND	NY	.1	21	25.0	18.8	18.2	9.1	19.0	71.4	9.5
CUNY YORK	NY		7						100.0	
DOWLING COLL	NY	.1	19	23.1	14.3	20.0	25.0	10.5	68.4	21.1
FORDHAM	NY	.1	27	27.8	22.2	25.0	33.3	14.8	63.0	22.2
HOFSTRA	NY	.3	71	31.7	39.0	40.4	26.7	22.5	56.3	21.1
IONA COLL	NY	.1	17	28.6	42.9	50.0	44.4	17.6	52.9	29.4
ITHACA COLL	NY		9	42.9	57.1	25.0	14.3	11.1	55.6	33.3
L I U-CW POST	NY	.1	32	9.1	50.0	21.7	13.6	9.4	71.9	18.8
LE MOYNE COLL	NY	.1	24	12.5	12.5	34.8	40.9	29.2	62.5	8.3
MANHATTAN COLL	NY	.1	16	7.7	25.0	14.3	12.5	6.3	81.3	12.5
MERCY COLL	NY		7	40.0	20.0		25.0	14.3	71.4	14.3
NEW YORK U	NY	.2	57	35.9	43.2	37.1	34.4	19.3	52.6	28.1
NIAGARA U	NY	.1	12	42.9	37.5	33.3	33.3	16.7	58.3	25.0
NY TECH INST-WESTBURY	NY	.1	16	20.0	20.0	25.0	21.4	18.8	68.8	12.5
PACE U-NY	NY	.3	66	35.2	27.5	24.5	24.0	16.7	59.1	24.2
PACE U-PLEASANTVILLE	NY	.4	91	10.7	7.2	15.8	17.6	4.4	79.1	16.5
PACE U-WHITE PLAINS	NY		11	25.0		22.2	12.5		72.7	27.3
ROCHESTER INST TECH	NY	.1	15			33.3	27.3	6.7	66.7	26.7
SIENA COLL	NY	.1	16	16.7	16.7	21.4	33.3	6.3	62.5	31.3
ST BONAVENTURE U	NY		10	42.9	42.9	44.4	44.4	40.0	50.0	10.0
ST FRANCIS COLL	NY		9	33.3	16.7	20.0	40.0	22.2	66.7	11.1
ST JOHN FISHER COLL	NY	.1	22	29.4	28.6	50.0	41.2	18.2	54.5	27.3
ST JOHNS	NY	.2	52	17.2	14.8	16.1	18.2	11.5	80.8	7.7
ST THOMAS AQUINAS	NY		6		25.0	20.0	20.0	16.7	83.3	
SUNY AT ALBANY	NY	.3	81	32.4	32.8	41.9	55.2	29.6	45.7	24.7
SUNY AT BINGHAMTON	NY	.3	66	33.3	29.4	58.5	58.5	33.3	42.4	24.2
SUNY AT BUFFALO	NY	.1	24	36.8	50.0	43.8	62.5	33.3	41.7	25.0

* 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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
SUNY COLL BROCKPORT	NY		7	50.0	100.0	66.7	57.1	57.1	14.3	28.6
SUNY COLL FREDONIA	NY	.1	14	33.3	20.0	46.2	53.8	21.4	35.7	42.9
SUNY COLL GENESEO	NY	.1	27	28.6	15.0	44.0	36.0	7.4	44.4	48.1
SUNY COLL OLD WESTURY	NY	.1	26	22.2	25.0	19.0	22.2	11.5	65.4	23.1
SUNY COLL OSWEGO	NY	.1	14	28.6	16.7	30.0	18.2	14.3	71.4	14.3
SUNY COLL PLATTSBURGH	NY	.1	15	18.2	18.2	15.4	30.8	13.3	66.7	20.0
SUNY COLL UTICA-ROME	NY		7	33.3	16.7	25.0	50.0	14.3	57.1	28.6
SYRACUSE	NY	.1	16	45.5	36.4	54.5	58.3	37.5	37.5	25.0
TOURO	NY		10	40.0	40.0	37.5	33.3	30.0	70.0	
UTICA COLL-SYRACUSE	NY		6	25.0			16.7		66.7	33.3
YESHIVA	NY		9	12.5	37.5	33.3	50.0	22.2	55.6	22.2
NORTH CAROLINA										
APPALACHIAN STATE	NC	.1	32	40.6	21.9	41.4	34.5	15.6	50.0	34.4
ATLANTIC CHRISTIAN	NC		11	9.1	9.1	9.1	9.1	9.1	90.9	
BELMONT ABBEY COLL	NC		5	20.0	20.0	20.0	20.0	20.0	80.0	
CAMPBELL U	NC	.1	13	8.3	30.8	30.0	33.3	15.4	69.2	15.4
CATAWBA COLL	NC		8			50.0	28.6		50.0	50.0
EAST CAROLINA	NC	.3	73	33.8	20.3	8.5	5.7	6.8	65.8	27.4
ELIZABETH CITY STATE	NC		5			25.0			80.0	20.0
ELON COLL	NC	.1	16	6.7	14.3	7.1	7.1	6.3	87.5	6.3
FAYETTEVILLE STATE	NC		8	12.5	12.5	25.0	28.6	12.5	75.0	12.5
GARDNER-WEBB COLL	NC	.1	12						100.0	
GUILFORD COLL	NC	.1	15	7.1	21.4	18.2	30.0	6.7	66.7	26.7
HIGH POINT COLL	NC	.1	15	15.4	14.3	15.4	8.3	13.3	80.0	6.7
LENOIR-RHYNE COLL	NC		6			50.0	16.7	16.7	50.0	33.3
MEREDITH COLL	NC	.1	17	18.8	20.0	14.3	8.3		58.8	41.2
METHODIST COLL	NC		7						100.0	
NC AGRIC & TECH	NC	.1	33		3.3	13.3	3.3		87.9	12.1
NC ST U-RALEIGH	NC	.5	124	36.1	43.3	52.1	58.1	28.2	33.9	37.9
NC WESLEYAN COLL	NC		5	20.0	25.0		25.0	20.0	60.0	20.0
PEMBROKE STATE	NC		6						100.0	
QUEENS COLL	NC		5	20.0	40.0	50.0	50.0	20.0	60.0	20.0
U OF NC-ASHEVILLE	NC	.1	16	35.7	15.4	62.5	31.3	12.5	37.5	50.0
U OF NC-CHARLOTTE	NC	.3	75	39.4	25.8	49.3	45.1	22.7	41.3	36.0
U OF NC-GREENSBORO	NC	.1	32	25.0	42.9	33.3	43.3	21.9	46.9	31.3
U OF NC-WILMINGTON	NC	.1	23	14.3	9.5	21.7	18.2	4.3	69.6	26.1
WAKE FOREST	NC	.2	58	43.1	43.1	74.1	74.1	32.8	15.5	51.7
WESTERN CAROLINA U	NC	.1	20	21.1	15.8				75.0	25.0

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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 WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
NORTH DAKOTA										
DICKINSON STATE	ND		9		22.2	11.1	22.2		77.8	22.2
JAMESTOWN COLL	ND		5						100.0	
MARY COLL	ND	.1	15	6.7	20.0	26.7	26.7	6.7	73.3	20.0
MINOT STATE	ND	.1	18	5.6	11.1	27.8	33.3	5.6	66.7	27.8
NO DAKOTA STATE	ND	.1	15	26.7	28.6	33.3	33.3	13.3	46.7	40.0
U OF NO DAKOTA	ND	.2	47	8.7	23.4	34.0	26.1	6.4	53.2	40.4
VALLEY CITY STATE	ND		7	28.6	14.3	14.3	28.6	14.3	71.4	14.3
OHIO										
ASHLAND COLL	OH		5	40.0	20.0		40.0		60.0	40.0
BALDWIN-WALLACE COLL	OH	.1	27	14.8	18.5	18.5	19.2	11.1	66.7	22.2
BOWLING GREEN STATE	OH	.1	30	36.7	34.5	31.0	24.1	10.0	43.3	46.7
CAPITAL U	OH		6	16.7	16.7		16.7		83.3	16.7
CASE WESTERN RESERVE	OH		8	12.5	37.5	37.5	25.0	12.5	62.5	25.0
CEDARVILLE COLL	OH		7	14.3	14.3	28.6	42.9	14.3	57.1	28.6
CLEVELAND STATE	OH	.2	58	28.6	32.7	26.3	35.1	17.2	51.7	31.0
DYKE COLL	OH		6						100.0	
FINDLAY COLL	OH		6	16.7	16.7	16.7	16.7	16.7	83.3	
FRANKLIN U	OH	.2	45	24.4	20.5	22.7	22.2	11.1	66.7	22.2
JOHN CARROLL U	OH	.1	14	7.1	7.1	28.6	42.9	7.1	50.0	42.9
KENT STATE	OH	.1	35	45.5	42.4	40.0	38.2	31.4	45.7	22.9
MARIETTA COLL	OH		6	40.0	60.0	50.0	40.0	33.3	33.3	33.3
MIAMI U	OH	.4	97	28.1	27.4	44.3	40.2	16.5	43.3	40.2
MUSKINGUM COLL	OH		6	16.7	16.7	16.7			66.7	33.3
NOTRE DAME COLL	OH		8	12.5	25.0	25.0	25.0	12.5	75.0	12.5
OHIO NORTHERN	OH		11		9.1	9.1			90.9	9.1
OHIO STATE	OH	.5	112	26.4	31.5	33.3	35.5	16.1	52.7	31.3
OHIO U	OH	.1	30	44.4	44.4	39.3	28.6	20.0	53.3	26.7
OTTERBEIN COLL	OH		7		42.9		16.7		57.1	42.9
TIFFIN U	OH		5	20.0	20.0	20.0	40.0	20.0	60.0	20.0
U OF AKRON	OH	.2	58	39.3	38.2	40.0	40.4	22.4	43.1	34.5
U OF CINCINNATI	OH	.3	68	38.2	26.5	44.1	41.2	17.6	44.1	38.2
U OF DAYTON	OH	.2	38	43.2	29.7	47.4	36.8	23.7	44.7	31.6
U OF STEUBENVILLE	OH		8		37.5	12.5	25.0		62.5	37.5
U OF TOLEDO	OH	.1	29	30.8	24.0	39.3	30.8	17.2	44.8	37.9
WRIGHT STATE	OH	.1	28	32.1	28.6	39.3	42.9	28.6	53.6	17.9
XAVIER	OH	.1	25	24.0	36.0	28.0	28.0	12.0	48.0	40.0
YOUNGSTOWN STATE	OH	.1	19	26.3	15.8	15.8	15.8	5.3	57.9	36.8

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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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
OKLAHOMA										
BETHANY NAZARENE	OK		5	20.0	20.0				80.0	20.0
CAMERON U	OK		9		11.1	33.3	66.7		33.3	66.7
CENTRAL STATE	OK	.1	28	32.1	28.6	32.1	42.9	17.9	53.6	28.6
EAST CENTRAL OK STATE	OK		10	50.0	70.0	20.0	30.0	20.0	30.0	50.0
LANGSTON U	OK	.1	20	35.0	40.0	30.0	20.0	20.0	50.0	30.0
NORTHEASTERN OK ST	OK	.1	12	33.3	50.0	25.0	25.0	25.0	50.0	25.0
OK CHRISTIAN COLL	OK		5	20.0	20.0				80.0	20.0
OK ST U	OK	.1	27	33.3	20.8	33.3	22.2	11.1	63.0	25.9
ORAL ROBERTS U	OK	.1	16	33.3	26.7	25.0	25.0	6.3	37.5	56.3
SOUTHEASTERN OK STATE	OK		6	33.3	33.3				50.0	50.0
SOUTHWESTERN OK STATE	OK		10	50.0	40.0	33.3	44.4	20.0	30.0	50.0
U OF OK-NORMAN	OK	.1	27	26.9	29.6	19.2	25.9	18.5	55.6	25.9
U OF TULSA	OK		11	30.0	40.0	50.0	50.0	27.3	45.5	27.3
OREGON										
EASTERN OR STATE	OR		6	33.3	16.7	33.3	33.3	16.7	66.7	16.7
LINFIELD COLL	OR	.1	15	40.0	33.3	40.0	40.0	20.0	46.7	33.3
OREGON STATE	OR	.1	30	43.3	46.7	73.3	70.0	36.7	23.3	40.0
PORTLAND STATE	OR	.2	39	55.6	50.0	63.9	63.9	43.6	23.1	33.3
SOUTHERN OR STATE	OR		10	20.0	20.0	12.5	12.5	20.0	80.0	
U OF OREGON	OR	.1	27	46.2	42.3	42.3	48.0	29.6	44.4	25.9
PENNSYLVANIA										
ALBRIGHT COLL	PA		5	25.0	25.0	60.0	50.0	20.0	20.0	60.0
BLOOMSBURG U	PA	.1	29	6.9	3.4	25.0	17.2		69.0	31.0
BUCKNELL U	PA		10	50.0	50.0	40.0	40.0	40.0	50.0	10.0
CALIFORNIA U	PA		9	22.2	22.2	22.2	25.0	11.1	66.7	22.2
CLARION U OF PA	PA	.1	13	7.7	7.7	7.7	15.4		84.6	15.4
COLL MISERICORDIA	PA		9		11.1				88.9	11.1
DREXEL	PA	.2	37	8.8	20.6	17.6	12.9		70.3	29.7
DUQUESNE	PA	.1	28	29.6	22.2	28.6	21.4	10.7	57.1	32.1
ELIZABETHTOWN COLL	PA	.1	18	12.5	16.7	6.3	35.3	16.7	55.6	27.8
GANNON U	PA		5						100.0	
GROVE CITY COLL	PA	.1	23	8.7	8.7	34.8	30.4	8.7	60.9	30.4
INDIANA U OF PA	PA	.2	50	14.9	14.9	14.0	16.3	8.0	68.0	24.0
KINGS COLL	PA	.1	34	3.2	6.3			2.9	94.1	2.9
KUTZTOWN U OF PA	PA		5	20.0	20.0	20.0	20.0	20.0	80.0	
LA SALLE COLL	PA	.1	24	8.7	4.3	8.3	8.3		79.2	20.8

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REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

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

MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
LEHIGH U	PA	.2	50	22.9	14.9	44.7	46.8	8.0	42.0	50.0
MERCYHURST COLL	PA		8	14.3	16.7	14.3			75.0	25.0
MESSIAH COLL	PA	.1	21	28.6	47.6	52.4	57.1	23.8	38.1	38.1
MILLERSVILLE U	PA		11	18.2	27.3	10.0	20.0		72.7	27.3
MORAVIAN COLL	PA		11	9.1	9.1	9.1			90.9	9.1
MUHLENBERG COLL	PA		7	14.3					85.7	14.3
PA ST U-BEHREND	PA		7	20.0	16.7			14.3	71.4	14.3
PA ST U-CAPITOL	PA	.1	18	27.8	27.8	22.2	11.1		61.1	38.9
PA ST U-U PARK	PA	.4	82	27.8	30.4	32.5	32.5	13.4	51.2	35.4
PHILA TEXTILE & SCI	PA		10	10.0	11.1		12.5		80.0	20.0
POINT PARK COLL	PA		5	25.0		25.0	20.0		80.0	20.0
ROBERT MORRIS COLL	PA	.3	60	33.9	25.4	30.0	28.3	11.7	50.0	38.3
SHIPPENSBURG U OF PA	PA	.1	17	13.3	23.5	13.3	13.3	11.8	70.6	17.6
ST FRANCIS COLL	PA		8	12.5	12.5	12.5	25.0	12.5	75.0	12.5
ST JOSEPHS COLL	PA	.1	21	10.5	21.1	36.8	38.1	14.3	52.4	33.3
ST VINCENT COLL	PA	.1	12	16.7	16.7	8.3	8.3	8.3	75.0	16.7
SUSQUEHANNA U	PA		8	12.5	12.5	50.0	37.5	12.5	50.0	37.5
TEMPLE	PA	.2	43	12.5	16.7	29.3	27.5	7.0	60.5	32.6
THIEL COLL	PA		10	20.0	10.0	20.0	20.0	10.0	70.0	20.0
U OF PA	PA	.1	32	77.4	63.3	67.7	61.3	46.9	12.5	40.6
U OF PITTSBURGH	PA	.2	41	30.0	20.0	31.7	31.7	14.6	53.7	31.7
U OF SCRANTON	PA	.1	22	14.3	4.8	9.1	4.8		86.4	13.6
URSINUS COLL	PA		6	16.7	16.7	16.7	16.7	16.7	83.3	
VILLANOVA	PA	.2	48	34.1	29.5	31.0	25.6	14.6	45.8	39.6
WEST CHESTER U OF PA	PA	.1	20	30.0	20.0	35.0	42.1	10.0	50.0	40.0
WESTMINSTER COLL	PA		5			20.0			80.0	20.0
WIDENER U	PA		8	25.0	25.0	25.0	25.0	25.0	75.0	
WILKES COLL	PA		9		14.3	12.5			88.9	11.1
YORK COLL OF PA	PA		7	14.3	57.1	28.6	28.6		42.9	57.1
PUERTO RICO										
CATHOLIC U OF PR	PR	.1	15						100.0	
CAYEY U COLL-PR	PR		9				14.3		88.9	11.1
INTER AMER-HATO REY	PR	.1	28	8.3	18.2	7.7	4.3		89.3	10.7
SACRED HEART COLL	PR		8		50.0	14.3	25.0		75.0	25.0
U OF PR-MAYAGUEZ	PR		10	40.0		10.0	10.0	10.0	80.0	10.0
U OF PR-RIO PIEDRAS	PR	.6	130	19.7	25.5	26.8	20.2	9.2	69.2	21.5
RHODE ISLAND										
BRYANT COLL	RI	.1	26	16.7	21.7	25.0	13.0	11.5	69.2	19.2

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
PROVIDENCE COLL	RI		9	12.5	25.0	33.3	22.2	11.1	66.7	22.2
U OF RHODE ISLAND	RI	.1	20	27.8	31.6	58.8	46.7	25.0	45.0	30.0
SOUTH CAROLINA										
BOB JONES U	SC		7	14.3	14.3	42.9	42.9	14.3	57.1	28.6
CHARLESTON COLL	SC	.1	14	7.1	35.7	42.9	35.7		50.0	50.0
CLEMSON	SC	.1	28	42.3	53.8	33.3	29.6	25.0	46.4	28.6
FURMAN	SC		7	33.3	33.3	42.9	28.6	28.6	42.9	28.6
SC STATE	SC		8						100.0	
THE CITADEL	SC		5	25.0	40.0	40.0	25.0	20.0	40.0	40.0
U OF SC-COASTAL	SC		5	20.0					80.0	20.0
U OF SC-COLUMBIA	SC	.1	24	36.4	31.8	30.4	40.9	25.0	50.0	25.0
SOUTH DAKOTA										
BLACK HILLS STATE	SD	.1	21	9.5	14.3	23.8	30.0	4.8	66.7	28.6
NATL COLL OF BUS	SD	.1	14			7.1	7.1		92.9	7.1
SIOUX FALLS COLL	SD		8			12.5	37.5		62.5	37.5
U OF SD	SD	.1	30			13.3	10.0		86.7	13.3
TENNESSEE										
AUSTIN PEAY STATE	TN		10	10.0	30.0	10.0	10.0	10.0	70.0	20.0
BELMONT COLL	TN	.1	16	12.5		12.5	6.3		75.0	25.0
CHRISTIAN BROS COLL	TN	.1	14	42.9	42.9	35.7	35.7	21.4	42.9	35.7
DAVID LIPSCOMB COLL	TN	.1	15	26.7	13.3	20.0	13.3	13.3	73.3	13.3
EAST TENN STATE	TN	.1	27	14.8	25.9	14.8	18.5	7.4	66.7	25.9
MEMPHIS STATE	TN	.2	44	15.9	9.3	18.6	14.0	4.5	70.5	25.0
MIDDLE TENN STATE	TN	.2	44	22.7	18.2	27.3	29.5	9.1	59.1	31.8
SOUTHERN COLL	TN		5	40.0	40.0	80.0	80.0	20.0	20.0	60.0
TENN STATE	TN		9						100.0	
TENN TECH	TN	.1	29	10.7	10.7	10.3	7.1	10.3	82.8	6.9
TENN WESLEYAN COLL	TN		6	16.7	33.3	16.7	16.7	16.7	66.7	16.7
U OF TN-CHATTANOOGA	TN	.1	29	20.7	27.6	20.7	27.6	13.8	62.1	24.1
U OF TN-KNOXVILLE	TN	.3	60	31.7	33.3	33.9	32.2	18.3	50.0	31.7
U OF TN-MARTIN	TN	.1	16	6.3	12.5	25.0	12.5		68.8	31.3
UNION U	TN		10	10.0		10.0	20.0		80.0	20.0
TEXAS										
ABILENE CHRISTIAN	TX		11	18.2		9.1	9.1		81.8	18.2
ANGELO STATE	TX	.1	18	11.1	11.1	11.1	11.8	5.6	77.8	16.7
BAYLOR	TX	.2	40	31.6	36.8	30.8	38.5	20.0	47.5	32.5

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PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
CORPUS CHRISTI STATE U	TX	.1	12	25.0	25.0	45.5	27.3	8.3	41.7	50.0
E TEXAS STATE	TX	.1	13	23.1	23.1	23.1	23.1	7.7	46.2	46.2
MIDWESTERN STATE	TX	.1	13	15.4	30.8	23.1	23.1	15.4	61.5	23.1
PAN AMERICAN U	TX		6				20.0		83.3	16.7
SAM HOUSTON STATE	TX	.1	15	13.3	20.0	20.0	20.0	13.3	80.0	6.7
SOUTHERN METHODIST	TX		11	9.1	18.2	18.2	36.4	9.1	63.6	27.3
SOUTHWEST TEX STATE	TX	.1	18	11.8	23.5	22.2	11.1	11.1	72.2	16.7
ST MARYS U-SAN ANTONIO	TX		9	11.1	11.1	22.2	22.2	11.1	77.8	11.1
STEPHEN F AUSTIN STATE	TX	.1	13	15.4	15.4	15.4	15.4	7.7	69.2	23.1
TARLETON STATE	TX		9				12.5		88.9	11.1
TEX A&M	TX	.2	56	30.4	21.4	38.2	34.5	17.9	51.8	30.4
TEX CHRISTIAN	TX		9	37.5	25.0	66.7	44.4	22.2	33.3	44.4
TEX TECH	TX	.1	19	26.3	16.7	17.6	18.8	15.8	68.4	15.8
U OF HOUSTON	TX	.1	28	26.9	26.9	35.7	33.3	14.3	57.1	28.6
U OF HOUSTON CLEAR LAKE	TX	.1	15	26.7	26.7	26.7	26.7	20.0	66.7	13.3
U OF HOUSTON DOWN TOWN	TX		8	50.0	50.0	50.0	37.5	37.5	50.0	12.5
U OF HOUSTON-VICTORIA	TX		6	33.3	16.7	33.3	66.7		33.3	66.7
U OF NORTH TEXAS	TX	.1	21	28.6	20.0	25.0	28.6	9.5	52.4	38.1
U OF TEX-ARLINGTON	TX	.2	48	42.6	41.7	44.7	42.6	27.1	37.5	35.4
U OF TEX-AUSTIN	TX	.3	59	33.9	43.1	42.9	43.9	22.0	42.4	35.6
U OF TEX-DALLAS	TX	.1	34	29.4	29.4	26.5	38.2	20.6	58.8	20.6
U OF TEX-EL PASO	TX	.1	21		5.3	15.0	23.8	4.8	76.2	19.0
U OF TEX-PERMIAN BASIN	TX		8	25.0	12.5	25.0	25.0	12.5	62.5	25.0
U OF TEX-SAN ANTONIO	TX	.2	44	25.6	23.8	27.9	32.6	11.4	52.3	36.4
U OF TEX-TYLER	TX	.1	14	7.1	21.4	14.3	35.7		50.0	50.0
WEST TEX STATE	TX		11	36.4	40.0	50.0	40.0	27.3	36.4	36.4
UTAH										
BRIGHAM YOUNG	UT	.1	27	53.8	44.0	41.7	45.8	37.0	40.7	22.2
SOUTHERN UTAH STATE	UT		7	14.3	14.3	14.3	28.6	14.3	71.4	14.3
U OF UTAH	UT	.1	22	40.9	31.8	45.0	35.0	22.7	40.9	36.4
UTAH STATE	UT		10	10.0	10.0	20.0	10.0	10.0	80.0	10.0
WEBER STATE	UT		5						100.0	
VERMONT										
U OF VT	VT		9	55.6	66.7	75.0	75.0	33.3	11.1	55.6
VIRGINIA										
AVERETT COLL	VA		6	16.7					83.3	16.7
CHRISTOPHER NEWPORT	VA	.1	25	4.0	12.0	4.0	16.0		76.0	24.0

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

REPORT NUMBER 12-A

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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
CLINCH VALLEY	VA	.1	15	6.7	6.7	6.7	6.7	6.7	93.3	
COLL OF WILLIAM & MARY	VA	.2	51	38.8	26.0	46.0	44.9	19.6	49.0	31.4
EMORY & HENRY COLL	VA	.1	12	8.3	8.3	16.7	8.3	8.3	83.3	8.3
GEORGE MASON U	VA	.3	63	45.9	31.1	40.3	34.4	20.6	46.0	33.3
HAMPTON U	VA	.1	12	9.1					91.7	8.3
JAMES MADISON U	VA	.2	39	39.5	34.2	48.7	43.6	20.5	38.5	41.0
LONGWOOD COLL	VA	.1	20		5.6	11.1	5.3		85.0	15.0
LYNCHBURG COLL	VA		6	50.0	50.0	60.0	60.0	50.0	50.0	
MARYMOUNT U	VA	.1	13	7.7					92.3	7.7
NORFOLK STATE	VA	.1	13	8.3	8.3	8.3	8.3		84.6	15.4
OLD DOMINION U	VA	.2	37	37.8	35.1	41.7	44.4	24.3	43.2	32.4
RADFORD U	VA	.1	35	14.3	11.4	22.9	20.6	2.9	71.4	25.7
U OF RICHMOND	VA	.2	44	47.7	45.5	70.5	65.9	31.8	15.9	52.3
U OF VA	VA	.2	55	52.7	41.8	67.3	56.4	29.1	21.8	49.1
VA COMMONWEALTH U	VA	.3	64	46.9	37.5	39.1	46.9	25.0	43.8	31.3
VA POLY TECH	VA	.4	86	56.6	43.0	54.8	53.0	32.6	30.2	37.2
VA STATE	VA		10						100.0	
VA UNION	VA		5		20.0			20.0	80.0	
WASHINGTON & LEE	VA		7	33.3	16.7	33.3	16.7		57.1	42.9
WASHINGTON										
CENTRAL WASH STATE	WA	.3	75	28.4	26.7	30.7	27.4	16.0	60.0	24.0
CITY U	WA	.1	23	43.5	31.8	39.1	36.4	26.1	47.8	26.1
EASTERN WASH STATE	WA	.1	25	24.0	24.0	28.0	28.0	16.0	64.0	20.0
GONZAGA U	WA	.1	14	50.0	50.0	50.0	50.0	42.9	42.9	14.3
PACIFIC LUTHERAN	WA		10	50.0	50.0	50.0	50.0	30.0	30.0	40.0
SEATTLE U	WA	.1	15	21.4		35.7	42.9		53.3	46.7
ST MARTINS COLL	WA		5	60.0	60.0	80.0	80.0	60.0	20.0	20.0
U OF PUGET SOUND	WA		7	14.3	14.3	14.3	28.6	14.3	71.4	14.3
U OF WASH	WA	.5	109	55.7	54.3	70.8	63.2	44.0	22.0	33.9
WASH STATE	WA	.1	33	27.3	36.4	36.4	45.5	21.2	45.5	33.3
WESTERN WASH STATE	WA	.1	24	12.5	33.3	37.5	25.0	8.3	50.0	41.7
WEST VIRGINIA										
FAIRMONT STATE	WV		8						100.0	
MARSHALL U	WV	.1	13	11.1	9.1	20.0	9.1		76.9	23.1
SHEPHERD COLL	WV		10	11.1	33.3	22.2	22.2	20.0	60.0	20.0
U OF CHARLSTON	WV		6			25.0			83.3	16.7
W VA STATE	WV		8	12.5	14.3	20.0			75.0	25.0
W VA U	WV	.2	38	27.3	27.8	38.7	29.0	21.1	57.9	21.1

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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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
W VA WESLEYAN	WV		5	40.0	20.0	20.0	20.0	20.0	60.0	20.0
WEST LIBERTY STATE	WV		9	12.5	11.1	28.6			77.8	22.2
WISCONSIN										
CARTHAGE COLL	WI		5						100.0	
LAKELAND COLL	WI	.1	32	31.3	21.9	43.8	31.3	15.6	53.1	31.3
MARQUETTE U	WI	.2	36	64.7	40.0	70.6	63.6	36.1	27.8	36.1
U OF WI-EAU CLAIRE	WI	.1	22	50.0	45.5	63.6	54.5	31.8	22.7	45.5
U OF WI-LA CROSSE	WI		8	75.0	75.0	87.5	87.5	62.5		37.5
U OF WI-MADISON	WI	.2	50	58.0	66.0	69.4	67.3	52.0	24.0	24.0
U OF WI-MILWAUKEE	WI	.3	62	39.0	38.6	43.9	55.9	27.4	41.9	30.6
U OF WI-OSHKOSH	WI	.1	24	37.5	45.8	52.2	52.2	25.0	41.7	33.3
U OF WI-PARKSIDE	WI		6	50.0	66.7	33.3	50.0	33.3	33.3	33.3
U OF WI-RIVER FALLS	WI		8	87.5	62.5	87.5	87.5	62.5		37.5
U OF WI-STEVENS PT	WI		10	20.0	10.0	30.0	30.0	10.0	60.0	30.0
U OF WI-SUPERIOR	WI		6	33.3	16.7	33.3	66.7		33.3	66.7
U OF WI-WHITEWATER	WI	.1	20	60.0	50.0	65.0	65.0	30.0	20.0	50.0
WYOMING										
U OF WYOMING	WY	.2	42	50.0	35.7	43.9	34.1	23.8	33.3	42.9
SCHOOLS WITH FEWER THAN FIVE		3.4	804	17.6	19.3	22.9	21.4	9.7	67.3	23.0
SCHOOLS NOT RECORDED		28.5	6,661	27.5	27.0	28.7	28.3	18.2	53.6	28.2
TOTALS		100.0	23,336	29.1	29.4	33.6	33.0	18.3	52.9	28.9

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REPORT NUMBER 12-A

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

MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA										
ALABAMA A & M	AL	.2	5	20.0	20.0				60.0	40.0
ARIZONA										
AMER GRAD SC OF MGMT	AZ	.3	6			40.0	40.0		50.0	50.0
ARIZONA STATE	AZ	.5	10	55.6	71.4	80.0	70.0	40.0	10.0	50.0
CALIFORNIA										
CAL ST SAN BERNARDINO U	CA	.5	10	44.4	50.0	40.0	50.0	30.0	40.0	30.0
SAN DIEGO STATE	CA	.6	12	54.5	50.0	66.7	75.0	41.7	25.0	33.3
SAN FRANCISCO STATE	CA	.4	8	40.0	40.0	57.1	66.7	50.0	37.5	12.5
U OF CAL-BERKELEY	CA	.4	9	66.7	55.6	71.4	83.3	55.6	11.1	33.3
U OF CAL-LOS ANGELES	CA	.4	8	100.0	100.0	50.0	28.6	37.5	50.0	12.5
U OF SANTA CLARA	CA	.3	6	66.7	75.0	66.7	66.7	50.0	16.7	33.3
U OF SOUTHERN CAL	CA	.6	12	45.5	25.0	58.3	66.7	16.7	25.0	58.3
WOODBURY	CA	.2	5				60.0		40.0	60.0
COLORADO										
U OF CO-BOULDER	CO	.2	5	60.0	60.0	80.0	100.0	40.0		60.0
U OF CO-DENVER	CO	.4	9	22.2	44.4	66.7	66.7	22.2	33.3	44.4
U OF DENVER	CO	.5	11	90.9	63.6	90.9	90.9	54.5		45.5
CONNECTICUT										
U OF HARTFORD	CT	.3	7		14.3	28.6	16.7		57.1	42.9
DISTRICT OF COLUMBIA										
GEORGE WASHINGTON	DC	.8	17	31.3	43.8	62.5	56.3	29.4	35.3	35.3
FLORIDA										
FL ATLANTIC U	FL	.4	9	88.9	77.8	88.9	88.9	66.7		33.3
FL INTERNATIONAL	FL	.9	18	52.9	52.9	72.2	55.6	38.9	27.8	33.3
FL STATE	FL	.6	13	69.2	76.9	69.2	61.5	61.5	15.4	23.1
NOVA	FL	.3	7	57.1	71.4	85.7	57.1	42.9	14.3	42.9
U OF CENTRAL FL	FL	.5	10	80.0	80.0	80.0	70.0	50.0	10.0	40.0
U OF FLORIDA	FL	1.3	28	67.9	60.7	75.0	60.7	50.0	21.4	28.6
U OF MIAMI	FL	.3	7	16.7	16.7	14.3	16.7	14.3	85.7	
U OF NORTH FL	FL	.3	7	42.9	42.9	42.9	57.1	42.9	42.9	14.3
U OF SO FLORIDA	FL	.9	18	66.7	88.9	61.1	66.7	50.0	5.6	44.4

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REPORT NUMBER 12-B

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NASBA STATISTICAL INFORMATION SERVICE

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

MAY 1993 UNIFORM CPA EXAMINATION

				< < < < < < < < < PERCENT PASSING > > > > > > > > >						
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
GEORGIA										
GA STATE	GA	.7	14	57.1	57.1	64.3	64.3	35.7	14.3	50.0
U OF GEORGIA	GA	.8	17	47.1	43.8	56.3	47.1	23.5	23.5	52.9
HAWAII										
HAWAII PACIFIC COLL	HI	.4	9	33.3	33.3	33.3	44.4	22.2	44.4	33.3
U OF HAWAII-MANOA	HI	.3	6	33.3	50.0	33.3	33.3	16.7	50.0	33.3
ILLINOIS										
DEPAUL	IL	1.1	23	54.5	54.5	56.5	54.5	21.7	17.4	60.9
NORTHEASTERN IL	IL	.2	5	80.0	50.0	50.0	50.0	60.0	20.0	20.0
NORTHWESTERN	IL	.2	5	60.0	80.0	80.0	80.0	60.0	20.0	20.0
ROSARY COLL	IL	.2	5	20.0	20.0	20.0	20.0	20.0	80.0	
STHN IL U-CARBONDALE	IL	.5	10	40.8	60.0	60.0	60.0	30.0	10.0	60.0
U OF CHICAGO	IL	.4	8	71.4	71.4	75.0	62.5	50.0	12.5	37.5
U OF CHICAGO-LOYOLA	IL	.3	6	50.0	20.0	20.0	60.0	33.3	16.7	50.0
U OF IL-CHICAGO	IL	.4	9	37.5	66.7	66.7	77.8	44.4	11.1	44.4
U OF IL-URBANA	IL	1.6	33	66.7	69.7	73.3	76.7	54.5	15.2	30.3
INDIANA										
MANCHESTER COLL	IN	.2	5	80.0	40.0	80.0	80.0	40.0		60.0
IOWA										
U OF IOWA	IA	.6	12	27.3	45.5	50.0	63.6	25.0	16.7	58.3
KANSAS										
U OF KANSAS	KS	.2	5	20.0	20.0	20.0			80.0	20.0
KENTUCKY										
U OF KENTUCKY	KY	.2	5	80.0	40.0	60.0	80.8	40.0	20.0	40.0
LOUISIANA										
LA ST U-A&M	LA	.2	5	80.0	40.0	100.0	60.0	20.0		80.0
TULANE U	LA	.2	5	60.0	80.0	75.0	100.0	60.0		40.0
MARYLAND										
LOYOLA COLL	MD	.3	6	16.7	33.3	33.3	16.7	16.7	50.0	33.3
U OF BALTIMORE	MD	.4	8	25.0	57.1	37.5	37.5	25.0	37.5	37.5
U OF MD-COLLEGE PARK	MD	.5	11	45.5	54.5	54.5	54.5	27.3	27.3	45.5

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REPORT NUMBER 12-B

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NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1993 UNIFORM CPA EXAMINATION

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MASSACHUSETTS										
BENTLEY COLL	MA	1.0	22	52.4	42.9	71.4	66.7	31.8	22.7	45.5
BOSTON U	MA	.2	5	50.0	40.0	40.0	40.0	40.0	60.0	
NORTHEASTERN U	MA	.2	5	50.0	50.0	50.0	50.0	40.0	60.0	
MICHIGAN										
CENTRAL MICH	MI	.2	5	40.0	20.0	40.0	60.0	20.0	40.0	40.0
EASTERN MICH	MI	.3	6	50.0	50.0	50.0	66.7	33.3	33.3	33.3
MICHIGAN STATE	MI	.8	17	46.7	53.3	64.7	58.8	47.1	35.3	17.6
U OF MI-ANN ARBOR	MI	.9	18	72.2	72.2	70.6	70.6	61.1	16.7	22.2
WALSH COLLEGE	MI	.7	14	50.0	28.6	50.0	50.0	28.6	42.9	28.6
WAYNE STATE	MI	.2	5		40.0	25.0		20.0	60.0	20.0
WESTERN MI U	MI	.3	6	33.3	16.7	50.0	50.0	16.7	50.0	33.3
MINNESOTA										
U OF MN-MNPLS	MN	.4	9	100.0	88.9	100.0	100.0	88.9		11.1
MISSISSIPPI										
MS ST U	MS	.5	10	20.0		22.2	22.2	10.0	70.0	20.0
U OF MS	MS	.3	7	42.9	42.9	42.9	28.6	14.3	14.3	71.4
MISSOURI										
NORTHEAST MO STATE	MO	.2	5	80.0	80.0	80.0	80.0	80.0	20.0	
U OF MO-COLUMBIA	MO	.5	11	54.5	54.5	81.8	72.7	54.5	9.1	36.4
U OF MO-KANSAS CITY	MO	.4	8	14.3	42.9	62.5	42.9	25.0	25.0	50.0
U OF MO-ST LOUIS	MO	.2	5	60.0	60.0	60.0	60.0	60.0	40.0	
MONTANA										
U OF MONTANA	MT	.9	18	50.0	55.6	72.2	77.8	33.3	11.1	55.6
NEVADA										
U OF NV-LAS VEGAS	NV	.2	5	80.0	80.0	40.0	40.0	40.0	20.0	40.0
NEW JERSEY										
FARLGH DCKSN-MADISON	NJ	.2	5	25.0	50.0	50.0	50.0	20.0	60.0	20.0
FARLGH DCKSN-TEANECK	NJ	.3	7	28.6	28.6	57.1	57.1	14.3	28.6	57.1
RUTGERS U-NEWARK	NJ	.4	8	14.3	12.5	12.5	25.0	12.5	75.0	12.5
SETON HALL	NJ	.4	8	37.5	50.0	50.0	37.5	25.0	50.0	25.0

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REPORT NUMBER 12-B

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
NEW YORK										
ADELPHI	NY	.2	5	33.3	66.7	33.3	33.3	40.0	60.0	
COLUMBIA U	NY	.2	5	20.0	50.0	60.0	60.0	28.0	40.0	40.0
CORNELL	NY	.3	6	20.0	40.0	40.0	60.0	16.7	33.3	50.0
CUNY BERNARD BARUCH	NY	.6	13	33.3	50.0	60.0	50.0	38.5	38.5	23.1
FORDHAM	NY	.5	10	50.0	100.0	20.0	40.0	40.0	20.0	40.0
HOFSTRA	NY	.4	9	50.0	60.0	100.0	85.7	66.7	11.1	22.2
L I U-BKLYN CENTER	NY	.3	6			16.7	20.0	16.7	83.3	
L I U-CW POST	NY	1.0	22	45.5	42.9	60.0	50.0	31.8	45.5	22.7
NEW YORK U	NY	.5	10	33.3	44.4	50.0	50.0	30.0	40.0	30.0
PACE U-NY	NY	.7	15	54.5	57.1	30.8	20.0	20.0	40.0	40.0
PACE U-PLEASANTVILLE	NY	.4	8	28.6	14.3	75.0	50.0	25.0	25.0	50.0
PACE U-WHITE PLAINS	NY	.7	14	16.7	27.3	41.7	50.0	14.3	42.9	42.9
ST JOHNS	NY	1.0	22	30.8	15.4	23.1	16.7	13.6	68.2	18.2
SUNY AT ALBANY	NY	.5	11	55.6	66.7	71.4	71.4	54.5	27.3	18.2
SUNY AT BINGHAMTON	NY	.4	8	25.0	12.5	14.3	28.6	12.5	75.0	12.5
SUNY AT BUFFALO	NY	.9	19	86.7	86.7	77.8	88.9	68.4	10.5	21.1
SYRACUSE	NY	.4	8	37.5	50.0	50.0	75.0	25.0	12.5	62.5
U OF ROCHESTER	NY	.3	6	25.0	25.0	16.7	20.0		50.0	50.0
NORTH CAROLINA										
U OF NC-CHAPEL HILL	NC	4.2	89	56.3	67.1	67.5	61.6	33.7	15.7	50.6
OHIO										
CASE WESTERN RESERVE	OH	.2	5	40.0	40.0	60.0	60.0	20.0	40.0	40.0
MIAMI U	OH	.3	6	83.3	83.3	83.3	83.3	66.7		33.3
U OF CINCINNATI	OH	.2	5	60.0	40.0	80.0	80.0	40.0	20.0	40.0
XAVIER	OH	.3	7	42.9	42.9	57.1	42.9	28.6	42.9	28.6
OKLAHOMA										
CENTRAL STATE	OK	.3	7			14.3			85.7	14.3
OK CITY U	OK	.3	6			20.0	40.0	16.7	66.7	16.7
PENNSYLVANIA										
DREXEL	PA	.5	10	11.1	11.1	12.5	22.2	10.0	70.0	20.0
LA SALLE COLL	PA	.2	5	20.0	20.0	40.0	20.0		60.0	40.0
PA ST U-U PARK	PA	.3	6	33.3	33.3	50.0	50.0	33.3	50.0	16.7
TEMPLE	PA	.5	11	45.5	40.0	50.0	70.0	27.3	27.3	45.5
U OF PA	PA	.2	5	40.0	50.0	100.0	66.7	40.0	40.0	20.0

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REPORT NUMBER 12-B

[illegible] WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

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

MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF PITTSBURGH	PA	.4	8	57.1	42.9	25.0	37.5	25.0	37.5	37.5
U OF SCRANTON	PA	.3	6	40.0	40.0	25.0	20.0	16.7	50.0	33.3
PUERTO RICO										
INTER AMER-HATO REY	PR	.2	5			33.3			80.0	20.0
U OF PR-RIO PIEDRAS	PR	.3	6	50.0	50.0	50.0	50.0	50.0	50.0	
RHODE ISLAND										
BRYANT COLL	RI	.4	8	37.5	62.5	25.0	37.5	25.0	37.5	37.5
U OF RHODE ISLAND	RI	.3	6	50.0	33.3	33.3	33.3	33.3	50.0	16.7
SOUTH CAROLINA										
CLEMSON	SC	.4	9	44.4	33.3	22.2	22.2	22.2	55.6	22.2
TENNESSEE										
MEMPHIS STATE	TN	.3	7	42.9	28.6	50.0	50.0	28.6	42.9	28.6
MIDDLE TENN STATE	TN	.3	6	66.7	83.3	66.7	66.7	66.7	16.7	16.7
TEXAS										
U OF HOUSTON	TX	.5	11	36.4	45.5	50.0	60.0	36.4	36.4	27.3
U OF NORTH TEXAS	TX	.4	9	33.3	55.6	33.3	44.4	33.3	44.4	22.2
U OF TEX-ARLINGTON	TX	.5	10	44.4	66.7	40.0	70.0	30.0	10.0	60.0
U OF TEX-AUSTIN	TX	2.4	51	69.4	75.5	86.3	81.6	58.8	11.8	29.4
U OF TEX-DALLAS	TX	.3	7	14.3	42.9	28.6	14.3	14.3	57.1	28.6
UTAH										
BRIGHAM YOUNG	UT	2.1	45	50.0	52.3	59.1	54.5	37.8	22.2	40.0
SOUTHERN UTAH STATE	UT	.5	10	22.2	40.0	22.2	22.2	30.0	60.0	10.0
U OF UTAH	UT	.4	8	50.0	50.0	50.0	50.0	25.0	37.5	37.5
UTAH STATE	UT	.5	10	37.5	44.4	40.0	40.0	20.0	50.0	30.0
WEBER STATE	UT	.4	8	14.3	28.6	50.0	50.0	25.0	37.5	37.5
VIRGINIA										
GEORGE MASON U	VA	.4	9	77.8	66.7	77.8	77.8	55.6	11.1	33.3
U OF VA	VA	.6	13	75.0	61.5	69.2	66.7	38.5	15.4	46.2
VA POLY TECH	VA	.6	13	54.5	50.0	61.5	84.6	46.2	15.4	38.5
WASHINGTON										
SEATTLE U	WA	.2	5	100.0	80.0	100.0	100.0	80.0		28.0
U OF WASH	WA	.3	7	16.7	28.6	71.4	57.1	14.3	28.6	57.1

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NASBA STATISTICAL INFORMATION SERVICE

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PERFORMANCE OF FIRST-TIME CANDIOATES WITH ADVANCEO DEGREES BY SCHOOL

MAY 1993 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 #
WEST VIRGINIA										
W VA U	WV	.7	14	18.2	27.3	8.3		7.1	71.4	21.4
WISCONSIN										
U OF WI-MILWAUKEE	WI	.5	10	40.0	50.D	80.0	70.0	4D.0	20.0	4D.0
SCHOOLS WITH FEWER THAN FIVE		29.8	629	38.1	41.6	45.4	43.7	24.6	40.4	35.0
SCHOOLS NOT RECORDED		6.7	142	40.5	36.7	43.3	47.7	23.9	40.1	35.9
TOTALS		1D0.0	2,109	45.2	47.8	52.7	52.0	31.2	33.8	35.0

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REPORT NUMBER 12-B

NATIONAL TOTALS

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABANA										
ALABAMA A & M	AL		7	16.7	20.0		28.6	14.3	57.1	28.6
ALABAMA STATE U	AL		6	20.0	40.0				66.7	33.3
ATHENS STATE COLL	AL		14	8.3	33.3	16.7	18.2	14.3	42.9	42.9
AUBURN U-AUBURN	AL	.3	112	34.2	43.8	35.5	35.2	31.3	36.6	32.1
AUBURN U-MONTGOMERY	AL	.1	37	24.1	33.3	27.6	28.6	27.0	40.5	32.4
BIRMINGHAM SOUTHERN	AL	.1	25	41.2	25.0	25.0	26.7	24.0	28.0	48.0
JACKSONVILLE STATE	AL	.1	26	13.0	18.2	26.3	29.4	11.5	57.7	30.8
NORTH ALABAMA U	AL	.1	29	21.7	27.3	25.9	5.3	13.8	55.2	31.0
OAKWOOD COLL	AL		11	22.2	33.3		11.1	18.2	63.6	18.2
SAMFORD U	AL		11	20.0	20.0	11.1		18.2	63.6	18.2
SPRING HILL COLL	AL		6	50.0	20.0	50.0	25.0	16.7	50.0	33.3
TROY ST-DOTHAN	AL		13	20.0	45.5	20.0	36.4	30.8	38.5	30.8
TROY ST-TROY	AL	.1	46	25.7	20.0	22.6	37.5	23.9	45.7	30.4
TUSKEGEE INSTITUTE	AL		9			11.1	25.0		66.7	33.3
U OF AL-BIRMINGHAM	AL	.2	71	36.0	43.1	40.0	33.3	29.6	32.4	38.0
U OF AL-HUNTSVILLE	AL	.1	23	15.8	50.0	21.1	17.6	21.7	43.5	34.8
U OF AL-UNIVERSITY	AL	.3	120	37.3	39.0	37.9	24.7	30.8	35.8	33.3
U OF MONTEVALLO	AL		7	20.0			28.6	28.6	57.1	14.3
U OF SO ALABAMA	AL	.1	33	16.7	32.0	42.9	33.3	42.4	39.4	18.2
ALASKA										
U OF ALASKA ANCHORAGE	AK	.1	27	28.6	18.2	40.0	20.0	22.2	37.0	40.7
U OF ALASKA FAIRBANKS	AK		17	37.5	25.0	9.1	40.0	17.6	41.2	41.2
ARIZONA										
ARIZONA STATE	AZ	.5	177	41.0	39.0	45.3	55.6	37.3	36.7	26.0
GRAND CANYON COLL	AZ		7	33.3	50.0			14.3	57.1	28.6
NORTHERN ARIZ U	AZ	.1	39	30.4	26.9	65.0	73.3	35.9	33.3	30.8
U OF ARIZONA	AZ	.3	107	49.0	42.6	66.7	61.2	50.5	26.2	23.4
ARKANSAS										
ARKANSAS STATE	AR	.2	63	28.0	24.0	21.6	21.4	23.8	57.1	19.0
ARKANSAS TECH U	AR	.1	26	22.7	17.4	36.0	34.8	19.2	57.7	23.1
COLL OF THE OZARKS	AR		11		22.2	12.5	20.0	18.2	63.6	18.2
HARDING COLL	AR	.1	35	29.2	15.4	25.0	22.7	25.7	54.3	20.0
HENDERSON ST U	AR		10	25.0	37.5	33.3	20.0	30.0	50.0	20.0
HENDRIX COLL	AR		14	30.0	40.0	30.0	33.3	28.6	50.0	21.4
OUACHITA BAPTIST	AR		14	20.0	40.0	20.0	36.4	35.7	42.9	21.4

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REPORT NUMBER 12-C

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MAY 1993 UNIFORM CPA EXAMINATION

				< < < < < < < < < PERCENT PASSING > > > > > > > > >						
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SOUTHERN ARKANSAS U	AR		11	22.2	33.3	14.3	14.3	27.3	45.5	27.3
U OF AR-FAYETTEVILLE	AR	.2	73	41.7	43.9	33.9	31.4	30.1	32.9	37.0
U OF AR-LITTLE ROCK	AR	.2	63	28.6	24.0	31.8	17.5	17.5	39.7	42.9
U OF AR-MONTICELLO	AR		16	14.3	26.7	14.3		6.3	62.5	31.3
U OF AR-PINE BLUFF	AR		5		33.3	40.0		20.0	40.0	40.0
U OF CENTRAL AR	AR	.1	47	18.4	18.4	23.1	27.8	21.3	53.2	25.5
CALIFORNIA										
AZUSA PACIFIC COLL	CA		5	25.0	33.3	25.0	40.0	20.0	40.0	40.0
BIOLA U	CA		7	25.0	33.3	50.0	50.0	42.9	57.1	
CAL LUTHERAN COLL	CA		6		40.0			16.7	66.7	16.7
CAL ST BAKERSFIELD U	CA		14	20.0	16.7	33.3	50.0	14.3	42.9	42.9
CAL ST SAN BERNARDINO U	CA	.1	37	38.1	44.0	26.3	35.7	37.8	51.4	10.8
CAL ST SONOMA U	CA		18	18.2	33.3	30.0	20.0	33.3	61.1	5.6
CAL ST STANISLAUS U	CA	.1	20	60.0	66.7	45.5	55.6	60.0	35.0	5.0
CAL ST U-CHICO	CA	.1	44	53.8	44.4	11.1	22.2	27.3	45.5	27.3
CAL ST U-FRESNO	CA	.2	87	32.1	29.1	38.0	40.0	25.3	43.7	31.0
CAL ST U-FULLERTON	CA	.3	94	52.0	34.0	38.0	45.7	39.4	40.4	20.2
CAL ST U-HAYWARD	CA	.2	75	45.2	42.2	25.0	31.4	32.0	49.3	18.7
CAL ST U-LONG BEACH	CA	.2	78	43.6	57.5	21.4	21.9	30.8	48.7	20.5
CAL ST U-LOS ANGELES	CA	.3	117	36.7	33.9	26.8	33.3	29.9	53.0	17.1
CAL ST U-NORTHRIDGE	CA	.4	149	42.2	49.4	42.9	41.2	38.3	39.6	22.1
CAL ST U-POMONA	CA	.2	64	33.3	36.1	43.6	50.0	35.9	39.1	25.0
CAL ST U-SACRAMENTO	CA	.3	94	43.4	51.1	44.4	42.9	47.9	37.2	14.9
CAL ST-DOMINGUEZ	CA	.1	30	33.3	35.3	25.0	41.7	26.7	36.7	36.7
CAL ST-SAN LUIS	CA	.2	56	58.1	64.5	20.8	27.8	42.9	28.6	28.6
CLAREMONT MENS COLL	CA	.1	19	58.3	45.5	12.5	30.0	21.1	57.9	21.1
GOLDEN GATE	CA	.1	53	31.4	29.0	26.9	42.3	24.5	47.2	28.3
HUMBOLDT STATE	CA		8	33.3		60.0		50.0	37.5	12.5
LA VERNE COLL	CA		8		25.0		20.0	12.5	75.0	12.5
LOMA LINDA	CA		5						100.0	
LOYOLA MARYMOUNT	CA	.1	34	55.0	47.4	30.8	38.5	35.3	32.4	32.4
MT SAINT MARYS	CA		5			25.0			80.0	20.0
NATIONAL	CA		15	61.5	61.5	42.9	66.7	60.0	26.7	13.3
PEPPERDINE	CA		11	80.0	33.3	22.2	40.0	27.3	45.5	27.3
SAN DIEGO STATE	CA	.2	89	43.8	51.0	44.4	56.3	46.1	38.2	15.7
SAN FRANCISCO STATE	CA	.4	134	37.9	45.1	41.1	34.9	34.3	42.5	23.1
SAN JOSE STATE	CA	.2	87	45.5	43.2	40.0	54.3	35.6	36.8	27.6
ST MARYS OF CAL	CA		18	40.0	50.0	63.6	66.7	44.4	33.3	22.2
U OF CAL-BERKELEY	CA	.2	67	56.8	51.5	45.7	51.9	47.8	31.3	20.9

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MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF CAL-LOS ANGELES	CA	.3	123	62.3	60.3	34.0	35.7	47.2	34.1	18.7
U OF CAL-RIVERSIDE	CA		10	25.0	33.3	71.4	50.0	30.0	30.0	40.0
U OF CAL-SANTA BARBARA	CA	.2	73	53.5	47.2	41.2	38.5	45.2	34.2	20.5
U OF REDLANDS	CA		7	50.0			25.0	28.6	57.1	14.3
U OF SAN DIEGO	CA	.1	33	35.3	42.9	31.8	37.5	30.3	48.5	21.2
U OF SAN FRANCISCO	CA		14	28.6	22.2	44.4	50.0	42.9	42.9	14.3
U OF SANTA CLARA	CA	.1	29	37.5	31.3	33.3	38.5	31.0	48.3	20.7
U OF SOUTHERN CAL	CA	.2	89	49.0	50.0	43.9	39.3	43.8	38.2	18.0
U OF THE PACIFIC	CA		10		100.0	42.9	50.0	60.0	30.0	10.0
WOODBURY	CA		5	33.3	66.7	50.0	33.3	20.0	60.0	20.0
COLORADO										
ADAMS STATE COLL	CO		8	33.3	16.7	20.0	20.0	37.5	50.0	12.5
CO STATE	CO	.2	56	33.3	47.1	39.5	43.9	35.7	39.3	25.0
FORT LEWIS COLL	CO	.1	21	40.0	43.8	26.7	35.3	23.8	33.3	42.9
MESA COLL	CO		12	33.3	25.0	60.0	85.7	25.0	33.3	41.7
METROPOLITAN ST COLL	CO	.2	82	35.4	31.4	39.7	33.3	36.6	40.2	23.2
REGIS COLL	CO		18	57.1	46.7	16.7	38.5	44.4	44.4	11.1
U OF CO-BOULDER	CO	.2	57	51.4	54.8	52.6	45.2	49.1	21.1	29.8
U OF CO-CO SPRINGS	CO		17	35.7	33.3	8.3	45.5	23.5	47.1	29.4
U OF CO-DENVER	CO	.1	27	57.9	38.9	42.1	47.1	33.3	25.9	40.7
U OF DENVER	CO		12	37.5	44.4	37.5	28.6	50.0	16.7	33.3
U OF NORTHERN CO	CO	.1	21	33.3	41.2	38.5	27.3	38.1	38.1	23.8
U OF SOUTHERN CO	CO		13	22.2	45.5	50.0	33.3	38.5	38.5	23.1
WESTERN ST COLL	CO		5	40.0	50.0			20.0	40.0	40.0
CONNECTICUT										
BRIDGEPORT	CT		16	27.3	33.3	7.7		12.5	62.5	25.0
CENTRAL CONN ST U	CT	.3	93	32.9	27.3	18.9	18.6	23.7	51.6	24.7
FAIRFIELD	CT	.3	92	57.1	39.1	52.5	36.5	39.1	33.7	27.2
QUINNIPIAC COLL	CT	.1	48	29.4	22.9	21.1	16.7	22.9	54.2	22.9
SACRED HEART UNIV	CT	.1	19	33.3	15.4	33.3	36.4	15.8	42.1	42.1
SO CT STATE U	CT	.1	34	28.0	23.8	18.5	11.5	20.6	52.9	26.5
U OF CONN	CT	.3	100	36.6	29.3	30.3	33.9	30.0	37.0	33.0
U OF HARTFORD	CT	.1	26	16.7	30.0	11.1	6.3	19.2	61.5	19.2
U OF NEW HAVEN	CT		13	8.3	8.3	16.7	20.0	7.7	69.2	23.1
WESTERN CONN ST U	CT		15	33.3	42.9	28.6	33.3	40.0	40.0	20.0
DELAWARE										
DELAWARE ST COLL	DE		10	28.6	40.0			10.0	70.0	20.0

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				< < < < < < < < < PERCENT PASSING > > > > > > > > >						
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GOLDEY BEACOM COLL	DE		10		28.6	28.6	50.0	30.0	50.0	20.0
U OF DELAWARE	DE	.2	89	39.7	36.2	37.3	28.6	32.6	42.7	24.7
WILMINGTON COLL	DE		7	16.7	20.0	16.7		28.6	57.1	14.3
DISTRICT OF COLUMBIA										
AMERICAN	DC	.1	53	27.3	43.6	25.6	19.4	15.1	45.3	39.6
BENJAMIN FRANKLIN U	DC		14	14.3	38.5	9.1		7.1	50.0	42.9
CATHOLIC U OF AMER	DC		14	30.0	25.0	30.0	25.0	28.6	50.0	21.4
GEORGE WASHINGTON	DC	.1	50	27.8	34.4	29.0	38.2	24.0	44.0	32.0
GEORGETOWN	DC	.1	46	57.1	32.0	54.8	33.3	39.1	30.4	30.4
HOWARD	DC	.2	59	26.1	23.4	19.1	10.9	13.6	62.7	23.7
SOUTHEASTERN	DC	.1	20	11.1	21.1	5.6	5.6	10.0	75.0	15.0
STRAYER COLL	DC		17	20.0	31.3	5.9	12.5	5.9	64.7	29.4
U OF DC	DC	.1	22	11.1	25.0	23.8	5.3	9.1	63.6	27.3
FLORIDA										
BARRY	FL		6	50.0	40.0	33.3	50.0	50.0	33.3	16.7
BETHUNE COOKMAN COLL	FL		6	20.0	20.0		33.3	16.7	66.7	16.7
FL AGRI & MECH	FL	.1	20	26.7	21.4	15.4	23.1	25.0	55.0	20.0
FL ATLANTIC U	FL	.2	64	36.2	41.7	38.3	35.7	34.4	35.9	29.7
FL INTERNATIONAL	FL	.2	61	57.5	60.0	61.1	51.5	55.7	16.4	27.9
FL SOUTHERN COLL	FL	.1	25	22.2	52.9	50.0	53.8	36.0	20.0	44.0
FL STATE	FL	.2	83	41.5	43.6	47.2	50.0	36.1	25.3	38.6
FLAGLER COLL	FL		5	40.0	40.0		20.0		40.0	60.0
JACKSONVILLE U	FL		6		60.0		25.0	16.7	50.0	33.3
NOVA	FL		5		40.0			40.0	60.0	
ROLLINS COLL	FL		8	16.7	33.3	20.0		25.0	62.5	12.5
ST LEO COLL	FL		18	41.7	30.0	23.1		27.8	50.0	22.2
ST THOMAS U	FL		8	12.5			20.0	12.5	75.0	12.5
STETSON U	FL	.1	19	14.3	30.8	20.0	15.4	10.5	57.9	31.6
TAMPA COLL	FL		7	28.6		16.7	20.0		71.4	28.6
U OF CENTRAL FL	FL	.1	50	54.8	36.1	27.6	50.0	38.0	32.0	30.0
U OF FLORIDA	FL	.1	39	32.1	43.3	50.0	50.0	33.3	33.3	33.3
U OF MIAMI	FL	.1	39	35.7	26.1	33.3	41.4	33.3	43.6	23.1
U OF NORTH FL	FL	.1	27	35.7	44.4	35.7	25.0	25.9	40.7	33.3
U OF SO FLORIDA	FL	.2	80	38.5	42.3	38.9	52.0	38.8	30.0	31.3
U OF TAMPA	FL		9	50.0	16.7			11.1	44.4	44.4
U OF WEST FLORIDA	FL	.1	33	36.4	37.5	40.0	38.1	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.

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
GEORGIA										
AUGUSTA COLL	GA		13	10.0	28.6	20.0	33.3	15.4	69.2	15.4
BERRY COLL	GA		10	66.7	20.0	66.7	62.5	40.0	10.0	50.0
BRENAU COLL	GA		6	40.0	60.0	25.0	20.0	16.7	33.3	50.0
CLARK/ATLANTA U	GA		6	40.0	40.0		16.7		50.0	50.0
COLUMBUS COLL	GA		14	33.3			20.0	7.1	64.3	28.6
EMORY	GA		18	55.6	71.4	37.5	58.3	44.4	16.7	38.9
GA COLLEGE	GA	.1	34	18.5	30.0	14.8	28.6	14.7	44.1	41.2
GA INST OF TECH	GA		14	28.6	22.2	50.0	40.0	35.7	42.9	21.4
GA SOUTHERN COLL	GA	.1	53	40.0	46.5	17.5	32.5	24.5	32.1	43.4
GA SOUTHWESTERN COLL	GA		13	18.2	18.2	8.3	25.0	7.7	69.2	23.1
GA STATE	GA	.4	137	43.4	35.1	39.6	43.5	40.9	34.3	24.8
KENNESAW COLL	GA	.2	63	35.0	40.9	25.6	26.5	27.0	39.7	33.3
MERCER U-ATLANTA	GA		12	33.3	30.0	25.0	33.3	33.3	50.0	16.7
MERCER U-MACON	GA	.1	19	33.3	23.1	31.3	14.3	26.3	31.6	42.1
MOREHOUSE COLL	GA		12		10.0	9.1	20.0	8.3	83.3	8.3
OGLETHORPE	GA		12	33.3	27.3	37.5	37.5	25.0	50.0	25.0
PIEDMONT COLL	GA	.1	22	47.1	56.3	29.4	33.3	27.3	27.3	45.5
SAVANNAH STATE	GA		5						100.0	
U OF GEORGIA	GA	.3	122	37.5	37.0	30.1	30.9	28.7	37.7	33.6
VALDOSTA STATE	GA	.1	41	30.8	43.3	33.3	37.0	34.1	29.3	36.6
WEST GEORGIA COLL	GA	.1	23	33.3	19.0	22.2	21.1	13.0	43.5	43.5
GUAM										
U OF GUAM	GU		12	20.0				8.3	83.3	8.3
HAWAII										
CHAMINADE	HI		11	25.0	28.6	25.0		27.3	63.6	9.1
HAWAII PACIFIC COLL	HI		10	60.0	66.7	66.7	83.3	60.0		40.0
U OF HAWAII-MANOA	HI	.2	80	25.9	25.4	22.6	28.8	23.8	58.8	17.5
IDAHO										
BOISE STATE	ID	.1	51	30.6	48.6	31.3	26.9	41.2	29.4	29.4
IDAHO STATE	ID		16	25.0	16.7	45.5		18.8	50.0	31.3
NORTHWEST NAZARENE	ID		7		25.0	57.1	68.0	14.3	28.6	57.1
U OF IDAHO	ID	.1	33	40.9	47.4	60.0	38.1	39.4	33.3	27.3
ILLINOIS										
AUGUSTANA COLL	IL	.1	24	42.9	30.8	56.3	52.9	37.5	25.0	37.5

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REPORT NUMBER 12-C

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

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
AURORA COLL	IL		9	33.3	40.0	40.0	50.0	33.3	33.3	33.3
BRADLEY	IL	.1	21	26.3	35.0	29.4	16.7	19.0	52.4	28.6
CHICAGO STATE	IL	.1	26	13.6	14.3	13.0	17.4	19.2	73.1	7.7
DEPAUL	IL	.5	177	38.6	31.9	31.9	28.6	30.5	41.8	27.7
EASTERN IL	IL	.1	51	24.4	43.6	36.1	27.0	23.5	43.1	33.3
ELMHURST COLL	IL	.1	41	20.6	16.1	13.9	3.6	17.1	65.9	17.1
GOVERNORS STATE	IL		16	16.7	27.3	23.1	33.3	25.0	37.5	37.5
GREENVILLE COLL	IL		5		20.0		50.0		60.0	40.0
IL BENEDICTINE COLL	IL	.1	23	16.7	14.3	5.9	25.0	21.7	65.2	13.0
IL COLL	IL		5	25.0		20.0		20.0	60.0	20.0
IL INST TECH	IL		6	16.7	50.0	33.3	40.0	16.7	50.0	33.3
IL STATE	IL	.2	76	46.4	41.9	34.8	31.8	38.2	31.6	30.3
IL WESLEYAN	IL	.1	19	41.7	45.5	40.0	28.6	47.4	42.1	10.5
LEWIS	IL		18	14.3	18.8	20.0	28.6	16.7	44.4	38.9
MCKENDREE COLL	IL		14	23.1	38.5	23.1	16.7	21.4	57.1	21.4
MILLIKIN	IL		16	33.3	41.7	10.0	25.0	37.5	50.0	12.5
MUNDELEIN COLL	IL		7	16.7	20.0	16.7		28.6	57.1	14.3
NO PARK COLL	IL		9	16.7	28.6	16.7	37.5	33.3	55.6	11.1
NORTH CENTRAL COLL	IL		17	38.5	7.7	36.4	9.1	17.6	52.9	29.4
NORTHEASTERN IL	IL	.1	50	12.8	18.9	10.0	20.0	18.0	64.0	18.0
NORTHERN IL	IL	.2	77	42.6	43.4	36.4	35.7	36.4	36.4	27.3
NORTHWESTERN	IL		10		14.3	14.3	14.3	20.0	70.0	10.0
QUINCY COLL	IL		9	42.9	42.9	12.5	16.7	11.1	44.4	44.4
ROOSEVELT	IL	.2	55	12.5	22.0	22.2	30.4	21.8	45.5	32.7
ROSARY COLL	IL		7	66.7		40.0	50.0	28.6	14.3	57.1
SANGAMON STATE	IL	.1	21	27.8	44.4	38.9	43.8	9.5	38.1	52.4
ST XAVIER COLL	IL		12	25.0	8.3	8.3	9.1	8.3	75.0	16.7
STHN IL U-CARBONDALE	IL	.2	58	25.0	36.6	41.5	42.9	24.1	44.8	31.0
STHN IL U-EDWARDSVILLE	IL	.1	34	31.8	29.6	43.5	36.8	41.2	35.3	23.5
U OF CHICAGO-LOYOLA	IL	.1	44	33.3	16.7	25.6	27.0	18.2	40.9	40.9
U OF IL-CHICAGO	IL	.3	125	33.3	34.0	31.6	33.0	24.8	36.0	39.2
U OF IL-URBANA	IL	.3	119	47.7	49.4	48.1	45.3	43.7	30.3	26.1
WESTERN IL U	IL	.1	36	41.7	38.5	29.6	31.8	33.3	36.1	30.6
INDIANA										
ANDERSON COLL	IN		9	20.0		40.0	25.0	22.2	44.4	33.3
BALL ST	IN	.1	51	24.3	20.9	31.7	33.3	21.6	49.0	29.4
BUTLER	IN		10	20.0	50.0	30.0	22.2	20.0	50.0	30.0
GOSHEN COLL	IN		6	50.0			75.0	33.3	16.7	50.0
IN CENTRAL	IN		9	14.3	25.0		16.7	11.1	77.8	11.1

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REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
IN ST U-TERRE HAUTE	IN	.1	28	21.1	33.3	36.8	30.4	21.4	42.9	35.7
IN U-BLOOMINGTON	IN	.4	150	43.9	44.0	46.2	40.4	32.0	32.0	36.0
IN U-FORT WAYNE	IN		12	42.9	37.5	42.9	16.7	33.3	25.0	41.7
IN U-NORTHWEST	IN		10	44.4	16.7	14.3	16.7	30.0	50.0	20.0
IN U-PURDUE-INDPLS	IN	.1	28	11.1	11.1	13.6	20.0	10.7	71.4	17.9
IN U-SOUTH BEND	IN		16	50.0	27.3	37.5	36.4	37.5	37.5	25.0
IN U-SOUTHEAST	IN		8		57.1	40.0	25.0	25.0	50.0	25.0
MANCHESTER COLL	IN		8	25.0		50.0	16.7	12.5	50.0	37.5
MARIAN COLL-INDPLS	IN		6	16.7	33.3	33.3	40.0	16.7	50.0	33.3
PURDUE U-CALUMET	IN	.1	21	26.3	41.2	31.6	35.0	28.6	57.1	14.3
PURDUE U-MAIN CAMPUS	IN	.1	47	31.3	28.1	51.6	60.0	25.5	34.0	40.4
ST JOSEPHS COLL	IN		11	40.0	44.4	40.0	40.0	18.2	27.3	54.5
ST MARYS COLL	IN	.1	24	26.3	10.0	17.6	30.0	16.7	62.5	20.8
U OF EVANSVILLE	IN		7			14.3	28.6	14.3	71.4	14.3
U OF NOTRE DAME	IN	.3	121	58.8	49.3	48.9	41.9	42.1	24.8	33.1
U OF SOUTH INDIANA	IN		16	30.8	36.4	30.8	54.5	31.3	37.5	31.3
VALPARAISO	IN		12	40.0	25.0	42.9	37.5	33.3	50.0	16.7
IOWA										
BRIAR CLIFF COLL	IA		8	14.3	37.5	16.7	50.0	12.5	50.0	37.5
BUENA VISTA COLL	IA	.1	32	46.2	37.5	33.3	27.3	31.3	50.0	18.8
CENTRAL U OF IOWA	IA		13	33.3	50.0	36.4	25.0	38.5	38.5	23.1
COE COLL	IA		8	16.7	33.3	33.3	25.0	25.0	62.5	12.5
DRAKE	IA	.1	26	41.7	36.4	35.3	21.4	26.9	46.2	26.9
GRANDVIEW COLL	IA		5	33.3	75.0	25.0	25.0	40.0	20.0	40.0
IOWA STATE	IA	.2	67	43.1	47.9	30.6	39.5	34.3	31.3	34.3
LORAS COLL	IA		12	33.3	36.4	50.0	40.0	16.7	33.3	50.0
LUTHER COLL	IA		10	60.0	80.0	62.5	50.0	60.0	10.0	30.0
MORNINGSIDE COLL	IA		7		40.0	25.0	75.0	42.9	28.6	28.6
MT MERCY COLL	IA		8	14.3	28.6		50.0		50.0	50.0
NORTHWESTERN COLL	IA		5	75.0		33.3	50.0	20.0	20.0	60.0
SIMPSON COLL	IA		16	25.0	15.4	28.6	27.3	25.0	56.3	18.8
ST AMBROSE COLL	IA	.1	19	46.2	27.3	75.0	27.3	42.1	31.6	26.3
U OF IOWA	IA	.2	76	39.4	37.0	36.7	21.6	34.2	40.8	25.0
U OF NORTHERN IOWA	IA	.2	57	45.8	37.0	23.3	42.9	35.1	45.6	19.3
UPPER IOWA U	IA	.1	25	26.1	15.8	5.9	10.5	20.0	68.0	12.0
WARTBURG COLL	IA		12	10.0	12.5	40.0	30.0	25.0	58.3	16.7
KANSAS										
BAKER	KS		5	25.0		25.0	25.0		40.0	60.0

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
EMPORIA STATE	KS		18	21.4	28.6	31.3	16.7	27.8	44.4	27.8
FORT HAYS STATE	KS		12	33.3	28.6	12.5	40.0	16.7	25.0	58.3
KANSAS STATE	KS	.2	71	34.6	32.8	31.5	37.0	23.9	38.0	38.0
MID-AMERICA NAZARENE	KS		6		33.3	66.7	60.0		33.3	66.7
PITTSBURG STATE	KS		13	30.0	36.4	20.0	22.2	38.5	38.5	23.1
ST MARY PLAINS COLL	KS		7	14.3	28.6		33.3	14.3	57.1	28.6
U OF KANSAS	KS	.2	56	52.8	52.8	40.5	38.2	42.9	33.9	23.2
WASHBURN U OF TOPEKA	KS	.1	20	41.2	40.0	30.8	26.7	30.0	45.0	25.0
WICHITA STATE	KS	.1	41	26.7	41.9	36.7	30.4	31.7	39.0	29.3
KENTUCKY										
BELLARMINE COLL	KY	.1	27	40.0	25.0	13.6	15.8	18.5	51.9	29.6
CUMBERLAND COLL	KY		7		14.3			14.3	85.7	
EASTERN KY	KY	.1	32	16.7	8.3	11.5	16.0	12.5	71.9	15.6
MOREHEAD STATE	KY	.1	20	37.5	50.0	26.7	25.0	40.0	40.0	20.0
MURRAY STATE	KY	.1	25	44.4	46.7	38.1	53.8	36.0	36.0	28.0
NORTHERN KENTUCKY U	KY	.1	21	13.3	31.3	37.5	15.4	33.3	47.6	19.0
PIKEVILLE COLL	KY		7	28.6	16.7	16.7	20.0	14.3	57.1	28.6
THOMAS MORE COLL	KY		8	28.6	16.7		66.7	25.0	50.0	25.0
TRANSYLVANIA	KY		11	28.6	25.0	22.2	40.0	36.4	54.5	9.1
U OF KENTUCKY	KY	.3	105	30.1	34.2	19.5	31.0	21.0	49.5	29.5
U OF LOUISVILLE	KY	.1	39	25.9	37.5	25.9	33.3	25.6	48.7	25.6
WESTERN KY	KY	.1	29	38.1	38.1	40.0	41.2	41.4	34.5	24.1
LOUISIANA										
CENTENARY OF LA	LA		12	44.4	33.3	37.5	44.4	33.3	33.3	33.3
GRAMBLING STATE	LA		14	38.5	46.2	16.7	8.3	21.4	35.7	42.9
LA ST U-A&M	LA	.3	103	38.2	29.7	26.8	44.3	32.0	34.0	34.0
LA ST U-SHREVEPORT	LA	.1	31	40.0	40.9	23.1	19.0	29.0	38.7	32.3
LA TECH	LA	.1	42	20.7	37.5	23.5	23.3	21.4	45.2	33.3
LOYOLA U	LA	.1	26	37.5	33.3	37.5	42.1	38.5	30.8	30.8
MCNEESE STATE	LA	.1	21	26.7	23.5	17.6	25.0	23.8	47.6	28.6
NICHOLLS STATE	LA		15	15.4	16.7	20.0	18.2	13.3	53.3	33.3
NORTHEAST LA	LA	.1	29	26.1	31.8	16.7	33.3	24.1	41.4	34.5
NORTHWESTERN STATE	LA		13	28.6	28.6	10.0	22.2	15.4	61.5	23.1
SOUTHEASTERN LA	LA	.1	33	18.2	40.0	32.0	31.6	33.3	45.5	21.2
SOUTHERN U-BATON ROUGE	LA		17				6.3	5.9	94.1	
TULANE U	LA	.1	38	57.1	44.0	38.5	25.0	34.2	31.6	34.2
U OF NEW ORLEANS	LA	.2	62	36.4	41.9	38.6	46.5	35.5	29.0	35.5
U OF STHWESTN LA	LA	.1	30	54.2	40.0	57.1	42.1	43.3	16.7	40.0

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MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
XAVIER U OF LA	LA		8	50.0	25.0	16.7	28.6	25.0	62.5	12.5
MAINE										
HUSSON COLL	ME	.1	27	20.0	17.4	20.0	7.7	18.5	59.3	22.2
ST JOSEPHS COLL	ME		6	50.0	66.7	20.0	50.0	33.3	50.0	16.7
THOMAS COLL	ME		11	11.1		20.0		18.2	72.7	9.1
U OF ME-AUGUSTA	ME		7	50.0	20.0	25.0		28.6	42.9	28.6
U OF ME-ORONO	ME	.1	19	30.8	35.7	36.4	55.6	31.6	36.8	31.6
U OF ME-PORTLAND	ME	.1	26	41.2	42.9	53.3	44.4	38.5	34.6	26.9
MARYLAND										
BOWIE STATE	MD		15		23.1	14.3	15.4	13.3	73.3	13.3
COLUMBIA UNION COLL	MD		6	16.7	33.3	16.7			66.7	33.3
FROSTBURG STATE	MD	.1	50	37.1	22.9	38.2	37.5	32.0	44.0	24.0
LOYOLA COLL	MD	.2	60	37.5	46.2	35.3	37.1	41.7	35.0	23.3
MORGAN STATE	MD		17	6.3	6.3	12.5			76.5	23.5
MT ST MARYS COLL	MD	.1	41	33.3	29.2	30.0	32.0	26.8	48.8	24.4
SALISBURY STATE	MD	.1	30	21.7	29.2	33.3	28.6	30.0	43.3	26.7
TOWSON STATE	MD	.2	79	33.3	38.9	51.9	48.0	34.2	35.4	30.4
U OF BALTIMORE	MD	.4	133	29.3	31.3	25.0	27.8	25.6	46.6	27.8
U OF MD-BALTO	MD	.1	35	36.7	46.2	50.0	45.5	34.3	34.3	31.4
U OF MD-COLLEGE PARK	MD	1.0	348	30.0	36.3	34.1	28.5	27.0	41.4	31.6
U OF MD-EASTERN SHORE	MD		5	20.0	20.0			20.0	80.0	
MASSACHUSETTS										
AMERICAN INTERNATL	MA		10	28.6	25.0	37.5	33.3	40.0	50.0	10.0
ASSUMPTION COLL	MA	.1	27	15.8	10.5	36.4	18.8	25.9	55.6	18.5
BABSON COLL	MA	.2	55	42.9	26.3	44.4	26.5	27.3	34.5	38.2
BENTLEY COLL	MA	.5	170	34.0	33.6	40.5	32.0	31.2	37.6	31.2
BOSTON COLL	MA	.3	94	46.4	32.2	31.8	41.3	29.8	39.4	30.9
BOSTON U	MA	.1	54	36.6	23.8	30.6	27.8	25.9	55.6	18.5
COLLEGE OF HOLY CROSS	MA	.1	26	57.1	53.8	35.3	43.8	46.2	26.9	26.9
FITCHBURG STATE	MA		7	14.3	14.3		20.0	14.3	71.4	14.3
MERRIMACK COLL	MA	.1	48	30.3	25.7	32.5	35.3	25.0	50.0	25.0
NICHOLS COLL	MA		13	45.5	36.4	16.7	27.3	23.1	46.2	30.8
NORTH ADAMS STATE	MA		12	25.0	37.5	22.2	25.0	16.7	50.0	33.3
NORTHEASTERN U	MA	.3	99	27.3	17.6	23.2	19.1	18.2	53.5	28.3
SALEM STATE	MA	.1	30	16.0	15.4	30.4	29.2	16.7	56.7	26.7
SIMMONS COLL	MA		10	50.0	50.0	50.0	33.3	40.0	20.0	40.0
SOUTHEASTERN MASS	MA	.1	25	22.7	10.0	11.1	17.6	12.0	56.0	32.0

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

REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
STONEHILL COLL	MA	.1	20	50.0	25.0	52.9	30.8	40.0	40.0	20.0
SUFFOLK	MA	.1	28	29.2	16.7	23.8	18.2	17.9	57.1	25.0
U OF LOWELL	MA	.1	31	20.0	21.7	25.0	44.0	25.8	41.9	32.3
U OF MASS-AMHERST	MA	.3	105	41.5	38.1	43.5	36.8	40.0	34.3	25.7
U OF MASS-BOSTON	MA	.1	29	40.0	42.1	26.3	26.3	31.0	34.5	34.5
WESTERN NEW ENG COLL	MA	.1	46	34.4	25.8	30.6	37.9	32.6	39.1	28.3
WESTFIELD ST COLL	MA		11	12.5	12.5	22.2	11.1	27.3	63.6	9.1
WORCESTER STATE	MA		5	33.3	75.0	50.0	33.3	60.0	20.0	20.0
MICHIGAN										
ADRIAN COLL	MI		5	40.0			50.0		40.0	60.0
ALBION COLL	MI	.1	23	35.0	22.2	33.3	33.3	8.7	43.5	47.8
ALMA COLL	MI		5	75.0	60.0	75.0	80.0	60.0	20.0	20.0
ANDREWS	MI		7	66.7	60.0		20.0	28.6	14.3	57.1
AQUINAS COLL	MI		17	45.5	45.5	33.3	25.0	35.3	41.2	23.5
CALVIN COLL	MI		15	22.2	38.5	55.6	57.1	40.0	33.3	26.7
CENTRAL MICH	MI	.2	81	29.2	27.3	40.4	38.5	32.1	42.0	25.9
DAVENPORT COLLEGE	MI		14	16.7	8.3	7.7	8.3	7.1	71.4	21.4
DETROIT COLL OF BUS	MI		10			12.5	14.3		90.0	10.0
EASTERN MICH	MI	.1	53	30.0	18.2	27.3	36.1	18.9	45.3	35.8
FERRIS STATE	MI	.1	30	28.6	40.0	8.3	17.6	13.3	46.7	40.0
GRAND VALLEY ST	MI	.1	19	33.3	54.5	30.0	23.1	31.6	26.3	42.1
HILLSDALE COLL	MI		18	33.3	13.3	30.8	16.7	5.6	55.6	38.9
HOPE COLL	MI		12	55.6	33.3	60.0	57.1	41.7	25.0	33.3
LAKE SUPERIOR STATE	MI		8	33.3	50.0	20.0	20.0	37.5	50.0	12.5
LAWRENCE INST TECH	MI		7	16.7	20.0	20.0	20.0	14.3	71.4	14.3
MADONNA COLL	MI		12	25.0	25.0	33.3	25.0	25.0	58.3	16.7
MICHIGAN STATE	MI	.4	161	42.0	36.1	44.5	35.3	35.4	37.9	26.7
MICHIGAN TECH	MI		9	44.4	42.9	42.9		33.3	33.3	33.3
NORTHERN MICH	MI	.1	20	50.0	33.3	33.3	33.3	35.0	35.0	30.0
NORTHWOOD INST	MI	.1	26	25.0	13.6	27.3	35.3	15.4	50.0	34.6
OAKLAND U	MI	.1	20	38.5	44.4	10.0	12.5	30.0	50.0	20.0
SAGINAW VALLEY ST	MI		13	87.5	62.5	40.0	25.0	46.2	7.7	46.2
U OF DETROIT	MI	.1	22	35.3	27.8	36.8	26.7	27.3	50.0	22.7
U OF MI-ANN ARBOR	MI	.1	47	65.4	51.5	46.2	40.0	46.8	17.0	36.2
U OF MI-DEARBORN	MI	.1	32	33.3	33.3	19.0	41.2	34.4	46.9	18.8
U OF MI-FLINT	MI	.1	22	27.8	27.8	16.7	23.1	18.2	50.0	31.8
WALSH COLLEGE	MI	.3	106	23.5	33.3	24.6	27.7	26.4	49.1	24.5
WAYNE STATE	MI	.1	51	38.9	37.1	36.1	27.8	31.4	37.3	31.4
WESTERN MI U	MI	.3	103	29.7	29.3	30.7	17.5	22.3	45.6	32.0

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NATIONAL TOTALS
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MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
MINNESOTA										
BEMIDJI STATE	MN		11	37.5	37.5	33.3	33.3	36.4	54.5	9.1
COLL OF ST BENEDICT	MN		8	40.0	50.0	60.0	100.0	50.0	12.5	37.5
COLL OF ST CATHERINE	MN		18	23.5	20.0	35.7	8.3	16.7	55.6	27.8
COLL OF ST THOMAS	MN	.1	50	54.1	47.1	42.9	31.4	34.0	36.0	30.0
CONCORDIA MOORHEAD	MN		17	37.5	63.6	40.0	50.0	58.8	29.4	11.8
GUSTAVUS ADOLPHUS	MN		10	42.9	42.9	55.6	55.6	40.0	20.0	40.0
MANKATO STATE	MN	.1	53	26.7	40.0	44.1	67.7	34.0	24.5	41.5
MOORHEAD STATE	MN	.1	39	28.0	32.0	35.7	32.0	28.2	41.0	30.8
ST CLOUD STATE	MN	.1	51	47.4	52.9	52.0	48.1	45.1	17.6	37.3
ST JOHNS U	MN		13	50.0	45.5	66.7	62.5	53.8	23.1	23.1
U OF MN-DULUTH	MN	.1	34	43.5	51.9	56.3	47.4	41.2	20.6	38.2
U OF MN-MNPLS	MN	.1	46	45.8	50.0	83.3	52.6	56.5	21.7	21.7
WINONA STATE	MN	.1	19	33.3	18.8	21.4	33.3	15.8	36.8	47.4
MISSISSIPPI										
BELHAVEN COLL	MS		6			16.7	25.0	16.7	66.7	16.7
DELTA STATE	MS	.1	19	7.7	23.5	16.7	11.1	15.8	63.2	21.1
JACKSON STATE	MS		11	12.5	14.3	20.0	11.1	27.3	63.6	9.1
MILLSAPS COLL	MS		12	62.5	22.2	36.4	25.0	25.0	25.0	50.0
MS COLL	MS	.1	38	24.1	16.0	10.7	26.1	26.3	60.5	13.2
MS ST U	MS	.2	63	39.6	28.3	32.1	25.0	15.9	39.7	44.4
MS U FOR WOMEN	MS		7		33.3	42.9	20.0	14.3	42.9	42.9
U OF MS	MS	.1	39	35.7	48.3	13.8	15.4	17.9	43.6	38.5
U OF SOUTHERN MS	MS	.2	61	42.2	33.3	25.5	27.8	23.0	39.3	37.7
MISSOURI										
AVILA COLL	MO		5	66.7	33.3			20.0	40.0	40.0
CENTRAL METH COLL	MO		5				20.0	20.0	80.0	
CENTRAL MO STATE	MO	.1	19	61.5	41.7	33.3	33.3	36.8	31.6	31.6
COLUMBIA COLL	MO		7	20.0	25.0	50.0		42.9	28.6	28.6
DRURY COLL	MO		8	20.0	33.3		50.0	25.0	37.5	37.5
EVANGEL COLL	MO		11	62.5	30.0	33.3	14.3	27.3	18.2	54.5
FONTBONNE COLL	MO		6	50.0	33.3	16.7			50.0	50.0
LINCOLN U	MO		13	20.0	11.1		18.2	15.4	69.2	15.4
LINDENWOOD COLL	MO		5	25.0	25.0		25.0		60.0	40.0
MARYVILLE COLL	MO		9	42.9	20.0	16.7	20.0	44.4	44.4	11.1
MO SOUTHERN STATE	MO	.1	19	31.3	53.3	20.0	11.1	36.8	42.1	21.1
MO WESTERN ST COLL	MO		14	30.0	11.1	45.5	40.0	35.7	42.9	21.4

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NORTHEAST MO STATE	MO	.1	21	56.3	38.5	53.3	45.5	47.6	23.8	28.6
NORTHWEST MO STATE	MO	.1	22	38.1	47.1	18.8	31.3	22.7	40.9	36.4
PARK COLL	MO		12	11.1	22.2	40.0	25.0	25.0	58.3	16.7
ROCKHURST COLL	MO		18	17.6	7.7	25.0		11.1	72.2	16.7
SOUTHEAST MO STATE	MO	.1	30	52.4	55.6	20.0	33.3	30.0	33.3	36.7
SOUTHWEST MO STATE	MO	.2	81	25.4	28.8	24.2	25.4	21.0	48.1	30.9
ST LOUIS U	MO	.1	44	23.5	24.2	25.7	25.0	18.2	50.0	31.8
U OF MO-COLUMBIA	MO	.2	84	45.5	30.4	50.0	45.6	32.1	31.0	36.9
U OF MO-KANSAS CITY	MO	.1	36	20.7	25.9	29.2	32.0	27.8	52.8	19.4
U OF MO-ST LOUIS	MO	.3	96	22.7	31.9	34.6	28.0	19.8	43.8	36.5
WASHINGTON U	MO		9	40.0	33.3	40.0	50.0	44.4	22.2	33.3
WEBSTER COLL	MO		5			20.0			80.0	20.0
WILLIAM JEWELL COLL	MO		11	22.2	44.4	50.0	44.4	18.2	36.4	45.5
MONTANA										
CARROLL COLL	MT		5				25.0	20.0	80.0	
EASTERN MONTANA COLL	MT	.1	20	16.7	40.0	28.6	33.3	25.0	40.0	35.0
GREAT FALLS COLL	MT		6	33.3				16.7	66.7	16.7
MONTANA ST UNIV	MT	.1	20	45.5	37.5	44.4	37.5	40.0	30.0	30.0
U OF MONTANA	MT	.1	25	29.4	29.4	40.0	64.3	32.0	40.0	28.0
NEBRASKA										
CHADRON STATE	NE		7	66.7	33.3	16.7	50.0	14.3	28.6	57.1
CREIGHTON	NE	.1	23	57.1	37.5	36.4	30.8	34.8	30.4	34.8
DOANE COLL	NE		6	60.0	60.0	25.0	33.3	50.0	33.3	16.7
HASTINGS COLL	NE		5	25.0	33.3			40.0	60.0	
KEARNEY STATE	NE		17	28.6	35.7	21.4	20.0	23.5	52.9	23.5
MIDLAND LUTHERAN COLL	NE		7	16.7	14.3	14.3	40.0		71.4	28.6
NEBR-WESLEYAN	NE		9	37.5		37.5	33.3	22.2	33.3	44.4
PERU STATE COLL	NE		6	50.0	66.7	33.3	20.0	33.3	33.3	33.3
U OF NEBR-LINCOLN	NE	.1	44	33.3	30.0	15.2	24.0	18.2	47.7	34.1
U OF NEBR-OMAHA	NE		18	58.8	25.0	21.4	58.3	38.9	27.8	33.3
UNION COLL	NE		5	60.0	33.3			20.0	40.0	40.0
WAYNE STATE	NE		7	40.0	50.0	33.3		42.9	42.9	14.3
NEVADA										
U OF NV-LAS VEGAS	NV	.1	53	33.3	34.2	41.7	36.4	34.0	37.7	28.3
U OF NV-RENO	NV	.1	25	25.0	33.3	64.7	66.7	36.0	24.0	40.0

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NEW HAMPSHIRE										
FRANKLIN PIERCE COLL	NH		11	37.5	57.1	30.0	40.0	36.4	54.5	9.1
NH COLL	NH	.1	22	35.3	27.8	31.6	30.0	27.3	45.5	27.3
NH PLYMOUTH STATE	NH		11	33.3	37.5	33.3		27.3	54.5	18.2
U OF NH	NH		15	57.1	27.3	41.7	45.5	33.3	33.3	33.3
NEW JERSEY										
BLOOMFIELD COLL	NJ		10	12.5	12.5				80.0	20.0
CALDWELL COLL	NJ		5						100.0	
FARLGH DCKSN-MADISON	NJ	.2	55	17.1	8.1	8.7	7.7	9.1	72.7	18.2
FARLGH DCKSN-RTHFD	NJ	.1	25	21.1	6.7	20.0		12.0	68.0	20.0
FARLGH DCKSN-TEANECK	NJ	.1	38	21.4	12.0	31.0	19.0	15.8	55.3	28.9
GEORGIAN CT COLL	NJ	.1	24	10.5	5.3	16.7	9.1	4.2	70.8	25.0
GLASSBORO STATE	NJ	.1	53	10.8	31.4	30.0	22.2	24.5	52.8	22.6
KEAN COLL OF NJ	NJ	.2	71	10.5	18.5	13.3	16.1	9.9	66.2	23.9
MONMOUTH COLL	NJ	.2	58	22.2	7.3	11.6	5.4	13.8	67.2	19.0
MONTCLAIR STATE	NJ	.4	153	34.0	32.6	17.1	14.5	18.3	49.7	32.0
RAMAPO COLL OF NJ	NJ	.1	47	31.4	32.0	18.2	17.9	21.3	51.1	27.7
RICHARD STOCKTON ST	NJ	.1	47	19.5	20.0	10.5	11.4	10.6	61.7	27.7
RIDER COLL	NJ	.3	104	30.0	23.0	16.4	11.4	20.2	56.7	23.1
RUTGERS U-CAMDEN	NJ	.2	61	17.4	22.0	25.0	25.0	21.3	52.5	26.2
RUTGERS U-NEW BRNSWK	NJ	.4	145	33.7	29.3	27.0	28.3	27.6	50.3	22.1
RUTGERS U-NEWARK	NJ	.5	188	21.0	18.8	13.5	18.8	16.0	59.6	24.5
SETON HALL	NJ	.3	120	16.3	22.0	14.1	18.4	10.8	62.5	26.7
ST ELIZABETH COLL	NJ		7			20.0			85.7	14.3
ST PETERS COLL	NJ	.2	69	14.0	22.2	14.8	14.9	14.5	60.9	24.6
TRENTON STATE	NJ	.1	47	30.0	32.3	30.3	29.0	25.5	40.4	34.0
WILLIAM PATERSON	NJ	.2	76	21.1	27.8	21.7	13.0	23.7	53.9	22.4
NEW MEXICO										
COLL OF SANTA FE	NM		6	50.0	100.0	20.0	33.3	33.3	50.0	16.7
EASTERN NEW MEXICO	NM		14	30.0	36.4	28.6	33.3	21.4	42.9	35.7
NEW MEXICO HIGHLANDS	NM		6			40.0			66.7	33.3
NEW MEXICO STATE	NM	.1	50	32.4	20.0	27.3	39.4	18.0	46.0	36.0
U OF NEW MEXICO	NM	.1	44	44.0	46.2	40.7	39.1	47.7	36.4	15.9
NEW YORK										
ADELPHI	NY	.2	79	33.3	46.7	30.8	26.8	29.1	50.6	20.3
ALFRED	NY		16	44.4	12.5	25.0	50.0	25.0	50.0	25.0

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				< < < < < < < < < PERCENT PASSING > > > > > > > > >						
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CANISIUS COLL	NY	.1	33	30.8	31.3	40.9	40.0	30.3	45.5	24.2
CLARKSON U	NY	.1	22	40.0	18.2	41.7	37.5	22.7	36.4	40.9
COLL OF ST ROSE	NY		12	80.0	71.4	40.0	33.3	50.0	25.0	25.0
CORNELL U STATUTORY	NY		10	80.0	33.3	40.0	57.1	40.0	10.0	50.0
CUNY BERNARD BARUCH	NY	.8	307	37.4	47.9	33.3	34.1	33.9	47.2	18.9
CUNY BROOKLYN COLL	NY	.3	108	39.0	44.9	33.9	27.5	29.6	47.2	23.1
CUNY HUNTER COLL	NY	.2	66	25.0	38.2	29.0	10.7	22.7	56.1	21.2
CUNY LEHMAN COLL	NY	.1	50	36.0	17.9	20.0	28.6	18.0	60.0	22.0
CUNY MEDGAR EVERS	NY		8		33.3	16.7	20.0	12.5	75.0	12.5
CUNY QUEENS COLL	NY	.6	223	41.0	40.8	35.8	27.8	27.4	52.0	20.6
CUNY STATEN ISLAND	NY	.1	26	30.8	9.1	10.0	28.6	23.1	69.2	7.7
CUNY YORK	NY	.1	29	15.0	14.3	15.8	22.2	13.8	72.4	13.8
DOMINICAN BLAUVELT	NY		12	12.5		11.1	22.2		75.0	25.0
DOWLING COLL	NY	.2	59	40.7	35.7	41.2	19.2	20.3	49.2	30.5
ELMIRA COLL	NY		9	50.0	60.0	20.0		33.3	33.3	33.3
FORDHAM	NY	.3	115	41.5	34.0	37.7	34.4	33.9	48.7	17.4
HOFSTRA	NY	.6	225	37.0	45.1	36.1	22.8	28.9	50.2	20.9
IONA COLL	NY	.2	86	46.3	43.9	28.2	34.6	31.4	51.2	17.4
ITHACA COLL	NY	.1	28	31.3	28.6	37.5	6.3	21.4	53.6	25.0
L I U-BKLYN CENTER	NY	.1	23	11.8	29.4	23.1	12.5	13.0	69.6	17.4
L I U-CW POST	NY	.3	125	41.4	44.8	15.3	20.8	26.4	56.0	17.6
L I U-SOUTHAMPTON	NY		8			50.0	28.6	12.5	50.0	37.5
LE MOYNE COLL	NY	.2	81	41.9	32.5	38.1	37.9	32.1	43.2	24.7
MANHATTAN COLL	NY	.2	69	36.4	54.8	27.0	7.4	29.0	55.1	15.9
MARIST COLL	NY	.1	24	42.9	33.3	35.7	54.5	41.7	54.2	4.2
MARYMOUNT MANHATTAN	NY		9	42.9	50.0	16.7	40.0	33.3	33.3	33.3
MERCY COLL	NY	.1	38	7.7	23.1	21.7	11.1	15.8	73.7	10.5
NAZARETH OF RCHSTR	NY		8	33.3	20.0	33.3		25.0	75.0	
NEW YORK U	NY	.4	144	50.7	45.1	35.5	33.9	31.9	48.6	19.4
NIAGARA U	NY	.1	29	62.5	50.0	50.0	37.5	41.4	37.9	20.7
NY TECH INST-NYC	NY		9	40.0	20.0	11.1		11.1	66.7	22.2
NY TECH INST-WESTBURY	NY	.1	33	46.2	35.3	31.3	28.6	27.3	51.5	21.2
PACE U-NY	NY	.5	200	41.8	35.4	35.7	38.2	33.0	46.0	21.0
PACE U-PLEASANTVILLE	NY	.5	182	38.0	30.0	33.7	23.5	26.4	52.7	20.9
PACE U-WHITE PLAINS	NY	.1	37	15.4	10.5	29.2	50.0	27.0	56.8	16.2
REGENTS EXTERNAL DEG	NY		10	37.5	66.7		75.0	30.0	20.0	50.0
RENSSELAER POLY INST	NY		6		16.7				83.3	16.7
ROCHESTER INST TECH	NY	.1	44	48.0	54.2	36.0	40.9	27.3	29.5	43.2
RUSSELL SAGE COLL	NY		10			40.0	25.0	20.0	70.0	10.0
SIENA COLL	NY	.3	112	41.0	45.6	32.8	34.7	29.5	45.5	25.0

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REPORT NUMBER 12-C

[illegible] 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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SKIDMORE COLL	NY		6	25.0	25.0	25.0		50.0	50.0	
ST BONAVENTURE U	NY	.2	64	35.5	22.9	52.4	41.7	35.9	42.2	21.9
ST FRANCIS COLL	NY	.1	24	25.0	16.7	8.3	18.2	12.5	66.7	20.8
ST JOHN FISHER COLL	NY	.1	32	28.6	31.3	12.5	33.3	25.0	50.0	25.0
ST JOHNS	NY	.6	208	31.1	27.5	22.3	27.7	23.6	57.7	18.8
ST THOMAS AQUINAS	NY	.1	21	45.5	35.7	21.4		23.8	57.1	19.0
SUNY AT ALBANY	NY	.4	142	44.2	49.2	52.6	38.6	42.3	40.1	17.6
SUNY AT BINGHAMTON	NY	.4	148	64.9	50.7	44.7	43.1	45.9	32.4	21.6
SUNY AT BUFFALO	NY	.2	74	58.3	55.9	41.0	48.5	43.2	31.1	25.7
SUNY COLL BROCKPORT	NY		12		33.3	28.6	50.0	33.3	66.7	
SUNY COLL EMPIRE STATE	NY		5	66.7	66.7	66.7	50.0	80.0	20.0	
SUNY COLL FREDONIA	NY	.1	28	25.0	30.8	42.9	45.5	35.7	53.6	10.7
SUNY COLL GENESEO	NY	.1	41	45.0	31.3	39.1	56.5	43.9	31.7	24.4
SUNY COLL OLD WESTURY	NY	.1	44	42.9	26.3	29.2	23.8	22.7	54.5	22.7
SUNY COLL OSWEGO	NY	.2	85	41.2	40.0	35.7	30.6	32.9	45.9	21.2
SUNY COLL PLATTSBURGH	NY	.1	50	14.3	28.0	37.5	42.3	20.0	60.0	20.0
SUNY COLL UTICA-ROME	NY	.1	20	50.0	50.0	35.7	40.0	35.0	40.0	25.0
SYRACUSE	NY	.2	62	46.2	17.9	38.2	27.8	29.0	43.5	27.4
TOURO	NY	.1	34	50.0	50.0	26.3	23.1	29.4	41.2	29.4
UTICA COLL-SYRACUSE	NY	.1	21	20.0	38.5		16.7	23.8	66.7	9.5
WAGNER COLL	NY		5	50.0	25.0			20.0	60.0	20.0
YESHIVA	NY	.1	49	33.3	45.8	40.9	33.3	28.6	49.0	22.4
NORTH CAROLINA										
APPALACHIAN STATE	NC	.2	85	37.3	27.5	29.4	28.8	25.9	47.1	27.1
ATLANTIC CHRISTIAN	NC		11	18.2	50.0			9.1	45.5	45.5
BELMONT ABBEY COLL	NC		16	14.3	30.8	10.0	33.3	12.5	50.0	37.5
CAMPBELL U	NC	.1	21	40.0	42.9	16.7	25.0	14.3	42.9	42.9
CATAWBA COLL	NC		13	40.0	66.7	44.4	33.3	46.2	23.1	30.8
EAST CAROLINA	NC	.1	53	26.7	25.7	28.6	26.1	24.5	54.7	20.8
ELIZABETH CITY STATE	NC		8	33.3	16.7	25.0		12.5	62.5	25.0
ELON COLL	NC	.1	22	14.3	21.4	31.6	17.6	9.1	63.6	27.3
FAYETTEVILLE STATE	NC		7	20.0	25.0	60.0	33.3	28.6	42.9	28.6
GARDNER-WEBB COLL	NC		17	7.1	25.0			5.9	76.5	17.6
GREENSBORO COLL	NC		8	20.0	28.6			12.5	62.5	25.0
GUILFORD COLL	NC	.1	35	22.2	40.9	26.3	29.4	34.3	54.3	11.4
HIGH POINT COLL	NC	.1	27	15.8	37.5	13.3	15.4	18.5	59.3	22.2
JOHNSON C SMITH U	NC		8	20.0	50.0		20.0	25.0	50.0	25.0
LENOIR-RHYNE COLL	NC		16	20.0	27.3	15.4	20.0	6.3	50.0	43.8
MARS HILL COLL	NC		7	50.0	50.0		25.0	42.9	42.9	14.3

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REPORT NUMBER 12-C

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MEREDITH COLL	NC	.1	23	18.2	18.2	16.7	33.3	21.7	73.9	4.3
METHODIST COLL	NC		10	42.9	37.5	33.3	40.0	30.0	40.0	30.0
NC AGRIC & TECH	NC	.1	30	33.3	13.6	28.0	12.5	10.0	53.3	36.7
NC CENTRAL	NC		18	20.0	22.2	8.3	21.4	16.7	61.1	22.2
NC ST U-RALEIGH	NC	.3	122	36.6	41.6	48.3	50.0	42.6	38.5	18.9
NC WESLEYAN COLL	NC		8	16.7	20.0			12.5	87.5	
PEMBROKE STATE	NC		7	33.3	25.0			14.3	71.4	14.3
PFIEFFER COLL	NC		6		20.0	50.0		16.7	66.7	16.7
ST AUGUSTINES COLL	NC		5	20.0				20.0	80.0	
U OF NC-ASHEVILLE	NC		14	20.0	27.3	50.0	11.1	14.3	50.0	35.7
U OF NC-CHAPEL HILL	NC	.1	20	63.6	72.7	33.3	42.9	50.0	35.0	15.0
U OF NC-CHARLOTTE	NC	.2	81	40.5	45.8	43.8	43.6	44.4	32.1	23.5
U OF NC-GREENSBORO	NC	.2	65	30.0	45.7	20.6	32.4	33.8	52.3	13.8
U OF NC-WILMINGTON	NC	.1	49	20.7	48.3	31.0	26.1	30.6	51.0	18.4
WAKE FOREST	NC		17	62.5	50.0	100.0	66.7	47.1	29.4	23.5
WESTERN CAROLINA U	NC	.1	20	16.7	7.7	50.0	25.0	25.0	55.0	20.0
WINGATE COLL	NC		8	50.0	40.0	100.0	100.0	62.5	25.0	12.5
NORTH DAKOTA										
DICKINSON STATE	ND		6	16.7				16.7	83.3	
JAMESTOWN COLL	ND		5	66.7	33.3	50.0			20.0	80.0
NARY COLL	ND		12	30.0	25.0	50.0	50.0	33.3	33.3	33.3
MINOT STATE	ND	.1	19	30.8	43.8	38.5	25.0	31.6	26.3	42.1
ND DAKOTA STATE	ND	.1	25	35.0	36.4	50.0	45.5	36.0	28.0	36.0
U OF ND DAKOTA	ND	.2	61	32.7	36.1	37.1	34.4	23.8	37.7	39.3
OHIO										
ASHLAND COLL	OH		11	50.0	28.6	71.4	20.0	36.4	36.4	27.3
BALDWIN-WALLACE COLL	OH	.2	65	23.1	31.9	22.4	22.9	29.2	55.4	15.4
BOWLING GREEN STATE	OH	.2	59	48.7	54.3	34.2	51.3	42.4	22.0	35.6
CAPITAL U	OH	.1	23	16.7	30.8	29.4	40.0	39.1	43.5	17.4
CASE WESTERN RESERVE	OH	.1	19	36.4	33.3	18.2	41.7	26.3	47.4	26.3
CEDARVILLE COLL	OH		14	60.0	75.0	55.6	33.3	50.0	21.4	28.6
CENTRAL STATE	OH		8		25.0	16.7		12.5	75.0	12.5
CLEVELAND STATE	OH	.3	93	36.4	25.8	27.4	25.8	19.4	49.5	31.2
DYKE COLL	OH	.1	23	15.4	21.4	21.1	25.0	26.1	56.5	17.4
FINDLAY COLL	OH		6	40.0	20.0	60.0	66.7	33.3	33.3	33.3
FRANKLIN U	OH	.1	50	25.7	41.9	21.2	26.7	32.0	42.0	26.0
HEIDELBERG COLL	OH		5	66.7	66.7	40.0	25.0	40.0	40.0	20.0
JOHN CARROLL U	OH	.1	48	45.2	29.6	44.8	37.9	33.3	39.6	27.1

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NATIONAL TOTALS

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
KENT STATE	OH	.2	71	39.6	26.8	26.4	25.0	31.0	45.1	23.9
LAKE ERIE COLL	OH		8	28.6	33.3	28.6	20.0	12.5	37.5	50.0
MALONE COLL	OH		6	40.0		20.0	20.0	16.7	33.3	50.0
MARIETTA COLL	OH		15	25.0	50.0	20.0	37.5	26.7	60.0	13.3
MIAMI U	OH	.4	161	42.7	41.8	30.2	42.5	41.6	37.3	21.1
MT ST JOSEPH	OH		10	16.7	16.7	25.0	37.5	40.0	60.0	
MT UNION COLL	OH	.1	20	23.1	31.3	40.0	16.7	30.0	50.0	20.0
MT VERNON NAZARENE	OH		7		100.0	100.0	50.0	57.1	28.6	14.3
MUSKINGUM COLL	OH		5	40.0	40.0	25.0	25.0	20.0	40.0	40.0
NOTRE DAME COLL	OH		6	50.0	33.3	20.0	20.0	33.3	50.0	16.7
OHIO DOMINICAN COLL	OH		7	20.0	33.3	50.0	50.0	14.3	20.6	57.1
OHIO NORTHERN	OH		16	50.0	50.0	40.0	35.7	37.5	31.3	31.3
OHIO STATE	OH	.6	211	36.1	39.4	33.3	36.2	32.7	37.0	30.3
OHIO U	OH	.1	46	26.9	34.5	25.8	32.3	30.4	41.3	28.3
OHIO WESLEYAN	OH	.1	20	20.6	26.7	20.0	47.1	15.0	40.0	45.0
OTTERBEIN COLL	OH		9	40.0	16.7	28.6	42.9	33.3	55.6	11.1
RIO GRANDE COLL	OH		5				40.0	20.0	60.0	20.0
TIFFIN U	OH		6	25.0	33.3	25.0	60.0	33.3	33.3	33.3
U OF AKRON	OH	.3	99	24.2	21.9	26.5	31.1	20.2	54.5	25.3
U OF CINCINNATI	OH	.3	107	26.8	43.5	31.1	31.8	35.5	40.2	24.3
U OF DAYTON	OH	.2	57	42.4	26.3	45.9	41.5	40.4	31.6	28.1
U OF STEUBENVILLE	OH		8	33.3		20.0		12.5	62.5	25.0
U OF TOLEDO	OH	.2	63	42.5	37.5	37.8	39.5	20.6	36.5	34.9
URBANA COLL	OH		6		60.0		25.0	33.3	50.0	16.7
WALSH COLL	OH		11	14.3	28.6	20.0	22.2	18.2	54.5	27.3
WILBERFORCE	OH		5						100.0	
WILMINGTON COLL	OH		5		20.0	25.0			60.0	40.0
WITTENBERG U	OH		10	50.0	37.5	28.6	25.0	40.0	50.0	10.0
WRIGHT STATE	OH	.2	65	46.5	38.9	34.1	28.1	40.0	36.9	23.1
XAVIER	OH	.1	23	23.1	27.3	28.6	37.5	30.4	52.2	17.4
YOUNGSTOWN STATE	OH	.2	61	28.9	25.6	31.7	39.5	27.9	45.9	26.2
OKLAHOMA										
CAMERON U	OK		11	22.2	55.6	28.6	16.7	27.3	36.4	36.4
CENTRAL STATE	OK	.2	70	32.6	30.1	44.2	43.5	37.1	32.9	30.0
EAST CENTRAL OK STATE	OK		13	50.0	50.0	50.0	60.0	15.4	23.1	61.5
LANGSTON U	OK	.1	19	26.7	20.0	23.1	50.0	15.8	26.3	57.9
NORTHEASTERN OK ST	OK	.1	22	13.3	41.2	18.8	11.8	22.7	59.1	18.2
NORTHWESTERN OK ST	OK		6	25.0	50.0	20.0		16.7	50.0	33.3
OK BAPTIST	OK		8	50.0	40.0	57.1		62.5	25.0	12.5

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OK CHRISTIAN COLL	OK		6		33.3	50.0	50.0	66.7	33.3	
OK CITY U	OK		9	16.7	16.7	16.7	60.0	11.1	44.4	44.4
OK PANHANDLE ST	OK		5	25.0	25.0	25.0	33.3	20.0	40.0	40.0
OK ST U	OK	.2	74	39.6	38.2	34.5	32.7	33.8	43.2	23.0
ORAL ROBERTS U	OK	.1	19	40.0	53.3	9.1	33.3	42.1	31.6	26.3
PHILLIPS U	OK		5	50.0	25.0	33.3	50.0	40.0	40.0	20.0
SOUTHEASTERN OK STATE	OK		8	14.3	25.0	14.3	28.6		37.5	62.5
SOUTHWESTERN OK STATE	OK		12	11.1	12.5	50.0	14.3	25.0	50.0	25.0
U OF OK-NORMAN	OK	.1	43	51.7	40.0	28.6	33.3	30.2	30.2	39.5
U OF TULSA	OK	.1	28	58.3	50.0	50.0	45.5	35.7	17.9	46.4
OREGON										
EASTERN OR STATE	OR		7	16.7	75.0			28.6	42.9	28.6
LINFIELD COLL	OR		16	30.0	50.0	12.5	55.6	43.8	37.5	18.8
OREGON STATE	OR	.1	25	47.1	35.3	58.8	41.7	48.0	24.0	28.0
PORTLAND STATE	OR	.2	58	57.6	41.7	47.1	50.0	44.8	32.8	22.4
SOUTHERN OR STATE	OR		15	36.4	33.3	33.3	20.0	26.7	46.7	26.7
U OF OREGON	OR	.2	56	47.5	33.3	48.5	42.9	35.7	30.4	33.9
U OF PORTLAND	OR		15	33.3	30.0	23.1	27.3	26.7	60.0	13.3
PENNSYLVANIA										
ALBRIGHT COLL	PA	.1	20	25.0	28.6	33.3	31.3	25.0	50.0	25.0
ALVERNIA COLL	PA		5						100.0	
BLOOMSBURG U	PA	.2	66	28.6	35.0	22.5	29.3	24.2	48.5	27.3
BUCKNELL U	PA	.1	36	30.8	34.5	31.6	28.0	19.4	38.9	41.7
CALIFORNIA U	PA		15		18.2	16.7	14.3		66.7	33.3
CEDAR CREST COLL	PA		7	20.0				14.3	85.7	
CLARION U OF PA	PA	.1	51	16.7	18.4	23.1	31.6	21.6	54.9	23.5
COLL MISERICORDIA	PA		6		16.7			16.7	83.3	
DE VLY COLL SCI & AGR	PA		9	20.0	20.0				77.8	22.2
DREXEL	PA	.4	142	26.3	25.5	15.8	15.1	16.2	58.5	25.4
DUQUESNE	PA	.2	74	29.8	27.7	24.6	20.0	18.9	52.7	28.4
EASTERN COLL	PA		5		20.0			20.0	80.0	
ELIZABETHTOWN COLL	PA	.1	21	23.1	28.6	25.0	16.7	33.3	47.6	19.0
FRANKLIN & MARSHALL	PA		18	36.4	41.7	41.7	33.3	38.9	38.9	22.2
GANNON U	PA	.1	20	38.5	23.1	18.2	7.7	15.0	55.0	30.0
GENEVA COLL	PA		11	28.6	40.0	25.0	28.6	36.4	45.5	18.2
GETTYSBURG COLL	PA		14	57.1	25.0	28.6	22.2	35.7	42.9	21.4
GROVE CITY COLL	PA	.1	29	42.1	16.7	47.1	31.3	24.1	48.3	27.6
GWYNEDD-MERCY COLL	PA		6		16.7				83.3	16.7

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MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
HOLY FAMILY COLL	PA		11	27.3	40.0			9.1	45.5	45.5
INDIANA U OF PA	PA	.3	116	28.4	22.8	24.7	25.3	19.8	50.0	30.2
KINGS COLL	PA	.2	67	18.2	21.1	15.5	17.6	11.9	59.7	28.4
KUTZTOWN U OF PA	PA		14	50.0	36.4		33.3	28.6	35.7	35.7
LA ROCHE COLL	PA		9		14.3	22.2	12.5	11.1	66.7	22.2
LA SALLE COLL	PA	.3	120	18.2	16.7	13.5	18.8	15.0	60.8	24.2
LEBANON VALLEY COLL	PA		5	75.0	40.0			20.0	20.0	60.0
LEHIGH U	PA	.2	89	46.0	33.3	44.2	41.5	34.8	31.5	33.7
LINCOLN U	PA		5	20.0					80.0	20.0
LYCOMING COLL	PA		16	18.8	18.2	8.3	8.3	12.5	75.0	12.5
MARYWOOD COLL	PA		16	30.0	36.4	21.4		12.5	56.3	31.3
MERCYHURST COLL	PA		12	16.7	25.0	25.0	25.0	16.7	58.3	25.0
MESSIAH COLL	PA		10	83.3	50.0	33.3	25.0	60.0	30.0	10.0
MILLERSVILLE U	PA	.1	19		25.0	41.7	55.6	21.1	52.6	26.3
MORAVIAN COLL	PA		17	9.1	30.8	13.3	25.0	17.6	64.7	17.6
MUHLENBERG COLL	PA	.1	22	28.6	21.4	29.4	23.5	22.7	50.0	27.3
PA ST U-BEHREND	PA		15	25.0	22.2	21.4	11.1	20.0	53.3	26.7
PA ST U-CAPITOL	PA	.1	34	14.3	14.3	26.1	16.0	20.6	67.6	11.8
PA ST U-U PARK	PA	.8	311	39.3	36.1	30.5	30.5	26.7	42.1	31.2
PHILA TEXTILE & SCI	PA	.1	32	29.2	17.6	11.5	5.0	21.9	62.5	15.6
POINT PARK COLL	PA		9	16.7		16.7	40.0	33.3	55.6	11.1
ROBERT MORRIS COLL	PA	.3	98	28.4	24.2	14.5	11.6	18.4	54.1	27.6
SHIPPENSBURG U OF PA	PA	.1	40	38.5	31.0	19.2	17.4	22.5	52.5	25.0
SPRING GARDEN COLL	PA		7	28.6	16.7	14.3		14.3	71.4	14.3
ST FRANCIS COLL	PA	.1	28	31.6	37.5	31.6	17.6	39.3	42.9	17.9
ST JOSEPHS COLL	PA	.2	75	24.5	22.4	16.7	19.2	17.3	56.0	26.7
ST VINCENT COLL	PA	.1	36	17.4	9.1	20.7	23.1	16.7	58.3	25.0
SUSQUEHANNA U	PA		16	50.0	33.3	22.2	10.0	18.8	56.3	25.0
TEMPLE	PA	.4	163	25.6	27.6	18.0	17.2	15.3	57.1	27.6
THIEL COLL	PA	.1	23	26.7	23.5	14.3	31.3	39.1	52.2	8.7
U OF PA	PA	.1	49	54.5	43.8	48.0	47.8	49.0	32.7	18.4
U OF PITTSBURGH	PA	.2	81	27.3	24.1	18.3	29.7	17.3	44.4	38.3
U OF SCRANTON	PA	.3	117	18.4	23.8	14.6	16.3	17.9	61.5	20.5
URSINUS COLL	PA		12	36.4	33.3	22.2		25.0	41.7	33.3
VILLANOVA	PA	.6	221	38.7	29.8	25.3	24.6	24.0	46.6	29.4
WAYNESBURG COLL	PA		5			25.0		20.0	80.0	
WEST CHESTER U OF PA	PA	.1	27	47.1	26.3	28.6	9.1	25.9	44.4	29.6
WESTMINSTER COLL	PA		11			9.1	18.2	9.1	81.8	9.1
WIDENER U	PA	.2	57	25.0	15.4	22.5	16.3	19.3	57.9	22.8
WILKES COLL	PA	.1	35	17.9	18.5	15.4	5.0	8.6	62.9	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-C

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
YORK COLL OF PA	PA	.1	23	22.2	31.3	27.8	46.7	21.7	43.5	34.8
PUERTO RICO										
CATHOLIC U OF PR	PR	.1	26	16.7	36.4		8.3	11.5	80.8	7.7
CAYEY U COLL-PR	PR	.1	31	33.3	28.6	5.9	6.3	16.1	80.6	3.2
INTER AMER-HATO REY	PR	.2	68	16.0	26.1	16.7	9.7	11.8	72.1	16.2
INTER AMER-SAN GERMN	PR		14		50.0	12.5	22.2	21.4	71.4	7.1
SACRED HEART COLL	PR	.1	22		16.7	10.0	18.2	13.6	86.4	
U OF PR-MAYAGUEZ	PR	.1	41	55.6	69.2	23.8	18.8	39.0	46.3	14.6
U OF PR-RIO PIEDRAS	PR	.9	343	22.1	32.8	23.4	18.7	21.9	65.3	12.8
RHODE ISLAND										
BRYANT COLL	RI	.3	116	34.9	27.4	30.5	32.4	31.8	44.0	25.0
JOHNSON & WALES U	RI		16	7.1	33.3	8.3	10.0		75.0	25.0
PROVIDENCE COLL	RI	.2	55	27.5	31.6	35.7	24.2	21.8	41.8	36.4
RHODE ISLAND COLLEGE	RI		11	33.3	20.0	20.0	9.1	9.1	45.5	45.5
ROGER WILLIAMS	RI		5	40.0		20.0		20.0	60.0	20.0
SALVE REGINA-NEWPORT	RI		5	40.0			33.3	20.0	40.0	40.0
U OF RHODE ISLAND	RI	.2	67	31.8	28.3	29.4	25.6	23.9	53.7	22.4
SOUTH CAROLINA										
BAPT COLL-CHARLESTON	SC		7	20.0	25.0	20.0		42.9	57.1	
BOB JONES U	SC	.1	31	20.8	10.5	43.5	31.8	16.1	45.2	38.7
CHARLESTON COLL	SC	.1	29	44.4	33.3	40.0	10.0	44.8	41.4	13.8
CLEMSON	SC	.2	84	33.9	27.1	33.3	27.3	27.4	44.0	28.6
COLUMBIA COLL	SC		5	40.0	20.0		33.3		20.0	80.0
FRANCIS MARION COLL	SC		15	30.0	36.4	50.0	11.1	33.3	40.0	26.7
FURMAN	SC	.1	25	53.8	55.0	38.5	53.3	44.0	28.0	28.0
PRESBYTERIAN COLL	SC		8	25.0	37.5	20.0	40.0		37.5	62.5
SC STATE	SC		11	20.0	11.1	20.0	11.1	18.2	63.6	18.2
THE CITADEL	SC		14	27.3	33.3	38.5	20.0	28.6	50.0	21.4
U OF SC-AIKEN	SC		5	33.3			33.3	40.0	60.0	
U OF SC-COASTAL	SC		18	46.2	46.7	36.4	50.0	44.4	22.2	33.3
U OF SC-COLUMBIA	SC	.3	118	31.3	38.9	25.0	36.2	28.0	37.3	34.7
U OF SC-SPARTANBURG	SC		8		28.6	42.9		25.0	50.0	25.0
WINTHROP COLL	SC	.1	24	23.8	33.3	23.8	21.1	16.7	50.0	33.3
WOOFORD COLL	SC		8	80.0	75.0	25.0	75.0	62.5		37.5
SOUTH DAKOTA										
AUGUSTANA COLL	SD		6	20.0	20.0	33.3	40.0	33.3	66.7	

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REPORT NUMBER 12-C

THE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
BLACK HILLS STATE	SD		18	38.5	27.3	28.6	22.2	33.3	55.6	11.1
NATL COLL OF BUS	SD		6	20.0	25.0	16.7	25.0	16.7	66.7	16.7
NORTHERN STATE	SD		15	38.5	30.0	40.0	50.0	40.0	53.3	6.7
SIOUX FALLS COLL	SD		7	50.0	66.7	20.0	100.0	42.9	28.6	28.6
U OF SD	SD	.2	70	28.6	29.3	26.3	43.9	24.3	45.7	30.0
TENNESSEE										
AUSTIN PEAY STATE	TN	.1	21	38.9	44.4	26.3	50.0	19.0	33.3	47.6
BELMONT COLL	TN	.1	21	6.3	5.6	21.1	25.0	19.0	66.7	14.3
CARSON NEWMAN COLL	TN		14	40.0	33.3	27.3	36.4	35.7	28.6	35.7
CHRISTIAN BROS COLL	TN	.1	37	11.1	35.7	16.1	20.7	24.3	59.5	16.2
DAVID LIPSCOMB COLL	TN	.1	24	33.3	26.7	35.3	40.0	37.5	41.7	20.8
EAST TENN STATE	TN	.1	38	44.0	38.5	20.7	42.9	21.1	36.8	42.1
FREED-HARDEMAN COLL	TN		6			20.0			83.3	16.7
LINCOLN MEMORIAL U	TN		10	42.9	20.0	33.3	25.0	20.0	40.0	40.0
MEMPHIS STATE	TN	.3	93	27.4	24.6	30.9	33.8	26.9	44.1	29.0
MIDDLE TENN STATE	TN	.1	41	28.6	26.7	22.9	28.1	22.0	48.8	29.3
MILLIGAN COLL	TN		8	40.0	20.0	37.5	25.0	37.5	37.5	25.0
SOUTHERN COLL	TN		10	33.3	50.0	40.0	33.3	60.0	40.0	
TENN STATE	TN		18	6.7	31.3	14.3	21.4	5.6	55.6	38.9
TENN TECH	TN	.1	41	39.4	29.0	23.5	23.5	14.6	51.2	34.1
TENN TEMPLE	TN		5	66.7	50.0	50.0	50.0	60.0	40.0	
TENN WESLEYAN COLL	TN		15	33.3	22.2	15.4	9.1	6.7	66.7	26.7
U OF TN-CHATTANOOGA	TN	.1	46	12.9	20.6	32.5	26.5	13.0	60.9	26.1
U OF TN-KNOXVILLE	TN	.2	88	36.7	31.4	38.1	29.9	28.4	38.6	33.0
U OF TN-MARTIN	TN	.1	29	23.1	4.5	24.0	8.3	13.8	58.6	27.6
U OF TN-NASHVILLE	TN		5	60.0	40.0	20.0	20.0	20.0	40.0	40.0
UNION U	TN	.1	21	20.0	25.0	5.3	36.8	9.5	38.1	52.4
TEXAS										
ABILENE CHRISTIAN	TX	.1	22	36.8	29.4	30.0	36.8	22.7	45.5	31.8
ANGELO STATE	TX		15	30.8	14.3	9.1	20.0	20.0	60.0	20.0
BAYLOR	TX	.1	42	50.0	50.0	48.0	50.0	38.1	31.0	31.0
CORPUS CHRISTI STATE U	TX		16	8.3	61.5	23.1	33.3	18.8	31.3	50.0
DALLAS BAPTIST COLL	TX		6			16.7	20.0		83.3	16.7
E TEXAS STATE	TX		17	21.4	28.6	30.8	10.0	23.5	64.7	11.8
LAMAR U	TX	.1	19	22.2	16.7	22.2	31.3	10.5	42.1	47.4
LAREDO STATE	TX		5	60.0	40.0			20.0	40.0	40.0
LUBBOCK CHRISTIAN	TX		6	40.0	20.0		33.3	16.7	50.0	33.3
MCMURRAY COLL	TX		6		33.3				66.7	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 1993 UNIFORM CPA EXAMINATION

				< < < < < < < < < PERCENT PASSING > > > > > > > > >						
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MIDWESTERN STATE	TX		18	26.7	40.0	20.0	41.7	22.2	55.6	22.2
PAN AMERICAN U	TX		7		20.0				85.7	14.3
SAM HOUSTON STATE	TX	.1	25	22.7	40.9	15.0	35.3	24.0	52.0	24.0
SOUTHERN METHODIST	TX	.1	29	31.6	33.3	30.0	17.4	17.2	41.4	41.4
SOUTHWEST TEX STATE	TX	.2	56	28.6	26.7	21.3	26.9	12.5	55.4	32.1
SOUTHWESTERN U	TX		6	20.0	33.3	20.0	40.0	33.3	66.7	
ST EDWARDS U	TX		8	33.3	33.3	25.0	50.0	25.0	50.0	25.0
ST MARYS U-SAN ANTONIO	TX		13	30.0	27.3	10.0	40.0	30.8	38.5	30.8
ST THOMAS U	TX		5	20.0		20.0	20.0		60.0	40.0
STEPHEN F AUSTIN STATE	TX	.1	25	27.3	25.0	27.3	36.4	24.0	56.0	20.0
TARLETON STATE	TX		13	18.2	10.0	27.3	28.6	7.7	53.8	38.5
TEX A&I-KINGSVILLE	TX		11	33.3	25.0	22.2	20.0	9.1	45.5	45.5
TEX A&M	TX	.3	118	35.7	26.5	39.8	38.6	21.2	37.3	41.5
TEX CHRISTIAN	TX	.1	28	47.4	36.0	53.3	52.9	32.1	32.1	35.7
TEX LUTHERAN COLL	TX		12	27.3	27.3	9.1	12.5	16.7	58.3	25.0
TEX TECH	TX	.2	58	27.1	33.3	25.0	29.7	15.5	50.0	34.5
TEX WESLEYAN COLL	TX		7	40.0		16.7	14.3	14.3	57.1	28.6
U OF HOUSTON	TX	.1	37	18.8	19.4	18.2	21.2	16.2	59.5	24.3
U OF HOUSTON CLEAR LAKE	TX	.1	22	20.0	10.5	14.3	19.0	13.6	77.3	9.1
U OF HOUSTON DOWN TOWN	TX	.1	27	27.3	22.7	7.7	8.7		70.4	29.6
U OF HOUSTON-VICTORIA	TX		15		35.7	7.1	7.1		60.0	40.0
U OF NORTH TEXAS	TX	.1	33	16.0	29.2	30.8	32.1	21.2	54.5	24.2
U OF TEX-ARLINGTON	TX	.2	85	30.2	26.2	29.2	25.9	23.5	45.9	30.6
U OF TEX-AUSTIN	TX	.2	88	37.5	26.6	39.7	45.6	27.3	35.2	37.5
U OF TEX-DALLAS	TX	.2	55	37.0	29.3	24.4	34.1	21.8	45.5	32.7
U OF TEX-EL PASO	TX	.1	48	37.5	40.0	22.9	27.3	29.2	39.6	31.3
U OF TEX-PERMIAN BASIN	TX		6	40.0	66.7	33.3	66.7	16.7	33.3	50.0
U OF TEX-SAN ANTONIO	TX	.2	88	15.6	21.2	15.5	18.1	14.8	62.5	22.7
U OF TEX-TYLER	TX	.1	21	16.7	38.9	27.8	26.7	23.8	38.1	38.1
WEST TEX STATE	TX	.1	28	26.3	29.2	19.0	30.0	28.6	50.0	21.4
UTAH										
BRIGHAM YOUNG	UT	.1	52	50.0	37.5	46.9	46.2	46.2	30.8	23.1
SOUTHERN UTAH STATE	UT		5			25.0	33.3	40.0	60.0	
U OF UTAH	UT	.2	57	44.4	39.0	54.3	42.3	43.9	28.1	28.1
UTAH STATE	UT	.1	20	42.9	43.8	40.0	11.1	25.0	30.0	45.0
WEBER STATE	UT	.1	24	30.0	28.6	15.0	26.7	16.7	41.7	41.7
WESTMINSTER COLL	UT		7	16.7	20.0		33.3	14.3	57.1	28.6

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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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
VERMONT										
ST MICHAELS COLL	VT		14	66.7	30.0	42.9	28.6	35.7	20.6	35.7
U OF VT	VT	.1	31	52.6	35.3	61.1	38.5	35.5	38.7	25.8
VIRGINIA										
AVERETT COLL	VA		10	14.3	16.7	37.5	28.6	20.0	50.0	30.0
BRIDGEWATER COLL	VA		7						100.0	
CHRISTOPHER NEWPORT	VA	.1	44	32.4	29.4	29.7	37.1	29.5	43.2	27.3
CLINCH VALLEY	VA		11	33.3	37.5	25.0	44.4	27.3	27.3	45.5
COLL OF WILLIAM & MARY	VA	.1	54	63.3	32.3	57.1	58.1	38.9	22.2	38.9
EMORY & HENRY COLL	VA		9	28.6	33.3			11.1	55.6	33.3
GEORGE MASON U	VA	.3	108	39.7	28.9	36.1	37.2	28.7	33.3	38.0
HAMPTON U	VA	.1	47	13.5	2.6	4.9	7.1	2.1	80.9	17.0
JAMES MADISON U	VA	.3	107	41.3	45.8	41.7	41.8	34.6	32.7	32.7
LONGWOOD COLL	VA		16	35.7	35.7	15.4	27.3	25.0	43.8	31.3
LYNCHBURG COLL	VA		11	20.0	44.4	42.9	28.6	27.3	27.3	45.5
MARYMOUNT U	VA		8	14.3	33.3		20.0	12.5	50.0	37.5
NORFOLK STATE	VA		12	16.7	25.0	10.0	10.0	8.3	66.7	25.0
OLD DOMINION U	VA	.2	73	29.1	35.7	29.2	14.0	27.4	45.2	27.4
RADFORD U	VA	.1	43	26.3	23.7	23.1	20.6	14.0	55.8	30.2
ROANOKE COLL	VA		6	50.0	40.0		20.0	16.7	33.3	50.0
U OF RICHMOND	VA	.1	24	40.0	40.0	41.7	14.3	33.3	37.5	29.2
U OF VA	VA	.2	56	50.0	53.5	37.5	21.9	37.5	32.1	30.4
VA COMMONWEALTH U	VA	.2	82	34.5	33.9	29.8	33.3	34.1	40.2	25.6
VA POLY TECH	VA	.4	131	41.0	42.9	52.5	50.0	39.7	34.4	26.0
VA STATE	VA	.1	21	5.6	12.5	10.5	16.7	4.8	01.0	14.3
VA UNION	VA		5			20.0			80.0	20.0
WASHINGTON & LEE	VA		12	66.7	62.5	50.0	33.3	58.3	25.0	16.7
WASHINGTON										
CENTRAL WASH STATE	WA	.3	92	30.8	33.8	36.0	47.4	33.7	46.7	19.6
CITY U	WA	.1	20	44.4	31.6	21.4	8.3	15.0	50.0	35.0
EASTERN WASH STATE	WA	.1	38	43.5	48.0	47.6	30.0	34.2	36.8	28.9
GONZAGA U	WA	.1	21	23.5	18.8	41.2	20.0	23.8	42.9	33.3
PACIFIC LUTHERAN	WA		18	15.4	18.2	20.0	26.7	11.1	66.7	22.2
SEATTLE PACIFIC COLL	WA		13	27.3	50.0	33.3	66.7	38.5	30.8	30.8
SEATTLE U	WA	.1	31	29.2	24.0	33.3	47.4	25.8	45.2	29.0
ST MARTINS COLL	WA		11	50.0	16.7	14.3	16.7	36.4	36.4	27.3
U OF PUGET SOUND	WA	.1	27	38.1	26.9	40.0	43.8	18.5	40.7	40.7

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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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF WASH	WA	.2	85	43.1	43.3	42.6	42.2	42.4	31.8	25.9
WALLA WALLA COLL	WA		5	33.3	25.0	40.0			60.0	40.0
WASH STATE	WA	.1	50	37.8	37.8	33.3	42.9	32.0	42.0	26.0
WESTERN WASH STATE	WA	.1	33	30.4	38.5	47.6	47.6	33.3	33.3	33.3
WHITWORTH COLL	WA		11	30.0	11.1	28.6	50.0	18.2	36.4	45.5
WEST VIRGINIA										
BLUEFIELD STATE	WV		15	8.3	28.6	14.3	28.6	13.3	73.3	13.3
CONCORD COLL	WV	.1	29	23.1	23.1	53.3	53.3	37.9	51.7	10.3
DAVIS & ELKINS COLL	WV		8	25.0		20.0		12.5	75.0	12.5
FAIRMONT STATE	WV	.1	36	31.6	45.0	17.6	26.7	30.6	58.3	11.1
GLENVILLE STATE	WV		18	28.6	40.0	28.6	37.5	38.9	50.0	11.1
MARSHALL U	WV	.2	88	22.9	27.9	22.0	30.6	25.0	59.1	15.9
SHEPHERD COLL	WV	.1	28	26.3	31.6	42.9	41.2	35.7	28.6	35.7
U OF CHARLSTON	WV		14		28.6	20.0	25.0	14.3	71.4	14.3
W VA INST TECH	WV		16	10.0	16.7	10.0	20.0	6.3	68.8	25.0
W VA STATE	WV	.1	39	25.0	37.5	46.7	50.0	38.5	48.7	12.8
W VA U	WV	.3	112	26.2	31.1	29.4	34.3	25.9	52.7	21.4
W VA WESLEYAN	WV		7	33.3		33.3		28.6	57.1	14.3
WEST LIBERTY STATE	WV		16	20.0	22.2	36.4	33.3	31.3	62.5	6.3
WHEELING COLL	WV	.1	21	33.3	11.1	30.8	33.3	28.6	47.6	23.8
WISCONSIN										
CARROLL COLL	WI		6	20.0		50.0	75.0	16.7	16.7	66.7
CARTHAGE COLL	WI		10	44.4	22.2	30.0	40.0	10.0	40.0	50.0
EDGEWOOD COLL	WI		6	80.0	60.0	25.0	60.0	50.0	16.7	33.3
LAKELAND COLL	WI	.1	40	36.4	25.0	32.1	40.0	27.5	40.0	32.5
MARQUETTE U	WI	.2	61	50.0	41.9	35.9	47.7	39.3	29.5	31.1
ST NORBERT COLL	WI		11	50.0	57.1	55.6	57.1	54.5	18.2	27.3
U OF WI-EAU CLAIRE	WI	.1	37	59.3	36.0	46.7	28.6	51.4	21.6	27.0
U OF WI-LA CROSSE	WI		15	40.0	80.0	66.7	75.0	73.3	13.3	13.3
U OF WI-MADISON	WI	.2	58	72.4	59.1	69.0	46.4	69.0	17.2	13.8
U OF WI-MILWAUKEE	WI	.2	61	60.5	65.9	63.3	58.8	54.1	19.7	26.2
U OF WI-OSHKOSH	WI	.1	27	42.1	56.3	58.8	56.3	40.7	18.5	40.7
U OF WI-PARKSIDE	WI		14	46.2	25.0	62.5	70.0	42.9	21.4	35.7
U OF WI-PLATTEVILLE	WI		10		33.3	55.6	40.0	30.0	50.0	20.0
U OF WI-RIVER FALLS	WI		5	75.0	50.0	75.0	33.3	40.0		60.0
U OF WI-STEVENS PT	WI		9	40.0	66.7	20.0		55.6	33.3	11.1
U OF WI-SUPERIOR	WI		5	50.0	33.3	25.0	33.3	40.0	40.0	20.0
U OF WI-WHITEWATER	WI	.1	32	53.8	47.8	61.1	63.2	46.9	18.8	34.4

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REPORT NUMBER 12-C

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

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
WYOMING										
U OF WYOMING	WY	.1	49	40.6	37.5	35.5	44.8	34.7	28.6	36.7
SCHOOLS WITH FEWER THAN FIVE		1.4	525	27.8	30.0	25.7	24.2	24.2	52.2	23.6
SCHOOLS NOT RECORDED		15.4	5,631	37.7	40.4	35.9	35.3	36.9	42.8	20.3
TOTALS		100.0	36,627	34.0	34.1	31.1	30.9	29.6	44.8	25.6

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MAY 1993 UNIFORM CPA EXAMINATION

				< < < < < < < < < PERCENT PASSING > > > > > > > > >						
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA										
ALABAMA A & M	AL	.2	8	28.6	20.0		16.7	25.0	50.0	25.0
AUBURN U-AUBURN	AL	.3	13	44.4	25.0	37.5	28.6	38.5	38.5	23.1
U OF AL-UNIVERSITY	AL	.6	22	33.3	6.7	33.3	26.7	13.6	31.8	54.5
ARIZONA										
AMER GRAD SC OF MGMT	AZ	.1	5			50.0	50.0	20.0	20.0	60.0
ARIZONA STATE	AZ	.4	14	54.5	40.0		50.0	42.9	35.7	21.4
CALIFORNIA										
CAL ST SAN BERNARDINO U	CA	.2	7	83.3	50.0	100.0	50.0	57.1		42.9
CAL ST U-HAYWARD	CA	.2	6	40.0	80.0		33.3	33.3	16.7	50.0
CAL ST U-LONG BEACH	CA	.1	5	66.7	100.0		50.0	60.0	40.0	
CAL ST U-LOS ANGELES	CA	.2	6		33.3		50.0		50.0	50.0
CAL ST U-POMONA	CA	.1	5	75.0	33.3			40.0	40.0	20.0
CAL ST U-SACRAMENTO	CA	.2	7	50.0	40.0	50.0	50.0	42.9	28.6	28.6
GOLDEN GATE	CA	.2	6	33.3	50.0	100.0	100.0	50.0	33.3	16.7
NATIONAL	CA	.1	5	50.0	66.7	25.0		40.0	60.0	
NORTHROP	CA	.2	6	25.0		33.3	66.7	33.3	50.0	16.7
SAN DIEGO STATE	CA	.3	12	57.1	100.0	71.4	100.0	66.7	16.7	16.7
SAN FRANCISCO STATE	CA	.3	12	87.5	50.0	60.0	100.0	50.0	25.0	25.0
SAN JOSE STATE	CA	.2	6	75.0	50.0			33.3	16.7	50.0
U OF CAL-LOS ANGELES	CA	.3	12	50.0	62.5	71.4	80.0	41.7	16.7	41.7
U OF CAL-RIVERSIDE	CA	.2	7	50.0	66.7	50.0	50.0	42.9	28.6	28.6
U OF SANTA CLARA	CA	.2	7	50.0		25.0	75.0	42.9	28.6	28.6
U OF SOUTHERN CAL	CA	.5	19	70.0	58.3	40.0	57.1	57.9	31.6	10.5
COLORADO										
METROPOLITAN ST COLL	CO	.1	5	66.7	50.0	100.0	50.0	80.0		20.0
U OF CO-BOULDER	CO	.2	8	75.0	40.0	33.3	33.3	50.0	37.5	12.5
U OF CO-DENVER	CO	.2	6	66.7	33.3	66.7	33.3	33.3	16.7	50.0
U OF DENVER	CO	.4	15	57.1	42.9	62.5	62.5	66.7	26.7	6.7
CONNECTICUT										
U OF CONN	CT	.2	7	80.0	25.0	33.3	33.3	28.6	28.6	42.9
U OF HARTFORD	CT	.4	15	45.5	45.5	36.4	30.0	33.3	46.7	20.0
U OF NEW HAVEN	CT	.2	6	25.0	60.0	75.0	50.0	33.3	16.7	50.0

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REPORT NUMBER 12-D

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MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
DISTRICT OF COLUMBIA										
AMERICAN	DC	.5	20	61.5	38.5	25.0	10.0	45.0	40.0	15.0
CATHOLIC U OF AMER	DC	.2	7		20.0	40.0	25.0		57.1	42.9
GEORGE WASHINGTON	DC	.7	27	61.9	20.0	35.3	50.0	44.4	37.0	18.5
HOWARD	DC	.3	11			10.0			90.9	9.1
SOUTHEASTERN	DC	.3	13		25.0	8.3	7.7		76.9	23.1
STRAYER COLL	DC	.1	5	20.0			20.0		80.0	20.0
U OF DC	DC	.2	9	14.3	33.3			11.1	66.7	22.2
FLORIDA										
BARRY	FL	.1	5	50.0	75.0	33.3	25.0	40.0	20.0	40.0
FL AGRI & MECH	FL	.1	5		20.0	75.0	50.0	20.0	20.0	60.0
FL ATLANTIC U	FL	.3	12	57.1	50.0	50.0	57.1	41.7	25.0	33.3
FL INTERNATIONAL	FL	.4	14	37.5	44.4	60.0	71.4	42.9	21.4	35.7
FL SOUTHERN COLL	FL	.1	5	33.3	25.0	25.0	50.0	40.0	40.0	20.0
FL STATE	FL	.3	12	57.1	62.5	63.6	62.5	58.3	8.3	33.3
NOVA	FL	.5	18	30.8	27.3	33.3	38.5	27.8	44.4	27.8
ST THOMAS U	FL	.2	9	16.7	22.2		20.0	22.2	55.6	22.2
STETSON U	FL	.1	5		66.7		100.0	60.0	40.0	
U OF CENTRAL FL	FL	.2	9	75.0	80.0	60.0	33.3	44.4	22.2	33.3
U OF FLORIDA	FL	1.1	41	73.1	43.5	66.7	65.0	61.0	14.6	24.4
U OF MIAMI	FL	.4	15	12.5	28.6	27.3	25.0	26.7	53.3	20.0
U OF NORTH FL	FL	.2	9	20.0	28.6	25.0	57.1	44.4	44.4	11.1
U OF SO FLORIDA	FL	.3	12	75.0	50.0	100.0	75.0	66.7	16.7	16.7
U OF WEST FLORIDA	FL	.2	8	75.0	75.0	50.0	25.0	62.5	12.5	25.0
GEORGIA										
EMORY	GA	.2	7		33.3	25.0	25.0	28.6	71.4	
GA INST OF TECH	GA	.2	7	25.0	57.1	50.0	50.0	42.9	28.6	28.6
GA STATE	GA	.4	16	38.5	21.4	46.7	40.0	25.0	37.5	37.5
U OF GEORGIA	GA	.5	19	30.8	53.8	61.5	42.9	36.8	36.8	26.3
HAWAII										
U OF HAWAII-MANOA	HI	.5	19	42.9	36.4	30.0	50.0	42.1	36.8	21.1
ILLINOIS										
DEPAUL	IL	.9	34	50.0	47.8	46.2	40.9	44.1	26.5	29.4
IL STATE	IL	.1	5	60.0	33.3	50.0	50.0	60.0	40.0	
NORTHERN IL	IL	.2	6	66.7		66.7	75.0	66.7		33.3

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MAY 1993 UNIFORM CPA EXAMINATION

				< < < < < < < < < PERCENT PASSING > > > > > > > > >						
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NORTHWESTERN	IL	.2	6	25.0	50.0	50.0	60.0	50.0	16.7	33.3
ROOSEVELT	IL	.5	20	26.7	21.4	20.0	18.8	25.0	45.0	30.0
STHN IL U-CARBONDALE	IL	.2	9	60.0	50.0	40.0	33.3	33.3	44.4	22.2
STHN IL U-EDWARDSVILLE	IL	.3	11	28.6	75.0	71.4	33.3	54.5	9.1	36.4
U OF CHICAGO	IL	.2	8	50.0	50.0	25.0	25.0	50.0	37.5	12.5
U OF CHICAGO-LOYOLA	IL	.2	7	40.0	40.0	50.0	16.7	14.3	42.9	42.9
U OF IL-CHICAGO	IL	.3	11	77.8	50.0	25.0		63.6	18.2	18.2
U OF IL-URBANA	IL	.3	13	44.4	62.5	62.5	71.4	53.8	23.1	23.1
WESTERN IL U	IL	.1	5	25.0	50.0	20.0	25.0	20.0	60.0	20.0
INDIANA										
IN U-BLOOMINGTON	IN	.2	8		80.0	33.3	33.3	50.0	25.0	25.0
IN U-NORTHWEST	IN	.1	5	25.0			40.0	20.0	40.0	40.0
U OF NOTRE DAME	IN	.3	10	66.7	80.0	37.5	42.9	40.0	20.0	40.0
IOWA										
U OF IOWA	IA	.4	16	33.3	27.3	20.0	50.0	25.0	31.3	43.8
KANSAS										
FORT HAYS STATE	KS	.1	5		20.0				80.0	20.0
WICHITA STATE	KS	.1	5	75.0	50.0	33.3	50.0	60.0	20.0	20.0
KENTUCKY										
MOREHEAD STATE	KY	.2	7	50.0	50.0	40.0	20.0	42.9	42.9	14.3
U OF KENTUCKY	KY	.3	10	80.0	66.7	75.0	100.0	70.0		30.0
LOUISIANA										
LA ST U-SHREVEPORT	LA	.1	5	25.0	33.3	20.0		20.0	60.0	20.0
LA TECH	LA	.3	10	50.0	57.1	50.0	28.6	40.0	20.0	40.0
TULANE U	LA	.2	6	66.7	50.0	66.7	66.7	33.3	66.7	
U OF NEW ORLEANS	LA	.1	5	66.7	100.0	50.0	50.0	20.0	40.0	40.0
MARYLAND										
BOWIE STATE	MD	.1	5		20.0	20.0	20.0		80.0	20.0
LOYOLA COLL	MD	.3	13	58.3	44.4	50.0	50.0	30.8	38.5	30.8
MORGAN STATE	MD	.2	7	16.7	16.7	16.7			85.7	14.3
U OF BALTIMORE	MD	.3	13	40.0	16.7	28.6	37.5	46.2	46.2	7.7
U OF MD-COLLEGE PARK	MD	.5	19	41.7	45.5	30.0	38.5	52.6	26.3	21.1

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				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MASSACHUSETTS										
BABSON COLL	MA	.2	7	40.0	16.7		20.0	28.6	42.9	28.6
BENTLEY COLL	MA	.7	27	41.2	26.3	47.1	62.5	37.0	33.3	29.6
BOSTON COLL	MA	.2	6	20.0	33.3	20.0	60.0		33.3	66.7
BOSTON U	MA	.6	24	56.3	40.0	28.6	60.0	45.8	25.0	29.2
COLLEGE OF HOLY CROSS	MA	.1	5		60.0	33.3	100.0	20.0	20.0	60.0
NORTHEASTERN U	MA	1.3	51	57.1	34.2	45.2	55.2	29.4	27.5	43.1
SUFFOLK	MA	.2	6		25.0	20.0		16.7	66.7	16.7
U OF MASS-AMHERST	MA	.1	5	66.7	50.0			40.0	60.0	
MICHIGAN										
EASTERN MICH	MI	.2	6	25.0	25.0		25.0	33.3	66.7	
MICHIGAN STATE	MI	.7	29	66.7	30.0	64.3	55.6	44.8	20.7	34.5
U OF MI-ANN ARBOR	MI	.3	12	71.4	28.6	55.6	100.0	41.7	33.3	25.0
WALSH COLLEGE	MI	.3	13	80.0	90.0	60.0	40.0	61.5	7.7	30.8
WAYNE STATE	MI	.2	7	25.0	50.0	40.0	20.0	28.6	57.1	14.3
WESTERN MI U	MI	.3	10	33.3	44.4	50.0	60.0	30.0	10.0	60.0
MINNESOTA										
U OF MN-MNPLS	MN	.1	5	33.3	80.0	100.0	66.7	60.0		40.0
MISSISSIPPI										
JACKSON STATE	MS	.3	10	14.3	28.6	25.0	50.0	20.0	30.0	50.0
MS ST U	MS	.5	20	29.4	38.9	29.4	23.1	15.0	35.0	50.0
U OF MS	MS	.6	22	46.7	40.0	52.9	52.9	36.4	27.3	36.4
U OF SOUTHERN MS	MS	.3	10	25.0	28.6	20.0	50.0	40.0	40.0	20.0
MISSOURI										
SOUTHWEST MO STATE	MO	.2	8	14.3	33.3	16.7		12.5	62.5	25.0
ST LOUIS U	MO	.2	9	20.0	66.7	50.0	50.0	33.3	44.4	22.2
U OF MO-COLUMBIA	MO	.4	16	20.0	63.6	33.3	50.0	25.0	18.8	56.3
U OF MO-KANSAS CITY	MO	.3	13	36.4	25.0	37.5	14.3	30.8	46.2	23.1
U OF MO-ST LOUIS	MO	.3	12	40.0	25.0	50.0	55.6	41.7	41.7	16.7
WASHINGTON U	MO	.2	6			25.0	25.0	16.7	66.7	16.7
MONTANA										
U OF MONTANA	MT	.2	6		75.0	66.7	50.0	50.0	33.3	16.7

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				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NEBRASKA										
U OF NEBR-OMAHA	NE	.2	6	80.0	50.0	25.0	50.0	33.3	16.7	50.0
NEW HAMPSHIRE										
NH COLL	NH	.2	8	28.6		14.3	33.3		50.0	50.0
NEW JERSEY										
FARLGH DCKSN-MADISON	NJ	.5	18	25.0	30.0	50.0	36.4	33.3	50.0	16.7
FARLGH DCKSN-RTHFD	NJ	.4	14	66.7	28.6	14.3	36.4	42.9	35.7	21.4
FARLGH DCKSN-TEANECK	NJ	.4	14	30.0	25.0	30.0	11.1	21.4	50.0	28.6
MONMOUTH COLL	NJ	.2	9		20.0	28.6	25.0	22.2	55.6	22.2
RUTGERS U-NEW BRNSWK	NJ	.2	6	75.0	100.0	40.0	50.0	33.3		66.7
RUTGERS U-NEWARK	NJ	1.4	55	47.7	61.5	22.9	34.4	32.7	27.3	40.0
SETON HALL	NJ	.4	17	22.2	27.3	40.0	30.0	35.3	47.1	17.6
ST PETERS COLL	NJ	.1	5	50.0	50.0	50.0	50.0	60.0	40.0	
NEW MEXICO										
U OF NEW MEXICO	NM	.2	8	50.0	100.0	60.0	60.0	50.0	12.5	37.5
NEW YORK										
ADELPHI	NY	.7	28	33.3	38.9	20.0	15.4	14.3	57.1	28.6
CANISIUS COLL	NY	.2	8	80.0	33.3	25.0		37.5	37.5	25.0
COLUMBIA U	NY	.2	6	33.3	33.3	100.0	100.0	50.0	33.3	16.7
CUNY BERNARD BARUCH	NY	1.2	47	46.4	72.7	57.1	66.7	61.7	29.8	8.5
CUNY BROOKLYN COLL	NY	.2	9	50.0	50.0	50.0	33.3	55.6	44.4	
CUNY LEHMAN COLL	NY	.3	11	16.7	14.3	33.3	20.0	27.3	63.6	9.1
CUNY QUEENS COLL	NY	.4	14	42.9	60.0	42.9	33.3	42.9	42.9	14.3
FORDHAM	NY	.6	23	36.4	60.0	66.7	44.4	52.2	39.1	8.7
HOFSTRA	NY	.8	30	50.0	57.9	46.2	45.5	46.7	36.7	16.7
IONA COLL	NY	.2	8	50.0	100.0		50.0	50.0	37.5	12.5
L I U-BKLYN CENTER	NY	.6	22	31.3	6.3	17.6	28.6	13.6	59.1	27.3
L I U-CW POST	NY	1.3	49	38.9	50.0	35.7	20.0	32.7	55.1	12.2
LE MOYNE COLL	NY	.2	8	60.0	66.7		50.0	37.5	50.0	12.5
MANHATTAN COLL	NY	.1	5	100.0	75.0	50.0		40.0	20.0	40.0
NEW YORK U	NY	1.2	48	35.3	42.1	63.3	73.9	56.3	31.3	12.5
NY TECH INST-WESTBURY	NY	.1	5		50.0	66.7		40.0	40.0	20.0
PACE U-NY	NY	1.4	54	64.0	34.8	29.6	42.3	38.9	42.6	18.5
PACE U-PLEASANTVILLE	NY	.3	10	75.0	66.7	66.7	100.0	60.0	20.0	20.0
PACE U-WHITE PLAINS	NY	.4	15	87.5	33.3	100.0	100.0	66.7	20.0	13.3

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REPORT NUMBER 12-D

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ROCHESTER INST TECH	NY	.2	9	50.0	60.0	33.3	25.0	33.3	44.4	22.2
ST JOHNS	NY	1.5	57	36.7	41.4	37.5	37.0	33.3	40.4	26.3
SUNY AT ALBANY	NY	.4	15	55.6	66.7	57.1	40.0	60.0	40.0	
SUNY AT BINGHAMTON	NY	.4	17	37.5	44.4	33.3	33.3	35.3	52.9	11.8
SUNY AT BUFFALO	NY	.7	28	50.0	60.0	69.2	60.0	64.3	32.1	3.6
SYRACUSE	NY	.2	9	20.0	50.0	60.0	60.0	44.4	33.3	22.2
U OF ROCHESTER	NY	.2	6	100.0	100.0	75.0	40.0	50.0		50.0
UNION COLL	NY	.1	5	100.0	50.0		33.3	40.0	40.0	20.0
NORTH CAROLINA										
APPALACHIAN STATE	NC	.3	13	40.0	83.3	66.7	50.0	61.5	23.1	15.4
EAST CAROLINA	NC	.2	6	50.0		75.0	50.0	50.0	33.3	16.7
NC CENTRAL	NC	.1	5	33.3			33.3		60.0	40.0
U OF NC-CHAPEL HILL	NC	1.8	70	48.6	43.6	51.4	56.8	44.3	28.6	27.1
U OF NC-GREENSBORO	NC	.1	5	50.0	66.7			20.0	20.0	60.0
OHIO										
BOWLING GREEN STATE	OH	.2	6	100.0	100.0	50.0		66.7	33.3	
CLEVELAND STATE	OH	.6	25	41.2	38.5	55.0	31.3	28.0	40.0	32.0
MIAMI U	OH	.2	9	60.0	50.0	71.4	100.0	66.7	11.1	22.2
OHIO STATE	OH	.3	11	18.2	37.5	33.3	33.3	18.2	45.5	36.4
OHIO U	OH	.2	6	50.0	75.0		33.3	50.0	33.3	16.7
U OF CINCINNATI	OH	.2	7	33.3	60.0		50.0	42.9	28.6	28.6
U OF DAYTON	OH	.2	6	40.0	75.0	40.0	50.0	33.3	33.3	33.3
U OF TOLEDO	OH	.2	6	50.0	33.3			50.0	33.3	16.7
XAVIER	OH	.2	6	20.0	66.7			16.7	66.7	16.7
OKLAHOMA										
CENTRAL STATE	OK	.2	7	16.7		16.7	16.7	14.3	57.1	28.6
OK CITY U	OK	.3	11	37.5	50.0		33.3	36.4	36.4	27.3
OK ST U	OK	.3	11	77.8	28.6	50.0	55.6	45.5	9.1	45.5
U OF OK-NORMAN	OK	.2	6	50.0	66.7	66.7	75.0	66.7	16.7	16.7
OREGON										
PORTLAND STATE	OR	.2	8	50.0	33.3	80.0	40.0	50.0	25.0	25.0
U OF OREGON	OR	.2	8	50.0	50.0	40.0	25.0	25.0	12.5	62.5
PENNSYLVANIA										
CARNEGIE-MELLON U	PA	.1	5		50.0	33.3	66.7	20.0	20.0	60.0
CLARION U OF PA	PA	.1	5		50.0	33.3	33.3	20.0	40.0	40.0

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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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
DREXEL	PA	.5	18	35.7	46.2	27.3	14.3	16.7	50.0	33.3
DUQUESNE	PA	.2	9	40.0		42.9	16.7	33.3	55.6	11.1
INDIANA U OF PA	PA	.2	9	40.0	50.0	50.0	60.0	44.4	22.2	33.3
LA SALLE COLL	PA	.4	14	40.0	30.0		14.3	42.9	42.9	14.3
LEHIGH U	PA	.2	9	33.3	50.0			44.4	44.4	11.1
PA ST U-U PARK	PA	.5	18	58.3	50.0	42.9	50.0	61.1	16.7	22.2
PHILA TEXTILE & SCI	PA	.1	5	25.0			25.0		60.0	40.0
ROBERT MORRIS COLL	PA	.2	7	50.0		33.3	16.7	14.3	42.9	42.9
ST JOSEPHS COLL	PA	.2	6	83.3		20.0		33.3	16.7	50.0
TEMPLE	PA	.4	14	10.0	33.3	20.0	40.0	7.1	50.0	42.9
U OF PA	PA	.2	9	50.0	25.0	50.0	33.3	33.3	33.3	33.3
U OF PITTSBURGH	PA	.3	12	22.2		22.2	28.6	8.3	75.0	16.7
U OF SCRANTON	PA	.3	10	60.0	50.0	50.0	40.0	40.0	30.0	30.0
VILLANOVA	PA	.2	6		20.0			16.7	83.3	
WIDENER U	PA	.2	6	40.0	50.0	33.3	50.0	33.3	16.7	50.0
PUERTO RICO										
INTER AMER-HATO REY	PR	.2	9	25.0	50.0		25.0	22.2	66.7	11.1
U OF PR-RIO PIEDRAS	PR	.7	28	33.3	27.3	35.7	36.4	32.1	60.7	7.1
RHODE ISLAND										
BRYANT COLL	RI	.2	8	50.0	28.6	50.0	60.0	25.0	37.5	37.5
U OF RHODE ISLAND	RI	.2	8	33.3	25.0	50.0	80.0	50.0	37.5	12.5
SOUTH CAROLINA										
CLEMSON	SC	.3	13	55.6	33.3	50.0	50.0	38.5	30.8	30.8
U OF SC-COLUMBIA	SC	.6	22	53.3	33.3	56.3	27.3	31.8	22.7	45.5
TENNESSEE										
MEMPHIS STATE	TN	.2	7	16.7	60.0	25.0	25.0	28.6	28.6	42.9
TENN STATE	TN	.2	8	14.3	14.3	33.3	14.3		62.5	37.5
TENN TECH	TN	.2	6	33.3	75.0	80.0	50.0	33.3	33.3	33.3
U OF TN-KNOXVILLE	TN	.7	26	35.7	56.3	35.3	52.6	46.2	26.9	26.9
VANDERBILT	TN	.2	8	66.7	40.0	50.0	50.0	62.5	25.0	12.5
TEXAS										
BAYLOR	TX	.2	6	25.0	100.0	100.0	100.0	50.0	16.7	33.3
TEX A&M	TX	.2	8	40.0	40.0	16.7	75.0	37.5	25.0	37.5
TEX TECH	TX	.3	10	57.1	57.1	14.3	16.7	40.0	30.0	30.0
U OF NORTH TEXAS	TX	.6	25	25.0	27.8	35.0	28.6	20.0	56.0	24.0

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MAY 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF TEX-ARLINGTON	TX	.3	12	50.0	30.0	33.3	62.5	25.0	25.0	50.0
U OF TEX-AUSTIN	TX	.5	18	44.4	80.0	70.0	90.9	61.1	27.8	11.1
U OF TEX-DALLAS	TX	.4	16	46.7	26.7	38.5	45.5	6.3	37.5	56.3
UTAH										
BRIGHAM YOUNG	UT	1.7	65	58.1	50.0	37.5	69.2	49.2	24.6	26.2
SOUTHERN UTAH STATE	UT	.3	10		44.4		55.6	20.0	30.0	50.0
U OF UTAH	UT	.6	25	70.6	50.0	68.8	57.1	48.8	20.0	32.0
UTAH STATE	UT	.3	13	63.6	44.4	20.0		46.2	38.5	15.4
WEBER STATE	UT	.3	13	50.0	25.8	50.0	50.0	46.2	46.2	7.7
VIRGINIA										
GEORGE MASON U	VA	.2	7	25.0	50.0	66.7	75.0	57.1	14.3	28.6
JAMES MADISON U	VA	.2	8	16.7	42.9	16.7	14.3	12.5	50.0	37.5
U OF VA	VA	.3	13	44.4	55.6	33.3	28.6	38.5	30.8	30.8
VA POLY TECH	VA	.4	14	44.4	25.0	50.0	60.0	28.6	28.6	42.9
WASHINGTON										
CITY U	WA	.1	5	25.0	50.0		25.0		60.0	40.0
U OF WASH	WA	.3	13	63.6	85.7	66.7	50.0	69.2	7.7	23.1
WASH STATE	WA	.1	5	25.0	25.0	40.0		20.0	40.0	40.0
WEST VIRGINIA										
MARSHALL U	WV	.2	8			28.6	20.0	25.0	75.0	
W VA U	WV	.6	22	46.7	38.5	18.2	8.3	22.7	50.0	27.3
WISCONSIN										
U OF WI-MADISON	WI	.2	6	50.0	60.0	50.0	75.0	50.0	16.7	33.3
U OF WI-MILWAUKEE	WI	.4	17	53.8	50.0	83.3	85.7	64.7	11.8	23.5
U OF WI-WHITEWATER	WI	.2	9	40.0	28.6	66.7	50.0	44.4	33.3	22.2
SCHOOLS WITH FEWER THAN FIVE		20.5	799	39.6	40.7	36.8	34.9	35.8	37.5	26.7
SCHOOLS NOT RECORDED		7.3	284	33.8	41.8	29.3	25.0	31.7	46.8	21.5
TOTALS		100.0	3,894	42.2	41.8	38.4	39.3	37.4	36.7	25.9

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ALABAMA							
ALABAMA A & M	24	HUNTINGDON COLL	3	SAMFORD U	22	U OF AL-BIRMINGHAM	115
ALABAMA STATE U	9	JACKSONVILLE STATE	34	SPRING HILL COLL	8	U OF AL-HUNTSVILLE	35
ATHENS STATE COLL	29	LIVINGSTON U	7	TROY ST-DOTHAN	19	U OF AL-UNIVERSITY	201
AUBURN U-AUBURN	196	MOBILE COLL	1	TROY ST-MONTGOMERY	8	U OF MONTEVALLO	11
AUBURN U-MONTGOMERY	57	NORTH ALABAMA U	54	TROY ST-TROY	71		
BIRMINGHAM SOUTHERN	32	OAKWOOD COLL	23	TUSKEGEE INSTITUTE	13		
ALASKA							
U OF ALASKA ANCHORAGE	99						
ARIZONA							
AMER GRAD SC OF MGMT	39	DEVRY INSTI	6	NORTHERN ARIZ U	72		
ARIZONA STATE	320	GRAND CANYON COLL	10				
ARKANSAS							
ARKANSAS COLL	184	HARDING COLL	61	OUACHITA BAPTIST	23	U OF AR-LITTLE ROCK	74
ARKANSAS STATE	75	HENDERSON ST U	25	PHILANDER SMITH COLLEG	1	U OF AR-MONTICELLO	21
ARKANSAS TECH U	41	HENDRIX COLL	19	SOUTHERN ARKANSAS U	15	U OF AR-PINE BLUFF	10
COLL OF THE OZARKS	14	JOHN BROWN U	6	U OF AR-FAYETTEVILLE	95		
CALIFORNIA							
ARMSTRONG COLL	69	CAL ST U-POMONA	107	LOS ANGELES BAPTIST	1	U OF CAL-IRVINE	13
AZUSA PACIFIC COLL	10	CAL ST U-SACRAMENTO	170	LOYOLA MARYMOUNT	71	U OF CAL-LOS ANGELES	252
BIOLA U	11	CAL ST-DOMINGUEZ	49	MONTEREY INSTITUTE	1	U OF CAL-RIVERSIDE	28
CAL BAPTIST COLL	2	CAL ST-SAN LUIS	102	MT SAINT MARYS	7	U OF CAL-SAN DIEGO	12
CAL LUTHERAN COLL	13	CHAPMAN COLL	8	NATIONAL	50	U OF CAL-SANTA BARBARA	159
CAL ST BAKERSFIELD U	17	CLAREMONT MENS COLL	33	NORTHROP	9	U OF REDLANDS	13
CAL ST SAN BERNARDINO	85	CLAREMONT U-GRAD CTR	2	PACIFIC UNION COLL	14	U OF SAN DIEGO	66
CAL ST SONOMA U	37	COLL OF NOTRE DAME	4	PEPPERDINE	28	U OF SAN FRANCISCO	25
CAL ST STANISLAUS U	39	DEVRY INSTI	5	POINT LOMA COLL	7	U OF SANTA CLARA	83
CAL ST U-CHICO	74	GOLDEN GATE	97	SAN DIEGO STATE	196	U OF SOUTHERN CAL	182
CAL ST U-FRESNO	132	HOLY NAMES COLL	2	SAN FRANCISCO STATE	231	U OF THE PACIFIC	19
CAL ST U-FULLERTON	186	HUMBOLDT STATE	9	SAN JOSE STATE	153	US INTERNATIONAL	6
CAL ST U-HAYWARD	134	JOHN F KENNEDY U	1	SOUTHERN CAL COLL	3	US NAVAL POSTGRAD	1
CAL ST U-LONG BEACH	133	LA VERNE COLL	15	ST MARYS OF CAL	32	W COAST U-ORANGE CO	3
CAL ST U-LOS ANGELES	184	LINCOLN U	1	STANFORD UNIV	2		
CAL ST U-NORTHRIDGE	244	LOMA LINDA	7	U OF CAL-BERKELEY	143		
COLORADO							
ADAMS STATE COLL	40	MESA COLL	29	U OF CO-BOULDER	119	U OF DENVER	45
CO STATE	95	METROPOLITAN ST COLL	134	U OF CO-CO SPRINGS	32	U OF NORTHERN CO	34
FORT LEWIS COLL	44	REGIS COLL	37	U OF CO-DENVER	69	U OF SOUTHERN CO	18

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CONNECTICUT							
BRIDGEPORT	34	QUINNIPIAC COLL	62	ST JOSEPH COLL	3	U OF NEW HAVEN	30
CENTRAL CONN ST U	128	SACRED HEART UNIV	24	U OF CONN	156		
FAIRFIELD	103	SO CT STATE U	41	U OF HARTFORD	53		
DELAWARE							
DELAWARE ST COLL	37	GOLDEY BEACOM COLL	16	U OF DELAWARE	127		
DISTRICT OF COLUMBIA							
AMERICAN	92	GALLAUDET COLL	1	HOWARD	103		
BENJAMIN FRANKLIN U	18	GEORGE WASHINGTON	126	SOUTHEASTERN	40		
CATHOLIC U OF AMER	32	GEORGETOWN	69	STRAYER COLL	40		
FLORIDA							
BARRY	68	FL MEMORIAL COLL	3	NOVA	32	U OF CENTRAL FL	116
BETHUNE COOKMAN COLL	8	FL SOUTHERN COLL	47	PALM BEACH ATLANTIC	6	U OF FLORIDA	127
COLL OF BOCA RATON	1	FL STATE	174	ROLLINS COLL	13	U OF MIAMI	73
FL AGRI & MECH	35	FLAGLER COLL	6	ST LEO COLL	32	U OF NORTH FL	69
FL ATLANTIC U	112	FT LAUDERDALE COLL	6	ST THOMAS U	21	U OF SO FLORIDA	165
FL INST OF TECH	4	JACKSONVILLE U	9	STETSON U	27	U OF TAMPA	22
FL INTERNATIONAL	136	JONES COLL-ORLANDO	3	TAMPA COLL	9		
GEORGIA							
ALBANY ST COLLEGE	54	EMORY	41	LAGRANGE COLL	1	SAVANNAH STATE	9
ARMSTRONG ST COLL	1	FORT VALLEY STATE	4	MERCER U-ATLANTA	23	SHORTER COLL	2
AUGUSTA COLL	25	GA COLLEGE	55	MERCER U-MACON	26	TIFT COLL	1
BERRY COLL	25	GA INST OF TECH	37	MOREHOUSE COLL	23	U OF GEORGIA	227
BRENAU COLL	13	GA SOUTHERN COLL	83	MORRIS BROWN COLL	12	VALDOSTA STATE	54
CLARK/ATLANTA U	17	GA SOUTHWESTERN COLL	25	OGLETHORPE	25	WESLEYAN COLL	4
COLUMBUS COLL	23	GA STATE	238	PAINE COLL	1		
DEVRY INSTI	11	KENNESAW COLL	101	PIEDMONT COLL	31		
HAWAII							
BRIGHAM YOUNG	60	CHAMINADE	14	HAWAII PACIFIC COLL	36	U OF HAWAII-HILO	3
IDAHO							
BOISE STATE	247	IDAHO STATE	48	NORTHWEST NAZARENE	8		
COLL OF IDAHO	7	LEWIS-CLARK STATE	9				

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ILLINOIS

AUGUSTANA COLL	85	EUREKA COLL	2	MILLIKIN	28	ROSARY COLL	21
AURORA COLL	10	GOVERNORS STATE	38	MONMOUTH COLL	7	SANGAMON STATE	40
BARAT COLL	4	GREENVILLE COLL	6	MUNDELEIN COLL	9	ST XAVIER COLL	22
BRADLEY	61	IL BENEDICTINE COLL	37	NO PARK COLL	17	STHN IL U-CARBONDALE	137
CHICAGO STATE	42	IL COLL	11	NORTH CENTRAL COLL	27	STHN IL U-EDWARDSVILLE	66
COLL OF ST FRANCIS	8	IL INST TECH	12	NORTHEASTERN IL	91	TRINITY CHRISTIAN	6
DEPAUL	384	IL STATE	218	NORTHERN IL	203	U OF CHICAGO	20
DEVRY INST-CHICAGO	6	IL WESLEYAN	45	NORTHWESTERN	25	U OF CHICAGO-LOYOLA	93
DEVRY INST-LOMBARD	15	LEWIS	38	OLIVET NAZARENE COLL	6	U OF IL-CHICAGO	229
EASTERN IL	108	MACMURRAY COLL	4	QUINCY COLL	13	U OF IL-URBANA	445
ELMHURST COLL	62	MCKENDREE COLL	20	ROOSEVELT	101		

INDIANA

ANDERSON COLL	87	HUNTINGTON COLL	4	IN U-SOUTH BEND	26	ST FRANCIS COLL	3
BALL ST	90	IN CENTRAL	20	IN U-SOUTHEAST	15	ST JOSEPHS COLL	17
BETHEL COLL	3	IN NTHN GRAD SC MGMT	1	MANCHESTER COLL	22	ST MARY-OF-THE-WOODS	2
BUTLER	16	IN ST U-TERRE HAUTE	37	MARIAN COLL-INDPLS	9	ST MARYS COLL	45
CALUMET COLL	8	IN U-BLOOMINGTON	259	MARION COLL-MARION	7	TAYLOR	4
FRANKLIN COLL	8	IN U-FORT WAYNE	27	OAKLAND CITY COLL	1	TRI-STATE U	1
GOSHEN COLL	8	IN U-KOKOMO	7	PURDUE U-CALUMET	39	U OF EVANSVILLE	10
GRACE THEOL SEMINARY	3	IN U-NORTHWEST	30	PURDUE U-MAIN CAMPUS	88	U OF NOTRE DAME	236
HANOVER COLL	2	IN U-PURDUE-INDPLS	56	PURDUE U-NO CENTRAL	6	U OF SOUTH INDIANA	20

IOWA

BRIAR CLIFF COLL	35	GRACELAND COLL	5	MARYCREST COLL	8	U OF IOWA	164
BUENA VISTA COLL	50	GRANDVIEW COLL	10	MORNINGSIDE COLL	7	U OF NORTHERN IOWA	191
CENTRAL U OF IOWA	17	IOWA STATE	124	MT MERCY COLL	11	UPPER IOWA U	51
CLARKE COLL	3	IOWA WESLEYAN COLL	9	NORTHWESTERN COLL	8	WARTBURG COLL	30
COE COLL	15	LORAS COLL	20	SIMPSON COLL	38	WESTMAR COLL	4
DORDT COLL	4	LUTHER COLL	20	ST AMBROSE COLL	44		
DRAKE	70	MAHARISHI INTRNL	1	U OF DUBUQUE	5		

KANSAS

BAKER	25	FRIENDS	2	MID-AMERICA NAZARENE	7	STERLING COLL	2
BENEDICTINE COLL	7	KANSAS NEWMAN	1	OTTAWA	3	U OF KANSAS	87
BETHANY COLL	4	KANSAS STATE	124	PITTSBURG STATE	26	WASHBURN U OF TOPEKA	41
BETHEL COLL	3	KANSAS WESLEYAN	1	SOUTHWESTERN COLL	2		
EMPORIA STATE	28	MARYMOUNT COLL	4	ST MARY COLL	4		
FORT HAYS STATE	33	MCPHERSON COLL	7	ST MARY PLAINS COLL	8		

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KENTUCKY

BELLARMINE COLL	1D0	EASTERN KY	46	MURRAY STATE	39	U OF KENTUCKY	178
BEREA COLL	4	GEORGETOWN COLL	4	NORTHERN KENTUCKY U	32	U OF LOUISVILLE	59
BRESCIA COLL	9	KY STATE	7	PIKEVILLE COLL	13	UNION COLL	2
CAMPBELLSVILLE COLL	1	KY WESLEYAN COLL	7	THOMAS MORE COLL	15		
CUMBERLAND COLL	9	MOREHEAD STATE	37	TRANSYLVANIA	18		

LOUISIANA

CENTENARY OF LA	B4	LA ST U-SHREVEPORT	3B	NORTHEAST LA	43	TULANE U	59
DILLARD	7	LA TECH	72	NORTHWESTERN STATE	24	U OF NEW ORLEANS	99
GRAMBLING STATE	15	LOYOLA U	37	SOUTHEASTERN LA	50	U OF STHWESTN LA	41
LA COLL	3	MCNEESE STATE	31	SOUTHERN U-BATON ROUGE	29		
LA ST U-A&M	185	NICHOLLS STATE	33	SOUTHERN U-NEW ORLEANS	4		

NAINE

HUSSON COLL	64	THOMAS COLL	14	U OF ME-ORONO	29
RICKER COLL	1	U OF ME-AUGUSTA	10	U OF ME-PORTLAND	38
ST JOSEPHS COLL	6	U OF ME-MACHIAS	2	U OF ME-PRESQUE ISLE	3

MARYLAND

BOWIE STATE	3D	JOHNS HOPKINS	7	SALISBURY STATE	56	U OF MD-COLLEGE PARK	566
COLL OF NOTRE OAME	5	LOYOLA COLL	92	TOWSON STATE	139	U OF MO-EASTERN SHORE	7
COLUMBIA UNION COLL	7	MORGAN STATE	33	U OF BALTIMORE	2D5		
FROSTBURG STATE	69	MT ST MARYS COLL	52	U OF MD-BALTO	52		

MASSACHUSETTS

AMERICAN INTERNATL	22	BOSTON U	1D4	MERRIMACK COLL	63	SUFFOLK	43
ANNA MARIA COLL	2	CLARK U	5	NICHOLS COLL	19	U OF LOWELL	54
ASSUMPTION COLL	32	COLLEGE OF HOLY CROSS	36	NORTH ADAMS STATE	17	U OF MASS-AMHERST	175
ATLANTIC UNION COLL	5	EASTERN NAZARENE	2	NORTHEASTERN U	1B4	U OF MASS-BOSTON	43
BABSON COLL	76	FITCHBURG STATE	13	SALEM STATE	44	WESTERN NEW ENG COLL	BD
BENTLEY COLL	293	GORDON COLL	4	SIMMDNS COLL	13	WESTFIELO ST COLL	17
BOSTON COLL	13D	HARVARD	5	SOUTHEASTERN MASS	43		
BOSTON ST COLL	2	MASS INST OF TECH	4	STONEHILL COLL	32		

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MICHIGAN

ADRIAN COLL	21	DETROIT INST TECH	1	MERCY COLL OF DETROIT	4	SPRING ARBOR COLL	5
ALBION COLL	23	EASTERN MICH	9D	MICHIGAN STATE	290	U OF DETROIT	43
ALMA COLL	7	FERRIS STATE	48	MICHIGAN TECH	2B	U OF MI-ANN ARBOR	12B
ANDREWS	1D	GENL MOTORS INST	1	NAZARETH COLL	1	U OF MI-DEARBORN	51
AQUINAS COLL	22	GRAND VALLEY ST	40	NORTHERN MICH	30	U OF MI-FLINT	35
CALVIN COLL	22	HILLSDALE COLL	21	NORTHWOOD INST	30	WALSH COLLEGE	177
CENTRAL MICH	132	HOPE COLL	15	OAKLAND U	31	WAYNE STATE	88
CLEARY COLL	4	LAKE SUPERIOR STATE	2D	OLIVET COLL	2		
DAVENPORT COLLEGE	25	LAWRENCE INST TECH	1D	SAGINAW VALLEY ST	21		
DETROIT COLL OF BUS	17	MADONNA COLL	17	SIENA HEIGHTS COLL	4		

MINNESOTA

AUGSBURG COLL	190	COLL OF ST SCHOLASTIC	5	HAMLINE	2	ST CLOUD STATE	84
BEMIDJI STATE	50	COLL OF ST TERESA	2	MANKATO STATE	B1	ST JOHNS U	22
BETHEL COLL	13	COLL OF ST THOMAS	95	MOORHEAD STATE	97	ST MARYS COLL	9
COLL OF ST BENEDICT	11	CONCORDIA MOORHEAD	34	NORTHWESTERN COLL	4	U OF MN-DULUTH	45
COLL OF ST CATHERINE	28	GUSTAVUS ADOLPHUS	14	SOUTHWEST STATE	13	U OF MN-MNPLS	115

MISSISSIPPI

ALCORN STATE	37	JACKSON STATE	3D	MS ST U	1DB	RUST COLLEGE	2
BELHAVEN COLL	10	MILLSAPS COLL	20	MS U FOR WOMEN	14	U OF MS	86
DELTA STATE	23	MS COLL	55	MS VALLEY STATE	4	U OF SOUTHERN MS	117

MISSOURI

AVILA COLL	13	FONTBONNE COLL	7	NORTHEAST MO STATE	69	ST LOUIS U	70
CENTRAL METH COLL	7	LINCOLN U	18	NORTHWEST MO STATE	37	TARKIO COLL	2
CENTRAL MO STATE	47	LINDENWOOD COLL	12	PARK COLL	24	U OF MO-COLUMBIA	15D
COLUMBIA COLL	20	MARYVILLE COLL	22	ROCKHURST COLL	32	U OF MO-KANSAS CITY	B7
CULVER-STOCKTON COLL	3	MO BAPTIST COLL	4	SCHOOL OF THE OZARKS	8	U OF MO-ST LOUIS	178
DEVRY INST	7	MO SOUTHERN STATE	24	SOUTHEAST MO STATE	46	WASHINGTON U	27
DRURY COLL	13	NO VALLEY COLL	1	SOUTHWEST BAPTIST COLL	B	WEBSTER COLL	11
EVANGEL COLL	14	MO WESTERN ST COLL	25	SOUTHWEST MO STATE	136	WILLIAM JEWELL COLL	20

MONTANA

CARROLL COLL	12	GREAT FALLS COLL	12	ROCKY MTN COLL	12
EASTERN MONTANA COLL	39	MONTANA ST UNIV	77		

NEBRASKA

BELLEVUE COLL	97	DANA COLL	4	MIDLAND LUTHERAN COLL	11	U OF NEBR-OMAHA	42
CHADRON STATE	12	DOANE COLL	15	NEBR-WESLEYAN	12	UNION COLL	6
CONCORDIA TCHRS COLL	2	HASTINGS COLL	11	PERU STATE COLL	B		
CREIGHTON	44	KEARNEY STATE	30	U OF NEBR-LINCOLN	67		

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NEVADA

U OF NV-LAS VEGAS	104

NEW HAMPSHIRE

COLBY-SAWYER COLL	36	FRANKLIN PIERCE COLL	14	NH COLL	52	RIVIER COLL	4
DARTMOUTH COLL	3	NEW ENGLAND COLL	6	NH PLYMOUTH STATE	16		

NEW JERSEY

BLOOMFIELD COLL	43	GLASSBORO STATE	69	RICHARD STOCKTON ST	70	ST ELIZABETH COLL	10
CALDWELL COLL	7	KEAN COLL OF NJ	113	RIDER COLL	132	ST PETERS COLL	89
FARLGH DCKSN-MADISON	83	MONMOUTH COLL	76	RUTGERS U-CAMDEN	87	THOMAS A EDISON COLL	4
FARLGH DCKSN-RTHFD	48	MONTCLAIR STATE	208	RUTGERS U-NEW BRNSWK	176	TRENTON STATE	58
FARLGH DCKSN-TEANECK	62	NJ INST TECH	1	RUTGERS U-NEWARK	286	UPSALA COLL	6
GEORGIAN CT COLL	37	RAMAPO COLL OF NJ	66	SETON HALL	168		

NEW MEXICO

COLL OF SANTA FE	104	EASTERN NEW MEXICO	22	NEW MEXICO STATE	77	U OF NEW MEXICO	72
COLL OF THE SO WEST	4	NEW MEXICO HIGHLANDS	16	U OF ALBUQUERQUE	2		

NEW YORK

ADELPHI	124	DAEMEN COLL	4	NAZARETH OF RCHSTR	8	ST THOMAS AQUINAS	28
ALFRED	25	DOMINICAN BLAUVELT	15	NEW YORK U	259	SUNY AT ALBANY	249
CANISIUS COLL	46	DOWLING COLL	82	NIAGARA U	44	SUNY AT BINGHAMTON	239
CLARKSON U	32	DYDUVILLE COLL	5	NY TECH INST-NYC	12	SUNY AT BUFFALO	145
COLGATE U HAMILTON	2	ELMIRA COLL	11	NY TECH INST-WESTBURY	55	SUNY COLL BROCKPORT	20
COLL OF ST ROSE	16	FORDHAM	175	PACE U-NY	335	SUNY COLL EMPIRE STATE	5
COLLEGE OF INSURANCE	1	HOFSTRA	335	PACE U-PLEASANTVILLE	291	SUNY COLL FREDONIA	46
COLUMBIA U	12	HOUGHTON COLL	4	PACE U-WHITE PLAINS	77	SUNY COLL GENESEO	70
CORNELL	13	IONA COLL	114	POLYTECHNIC INST NY	1	SUNY COLL MARITIME	1
CORNELL U STATUTORY	12	ITHACA COLL	40	REGENTS EXTERNAL DEG	12	SUNY COLL OLD WESTURY	73
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CUNY MEDGAR EVERS	16	MANHATTAN COLL	91	ST BONAVENTURE U	76	U OF ROCHESTER	13
CUNY QUEENS COLL	335	MARIST COLL	26	ST FRANCIS COLL	37	UNION COLL	7
CUNY STATEN ISLAND	48	MARYMOUNT MANHATTAN	12	ST JOHN FISHER COLL	56	UTICA COLL-SYRACUSE	30
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ATLANTIC CHRISTIAN	23	GARDNER-WEBB COLL	29	NC AGRIC & TECH	64	U OF NC-ASHEVILLE	31
BELMONT ABBEY COLL	21	GREENSBORO COLL	12	NC CENTRAL	27	U OF NC-CHAPEL HILL	182
BENNETT COLL	4	GUILFORD COLL	51	NC ST U-RALEIGH	254	U OF NC-CHARLOTTE	161
CAMPBELL U	38	HIGH POINT COLL	43	NC WESLEYAN COLL	13	U OF NC-GREENSBORO	103
CATAWBA COLL	21	JOHNSON C SMITH U	9	PEMBROKE STATE	14	U OF NC-WILMINGTON	73
DUKE	7	LENOIR-RHYNE COLL	22	PFIEFFER COLL	10	WAKE FOREST	79
EAST CAROLINA	133	LIVINGSTONE COLL	1	QUEENS COLL	9	WESTERN CAROLINA U	44
ELIZABETH CITY STATE	14	MARS HILL COLL	8	SHAW U	3	WINGATE COLL	12
ELON COLL	39	MEREDITH COLL	42	ST ANDREWS PRESBY	2		

NORTH DAKOTA

DICKINSON STATE	22	MARY COLL	28	MINOT STATE	39	U OF NO DAKOTA	108
JAMESTOWN COLL	10	MAYVILLE STATE	8	NO DAKOTA STATE	42		

OHIO

AIR FORCE INST TECH	12	DEFIANCE COLL	5	MT UNION COLL	24	U OF AKRON	164
ANTIOCH COLL	1	DYKE COLL	30	MT VERNON NAZARENE	10	U OF CINCINNATI	187
ASHLAND COLL	17	FINDLAY COLL	13	MUSKINGUM COLL	11	U OF DAYTON	103
BALDWIN-WALLACE COLL	96	FRANKLIN U	101	NOTRE DAME COLL	14	U OF STEUBENVILLE	16
BLUFFTON COLL	3	HEIDELBERG COLL	9	OHIO DOMINICAN COLL	8	U OF TOLEDO	101
BOWLING GREEN STATE	99	JOHN CARROLL U	67	OHIO NORTHERN	28	URBANA COLL	9
CAPITAL U	31	KENT STATE	112	OHIO STATE	337	WALSH COLL	15
CASE WESTERN RESERVE	36	LAKE ERIE COLL	10	OHIO U	85	WILBERFORCE	6
CEDARVILLE COLL	21	MALONE COLL	10	OHIO WESLEYAN	24	WILMINGTON COLL	8
CENTRAL STATE	14	MARIETTA COLL	22	OTTERBEIN COLL	17	WITTENBERG U	12
CLEVELAND STATE	180	MIAMI U	273	RIO GRANDE COLL	5	WRIGHT STATE	98
COLL OF WOOSTER	1	MT ST JOSEPH	12	TIFFIN U	12	XAVIER	61

OKLAHOMA

BARTLESVILLE WESLEYAN	86	LANGSTON U	40	OK CITY U	30	SOUTHEASTERN OK STATE	17
BETHANY NAZARENE	10	NORTHEASTERN OK ST	35	OK PANHANDLE ST	8	SOUTHWESTERN OK STATE	26
CAMERON U	21	NORTHWESTERN OK ST	10	OK ST U	115	U OF OK-NORMAN	77
CENTRAL STATE	112	OK BAPTIST	8	ORAL ROBERTS U	36	U OF SCI & ARTS-OK	5
EAST CENTRAL OK STATE	25	OK CHRISTIAN COLL	11	PHILLIPS U	11		

OREGON

EASTERN OR STATE	56	LINFIELD COLL	32	PORTLAND STATE	106	U OF PORTLAND	20
GEORGE FOX COLLEGE	2	OREGON STATE	58	SOUTHERN OR STATE	29	WARNER PACIFIC COLL	2
LEWIS & CLARK COLL	2	PACIFIC U	6	U OF OREGON	94		

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PENNSYLVANIA

ALBRIGHT CDLL	2B	EASTERN COLL	6	LYCDMING COLL	19	ST JOSEPHS CDLL	1D6
ALLEGHENY COLL	2	ELIZABETHTOWN COLL	42	MARYWOOD COLL	1B	ST VINCENT COLL	51
ALLIANCE COLL	1	FRANKLIN & MARSHALL	24	MERCYHURST COLL	2D	SUSQUEHANNA U	24
ALVERNIA COLL	7	GANNDN U	29	MESSIAH COLL	31	TEMPLE	231
BEAVER CDLL	4	GENEVA CDLL	15	MILLERSVILLE U	31	THIEL COLL	34
BLODMSBURG U	1DD	GETTYSBURG COLL	16	MORAVIAN COLL	2B	U OF PA	95
DUCKNELL U	48	GRDVE CITY COLL	55	MUHLENBERG COLL	33	U OF PITTSBURGH	142
CALIFORNIA U	25	GWYNEDD-MERCY COLL	1D	PA ST U-BEHREND	22	U OF SCRANTON	155
CARLOW CDLL	2	HDLY FAMILY COLL	13	PA ST U-CAPITOL	56	URSINUS COLL	22
CARNEGIE-MELLDN U	1D	INDIANA U OF PA	17B	PA ST U-U PARK	417	VILLANOVA	279
CEDAR CREST CDLL	12	JUNIATA COLL	5	PHILA TEXTILE & SCI	5D	WAYNESBURG COLL	1D
CHATHAM CDLLEGE	1	KINGS COLL	1D4	POINT PARK COLL	16	WEST CHESTER U OF PA	4B
CHEYNEY U OF PA	6	KUTZTDWN U OF PA	19	RDBERT MORRIS COLL	166	WESTMINSTER COLL	18
CLARIDN U OF PA	7D	LA ROCHE COLL	12	ROSEMDNT CDLL	5	WIDENER U	72
COLL MISERICORDIA	15	LA SALLE COLL	163	SETON HILL COLL	1	WILKES COLL	47
DE VLY COLL SCI & AGR	9	LEBANDN VALLEY COLL	8	SHIPPENSBURG U DF PA	59		
DREXEL	2D7	LEHIGH U	150	SPRING GARDEN CDLL	B		
DUQUESNE	114	LINCOLN U	6	ST FRANCIS COLL	40		

PUERTO RICD

BAYAMDN CENTRAL U	37	CAYEY U CDLL-PR	42	INTER AMER-SAN GERMN	21	U OF PR-MAYAGUEZ	54
CATHDLIC U OF PR	45	INTER AMER-HATO REY	110	SACRED HEART COLL	3D	U OF PR-RIO PIEDRAS	5D7

RHDDE ISLAND

BRYANT CDLL	163	PRDVIBENCE COLL	68	ROGER WILLIAMS	6	SALVE REGINA-NEWPORT	11
JDHNSON & WALES U	21	RHDDE ISLAND COLLEGE	14	ROGER WILLIAMS-PRDV	1		

SOUTH CAROLINA

BAPT COLL-CHARLESTON	11D	CDLUMBIA COLL	8	NEWBERRY COLL	5	U OF SC-COLUMBIA	167
BENEDICT COLL	5	CUKER COLL	1	PRESBYTERIAN COLL	12	U OF SC-SPARTANBURG	11
BDB JDNES U	42	ERSKINE COLL	1	SC STATE	19	VOORHEES COLL	1
CENTRAL WESLEYAN	6	FRANCIS MARIDN COLL	1B	THE CITADEL	23	WINTHROP COLL	31
CHARLESTON COLL	44	FURMAN	35	U OF SC-AIKEN	6		
CLEMSON	134	LANDER COLL	6	U OF SC-COASTAL	23		

SDUTH DAKOTA

AUGUSTANA COLL	2D	HURON COLL	3	NORTHERN STATE	17
BLACK HILLS STATE	39	MT MARTY COLL	4	SD STATE	4
DAKOTA STATE	2	NATL COLL OF BUS	2D	SIOUX FALLS COLL	15

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BETHEL COLLEGE	7	KING COLL	3	MILLIGAN COLL	9	U OF TN-CHATTANOOGA	79
BRYAN COLL	1	LAMBUTH COLL	6	SOUTHERN COLL	16	U OF TN-KNOXVILLE	177
CARSON NEWMAN COLL	18	LE MOYNE-OWEN COLL	2	TENN STATE	35	U OF TN-MARTIN	46
CHRISTIAN BROS COLL	52	LINCOLN MEMORIAL U	12	TENN TECH	79	U OF TN-NASHVILLE	5
DAVID LIPSCOMB COLL	39	MARYVILLE COLL	1	TENN TEMPLE	6	UNION U	31

TEXAS

ABILENE CHRISTIAN	45	LAREDO STATE	6	ST MARYS U-SAN ANTONIO	23	U OF HOUSTON	79
AMER TECHNOLOGICAL U	2	LETOURNEAU COLL	1	ST THOMAS U	9	U OF HOUSTON CLEAR LAK	42
ANGELO STATE	35	LUBBOCK CHRISTIAN	6	STEPHEN F AUSTIN STATE	38	U OF HOUSTON DOWN TOWN	35
AUSTIN COLL	4	MARY HARDIN-BAYLOR	6	SUL ROSS STATE	7	U OF HOUSTON-VICTORIA	22
BAYLOR	89	MCMURRAY COLL	8	TARLETON STATE	26	U OF NORTH TEXAS	88
CORPUS CHRISTI STATE U	32	MIDWESTERN STATE	32	TEX A&I-KINGSVILLE	17	U OF TEX-ARLINGTON	155
DALLAS BAPTIST COLL	9	OUR LADY OF LAKE	4	TEX A&M	185	U OF TEX-AUSTIN	216
DEVRY INSTI	2	PAN AMERICAN U	14	TEX CHRISTIAN	38	U OF TEX-DALLAS	112
E TEXAS BAPT COLL	4	PAUL QUINN COLLEGE	1	TEX LUTHERAN COLL	15	U OF TEX-EL PASO	73
E TEXAS STATE	36	PRAIRIE VIEW A & M	5	TEX SOUTHERN	8	U OF TEX-PERMIAN BASIN	14
HARDIN-SIMMONS U	6	RICE	3	TEX TECH	91	U OF TEX-SAN ANTONIO	137
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HOWARD PAYNE U	1	SOUTHERN METHODIST	42	TEX WOMANS U	4	WAYLAND BAPT COLL	2
HUSTON-TILLOTSON	2	SOUTHWEST TEX STATE	75	TEXAS COLL	1	WEST TEX STATE	43
INCARNATE WORD COLL	5	SOUTHWESTERN U	8	TRINITY U	4		
LAMAR U	24	ST EDWARDS U	10	U OF DALLAS	7		

UTAH

BRIGHAM YOUNG	190	U OF UTAH	112	WEBER STATE	50
SOUTHERN UTAH STATE	32	UTAH STATE	53		

VERMONT

CASTLETON ST COLL	17	LYNDON STATE COLL	2	ST JOSEPH PROVIDER	2
GREEN MNT COLL	1	NORWICH U	4	ST MICHAELS COLL	17
JOHNSON STATE COLL	2	SOUTHERN VT COLL	2	TRINITY COLL	5

VIRGINIA

AVERETT COLL	63	GEORGE MASON U	187	OLD DOMINION U	114	VA COMMONWEALTH U	151
BRIDGEWATER COLL	8	HAMPTON U	61	RADFORD U	78	VA INTERMONT COLLEGE	1
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EASTERN WASH STATE	64	SEATTLE U	55	WALLA WALLA COLL	8		
GONZAGA U	36	ST MARTINS COLL	16	WASH STATE	92		
WEST VIRGINIA							
BLUEFIELD STATE	33	GLENVILLE STATE	21	U OF CHARLSTON	22	W VA U	186
CONCORD COLL	35	MARSHALL U	110	W VA GRAD STUDIES	2	W VA WESLEYAN	13
DAVIS & ELKINS COLL	10	SALEM COLL	2	W VA INST TECH	19	WEST LIBERTY STATE	29
FAIRMONT STATE	45	SHEPHERD COLL	42	W VA STATE	50		
WISCONSIN							
CARROLL COLL	36	MILTON COLL	2	U OF WI-MADISON	116	U OF WI-STEVENS PT	21
CARTHAGE COLL	15	MT MARY COLL	1	U OF WI-MILWAUKEE	150	U OF WI-STOUT	2
EDGEWOOD COLL	10	MT SENARIO COLL	1	U OF WI-OSHKOSH	54	U OF WI-SUPERIOR	11
LAKELAND COLL	72	ST NORBERT COLL	14	U OF WI-PARKSIDE	21		
MADISON BUS COLL	3	U OF WI-EAU CLAIRE	61	U OF WI-PLATTEVILLE	13		
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NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES BY STATE

NOVEMBER 1993 UNIFORM CPA EXAMINATION

			< < < < < < < < < PERCENT PASSING > > > > > > > > >						
	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ALABAMA	1.6	455	22.7	23.4	22.5	24.2	13.2	62.6	24.2
ALASKA	.2	70	14.5	11.6	29.0	34.3	5.7	55.7	38.6
ARIZONA	1.2	345	45.0	40.1	44.5	46.3	27.5	38.3	34.2
ARKANSAS	.4	112	18.9	13.6	23.2	26.6	11.6	67.9	20.5
CALIFORNIA	14.8	4,217	31.7	32.5	37.2	35.4	23.7	51.1	25.2
COLORADO	1.2	340	39.5	38.9	44.5	47.5	25.0	40.9	34.1
CONNECTICUT	1.1	300	25.3	29.2	25.6	27.2	14.0	59.0	27.0
DELAWARE	.2	71	33.3	36.2	37.7	47.9	22.5	40.8	36.6
DISTRICT OF COLUMBIA	.2	58	12.5	20.0	16.1	12.5	6.9	75.9	17.2
FLORIDA	1.9	534	52.0	47.8	49.7	51.7	31.3	32.6	36.1
GEORGIA	3.7	1,068	35.1	33.3	35.2	36.3	18.7	46.6	34.6
GUAM	.1	24	21.7	18.2	27.3	29.2	12.5	66.7	20.8
HAWAII	.5	143	30.7	25.0	34.5	33.6	15.4	54.5	30.1
IDAHO	.3	76	27.0	24.3	38.0	34.7	18.4	50.0	31.6
ILLINOIS	5.6	1,606	35.5	35.1	38.5	37.3	21.2	47.4	31.4
INDIANA	1.4	393	28.8	30.4	31.4	36.5	17.0	50.9	32.1
IOWA	.6	164	23.3	31.7	31.3	39.3	14.0	50.0	36.0
KANSAS	.5	153	26.3	30.9	29.1	32.7	16.3	54.2	29.4
KENTUCKY	.7	190	29.6	30.6	29.3	27.8	16.3	55.3	28.4
LOUISIANA	1.7	482	32.2	33.2	31.4	29.9	18.5	53.9	27.6
MAINE	.2	45	8.9	15.9	17.8	18.2	2.2	71.1	26.7
MARYLAND	3.8	1,093	29.8	34.9	33.3	32.1	18.1	51.7	30.2
MASSACHUSETTS	2.7	766	24.1	23.2	26.8	26.5	12.5	58.5	29.0
MICHIGAN	2.4	680	28.3	27.6	35.1	40.9	17.1	49.6	33.4
MINNESOTA	1.8	503	45.0	46.6	54.3	54.9	30.6	30.6	38.8
MISSISSIPPI	.9	244	17.8	15.6	18.6	18.9	7.0	68.9	24.2
MISSOURI	1.9	540	31.1	31.7	34.7	34.9	17.8	50.6	31.7
MONTANA	.3	95	15.8	18.5	39.1	35.9	9.5	52.6	37.9

[illegible] BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 1

NATIONAL TOTALS
PERFORMANCE OF FIRST-TIME CANDIDATES BY STATE

NOVEMBER 1993 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NEBRASKA	.6	183	31.5	28.5	28.5	32.4	15.8	53.6	30.6
NEVADA	.2	64	33.9	37.3	40.4	37.1	15.6	42.2	42.2
NEW HAMPSHIRE	.2	65	25.4	28.1	28.1	21.9	10.8	58.5	30.8
NEW JERSEY	3.6	1,015	18.1	25.0	22.5	22.7	8.8	61.8	29.5
NEW MEXICO	.4	104	26.3	26.3	21.3	24.4	12.5	60.6	26.9
NEW YORK	8.2	2,348	32.3	35.1	33.7	32.6	21.9	55.9	22.2
NORTH CAROLINA	1.6	448	26.4	28.1	28.3	28.0	17.6	58.7	23.7
NORTH DAKOTA	.2	58	19.6	32.7	29.8	35.1	17.2	50.0	32.8
OHIO	3.4	984	29.8	31.8	30.9	31.9	16.8	52.8	30.4
OKLAHOMA	1.7	487	25.7	27.2	25.3	28.5	12.7	54.2	33.1
OREGON	.7	191	37.7	38.8	49.5	48.4	25.1	40.8	34.0
PENNSYLVANIA	4.0	1,130	19.9	21.2	26.1	25.6	7.8	57.8	34.4
PUERTO RICO	2.3	647	15.6	16.3	14.2	12.7	7.9	81.8	10.4
RHODE ISLAND	.3	98	25.8	22.7	27.8	26.8	11.2	54.1	34.7
SOUTH CAROLINA	.8	222	23.9	27.4	25.0	27.6	12.6	58.6	28.8
SOUTH DAKOTA	.2	62	12.5	12.3	12.3	10.5	9.7	75.8	14.5
TENNESSEE	.4	123	27.4	28.6	29.7	25.2	14.6	56.9	28.5
TEXAS	11.8	3,361	25.1	24.8	28.3	27.9	12.2	56.2	31.6
UTAH	.4	118	40.2	35.0	42.7	47.4	22.0	39.8	38.1
VERMONT	.1	31	19.4	19.4	32.3	22.6	12.9	64.5	22.6
VIRGIN ISLANDS		8	37.5	37.5	12.5	25.0	12.5	62.5	25.0
VIRGINIA	2.9	834	27.5	27.6	30.3	30.5	15.1	56.0	28.9
WASHINGTON	1.8	525	37.8	35.4	44.8	46.2	23.8	43.4	32.8
WEST VIRGINIA	.6	158	25.8	17.5	16.2	15.0	10.1	67.1	22.8
WISCONSIN	1.7	491	46.7	46.7	52.8	60.1	28.9	28.1	43.0
WYOMING	.1	16	20.0	18.8	21.4	33.3	6.3	43.8	50.0
NATIONAL TOTALS	100.0	28,538	29.6	30.3	32.7	33.0	17.8	52.9	29.3

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

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

NOVEMBER 1993 UNIFORM CPA EXAMINATION

			< < < < < < < < < PERCENT PASSING > > > > > > > > >						
	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA	1.4	646	31.0	28.1	29.0	30.5	23.1	42.4	34.5
ALASKA	.2	106	39.1	33.3	43.1	27.0	21.7	34.0	44.3
ARIZONA	1.2	527	51.4	48.0	41.1	42.2	40.8	33.8	25.4
ARKANSAS	.9	424	28.7	30.4	25.7	26.1	21.5	45.8	32.8
CALIFORNIA	9.2	4,192	45.6	42.8	39.2	37.5	37.1	40.7	22.2
COLORADO	1.3	577	40.4	42.3	38.8	34.9	33.8	34.8	31.4
CONNECTICUT	1.3	598	27.5	32.6	30.4	24.2	22.4	46.3	31.3
DELAWARE	.3	119	32.0	27.8	34.4	33.3	24.4	46.2	29.4
DISTRICT OF COLUMBIA	.3	143	21.5	21.9	19.7	13.2	16.1	61.5	22.4
FLORIDA	1.3	606	38.7	33.0	33.7	33.4	30.5	40.8	28.7
GEORGIA	3.6	1,647	33.5	29.7	30.7	28.2	24.0	44.3	31.8
GUAM	.1	30	17.4	17.9	15.4	4.3	6.7	73.3	20.0
HAWAII	.5	220	24.9	25.4	27.2	17.4	19.1	49.1	31.8
IDAHO	.3	122	24.5	23.7	37.0	26.7	28.7	50.0	21.3
ILLINOIS	5.8	2,633	34.8	36.7	31.1	30.2	30.2	40.4	29.5
INDIANA	1.8	804	29.2	29.7	26.9	28.4	24.1	46.9	29.0
IOWA	1.0	439	39.5	36.4	33.2	34.6	33.5	39.4	27.1
KANSAS	.6	290	35.3	34.2	32.6	40.1	29.0	38.6	32.4
KENTUCKY	.9	434	30.7	27.9	28.5	26.6	25.1	46.5	28.3
LOUISIANA	1.0	479	37.5	37.8	34.3	24.1	29.9	39.9	30.3
MAINE	.3	148	24.0	27.0	30.7	34.8	28.4	40.5	31.1
MARYLAND	3.3	1,494	29.9	31.9	28.8	27.2	24.4	45.4	30.2
MASSACHUSETTS	2.5	1,125	30.2	30.7	30.8	27.8	24.7	45.7	29.6
MICHIGAN	2.2	1,028	32.3	31.6	29.8	31.0	27.1	44.0	28.9
MINNESOTA	1.2	557	49.3	45.3	46.3	49.3	40.8	26.4	32.9
MISSISSIPPI	.8	356	26.7	29.0	23.6	21.6	16.6	46.6	36.8
MISSOURI	2.0	901	34.8	32.2	35.0	34.1	28.4	41.7	29.9
MONTANA	.4	203	34.5	31.7	29.9	35.1	32.5	39.9	27.6

* [illegible] ARE BASED ON SUBJECTS TAKEN (MAY BE FEWER THAN FOUR).

REPORT NUMBER 2

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES BY STATE

NOVEMBER 1993 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
NEBRASKA	.5	242	36.5	38.0	36.9	35.0	36.4	43.0	20.7
NEVADA	.3	131	32.1	23.7	36.3	40.0	23.7	43.5	32.8
NEW HAMPSHIRE	.3	123	20.0	39.6	20.8	31.6	24.4	44.7	30.9
NEW JERSEY	4.8	2,195	21.1	26.6	19.2	19.6	16.5	54.8	28.7
NEW MEXICO	.5	209	30.6	33.6	30.9	45.9	25.4	42.6	32.1
NEW YORK	12.8	5,845	41.6	43.5	34.8	33.1	33.1	47.4	19.5
NORTH CAROLINA	2.9	1,331	35.1	34.6	29.5	27.9	28.3	47.4	24.3
NORTH DAKOTA	.4	164	35.8	43.5	35.0	36.0	32.3	34.8	32.9
OHIO	4.4	1,999	30.3	32.7	30.3	30.1	26.0	46.9	27.1
OKLAHOMA	1.0	477	37.4	37.5	34.5	25.7	30.4	39.2	30.4
OREGON	.6	283	38.0	40.1	36.3	37.9	35.0	39.2	25.8
PENNSYLVANIA	6.8	3,091	26.1	25.0	25.0	21.3	21.3	52.7	25.9
PUERTO RICO	2.2	986	26.9	29.2	19.4	17.7	18.3	67.6	14.1
RHODE ISLAND	.4	174	33.1	23.6	29.5	26.7	21.3	47.7	31.0
SOUTH CAROLINA	.9	399	27.9	32.3	27.0	28.5	19.5	42.9	37.6
SOUTH DAKOTA	.3	150	23.3	25.6	24.4	25.0	20.7	52.0	27.3
TENNESSEE	2.3	1,049	31.6	28.5	30.6	26.4	24.5	45.8	29.7
TEXAS	6.2	2,849	36.6	37.3	39.1	31.9	33.7	41.8	24.5
UTAH	.3	153	35.2	39.5	46.4	37.2	35.3	32.7	32.0
VERMONT	.2	74	27.9	27.4	27.1	22.2	23.0	48.6	28.4
VIRGIN ISLANDS		9	25.0	16.7				77.8	22.2
VIRGINIA	3.1	1,424	34.0	35.6	28.9	30.7	28.3	42.3	29.4
WASHINGTON	1.4	655	36.0	33.9	31.3	34.4	30.5	40.2	29.3
WEST VIRGINIA	.8	373	24.4	20.9	23.0	25.2	18.5	57.6	23.9
WISCONSIN	1.0	451	40.0	41.3	42.1	50.2	39.7	31.0	29.3
WYOMING	.1	44	41.2	33.3	40.6	46.2	29.5	29.5	40.9
	=====	=======							
NATIONAL TOTALS	100.0	45,728	33.9	34.1	31.2	29.6	28.3	45.0	26.6

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 1993 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	20	57.9	57.9	68.4	68.4	50.0	25.0	25.0
MASTERS IN ACCOUNTING	4.7	1,039	48.2	45.1	52.9	55.3	31.2	32.0	36.9
MBA EMPHASIS IN ACCOUNTING	3.3	723	39.7	43.1	45.2	46.1	27.1	39.7	33.2
OTHER MBA	2.7	601	39.9	41.7	49.7	48.0	27.0	38.4	34.6
NON-BUSINESS MASTERS	.5	116	51.4	54.1	61.9	60.4	37.1	25.0	37.9
LAW DEGREE	.5	107	33.3	58.0	40.8	43.8	25.2	34.6	40.2
BACHELORS	87.8	19,377	28.8	30.0	32.3	32.9	16.7	54.0	29.3
LESS THAN BACHELORS	.4	97	15.7	18.4	24.7	30.3	8.2	62.9	28.9
TOTAL ANSWERING	100.0	22,080	30.5	31.7	34.4	35.0	18.2	51.8	30.0
NOT ANSWERING		6,458	26.1	25.3	26.4	25.1	16.3	56.7	27.0
REPEAT CANDIDATES									
DOCTORAL	.1	42	27.3	25.8	18.5	20.8	26.2	61.9	11.9
MASTERS IN ACCOUNTING	3.6	1,480	45.8	44.1	46.2	41.5	39.1	31.9	29.1
MBA EMPHASIS IN ACCOUNTING	3.3	1,343	37.2	40.6	35.6	33.7	32.5	39.8	27.6
OTHER MBA	2.7	1,102	42.4	39.7	36.1	32.0	34.0	39.1	26.9
NON-BUSINESS MASTERS	.4	168	42.9	46.5	41.5	35.2	36.3	38.7	25.0
LAW DEGREE	.5	188	35.6	42.0	38.7	42.1	32.4	38.8	28.7
BACHELORS	89.1	36,554	33.0	33.1	30.1	29.2	27.0	45.7	27.4
LESS THAN BACHELORS	.3	134	20.4	27.5	25.0	27.4	20.9	53.7	25.4
TOTAL ANSWERING	100.0	41,011	33.8	34.0	31.0	29.9	27.8	44.8	27.4
NOT ANSWERING		4,717	35.1	35.7	33.6	26.7	32.8	47.1	20.1

* 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

NOVEMBER 1993 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GRADUATE									
ACCOUNTING	58.7	1,450	46.4	44.1	52.6	53.8	30.4	33.4	36.1
NON-ACCOUNTING BUSINESS MAJOR	32.3	798	41.0	44.0	47.3	48.0	27.8	38.1	34.1
ENGINEERING	.3	8	16.7	40.0	62.5	62.5	37.5	25.0	37.5
MATH		1	100.0		100.0	100.0			100.0
OTHER LIBERAL ARTS	1.4	34	51.5	54.5	57.6	50.0	44.1	35.3	20.6
OTHER	7.2	178	41.1	55.3	47.6	50.0	28.1	31.5	40.4
TOTAL ANSWERING	100.0	2,469	44.3	45.0	50.7	51.7	29.6	34.8	35.6
NOT ANSWERING		137	31.7	40.8	40.6	37.6	22.6	45.3	32.1
UNDERGRADUATE									
ACCOUNTING	87.5	16,555	28.5	29.4	31.5	32.2	16.2	54.4	29.4
NON-ACCOUNTING BUSINESS MAJOR	8.0	1,520	30.4	32.1	38.0	37.9	20.7	50.9	28.4
ENGINEERING	.2	37	45.5	33.3	44.4	57.1	24.3	40.5	35.1
MATH	.3	54	40.8	36.7	54.0	55.8	24.1	37.0	38.9
OTHER LIBERAL ARTS	2.1	404	36.4	42.4	46.9	47.3	26.7	41.6	31.7
OTHER	1.9	355	33.3	40.6	40.1	43.0	24.5	45.4	30.1
TOTAL ANSWERING	100.0	18,925	29.0	30.1	32.6	33.3	17.0	53.6	29.4
NOT ANSWERING		7,007	25.7	25.0	26.0	24.4	15.6	57.7	26.7

* 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 1993 UNIFORM CPA EXAMINATION

			< < < < < < < < < PERCENT PASSING > > > > > > > > >						
	PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GRADUATE									
3.50 TO 4.00	51.2	1,275	56.6	55.6	63.1	65.4	41.6	22.3	36.2
3.00 TO 3.49	44.8	1,116	32.0	33.9	38.9	38.4	17.5	46.2	36.3
2.50 TO 2.99	3.5	87	23.1	34.7	25.9	25.3	13.8	57.5	28.7
2.00 TO 2.49	.4	11	10.0	18.2	11.1	10.0	9.1	81.8	9.1
1.99 OR LESS	.1	2		50.0				50.0	50.0
TOTAL ANSWERING	100.0	2,491	44.3	45.1	50.8	51.7	29.6	34.5	35.8
NOT ANSWERING		115	29.5	37.6	35.5	34.3	20.9	53.0	26.1
UNDERGRADUATE									
3.50 TO 4.00	27.3	5,301	48.3	48.1	53.2	54.6	32.1	30.8	37.2
3.00 TO 3.49	42.8	8,317	27.3	28.5	30.7	31.0	14.4	54.0	31.5
2.50 TO 2.99	24.4	4,751	14.5	17.0	16.9	17.5	7.1	71.6	21.3
2.00 TO 2.49	5.4	1,056	7.0	7.3	10.7	11.8	4.0	82.9	13.2
1.99 OR LESS	.1	16	6.7	20.0	26.7	25.0	6.3	68.8	25.0
TOTAL ANSWERING	100.0	19,441	28.9	30.0	32.6	33.3	16.9	53.6	29.6
NOT ANSWERING		6,491	25.5	24.9	25.5	23.8	15.8	58.1	26.1

* 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 1993 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
			AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GRADUATE									
41 OR MORE	16.8	423	39.6	43.4	47.2	49.3	27.0	39.5	33.6
36 TO 40	20.0	502	45.9	43.9	51.8	54.4	29.1	32.9	38.0
31 TO 35	21.9	550	48.7	50.3	51.3	53.4	32.4	31.6	36.0
26 TO 30	22.2	559	41.1	42.1	51.3	50.0	28.6	34.9	36.5
21 TO 25	12.4	311	42.2	46.7	48.1	48.4	28.0	36.3	35.7
16 TO 20	4.8	120	40.4	37.7	52.3	46.8	30.0	39.2	30.8
UNDER 16	1.9	49	37.5	41.5	45.5	44.4	24.5	42.9	32.7
TOTAL ANSWERING	100.0	2,514	43.6	44.9	50.3	51.1	29.2	35.1	35.8
NOT ANSWERING		92	45.6	43.2	46.4	48.1	31.5	42.4	26.1
UNDERGRADUATE									
41 OR MORE	2.9	552	17.9	21.1	24.5	22.9	13.4	65.9	20.7
36 TO 40	2.4	474	27.2	27.7	28.4	31.0	15.4	57.4	27.2
31 TO 35	9.1	1,760	30.6	32.1	35.9	36.9	18.9	51.0	30.1
26 TO 30	32.5	6,290	31.6	31.8	34.7	36.5	18.2	50.0	31.7
21 TO 25	37.8	7,310	28.3	29.8	31.2	31.5	16.0	54.9	29.1
16 TO 20	12.5	2,425	26.1	26.9	30.3	29.2	15.3	56.9	27.8
UNDER 16	2.8	547	25.4	27.2	35.1	34.2	16.1	55.2	28.7
TOTAL ANSWERING	100.0	19,358	29.0	30.0	32.5	33.1	16.8	53.6	29.6
NOT ANSWERING		6,574	25.5	25.1	25.7	24.3	15.9	58.0	26.1

* 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 1993 UNIFORM CPA EXAMINATION

	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
		AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
FIRST-TIME CANDIDATES								
PUBLIC ACCOUNTING								
1 TO 3 YEARS	3,924	33.9	31.5	37.7	39.8	20.1	47.7	32.1
OVER 3 YEARS	1,441	30.7	33.3	38.7	44.3	22.6	48.2	29.3
PRIVATE ACCOUNTING								
1 TO 3 YEARS	3,759	27.1	27.0	31.0	31.0	15.9	56.3	27.9
OVER 3 YEARS	3,623	27.7	30.8	33.9	34.6	18.2	53.6	28.1
GOVERNMENTAL ACCOUNTING								
1 TO 3 YEARS	811	25.7	27.6	27.6	27.0	13.6	57.6	28.9
OVER 3 YEARS	566	23.3	24.0	23.1	24.1	15.0	65.4	19.6
TEACHING ACCOUNTING								
1 TO 3 YEARS	230	38.0	35.4	49.3	50.2	24.8	40.0	35.2
OVER 3 YEARS	74	24.6	26.2	46.9	48.3	17.6	50.0	32.4
REPEAT CANDIDATES								
PUBLIC ACCOUNTING								
1 TO 3 YEARS	13,163	37.4	35.2	33.5	33.7	29.8	41.0	29.2
OVER 3 YEARS	9,405	28.3	27.8	30.1	28.6	24.4	49.8	25.8
PRIVATE ACCOUNTING								
1 TO 3 YEARS	9,087	32.9	33.6	28.6	26.5	26.5	47.2	26.3
OVER 3 YEARS	9,931	29.5	31.9	29.4	27.5	25.8	48.2	25.9
GOVERNMENTAL ACCOUNTING								
1 TO 3 YEARS	2,506	29.6	30.3	24.5	24.6	24.1	51.3	24.5
OVER 3 YEARS	2,518	24.5	26.7	23.4	19.3	20.8	55.8	23.4
TEACHING ACCOUNTING								
1 TO 3 YEARS	650	31.2	33.0	29.5	28.0	27.4	47.7	24.9
OVER 3 YEARS	266	26.1	28.9	23.6	29.3	23.7	50.0	26.3

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

REPORT NUMBER 7

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

NOVEMBER 1993 UNIFORM CPA EXAMINATION

REPORTED SCORES	NUMBER OF CANDIDATES	PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SAT VERBAL								
700 AND ABOVE	293	37.4	39.0	45.2	45.4	27.6	45.7	26.6
600 TO 699	1,538	45.3	46.0	48.0	49.9	29.0	34.9	36.1
500 TO 599	4,726	36.9	36.6	38.9	39.5	21.3	44.7	34.0
400 TO 499	4,294	24.5	26.0	27.0	27.7	13.5	59.0	27.6
200 TO 399	775	19.0	18.6	21.9	23.2	11.2	66.7	22.1
SAT MATHEMATICS								
700 AND ABOVE	1,122	46.3	44.3	51.9	58.7	32.0	31.9	36.1
600 TO 699	3,796	38.5	39.7	42.4	44.9	23.7	41.0	35.3
500 TO 599	4,664	30.8	30.7	31.2	30.8	16.7	53.6	29.8
400 TO 499	1,862	17.7	19.9	20.0	17.7	8.6	68.2	23.2
200 TO 399	213	10.1	9.2	6.8	5.1	1.4	81.2	17.4
ACT VERBAL								
32 AND ABOVE	143	43.6	41.4	48.9	52.9	31.5	40.6	28.0
28 TO 31	1,085	45.7	41.0	47.0	50.4	27.5	36.5	36.0
24 TO 27	2,447	39.5	38.7	41.4	42.6	23.1	41.6	35.3
20 TO 23	2,224	26.9	27.9	28.7	29.5	14.2	56.0	29.8
BELOW 20	805	17.5	18.7	19.8	22.1	10.9	69.1	20.0
ACT MATHEMATICS								
32 AND ABOVE	490	48.2	48.3	51.4	59.5	33.9	31.8	34.3
28 TO 31	1,670	43.4	40.9	44.9	50.5	27.5	37.9	34.6
24 TO 27	2,510	34.9	34.0	37.4	37.0	18.9	46.6	34.5
20 TO 23	1,610	22.9	23.9	23.7	23.3	10.9	61.8	27.3
BELOW 20	600	16.1	18.3	17.1	16.4	8.8	71.0	20.2

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

NOVEMBER 1993 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	41,090	11.1	22,946	15.8	8,114	6.2	4,553	4.9	2,341	3.3	1,245	2.5	616	2.3	1,275	6.7
3 SUBJECTS	4,104	10.6	880	11.6	1,103	14.3	654	11.2	492	9.6	360	8.6	213	5.6	402	3.0
2 SUBJECTS	17,687	31.0	3,725	23.9	5,448	40.2	3,323	33.5	2,188	28.4	1,276	26.6	709	20.6	1,018	17.9
1 SUBJECT	11,385	66.2	988	45.0	3,504	73.3	2,327	69.8	1,743	67.5	1,169	64.5	673	62.4	981	55.5
TOTAL	74,266	24.3	28,539	17.8	18,169	29.8	10,857	27.9	6,764	28.4	4,050	28.5	2,211	26.8	3,676	22.4

REPORT NUMBER 9

NATIONAL TOTALS
PERFORMANCE OF CANDIDATES BY SUBJECT

NOVEMBER 1993 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	56,303	32.0	25,344	29.6	13,079	35.6	7,453	34.7	4,265	33.8	2,499	32.4	3,663	27.9
LAW	55,774	32.4	25,283	30.3	12,931	35.7	7,300	34.9	4,197	33.9	2,403	32.6	3,660	28.6
THEORY	57,011	31.9	26,147	32.7	12,342	31.9	7,380	31.3	4,466	31.5	2,672	31.1	4,004	28.6
PRACTICE	54,339	31.2	26,086	33.0	11,811	30.9	7,014	30.9	4,031	29.2	2,207	28.9	3,190	23.0

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

NOVEMBER 1993 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 #
FIRST-TIME CANDIDATES									
COLLEGE-SPONSORED	5.0	1,426	30.7	30.2	35.5	36.9	18.4	50.6	31.1
PROPRIETARY	38.3	10,918	36.0	38.6	39.6	39.4	21.9	45.1	33.0
FIRM-SPONSORED	4.2	1,185	37.3	32.0	37.7	37.0	19.7	46.2	34.1
HOME STUDY	7.8	2,214	27.9	27.4	31.2	31.3	16.9	56.6	26.4
CPA EXAM CRITIQUE	.8	238	27.4	27.4	30.5	28.3	16.4	54.6	29.0
NOT ANSWERING	48.2	13,754	24.1	24.2	26.8	27.0	14.7	58.8	26.5
REPEAT CANDIDATES									
COLLEGE-SPONSORED	3.9	1,792	31.8	31.5	28.8	30.6	23.4	44.8	31.8
PROPRIETARY	29.7	13,566	37.0	38.8	35.5	34.3	29.2	40.1	30.7
FIRM-SPONSORED	5.5	2,500	36.2	31.1	29.5	29.3	26.3	44.5	29.2
HOME STUDY	18.2	8,316	32.2	32.8	29.2	26.1	26.9	47.3	25.7
CPA EXAM CRITIQUE	1.8	834	26.8	27.5	25.4	19.1	22.1	53.4	24.6
NOT ANSWERING	47.6	21,752	32.6	32.1	29.3	27.4	28.5	47.3	24.1

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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA										
ALABAMA STATE U	AL		6						100.0	
ATHENS STATE COLL	AL	.1	24	4.2	12.5	12.5	12.5	4.2	83.3	12.5
AUBURN U-AUBURN	AL	.3	73	39.7	35.6	26.0	24.7	16.4	50.7	32.9
AUBURN U-MONTGOMERY	AL	.1	24	20.8		26.1	21.7	4.2	54.2	41.7
BIRMINGHAM SOUTHERN	AL	.1	14	7.1		7.1	14.3		85.7	14.3
JACKSONVILLE STATE	AL	.1	14	7.1	14.3		7.1		85.7	14.3
NORTH ALABAMA U	AL	.1	20	15.0	25.0	10.0	5.0	5.0	70.0	25.0
SAMFORD U	AL		12	9.1	27.3	33.3	18.2	16.7	58.3	25.0
TROY ST-DOTHAN	AL	.1	14	14.3	21.4	7.1	7.1	7.1	78.6	14.3
TROY ST-MONTGOMERY	AL		5						100.0	
TROY ST-TROY	AL	.1	20	5.3	10.0	5.3	10.5	10.0	85.0	5.0
U OF AL-BIRMINGHAM	AL	.2	50	32.0	32.0	30.0	28.6	16.0	58.0	26.0
U OF AL-HUNTSVILLE	AL	.1	18	16.7	11.1	22.2	22.2	11.1	72.2	16.7
U OF AL-UNIVERSITY	AL	.3	78	26.0	20.8	22.1	26.9	14.1	61.5	24.4
U OF MONTEVALLO	AL		9	11.1	22.2	11.1	33.3	11.1	55.6	33.3
U OF SO ALABAMA	AL	.1	37	10.8	5.4	18.9	21.6	2.7	73.0	24.3
ALASKA										
U OF ALASKA ANCHORAGE	AK	.1	13	15.4	7.7	7.7	23.1		69.2	30.8
ARIZONA										
ARIZONA STATE	AZ	.5	130	52.7	44.6	51.2	53.3	26.2	27.7	46.2
NORTHERN ARIZ U	AZ	.1	14	50.0	36.4	27.3	25.0	28.6	42.9	28.6
U OF ARIZONA	AZ	.2	64	45.3	35.7	33.3	39.2	20.3	39.1	40.6
ARKANSAS										
ARKANSAS STATE	AR	.1	19	5.6	5.6	10.5	10.5	5.3	84.2	10.5
HARDING COLL	AR		10	20.0	10.0		20.0		80.0	20.0
HENDRIX COLL	AR		6	16.7	16.7	33.3	16.7		66.7	33.3
U OF AR-FAYETTEVILLE	AR	.1	30	20.0	20.7	13.3	13.8	10.0	73.3	16.7
U OF AR-LITTLE ROCK	AR	.1	19	26.3	26.3	36.8	47.4	26.3	52.6	21.1
U OF CENTRAL AR	AR	.1	17	11.8	5.9	23.5	23.5		64.7	35.3
CALIFORNIA										
AZUSA PACIFIC COLL	CA		6	60.0	33.3	80.0	80.0	50.0		50.0
CAL ST BAKERSFIELD U	CA	.1	14	41.7	50.0	46.2	35.7	28.6	50.0	21.4
CAL ST SAN BERNARDINO U	CA	.3	65	21.4	31.0	36.8	40.4	15.4	52.3	32.3
CAL ST SONOMA U	CA	.1	18	30.8	56.3	50.0	33.3	27.8	44.4	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

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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
CAL ST STANISLAUS U	CA	.1	23	18.2	27.3	45.5	40.9	21.7	47.8	30.4
CAL ST U-CHICO	CA	.1	19	11.1	12.5	17.6	23.5	5.3	73.7	21.1
CAL ST U-FRESNO	CA	.2	55	21.4	35.7	25.0	25.5	10.9	60.0	29.1
CAL ST U-FULLERTON	CA	.4	106	28.2	21.9	39.8	38.0	18.9	52.8	28.3
CAL ST U-HAYWARD	CA	.3	80	25.0	25.9	41.4	43.1	23.8	53.8	22.5
CAL ST U-LONG BEACH	CA	.3	85	23.4	23.8	29.6	33.3	15.3	57.6	27.1
CAL ST U-LOS ANGELES	CA	.3	87	10.7	11.3	25.4	25.0	12.6	69.0	18.4
CAL ST U-NORTHRIDGE	CA	.4	116	28.2	35.8	43.7	43.4	25.0	44.8	30.2
CAL ST U-POMONA	CA	.2	52	26.7	17.8	44.2	39.5	15.4	50.0	34.6
CAL ST U-SACRAMENTO	CA	.3	81	28.6	41.3	46.2	39.4	18.5	43.2	38.3
CAL ST-DOMINGUEZ	CA	.1	36	10.3	14.8	30.8	31.0	11.1	72.2	16.7
CAL ST-SAN LUIS	CA	.1	31	26.1	25.0	43.5	40.7	25.8	54.8	19.4
CHAPMAN COLL	CA		7	33.3	14.3	42.9	42.9	14.3	57.1	28.6
COLL OF NOTRE DAME	CA		5			25.0			80.0	20.0
DEVRY INSTI	CA	.1	21						100.0	
GOLDEN GATE	CA	.1	37	32.1	26.7	33.3	43.8	21.6	54.1	24.3
HUMBOLDT STATE	CA		6			40.0	33.3	33.3	66.7	
LA VERNE COLL	CA		11	25.0	25.0	25.0	20.0	18.2	63.6	18.2
LOYOLA MARYMOUNT	CA	.1	25	31.6	22.2	37.5	37.5	8.0	56.0	36.0
NATIONAL	CA	.1	26	5.3	10.0	16.0	25.0	7.7	76.9	15.4
PEPPERDINE	CA		8	28.6	28.6	42.9	28.6		62.5	37.5
SAN DIEGO STATE	CA	.3	85	36.8	42.7	44.0	45.5	23.5	40.0	36.5
SAN FRANCISCO STATE	CA	.3	86	12.1	11.3	26.0	18.1	9.3	72.1	18.6
SAN JOSE STATE	CA	.3	68	16.0	34.0	39.3	31.6	13.2	52.9	33.8
ST MARYS OF CAL	CA		11	25.0	22.2	25.0	28.6	27.3	72.7	
U OF CAL-BERKELEY	CA	.2	49	35.9	43.2	44.7	51.3	22.4	38.8	38.8
U OF CAL-LOS ANGELES	CA	.4	98	38.7	50.7	51.7	56.5	36.7	38.8	24.5
U OF CAL-RIVERSIDE	CA	.1	26	6.3	15.0	28.6	31.8	3.8	65.4	30.8
U OF CAL-SAN DIEGO	CA		10	55.6	66.7	50.0	60.0	40.0	30.0	30.0
U OF CAL-SANTA BARBARA	CA	.3	79	56.7	42.4	58.1	51.4	32.9	31.6	35.4
U OF SAN DIEGO	CA	.1	24	5.6	15.8	5.3	5.3		87.5	12.5
U OF SAN FRANCISCO	CA	.1	19	7.7	30.8	33.3	29.4	15.8	63.2	21.1
U OF SANTA CLARA	CA		11	50.0	50.0	28.6	28.6	27.3	63.6	9.1
U OF SOUTHERN CAL	CA	.4	101	38.2	30.1	36.7	39.1	16.8	45.5	37.6
WOODBURY	CA		8	12.5	12.5	12.5	12.5	12.5	87.5	
COLORADO										
CO STATE	CO	.1	31	38.7	38.7	29.0	38.7	19.4	45.2	35.5
FORT LEWIS COLL	CO		9	37.5	22.2	44.4	33.3	22.2	55.6	22.2
METROPOLITAN ST COLL	CO	.2	40	12.8	25.6	25.6	32.5	7.5	62.5	30.0

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

REPORT NUMBER 12-A

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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
REGIS COLL	CO	.1	14	50.0	42.9	64.3	50.0	35.7	35.7	28.6
U OF CO-BOULDER	CO	.2	45	51.2	51.2	48.9	51.1	28.9	31.1	40.0
U OF CO-CO SPRINGS	CO		11	36.4	45.5	54.5	54.5	36.4	45.5	18.2
U OF CO-DENVER	CO	.1	14	57.1	42.9	42.9	57.1	28.6	28.6	42.9
U OF DENVER	CO		12	16.7	33.3	33.3	41.7	16.7	58.3	25.0
U OF NORTHERN CO	CO		8	12.5	12.5	14.3	14.3	12.5	87.5	
U OF SOUTHERN CO	CO		5	20.0	20.0	40.0	40.0	20.0	40.0	40.0
WESTERN ST COLL	CO		6	16.7	33.3	16.7	16.7	16.7	66.7	16.7
CONNECTICUT										
CENTRAL CONN ST U	CT	.2	40	15.8	7.9	10.3	12.5	7.5	80.0	12.5
FAIRFIELD	CT	.2	46	32.5	28.2	15.0	15.4	10.9	56.5	32.6
QUINNIPIAC COLL	CT		11	12.5	25.0	18.2	18.2	18.2	72.7	9.1
SACRED HEART UNIV	CT		11		10.0				90.9	9.1
SO CT STATE U	CT	.1	16	8.3	25.0	6.3	12.5		75.0	25.0
U OF CONN	CT	.2	52	44.2	50.0	42.3	51.9	28.8	30.8	40.4
U OF HARTFORD	CT		11						100.0	
U OF NEW HAVEN	CT		10		10.0	10.0			90.0	10.0
WESTERN CONN ST U	CT		9	22.2	22.2	25.0	25.0	22.2	77.8	
DELAWARE										
GOLDEY BEACOM COLL	DE		9	22.2	33.3	44.4	55.6	22.2	44.4	33.3
U OF DELAWARE	DE	.2	50	40.0	50.0	48.9	59.6	28.0	30.0	42.0
DISTRICT OF COLUMBIA										
AMERICAN	DC	.1	23	45.5	35.0	25.0	33.3	17.4	43.5	39.1
CATHOLIC U OF AMER	DC		7	14.3	14.3	14.3			85.7	14.3
GEORGE WASHINGTON	DC	.1	36	22.6	35.3	30.3	21.9	8.3	52.8	38.9
GEORGETOWN	DC	.1	28	48.1	48.1	50.0	68.0	35.7	25.0	39.3
HOWARD	DC	.1	31	6.7	16.7	3.2	6.5		80.6	19.4
STRAYER COLL	DC	.1	33	3.0	6.3	6.3	3.0		87.9	12.1
U OF DC	DC	.1	17						100.0	
FLORIDA										
BARRY	FL		12	33.3	25.0	66.7	41.7	8.3	25.0	66.7
FL AGRI & MECH	FL		12	33.3		8.3	8.3		66.7	33.3
FL ATLANTIC U	FL	.2	58	59.6	57.9	61.4	73.7	36.2	17.2	46.6
FL INTERNATIONAL	FL	.3	73	37.5	36.1	49.3	50.0	23.3	38.4	38.4
FL SOUTHERN COLL	FL	.1	14	57.1	64.3	57.1	57.1	35.7	28.6	35.7
FL STATE	FL	.2	62	50.8	52.5	45.2	54.1	30.6	27.4	41.9

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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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
JACKSONVILLE U	FL		8	28.6	28.6	71.4	62.5	12.5	37.5	50.0
PALM BEACH ATLANTIC	FL		5	60.0	20.0	20.0			40.0	60.0
ROLLINS COLL	FL		8	25.0	25.0	12.5	37.5	12.5	62.5	25.0
ST LEO COLL	FL	.1	16	6.3	6.3	12.5	6.3		75.0	25.0
STETSON U	FL		8	50.0	37.5	37.5	25.0	25.0	50.0	25.0
U OF CENTRAL FL	FL	.3	70	49.3	51.4	48.6	50.0	32.9	32.9	34.3
U OF FLORIDA	FL	.2	53	59.6	53.8	53.8	62.7	34.0	26.4	39.6
U OF MIAMI	FL	.1	26	52.0	40.0	36.0	40.0	19.2	38.5	42.3
U OF NORTH FL	FL	.2	45	48.9	37.8	50.0	50.0	26.7	37.8	35.6
U OF SO FLORIDA	FL	.4	103	44.1	50.5	50.5	48.5	29.1	32.0	38.8
U OF TAMPA	FL		9	22.2	33.3	33.3	50.0	11.1	55.6	33.3
U OF WEST FLORIDA	FL	.1	13	15.4	15.4	38.5	23.1	7.7	61.5	30.8
GEORGIA										
ALBANY ST COLLEGE	GA		6		16.7				83.3	16.7
AUGUSTA COLL	GA	.1	16	18.8	25.0	12.5	18.8	6.3	68.8	25.0
BERRY COLL	GA		5	40.0	40.0	40.0	40.0	40.0	60.0	
BRENAU COLL	GA		9	33.3	33.3	22.2	22.2	22.2	66.7	11.1
CLARK/ATLANTA U	GA		5						100.0	
COLUMBUS COLL	GA	.1	16	12.5	12.5		12.5		68.8	31.3
EMORY	GA		8	16.7	33.3	25.0	14.3	25.0	50.0	25.0
GA COLLEGE	GA	.1	19	10.5	11.1	26.3	11.1		68.4	31.6
GA INST OF TECH	GA		8	50.0	25.0				50.0	50.0
GA SOUTHERN COLL	GA	.1	31	25.8	25.8	19.4	16.1	9.7	61.3	29.0
GA SOUTHWESTERN COLL	GA		11	27.3	18.2	9.1	18.2	9.1	63.6	27.3
GA STATE	GA	.4	102	35.6	30.7	33.3	30.4	18.6	50.0	31.4
KENNESAW COLL	GA	.2	51	25.5	27.5	24.0	31.4	9.8	56.9	33.3
MERCER U-MACON	GA		10	20.0			10.0		80.0	20.0
MOREHOUSE COLL	GA		7						100.0	
MORRIS BROWN COLL	GA		5						100.0	
PIEDMONT COLL	GA	.1	14	7.1		7.1	7.1		85.7	14.3
SAVANNAH STATE	GA		5		20.0	20.0	20.0		80.0	20.0
U OF GEORGIA	GA	.3	88	41.2	40.0	43.7	50.6	20.5	33.0	46.6
VALDOSTA STATE	GA		11	27.3	36.4	27.3	36.4	18.2	54.5	27.3
WEST GEORGIA COLL	GA		12	8.3	33.3	25.0	16.7		58.3	41.7
GUAM										
U OF GUAM	GU		9				11.1		88.9	11.1

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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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
HAWAII										
CHAMINADE	HI		6	40.0	20.0	20.0	33.3	16.7	66.7	16.7
HAWAII PACIFIC COLL	HI	.1	16	18.8	37.5	26.7	12.5	12.5	62.5	25.0
U OF HAWAII-MANOA	HI	.3	77	28.0	21.3	28.0	29.9	10.4	57.1	32.5
IDAHO										
BOISE STATE	ID	.1	30	24.1	31.0	41.4	50.0	20.0	43.3	36.7
IDAHO STATE	ID		9	22.2	22.2	55.6	37.5	22.2	44.4	33.3
U OF IDAHO	ID	.1	20	15.0	10.5	21.1	15.8	10.0	70.0	20.0
ILLINOIS										
AUGUSTANA COLL	IL	.1	27	25.9	22.2	25.9	29.6	22.2	66.7	11.1
AURORA COLL	IL		8	37.5	37.5	50.0	50.0	37.5	50.0	12.5
BRADLEY	IL	.1	15	28.6	28.6	35.7	33.3	20.0	66.7	13.3
CHICAGO STATE	IL	.1	13						100.0	
COLL OF ST FRANCIS	IL		6	16.7	33.3	50.0	33.3	16.7	50.0	33.3
DEPAUL	IL	.5	124	38.3	30.5	31.1	30.9	18.5	52.4	29.0
DEVRY INST-LOMBARD	IL		6		16.7		16.7		83.3	16.7
EASTERN IL	IL	.1	25	24.0	36.0	32.0	32.0	12.0	52.0	36.0
ELMHURST COLL	IL	.1	20	15.0	15.0	15.0	10.0	5.0	75.0	20.0
GOVERNORS STATE	IL	.1	13	23.1	46.2	30.8	53.8	15.4	38.5	46.2
IL BENEDICTINE COLL	IL	.1	16	13.3	14.3	7.1			81.3	18.8
IL STATE	IL	.2	44	31.8	29.5	34.1	36.4	20.5	50.0	29.5
LEWIS	IL		10	10.0	10.0	20.0	10.0	10.0	80.0	10.0
MCKENDREE COLL	IL		8				12.5		87.5	12.5
MILLIKIN	IL		10	10.0					90.0	10.0
NORTH CENTRAL COLL	IL	.1	17	29.4	5.9	41.2	29.4		41.2	50.8
NORTHEASTERN IL	IL	.1	38	5.4	11.1	11.1	7.9	2.6	81.6	15.8
NORTHERN IL	IL	.4	110	55.5	45.0	65.1	65.5	35.5	25.5	39.1
NORTHWESTERN	IL		9	11.1	33.3	22.2	22.2	11.1	66.7	22.2
OLIVET NAZARENE COLL	IL		6	16.7	66.7	33.3	33.3	16.7	33.3	50.0
ROOSEVELT	IL	.1	22	19.0	14.3	27.3	28.6	9.1	63.6	27.3
ROSARY COLL	IL		7	14.3	28.6	14.3	14.3	14.3	71.4	14.3
SANGAMON STATE	IL	.1	15	60.0	60.0	60.0	60.0	46.7	33.3	20.0
ST XAVIER COLL	IL	.1	13	15.4	38.5	38.5	38.5	15.4	53.8	30.0
STHN IL U-CARBONDALE	IL	.1	31	20.0	34.5	39.3	36.7	9.7	45.2	45.2
STHN IL U-EDWARDSVILLE	IL	.1	28	48.1	40.7	53.6	50.0	25.0	28.6	46.4
U OF CHICAGO	IL		6	33.3	33.3	50.0	33.3	33.3	50.0	16.7
U OF CHICAGO-LOYOLA	IL	.1	32	16.1	29.0	32.3	41.9	18.8	50.0	31.3

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NOVEMBER 1993 UNIFORM CPA EXAMINATION

				< < < < < < < < < PERCENT PASSING > > > > > > > > >						
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF IL-CHICAGO	IL	.3	85	25.3	32.1	24.1	26.2	12.9	61.2	25.9
U OF IL-URBANA	IL	.3	65	62.9	63.9	51.6	50.0	44.6	30.8	24.6
WESTERN IL U	IL	.1	22	50.0	38.1	45.5	38.1	27.3	45.5	27.3
INDIANA										
ANDERSON COLL	IN		5	40.8	40.0	40.0	40.0	20.0	40.0	40.0
BALL ST	IN	.1	34	12.1	3.0	9.7	15.6	2.9	76.5	20.6
BUTLER	IN	.1	16	33.3	40.0	26.7	18.8	12.5	56.3	31.3
GOSHEN COLL	IN		9		11.1	25.0	50.0		55.6	44.4
IN CENTRAL	IN		7		14.3		28.6		71.4	28.6
IN ST U-TERRE HAUTE	IN	.1	22	36.4	27.3	40.9	36.4	22.7	54.5	22.7
IN U-BLOOMINGTON	IN	.4	108	39.0	33.7	37.1	39.6	13.9	39.8	46.3
IN U-FORT WAYNE	IN		9	33.3	44.4	66.7	44.4	22.2	33.3	44.4
IN U-KOKOMO	IN		8		37.5	25.0	50.0		50.0	50.0
IN U-NORTHWEST	IN		10	30.0	40.0	40.0	50.0	20.0	20.0	60.0
IN U-PURDUE-INDPLS	IN	.1	34	30.3	34.4	30.3	43.8	23.5	52.9	23.5
IN U-SOUTH BEND	IN	.1	21	26.3	26.3	42.9	50.0	28.6	47.6	23.8
IN U-SOUTHEAST	IN		11	45.5	45.5	36.4	45.5	18.2	27.3	54.5
PURDUE U-CALUMET	IN	.1	18	44.4	44.4	44.4	38.9	22.2	44.4	33.3
PURDUE U-MAIN CAMPUS	IN	.2	50	40.0	31.3	35.4	34.7	18.0	46.0	36.0
PURDUE U-NO CENTRAL	IN		6	33.3	33.3	33.3	33.3	33.3	66.7	
ST MARYS COLL	IN		7	16.7	33.3		33.3		57.1	42.9
TAYLOR	IN		7	14.3	33.3	50.0	28.6		57.1	42.9
U OF EVANSVILLE	IN		7	28.6	42.9	28.6	28.6	28.6	57.1	14.3
U OF NOTRE DAME	IN	.3	75	57.7	53.5	47.2	36.1	28.0	30.7	41.3
U OF SOUTH INDIANA	IN	.1	22	18.2	22.7	38.1	38.1	18.2	54.5	27.3
VALPARAISO	IN	.1	18	27.8	16.7	22.2	22.2	16.7	72.2	11.1
IOWA										
BUENA VISTA COLL	IA	.1	14	7.1	14.3	21.4	21.4	7.1	71.4	21.4
CENTRAL U OF IOWA	IA		7	85.7	57.1	57.1	71.4	42.9	14.3	42.9
DORDT COLL	IA		5	20.0		20.0	60.0		40.0	60.0
DRAKE	IA	.1	15	46.7	46.7	53.3	53.3	26.7	33.3	40.0
IOWA STATE	IA	.1	36	20.0	22.9	25.0	33.3	8.3	52.8	38.9
LUTHER COLL	IA		11	30.0	30.0	45.5	30.0	18.2	45.5	36.4
MT MERCY COLL	IA		6	33.3	16.7	50.0	83.3	16.7	16.7	66.7
SIMPSON COLL	IA		8	37.5	50.0	62.5	50.0	37.5	37.5	25.0
ST AMBROSE COLL	IA	.1	14	14.3	7.1	14.3	14.3	7.1	78.6	14.3
U OF IOWA	IA	.1	37	27.8	28.6	37.1	44.4	21.6	43.2	35.1
U OF NORTHERN IOWA	IA		7	33.3	50.0	33.3	42.9	42.9	42.9	14.3

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
UPPER IOWA U	IA	.1	13	15.4	30.8	23.1	30.8	15.4	69.2	15.4
KANSAS										
EMPORIA STATE	KS		10	10.0	22.2		11.1		80.0	20.0
FORT HAYS STATE	KS		9		33.3	12.5	12.5		66.7	33.3
KANSAS STATE	KS	.2	43	9.8	19.5	24.4	24.4	4.7	60.5	34.9
PITTSBURG STATE	KS		10	40.0	40.0	50.0	60.0	30.0	40.0	30.0
U OF KANSAS	KS	.2	40	52.5	45.0	42.5	47.5	25.0	30.0	45.0
WASHBURN U OF TOPEKA	KS		8	12.5	25.0	25.0	37.5	12.5	62.5	25.0
WICHITA STATE	KS	.1	23	39.1	42.9	33.3	42.9	34.8	43.5	21.7
KENTUCKY										
BELLARMINE COLL	KY	.1	18	47.1	47.1	22.2	27.8	22.2	44.4	33.3
EASTERN KY	KY		12	16.7	33.3	25.0	33.3	8.3	50.0	41.7
GEORGETOWN COLL	KY		5	20.0	20.0				80.0	20.0
MOREHEAD STATE	KY		8	12.5	25.0	25.0	25.0	12.5	75.0	12.5
NORTHERN KENTUCKY U	KY		12	16.7	8.3	8.3	16.7	8.3	83.3	8.3
PIKEVILLE COLL	KY		6						100.0	
TRANSYLVANIA	KY		8	37.5	25.0	37.5	37.5	25.0	50.0	25.0
U OF KENTUCKY	KY	.2	40	41.0	33.3	41.0	38.5	25.0	42.5	32.5
U OF LOUISVILLE	KY	.1	30	43.3	36.7	46.4	24.1	16.7	36.7	46.7
WESTERN KY	KY		12	33.3	41.7	27.3	27.3	25.0	50.0	25.0
LOUISIANA										
GRAMBLING STATE	LA		5						100.0	
LA COLL	LA		6	16.7			33.3		66.7	33.3
LA ST U-A&M	LA	.3	67	35.4	41.5	28.8	37.3	25.4	49.3	25.4
LA ST U-SHREVEPORT	LA	.1	25	24.0	33.3	25.0	25.0	20.0	64.0	16.0
LA TECH	LA	.1	14	21.4	14.3	28.6	21.4	7.1	64.3	28.6
LOYOLA U	LA	.1	21	33.3	33.3	26.3	15.8	14.3	61.9	23.8
MCNEESE STATE	LA	.1	15	21.4	35.7	50.0	40.0	13.3	46.7	40.0
NICHOLLS STATE	LA	.1	21	19.0	23.8	14.3	14.3	9.5	76.2	14.3
NORTHEAST LA	LA	.1	23	27.3	17.4	40.9	28.6	17.4	56.5	26.1
NORTHWESTERN STATE	LA		9	33.3	22.2	22.2	22.2	22.2	66.7	11.1
SOUTHEASTERN LA	LA	.1	33	36.4	30.3	18.2	24.2	18.2	60.6	21.2
SOUTHERN U-BATON ROUGE	LA		9	11.1	11.1	11.1	11.1		77.8	22.2
SOUTHERN U-NEW ORLEANS	LA		5						100.0	
TULANE U	LA	.1	38	32.4	37.1	43.2	37.8	21.1	44.7	34.2
U OF NEW ORLEANS	LA	.2	39	56.4	53.8	61.5	64.1	35.9	25.6	38.5
U OF STHWESTN LA	LA	.1	32	56.3	67.7	58.1	56.3	31.3	15.6	53.1

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XAVIER U OF LA	LA		7		14.3				85.7	14.3
MAINE										
HUSSON COLL	ME		6						100.0	
U OF ME-ORONO	ME		7	14.3		28.6	28.6		57.1	42.9
U OF ME-PORTLAND	ME	.1	15	6.7	26.7	42.9	30.8	6.7	60.0	33.3
MARYLAND										
BOWIE STATE	MD	.1	16	6.3	18.8	12.5	12.5	6.3	75.0	18.8
FROSTBURG STATE	MD	.1	21	19.0	30.0	31.6	25.0	9.5	47.6	42.9
LOYOLA COLL	MD	.2	50	50.0	64.0	46.9	42.9	30.0	28.0	42.0
MORGAN STATE	MD	.1	15						100.0	
MT ST MARYS COLL	MD	.1	22	14.3	27.3	19.0	33.3	13.6	54.5	31.8
SALISBURY STATE	MD	.1	26	32.0	34.6	26.9	23.1	19.2	61.5	19.2
TOWSON STATE	MD	.2	56	39.3	30.4	34.5	30.9	19.6	53.6	26.8
U OF BALTIMORE	MD	.4	91	31.9	31.9	44.0	38.5	23.1	48.4	28.6
U OF MD-BALTO	MD	.1	22	13.6	18.2	27.3	27.3	4.5	59.1	36.4
U OF MD-COLLEGE PARK	MD	.8	208	23.3	38.9	29.9	29.1	13.9	51.4	34.6
U OF MD-EASTERN SHORE	MD		6	16.7			16.7		83.3	16.7
MASSACHUSETTS										
ASSUMPTION COLL	MA	.1	13		9.1	7.7	7.7		84.6	15.4
BABSON COLL	MA	.1	33	6.5	6.5	25.8	12.1		66.7	33.3
BENTLEY COLL	MA	.4	97	22.0	22.3	26.9	22.0	9.3	61.9	28.9
BOSTON COLL	MA	.3	77	37.3	33.8	39.4	32.4	20.8	46.8	32.5
BOSTON U	MA	.1	33	20.0	38.7	30.0	13.3	6.1	51.5	42.4
COLLEGE OF HOLY CROSS	MA	.1	19	36.8	47.4	33.3	50.0	26.3	36.8	36.8
MERRIMACK COLL	MA	.1	22	14.3	13.6	19.0	19.0	4.5	77.3	18.2
NICHOLS COLL	MA		10	10.0		20.0	20.0		70.0	30.0
NORTH ADAMS STATE	MA		9	11.1	22.2	11.1	22.2		55.6	44.4
NORTHEASTERN U	MA	.3	65	19.7	11.7	15.6	15.9	3.1	75.4	21.5
SALEM STATE	MA	.1	19	5.3	26.3	5.3	11.1	5.3	73.7	21.1
SOUTHEASTERN MASS	MA	.1	22	14.3	19.0	18.2	14.3	9.1	68.2	22.7
STONEHILL COLL	MA		12	33.3	16.7	8.3	25.0	8.3	58.3	33.3
SUFFOLK	MA	.1	19	15.8	5.6	5.6	11.1	10.5	84.2	5.3
U OF LOWELL	MA	.1	27	19.2	19.2	19.2	15.4	3.7	70.4	25.9
U OF MASS-AMHERST	MA	.2	40	16.7	37.8	28.9	13.5	15.0	50.0	35.0
U OF MASS-BOSTON	MA	.1	19	22.2	27.8	23.5	35.3	15.8	52.6	31.6
WESTERN NEW ENG COLL	MA	.1	16	13.3	13.3	12.5	12.5	6.3	75.0	18.8
WESTFIELD ST COLL	MA		5	20.0		20.0	20.0		80.0	20.0

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REPORT NUMBER 12-A

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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
WORCESTER STATE	MA		12	9.1	16.7	18.2	9.1	16.7	75.0	8.3
MICHIGAN										
ADRIAN COLL	MI		6	33.3	33.3	33.3	16.7	16.7	50.0	33.3
ALBION COLL	MI		10				11.1		90.0	10.0
ANDREWS	MI		8	37.5	50.0	25.0	37.5	12.5	50.0	37.5
AQUINAS COLL	MI		6	33.3	33.3	66.7	50.0	16.7	33.3	50.0
CALVIN COLL	MI	.1	14	46.2	50.0	53.8	69.2	42.9	28.6	28.6
CENTRAL MICH	MI	.1	36	27.3	15.2	36.4	40.0	16.7	52.8	30.6
CLEARY COLL	MI		6	33.3	16.7	16.7	33.3	16.7	66.7	16.7
DAVENPORT COLLEGE	MI	.1	17	12.5	18.8	25.0	23.5	11.8	64.7	23.5
DETROIT COLL OF BUS	MI	.1	13			15.4	30.8		69.2	30.8
EASTERN MICH	MI	.1	25	16.7	20.0	25.0	34.8	12.0	60.0	28.0
FERRIS STATE	MI	.1	20	10.0	5.0	35.0	30.0		60.0	40.0
GRAND VALLEY ST	MI	.1	27	22.2	33.3	29.6	40.7	18.5	48.1	33.3
HILLSDALE COLL	MI		7	14.3	14.3	14.3	14.3		71.4	28.6
HOPE COLL	MI		10	70.0	60.0	60.0	60.0	40.0	20.0	40.0
LAKE SUPERIOR STATE	MI		6	33.3	16.7	33.3	50.0	16.7	50.0	33.3
LAWRENCE INST TECH	MI		8		50.0	12.5	25.0		50.0	50.0
MICHIGAN STATE	MI	.5	119	37.6	31.9	32.8	32.2	17.6	49.6	32.8
NORTHERN MICH	MI		10	10.0	10.0	20.0	40.0	10.0	60.0	30.0
NORTHWOOD INST	MI		12	16.7	25.0	16.7	25.0	8.3	66.7	25.0
OAKLAND U	MI	.1	21	30.0	23.8	50.0	60.0	19.0	33.3	47.6
SAGINAW VALLEY ST	MI		11	9.1	27.3		27.3		54.5	45.5
U OF DETROIT	MI	.1	14	14.3	14.3	28.6	14.3	14.3	71.4	14.3
U OF MI-ANN ARBOR	MI	.2	54	54.0	51.0	59.3	62.3	40.7	31.5	27.8
U OF MI-DEARBORN	MI	.1	31	53.6	43.3	63.0	62.1	32.3	25.8	41.9
U OF MI-FLINT	MI	.1	14	15.4	7.7	15.4	21.4	7.1	71.4	21.4
WALSH COLLEGE	MI	.2	60	35.6	38.3	45.0	62.7	23.3	33.3	43.3
WAYNE STATE	MI	.1	34	26.5	17.6	29.4	29.4	8.8	58.8	32.4
WESTERN MI U	MI	.3	71	26.5	27.9	29.0	32.4	15.5	56.3	28.2
MINNESOTA										
AUGSBURG COLL	MN		5	20.0	40.0	60.0	60.0	20.0	40.0	40.0
BEMIDJI STATE	MN		5	60.0	60.0	80.0	80.0	60.0	20.0	20.0
COLL OF ST CATHERINE	MN		7	71.4	71.4	57.1	71.4	57.1	28.6	14.3
COLL OF ST THOMAS	MN	.3	68	40.0	41.5	40.3	47.7	27.9	36.8	35.3
CONCORDIA MOORHEAD	MN		8	50.0	50.0	37.5	37.5	25.0	50.0	25.0
GUSTAVUS ADOLPHUS	MN		8	37.5	25.0	37.5	50.0	12.5	37.5	50.0
MANKATO STATE	MN	.2	47	45.7	53.3	50.0	55.3	29.8	27.7	42.6

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REPORT NUMBER 12-A

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NASBA STATISTICAL INFORMATION SERVICE

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

NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
MOORHEAD STATE	MN	.1	18	23.5	17.6	22.2	27.8	16.7	66.7	16.7
SOUTHWEST STATE	MN		6	16.7	50.0	50.0	50.0		33.3	66.7
ST CLOUD STATE	MN	.2	63	43.5	55.6	53.2	56.5	33.3	30.2	36.5
ST JOHNS U	MN		10	60.0	60.0	70.0	80.0	40.0	20.0	40.0
U OF MN-DULUTH	MN	.1	26	30.8	38.5	50.0	46.2	19.2	34.6	46.2
U OF MN-MNPLS	MN	.3	85	49.4	48.2	63.5	65.9	34.1	23.5	42.4
WINONA STATE	MN	.1	15	40.0	40.0	60.0	73.3	26.7	26.7	46.7
MISSISSIPPI										
BELHAVEN COLL	MS		10	20.0	40.0	30.0	20.0	10.0	50.0	40.0
DELTA STATE	MS	.1	22	13.6	9.1	22.7	9.1	4.5	77.3	18.2
JACKSON STATE	MS	.1	13	7.7	7.7	7.7	7.7		84.6	15.4
MILLSAPS COLL	MS		9	11.1	11.1	12.5			77.8	22.2
MS COLL	MS	.1	23	17.4	8.7	21.7	21.7	4.3	69.6	26.1
MS ST U	MS	.1	32	18.8	6.3	18.8	18.8	3.1	68.8	28.1
MS U FOR WOMEN	MS		6	16.7		16.7	16.7		83.3	16.7
U OF MS	MS	.1	33	18.2	18.2	12.1	15.2	9.1	72.7	18.2
U OF SOUTHERN MS	MS	.3	68	25.8	28.4	26.9	22.4	14.7	61.8	23.5
MISSOURI										
CENTRAL MO STATE	MO	.1	14	21.4	21.4	21.4	21.4	7.1	71.4	21.4
COLUMBIA COLL	MO		5	20.0	20.0	40.0	40.0	20.0	60.0	20.0
DRURY COLL	MO		10	20.0	10.0	30.0	30.0		60.0	40.0
LINDENWOOD COLL	MO		7	16.7	50.0	28.6	14.3	14.3	42.9	42.9
MARYVILLE COLL	MO	.1	18	5.6	11.1	22.2	16.7	5.6	72.2	22.2
MO SOUTHERN STATE	MO	.1	30	13.3	26.7	33.3	30.0	10.0	60.0	30.0
MO WESTERN ST COLL	MO		9	33.3	33.3	33.3	22.2	22.2	55.6	22.2
NORTHEAST MO STATE	MO	.1	14	42.9	64.3	42.9	64.3	35.7	28.6	35.7
NORTHWEST MO STATE	MO		5	80.0	80.0	60.0	80.0	40.0		60.0
PARK COLL	MO		7	14.3	28.6	33.3	33.3	14.3	71.4	14.3
ROCKHURST COLL	MO	.1	17	23.5	29.4	29.4	41.2	17.6	47.1	35.3
SOUTHEAST MO STATE	MO	.1	27	25.9	29.6	18.5	22.2	11.1	59.3	29.6
SOUTHWEST MO STATE	MO	.2	55	29.6	23.6	35.2	38.9	20.0	52.7	27.3
ST LOUIS U	MO	.1	26	37.5	28.0	32.0	30.8	15.4	57.7	26.9
U OF MO-COLUMBIA	MO	.2	52	54.9	53.8	59.6	59.6	38.5	26.9	34.6
U OF MO-KANSAS CITY	MO	.1	25	8.3	12.5	44.0	40.0	4.0	48.0	48.0
U OF MO-ST LOUIS	MO	.3	74	36.5	35.6	31.5	32.4	18.9	45.9	35.1
WASHINGTON U	MO	.1	15	42.9	35.7	46.7	40.0	26.7	46.7	26.7
WEBSTER COLL	MO		7	28.6	28.6	14.3	14.3	14.3	57.1	28.6
WILLIAM JEWELL COLL	MO		5		20.0	20.0	40.8		60.0	40.0

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NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
MONTANA										
MONTANA ST UNIV	MT		7	57.1	57.1	42.9	42.9	42.9	42.9	14.3
U OF MONTANA	MT	.1	17		5.9	35.3	11.8		58.8	41.2
NEBRASKA										
BELLEVUE COLL	NE		7	28.6	28.6	28.6	28.6	14.3	57.1	28.6
KEARNEY STATE	NE		6	33.3	33.3	33.3	33.3	33.3	66.7	
U OF NEBR-LINCOLN	NE	.1	28	34.6	40.7	40.7	42.9	32.1	50.0	17.9
U OF NEBR-OMAHA	NE	.1	18	33.3	33.3	38.9	55.6	5.6	33.3	61.1
NEVADA										
U OF NV-LAS VEGAS	NV	.1	25	26.1	30.4	50.0	33.3	16.0	48.0	36.0
U OF NV-RENO	NV	.1	24	37.5	50.0	52.2	54.5	20.8	29.2	50.0
NEW HAMPSHIRE										
FRANKLIN PIERCE COLL	NH		9			22.2	11.1		77.8	22.2
NH COLL	NH	.1	18	17.6	27.8	27.8	23.5	11.1	61.1	27.8
NH PLYMOUTH STATE	NH		12		8.3	18.2	18.2		75.0	25.0
U OF NH	NH		7	14.3	14.3	14.3	14.3		71.4	28.6
NEW JERSEY										
FARLGH DCKSN-MADISON	NJ	.1	13	25.0	25.0	15.4	15.4		61.5	38.5
FARLGH DCKSN-RTHFD	NJ		7			16.7			85.7	14.3
FARLGH OCKSN-TEANECK	NJ		8		12.5		28.6		62.5	37.5
GEORGIAN CT COLL	NJ		11	20.0	20.0	20.0	9.1	9.1	72.7	18.2
GLASSBORO STATE	NJ	.1	31	16.1	22.6	27.6	31.0	12.9	64.5	22.6
KEAN COLL OF NJ	NJ	.1	36	8.3	13.9	16.7	19.4	8.3	72.2	19.4
MONMOUTH COLL	NJ	.1	15	13.3	20.0	28.6	20.0		53.3	46.7
MONTCLAIR STATE	NJ	.3	69	10.4	13.8	9.0	7.2	1.4	79.7	18.8
RAMAPO COLL OF NJ	NJ	.1	30	3.3	6.7	10.7	20.7	3.3	80.0	16.7
RICHARD STOCKTON ST	NJ	.1	28	7.1	18.5	21.4	17.9	3.6	64.3	32.1
RIDER COLL	NJ	.2	64	16.1	19.4	23.0	25.8	14.1	68.8	17.2
RUTGERS U-CAMDEN	NJ	.2	39	20.5	23.1	25.6	20.5	10.3	56.4	33.3
RUTGERS U-NEW BRNSWK	NJ	.4	104	30.7	50.0	41.6	41.6	18.3	32.7	49.0
RUTGERS U-NEWARK	NJ	.3	84	11.0	22.5	19.5	18.1	6.0	70.2	23.8
SETON HALL	NJ	.2	60	12.5	17.5	13.8	15.5	6.7	73.3	20.0
ST ELIZABETH COLL	NJ		8	37.5	37.5	12.5	28.6	12.5	62.5	25.0
ST PETERS COLL	NJ	.1	20	5.9	10.5			5.0	85.0	10.0
THOMAS A EDISON COLL	NJ		5	40.0	60.0	60.0	40.0	20.0	40.0	40.0

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TRENTON STATE	NJ	.1	32	48.4	50.0	32.3	50.0	21.9	28.1	50.0
WILLIAM PATERSON	NJ	.1	28	14.8	22.2	32.1	29.6	10.7	57.1	32.1
NEW MEXICO										
EASTERN NEW MEXICO	NM		10	37.5	37.5	20.0	30.0	20.0	60.0	20.0
NEW MEXICO STATE	NM	.2	43	5.1	2.5	18.4	17.9	4.7	76.7	18.6
U OF NEW MEXICO	NM	.1	29	31.0	31.0	20.8	29.2	17.2	58.6	24.1
NEW YORK										
ADELPHI	NY	.1	27	36.4	46.2	25.0	18.2	18.5	63.0	18.5
ALFRED	NY		5	25.0	25.0	50.0	50.0	40.0	60.0	
CANISIUS COLL	NY	.1	30	68.0	65.4	68.0	55.6	40.0	20.0	40.0
CLARKSON U	NY	.1	13	36.4	25.0	18.2	18.2	15.4	61.5	23.1
COLL OF ST ROSE	NY		5						100.0	
CORNELL U STATUTORY	NY		5	33.3	33.3	60.0	60.0	60.0	40.0	
CUNY BERNARD BARUCH	NY	.9	230	31.0	29.7	31.2	28.2	23.0	57.8	19.1
CUNY BROOKLYN COLL	NY	.2	61	17.5	31.7	35.6	29.5	18.0	59.0	23.0
CUNY HUNTER COLL	NY	.1	36	25.0	25.0	18.5	28.0	16.7	66.7	16.7
CUNY LEHMAN COLL	NY	.1	23		6.3	26.3	29.4	13.0	69.6	17.4
CUNY QUEENS COLL	NY	.4	96	23.9	27.4	27.5	23.6	17.7	67.7	14.6
CUNY STATEN ISLAND	NY	.1	29	28.6	33.3	19.2	18.5	17.2	82.8	
CUNY YORK	NY	.1	22	33.3	46.7	28.6	21.4	27.3	54.5	18.2
DOMINICAN BLAUVELT	NY		10						100.0	
DOWLING COLL	NY	.1	33	18.8	18.8	10.3	6.9	9.1	81.8	9.1
ELMIRA COLL	NY		6	16.7	20.0				83.3	16.7
FORDHAM	NY	.2	47	25.8	41.9	19.4	11.1	12.8	63.8	23.4
HOFSTRA	NY	.5	119	28.6	32.8	30.5	31.0	23.5	58.8	17.6
IONA COLL	NY	.1	19	27.3	27.3	21.4	30.8	5.3	52.6	42.1
ITHACA COLL	NY	.1	26	27.8	25.0	15.0	18.2	11.5	65.4	23.1
L I U-BKLYN CENTER	NY		7	16.7	16.7	14.3			85.7	14.3
L I U-CN POST	NY	.1	38	15.0	15.0	31.0	46.4	15.8	55.3	28.9
LE MOYNE COLL	NY	.1	21	7.1	21.4	16.7	22.2	4.8	71.4	23.8
MANHATTAN COLL	NY	.1	18	18.2	36.4	30.8	30.8	22.2	61.1	16.7
MARIST COLL	NY		8	50.0	60.0	66.7	50.0	37.5	50.0	12.5
MERCY COLL	NY		10		16.7	33.3	14.3	10.0	80.0	10.0
NEW YORK U	NY	.3	77	44.4	44.9	43.4	45.3	29.9	44.2	26.0
NIAGARA U	NY	.1	17	7.1	23.1	7.1	6.7	5.9	82.4	11.8
NY TECH INST-WESTBURY	NY	.1	14	11.1	11.1	12.5	33.3	14.3	71.4	14.3
PACE U-NY	NY	.3	67	27.7	28.9	28.9	25.0	19.4	62.7	17.9
PACE U-PLEASANTVILLE	NY	.1	25	23.8	20.0	26.3	30.0		60.0	40.0

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PACE U-WHITE PLAINS	NY		11	22.2	28.6	33.3	33.3	9.1	54.5	36.4
ROCHESTER INST TECH	NY	.1	21	16.7	17.6	15.0	20.0	4.8	66.7	28.6
SIENA COLL	NY	.2	56	19.5	29.3	27.1	26.1	16.1	62.5	21.4
ST BONAVENTURE U	NY	.1	24	14.3	18.2	22.7	31.8	12.5	66.7	20.8
ST FRANCIS COLL	NY	.1	13	11.1		14.3	14.3	7.7	84.6	7.7
ST JOHN FISHER COLL	NY		9	33.3	57.1	25.0	37.5	22.2	33.3	44.4
ST JOHNS	NY	.4	112	31.7	31.3	11.5	12.2	12.5	72.3	15.2
ST THOMAS AQUINAS	NY		9	16.7			12.5		88.9	11.1
SUNY AT ALBANY	NY	.2	57	30.6	37.1	24.0	32.1	19.3	57.9	22.8
SUNY AT BINGHAMTON	NY	.2	55	45.2	36.7	38.5	46.3	29.1	49.1	21.8
SUNY AT BUFFALO	NY	.2	52	42.9	44.7	54.3	65.2	36.5	32.7	30.8
SUNY COLL BROCKPORT	NY		7	20.0	40.0	16.7	20.0	14.3	71.4	14.3
SUNY COLL FREDONIA	NY	.1	15	42.9	50.0	45.5	27.3	33.3	40.0	26.7
SUNY COLL GENESEO	NY	.1	15	41.7	33.3	15.4	23.1	6.7	46.7	46.7
SUNY COLL OLD WESTURY	NY	.1	34	13.6	30.4	33.3	20.0	8.8	61.8	29.4
SUNY COLL OSWEGO	NY	.1	20	15.4	23.1	23.5	25.0	15.0	65.0	20.0
SUNY COLL PLATTSBURGH	NY	.1	16	25.0	25.0	18.8	25.0	12.5	68.8	18.8
SUNY COLL UTICA-ROME	NY	.1	13	9.1	9.1	27.3	18.2	15.4	76.9	7.7
SYRACUSE	NY	.2	47	33.3	40.0	38.6	36.4	21.3	42.6	36.2
TOURO	NY	.1	31	42.9	66.7	59.3	48.3	41.9	38.7	19.4
UTICA COLL-SYRACUSE	NY		7	14.3	14.3	16.7			71.4	28.6
YESHIVA	NY	.1	19	28.6	25.0	44.4	40.0	26.3	52.6	21.1
NORTH CAROLINA										
APPALACHIAN STATE	NC	.2	51	44.9	54.0	39.6	44.7	33.3	39.2	27.5
ATLANTIC CHRISTIAN	NC		6						100.0	
CAMPBELL U	NC		7	14.3	14.3	33.3	33.3	14.3	71.4	14.3
EAST CAROLINA	NC		8	28.6	37.5	25.0		12.5	62.5	25.0
ELIZABETH CITY STATE	NC		5		20.0		20.0		80.0	20.0
ELON COLL	NC		5	20.0					80.0	20.0
GARDNER-WEBB COLL	NC		7	28.6	14.3				71.4	28.6
GUILFORD COLL	NC	.1	13	40.0	22.2	36.4	30.0	7.7	53.8	38.5
HIGH POINT COLL	NC	.1	21	27.8	33.3	20.0	40.0	19.0	61.9	19.0
JOHNSON C SMITH U	NC		6	16.7	16.7	25.0	25.0		66.7	33.3
LENOIR-RHYNE COLL	NC		6		16.7		25.0	16.7	66.7	16.7
MEREDITH COLL	NC		7	25.0	25.0	42.9	42.9	28.6	42.9	28.6
NC AGRIC & TECH	NC	.1	13	10.0					92.3	7.7
NC CENTRAL	NC		7						100.0	
NC ST U-RALEIGH	NC	.1	21	11.1	11.1	6.7	20.0	4.8	71.4	23.8
NC WESLEYAN COLL	NC		5	25.0	25.0	60.0	20.0	20.0	40.0	40.0

* 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.

NASBA STATISTICAL INFORMATION SERVICE

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

NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
PEMBROKE STATE	NC		9						100.0	
QUEENS COLL	NC		6	50.0	66.7	40.0	60.0	16.7	50.0	33.3
U OF NC-CHAPEL HILL	NC		6	80.0	80.0	60.0	40.0	33.3		66.7
U OF NC-CHARLOTTE	NC	.1	27	30.4	27.3	30.4	36.4	18.5	51.9	29.6
U OF NC-GREENSBORO	NC	.1	34	27.6	25.0	40.6	32.3	20.6	52.9	26.5
U OF NC-WILMINGTON	NC	.1	21		5.0				95.2	4.8
WAKE FOREST	NC		6	50.0	20.0	40.0	60.0	16.7	16.7	66.7
WESTERN CAROLINA U	NC		8	25.0	14.3	25.0	25.0	12.5	62.5	25.0
NORTH DAKOTA										
NO DAKOTA STATE	ND		10	20.0	60.0	40.0	50.0	20.0	30.0	50.0
U OF NO DAKOTA	ND	.1	35	25.7	40.0	37.1	40.0	22.9	42.9	34.3
OHIO										
ASHLAND COLL	OH		6	16.7	16.7	33.3			50.0	50.0
BALDWIN-WALLACE COLL	OH	.1	22	27.3	28.6	27.3	28.6	18.2	59.1	22.7
BOWLING GREEN STATE	OH	.2	46	33.3	37.0	23.9	26.1	17.4	56.5	26.1
CAPITAL U	OH		5	20.0			20.0		60.0	40.0
CASE WESTERN RESERVE	OH		6	50.0	50.0	33.3	33.3		33.3	66.7
CEDARVILLE COLL	OH		6	16.7			16.7		66.7	33.3
CLEVELAND STATE	OH	.2	44	20.5	34.9	20.9	25.6	13.6	59.1	27.3
DEVRY INSTI	OH		6	16.7	33.3	33.3	50.0	16.7	33.3	50.0
DYKE COLL	OH		5		20.0	20.0			80.0	20.0
FINDLAY COLL	OH		7	28.6		28.6	42.9		57.1	42.9
FRANKLIN U	OH	.1	33	21.2	21.2	18.8	21.9	12.1	60.6	27.3
JOHN CARROLL U	OH	.1	20	40.0	35.0	40.0	35.0	20.0	40.0	40.0
KENT STATE	OH	.2	41	31.7	34.1	26.8	45.0	19.5	46.3	34.1
MIAMI U	OH	.5	128	48.0	43.0	47.2	45.7	27.3	34.4	38.3
MT ST JOSEPH	OH		5						100.0	
MT UNION COLL	OH		6	16.7	16.7	33.3	16.7		66.7	33.3
MT VERNON NAZARENE	OH		5		20.0				80.0	20.0
MUSKINGUM COLL	OH		6						100.0	
NOTRE DAME COLL	OH		8	12.5	12.5	12.5			87.5	12.5
OHIO STATE	OH	.6	150	30.6	28.1	35.4	38.1	18.0	50.0	32.0
OHIO U	OH	.2	48	29.2	29.2	25.5	19.1	14.6	54.2	31.3
OTTERBEIN COLL	OH	.1	16	20.0	35.7	20.0	20.0	6.3	62.5	31.3
TIFFIN U	OH		6	16.7	33.3	33.3	33.3	16.7	66.7	16.7
U OF AKRON	OH	.2	55	24.5	27.8	23.6	22.2	12.7	58.2	29.1
U OF CINCINNATI	OH	.3	76	21.3	28.0	28.9	28.9	5.3	56.6	38.2
U OF DAYTON	OH	.1	25	16.0	16.0	20.0	32.0	12.0	64.0	24.0

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REPORT NUMBER 12-A

[illegible] WITH FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF STEUBENVILLE	OH		5		40.0		20.0		60.0	40.0
U OF TOLEDO	OH	.1	36	34.3	33.3	37.1	35.3	27.8	50.0	22.2
WALSH COLL	OH		5	40.0	40.0	40.0	40.0	40.0	60.0	
WITTENBERG U	OH		7	71.4	57.1	42.9	28.6	14.3	14.3	71.4
WRIGHT STATE	OH	.1	38	23.7	18.4	15.8	26.3	10.5	68.4	21.1
XAVIER	OH		12	25.0	25.0	25.0	16.7	8.3	58.3	33.3
YOUNGSTOWN STATE	OH	.1	29	35.7	44.8	42.9	50.0	27.6	37.9	34.5
OKLAHOMA										
CAMERON U	OK	.1	16	31.3	18.8	25.0	31.3	12.5	62.5	25.0
CENTRAL STATE	OK	.2	43	23.8	28.6	19.0	26.8	11.6	58.1	30.2
EAST CENTRAL OK STATE	OK	.1	14	21.4	28.6	21.4	21.4	7.1	50.0	42.9
LANGSTON U	OK	.1	15	40.0	46.7	46.7	46.7	26.7	40.0	33.3
NORTHEASTERN OK ST	OK	.1	20	10.0	15.0	20.0	15.0	5.0	75.0	20.0
NORTHWESTERN OK ST	OK		9	55.6	55.6	55.6	66.7	55.6	33.3	11.1
OK CITY U	OK		5		20.0	40.0	40.0		40.0	60.0
OK PANHANDLE ST	OK		5		20.0		20.0		80.0	20.0
OK ST U	OK	.2	47	35.6	26.7	31.9	29.8	12.8	42.6	44.7
ORAL ROBERTS U	OK		5	100.0	60.0	80.0	60.0	40.0		60.0
PHILLIPS U	OK		5						100.0	
SOUTHEASTERN OK STATE	OK	.1	13	23.1	41.7	16.7	23.1	7.7	46.2	46.2
SOUTHWESTERN OK STATE	OK	.1	20	25.0	40.0	15.0	10.0	5.0	55.0	40.0
U OF OK-NORMAN	OK	.1	33	31.3	40.6	42.4	42.4	27.3	45.5	27.3
U OF SCI & ARTS-OK	OK		5	20.0	20.0	80.0	60.0	20.0	20.0	60.0
U OF TULSA	OK	.1	22	36.4	36.4	42.9	35.0	22.7	40.9	36.4
OREGON										
EASTERN OR STATE	OR		5	25.0		20.0	60.0	20.0	20.0	60.0
LINFIELD COLL	OR		5	40.0	20.0	50.0	50.0	20.0	40.0	40.0
OREGON STATE	OR	.1	22	52.4	23.8	63.6	59.1	22.7	31.8	45.5
PORTLAND STATE	OR	.2	48	60.9	50.0	59.6	56.5	37.5	27.1	35.4
SOUTHERN OR STATE	OR		10	10.0	10.0	10.0	10.0	10.0	90.0	
U OF OREGON	OR	.1	38	41.7	59.5	69.4	61.1	36.8	28.9	34.2
U OF PORTLAND	OR		6	16.7	16.7	33.3	16.7		50.0	50.0
PENNSYLVANIA										
ALBRIGHT COLL	PA		7	33.3	16.7	28.6	14.3		57.1	42.9
BLOOMSBURG U	PA	.1	21	10.0	14.3	36.8	47.4		42.9	57.1
BUCKNELL U	PA	.1	23	19.0	19.0	20.0	25.0	13.0	65.2	21.7
CALIFORNIA U	PA		11			10.0	18.2		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.

NASBA STATISTICAL INFORMATION SERVICE

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

NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
CLARION U OF PA	PA	.1	15	7.1	7.1	6.7	13.3		80.0	20.0
DE VLY COLL SCI & AGR	PA		6						100.0	
DREXEL	PA	.2	63	6.5	6.7	8.1	14.5		74.6	25.4
DUQUESNE	PA	.1	37	25.7	20.6	21.6	22.2	13.5	59.5	27.0
ELIZABETHTOWN COLL	PA		6			16.7	16.7		83.3	16.7
FRANKLIN & MARSHALL	PA	.1	16	28.6	28.6	62.5	60.0	18.8	18.8	62.5
GETTYSBURG COLL	PA		6			33.3	16.7		66.7	33.3
INDIANA U OF PA	PA	.2	42	25.6	28.2	25.0	33.3	14.3	50.0	35.7
KINGS COLL	PA	.1	15			6.7	6.7		93.3	6.7
KUTZTOWN U OF PA	PA		12	16.7	25.0	16.7	8.3	8.3	75.0	16.7
LA ROCHE COLL	PA		5						100.0	
LA SALLE COLL	PA	.2	55	9.6	5.7	9.4	11.1	1.8	81.8	16.4
LEBANON VALLEY COLL	PA		11	18.2	20.0	36.4	45.5	9.1	45.5	45.5
LEHIGH U	PA	.1	23	41.2	41.2	61.9	55.0	34.8	34.8	30.4
LYCOMING COLL	PA		5	20.0	20.0	20.0	20.0	20.0	80.0	
MILLERSVILLE U	PA		7	28.6	14.3	14.3	14.3	14.3	71.4	14.3
MUHLENBERG COLL	PA		6	33.3	20.0	16.7			66.7	33.3
PA ST U-BEHRENO	PA		9			22.2	33.3		66.7	33.3
PA ST U-CAPITOL	PA	.1	23	17.4	17.4	8.7	8.7		65.2	34.8
PA ST U-U PARK	PA	.5	121	36.8	37.1	23.9	23.9	12.4	48.8	38.8
PHILA TEXTILE & SCI	PA	.1	20	5.0	15.0	25.0	30.0		55.0	45.0
POINT PARK COLL	PA		8	16.7	16.7	16.7			87.5	12.5
ROBERT MORRIS COLL	PA	.2	52	19.6	23.5	26.9	26.9	13.5	63.5	23.1
SHIPPENSBURG U OF PA	PA		12	9.1	18.2	25.0	41.7	8.3	41.7	50.0
ST FRANCIS COLL	PA		5	33.3	66.7	50.0	60.8		20.0	80.0
ST JOSEPHS COLL	PA	.1	28	20.0	16.0	19.2	15.4	10.7	67.9	21.4
ST VINCENT COLL	PA		6	16.7	33.3	33.3	33.3		50.0	50.0
TEMPLE	PA	.3	66	15.6	23.4	37.5	28.1	9.1	54.5	36.4
U OF PA	PA	.2	57	63.3	54.9	64.8	66.7	36.8	21.1	42.1
U OF PITTSBURGH	PA	.2	39	12.8	13.2	13.5	17.1	5.1	69.2	25.6
U OF SCRANTON	PA	.1	32	6.7	20.7	21.4	13.3		68.8	31.3
URSINUS COLL	PA		12	16.7	20.0	40.0	40.0	8.3	66.7	25.0
VILLANOVA	PA	.4	113	39.8	32.0	32.0	38.9	13.3	40.7	46.0
WAYNESBURG COLL	PA		5	20.0	20.0				80.0	20.0
WEST CHESTER U OF PA	PA		10	10.0	10.0	50.0	40.0	10.0	50.0	40.0
WIDENER U	PA	.1	28	19.2	18.5	20.0	23.1	10.7	64.3	25.0
WILKES COLL	PA		6						100.0	
YORK COLL OF PA	PA		12			9.1			91.7	8.3

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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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
PUERTO RICO										
CATHOLIC U OF PR	PR	.2	39						100.0	
CAYEY U COLL-PR	PR	.1	17			8.3	8.3		88.2	11.8
INTER AMER-HATO REY	PR	.2	62	7.4	10.7	5.8	3.8	3.2	90.3	6.5
INTER AMER-SAN GERMN	PR	.1	18						100.0	
SACRED HEART COLL	PR		12			10.0			91.7	8.3
U OF PR-MAYAGUEZ	PR	.2	43	13.6	10.5	24.3	21.1	9.3	76.7	14.0
U OF PR-RIO PIEDRAS	PR	.9	242	23.3	21.8	22.1	19.1	12.4	74.0	13.6
RHODE ISLAND										
BRYANT COLL	RI	.3	68	29.9	25.0	18.2	26.5	11.8	57.4	30.9
PROVIDENCE COLL	RI	.1	35	20.6	26.5	20.0	20.0	8.6	62.9	28.6
RHODE ISLAND COLLEGE	RI		9	33.3	44.4	33.3	33.3		44.4	55.6
U OF RHODE ISLAND	RI	.2	39	25.0	19.4	15.8	22.2	7.7	61.5	30.8
SOUTH CAROLINA										
BAPT COLL-CHARLESTON	SC		6			20.0	20.0		83.3	16.7
BOB JONES U	SC		12	18.2	30.0	36.4	36.4	25.0	58.3	16.7
CHARLESTON COLL	SC	.1	14	14.3	21.4	21.4	21.4	14.3	71.4	14.3
CLEMSON	SC	.2	47	24.4	17.4	21.3	23.9	12.8	57.4	29.8
FURMAN	SC		11	63.6	45.5	45.5	45.5	27.3	27.3	45.5
PRESBYTERIAN COLL	SC		5	40.0	40.0	20.0	20.0		40.0	60.0
SC STATE	SC		8						100.0	
THE CITADEL	SC		6	33.3	16.7	16.7	16.7		66.7	33.3
U OF SC-AIKEN	SC		10	30.0	10.0	40.0	40.0	10.0	50.0	40.0
U OF SC-COASTAL	SC		9		11.1	11.1	22.2		66.7	33.3
U OF SC-COLUMBIA	SC	.2	41	20.5	20.5	20.0	23.1	7.3	63.4	29.3
U OF SC-SPARTANBURG	SC		9	62.5	66.7	37.5	62.5	33.3	22.2	44.4
WINTHROP COLL	SC		12	18.2	16.7	25.0	8.3	8.3	66.7	25.0
WOOFORD COLL	SC		5	20.0	20.0				80.0	20.0
SOUTH DAKOTA										
AUGUSTANA COLL	SD		6	16.7	16.7		16.7		66.7	33.3
BLACK HILLS STATE	SD		8						100.0	
NORTHERN STATE	SD		10	20.0	10.0	20.0	10.0		80.0	20.0
U OF SD	SD	.1	15		6.7		7.1	6.7	86.7	6.7
TENNESSEE										
AUSTIN PEAY STATE	TN		7	16.7	33.3	42.9	16.7	14.3	28.6	57.1

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PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1993 UNIFORM CPA EXAMINATION

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BELMONT COLL	TN		6	60.0	60.0	50.0	20.0	16.7	16.7	66.7
CHRISTIAN BROS COLL	TN		6	16.7	16.7				83.3	16.7
DAVID LIPSCOMB COLL	TN		10	30.0	40.0	50.0	50.0	20.0	40.0	40.0
MEMPHIS STATE	TN		10	33.3	40.0	22.2	22.2	20.0	60.0	20.0
MIDDLE TENN STATE	TN		5	20.0	40.0	20.0	40.0		60.0	40.0
TENN TECH	TN		9	37.5	12.5	12.5	14.3	11.1	66.7	22.2
U OF TN-CHATTANOOGA	TN	.1	17	31.3	23.5	31.3	31.3	17.6	52.9	29.4
U OF TN-KNOXVILLE	TN		7	28.6	28.6	28.6			42.9	57.1
TEXAS										
ABILENE CHRISTIAN	TX	.1	16	31.3	31.3	25.0	25.0	18.8	56.3	25.0
ANGELO STATE	TX		7	28.6	28.6	71.4	71.4	28.6	28.6	42.9
BAYLOR	TX	.2	40	40.0	37.5	40.0	45.0	17.5	27.5	55.0
CORPUS CHRISTI STATE U	TX		6	33.3	60.0	60.0	50.0	33.3	50.0	16.7
DALLAS BAPTIST COLL	TX		5	20.0	40.0	20.0	40.0	20.0	60.0	20.0
E TEXAS STATE	TX		12	25.0	8.3	33.3	8.3		58.3	41.7
LAMAR U	TX		7	14.3	16.7	28.6	33.3		57.1	42.9
MARY HARDIN-BAYLOR	TX		9	33.3	22.2	33.3	33.3	22.2	55.6	22.2
MIDWESTERN STATE	TX		10	10.0	20.0	20.0	30.0	10.0	60.0	30.0
PAN AMERICAN U	TX		9	22.2	33.3	22.2	22.2	11.1	66.7	22.2
SAM HOUSTON STATE	TX		7	50.0	33.3	42.9	42.9	28.6	57.1	14.3
SOUTHERN METHODIST	TX	.1	28	32.1	35.7	39.3	32.1	28.6	53.6	17.9
SOUTHWEST TEX STATE	TX	.1	29	17.9	14.3	21.4	24.1	6.9	72.4	20.7
SOUTHWESTERN U	TX		5				20.0		80.0	20.0
ST EDWARDS U	TX		6		16.7	20.0	20.0		66.7	33.3
STEPHEN F AUSTIN STATE	TX	.1	17	11.8	12.5	11.8	6.3	11.8	82.4	5.9
TARLETON STATE	TX		9		12.5	11.1			77.8	22.2
TEX A&M	TX	.4	107	37.7	35.8	43.4	41.5	23.4	44.9	31.8
TEX CHRISTIAN	TX	.1	24	33.3	29.2	33.3	37.5	16.7	41.7	41.7
TEX TECH	TX	.1	28	23.1	23.1	29.6	46.4	10.7	39.3	50.0
TEX WESLEYAN COLL	TX		5		20.0	40.0	20.0		60.0	40.0
TEX WOMANS U	TX		8	12.5	37.5	12.5	12.5	12.5	62.5	25.0
U OF HOUSTON	TX	.1	29	37.0	39.3	50.0	42.3	24.1	44.8	31.0
U OF HOUSTON CLEAR LAKE	TX	.1	14	21.4	21.4	23.1	15.4	14.3	78.6	7.1
U OF HOUSTON DOWN TOWN	TX		10	20.0	40.0	40.0	40.0	20.0	60.0	20.0
U OF HOUSTON-VICTORIA	TX		7	57.1	42.9	85.7	71.4	28.6	14.3	57.1
U OF NORTH TEXAS	TX	.1	24	25.0	25.0	33.3	25.0	16.7	62.5	20.8
U OF TEX-ARLINGTON	TX	.3	79	27.8	32.9	36.4	45.6	20.3	46.8	32.9
U OF TEX-AUSTIN	TX	.3	79	48.1	39.2	53.8	47.4	29.1	35.4	35.4
U OF TEX-DALLAS	TX	.2	48	25.5	44.7	39.6	37.5	20.8	47.9	31.3

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF TEX-EL PASO	TX	.1	14	28.6	35.7	28.6	28.6	14.3	50.0	35.7
U OF TEX-PERMIAN BASIN	TX		9	44.4	66.7	66.7	44.4	33.3	33.3	33.3
U OF TEX-SAN ANTONIO	TX	.2	40	26.3	18.9	30.8	26.3	17.5	67.5	15.0
U OF TEX-TYLER	TX	.1	13		30.8	30.8	38.5		53.8	46.2
WEST TEX STATE	TX		9	37.5	25.0	33.3	44.4	33.3	55.6	11.1
UTAH										
BRIGHAM YOUNG	UT	.1	29	44.4	37.0	53.8	65.4	34.5	41.4	24.1
U OF UTAH	UT	.1	26	48.0	32.0	48.0	34.6	15.4	38.5	46.2
UTAH STATE	UT	.1	13	30.8	27.3	38.5	38.5	23.1	53.8	23.1
WEBER STATE	UT		7	28.6	14.3	28.6	42.9		57.1	42.9
WESTMINSTER COLL	UT		5	25.0	25.0	25.0	20.0	20.0	80.0	
VERMONT										
CHAMPLAIN COLLEGE	VT		6	33.3	33.3	33.3	33.3	33.3	66.7	
NORWICH U	VT		5		20.0	20.0	20.0		40.0	60.0
ST MICHAELS COLL	VT		5	20.0	40.0	20.0			60.0	40.0
U OF VT	VT		12	9.1	9.1	41.7	33.3	16.7	58.3	25.0
VIRGINIA										
BRIDGEWATER COLL	VA		12	27.3	9.1	8.3	8.3		66.7	33.3
CHRISTOPHER NEWPORT	VA	.1	26	23.1	40.0	28.0	28.0	19.2	53.8	26.9
CLINCH VALLEY	VA		11						100.0	
COLL OF WILLIAM & MARY	VA	.1	19	52.6	47.4	47.4	52.6	31.6	36.8	31.6
GEORGE MASON U	VA	.3	85	30.6	33.3	33.3	31.0	17.6	50.6	31.8
HAMPTON U	VA	.1	23	4.3	4.3	9.5			91.3	8.7
JAMES MADISON U	VA	.2	56	41.1	32.1	36.4	27.3	19.6	50.0	30.4
LONGWOOD COLL	VA		6	16.7		16.7	16.7		83.3	16.7
LYNCHBURG COLL	VA		12	16.7	16.7	16.7	25.0	8.3	75.0	16.7
MARYMOUNT U	VA		12	16.7	41.7	16.7	25.0	16.7	58.3	25.0
NORFOLK STATE	VA		6	16.7					83.3	16.7
OLD DOMINION U	VA	.2	49	27.1	27.7	39.6	42.9	14.3	51.0	34.7
RADFORD U	VA	.1	30	6.9	10.3	6.9	6.9	6.7	86.7	6.7
ROANOKE COLL	VA		9	44.4	33.3	22.2	22.2	11.1	55.6	33.3
U OF VA	VA	.2	56	33.9	35.7	44.6	45.5	21.4	39.3	39.3
VA COMMONWEALTH U	VA	.1	33	39.4	30.3	39.4	45.5	24.2	51.5	24.2
VA POLY TECH	VA	.3	80	44.9	33.3	42.5	45.6	27.5	40.0	32.5
VA STATE	VA		5	20.0	20.0	20.0	20.0	20.0	80.0	
WASHINGTON & LEE	VA		8	50.0	25.0	25.0	25.0	12.5	50.0	37.5

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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

NOVEMBER 1993 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 *
WASHINGTON										
CENTRAL WASH STATE	WA	.3	82	46.9	42.5	49.4	58.0	29.3	31.7	39.0
CITY U	WA	.1	13	25.0	16.7	38.5	33.3	15.4	46.2	38.5
EASTERN WASH STATE	WA	.1	23	30.4	21.7	26.1	43.5	17.4	56.5	26.1
GONZAGA U	WA		9	25.0	44.4	50.0	37.5	22.2	44.4	33.3
PACIFIC LUTHERAN	WA	.1	18	33.3	27.8	33.3	27.8	22.2	61.1	16.7
SEATTLE U	WA	.1	21	20.0	5.0	30.0	28.6		66.7	33.3
ST MARTINS COLL	WA		12	16.7	25.0	25.0	25.0	16.7	75.0	8.3
U OF PUGET SOUND	WA		10	30.0	30.0	30.0	30.0	20.0	50.0	30.0
U OF WASH	WA	.3	88	57.3	51.8	65.9	63.6	38.6	27.3	34.1
WASH STATE	WA	.2	45	29.5	15.9	29.5	27.3	6.7	53.3	40.0
WESTERN WASH STATE	WA	.2	40	30.0	25.0	37.5	35.0	15.0	50.0	35.0
WEST VIRGINIA										
CONCORD COLL	WV		7			20.0	20.0		85.7	14.3
FAIRMONT STATE	WV	.1	13	25.0	15.4				69.2	30.8
MARSHALL U	WV	.1	22	15.0	20.0	5.9	5.9	4.5	77.3	18.2
SHEPHERD COLL	WV	.1	13	7.7	7.7	23.1	15.4	7.7	76.9	15.4
W VA STATE	WV		12	18.2	9.1	14.3	14.3	8.3	75.0	16.7
W VA U	WV	.3	69	31.3	23.9	15.9	18.8	8.7	56.5	34.8
W VA WESLEYAN	WV		8		12.5		25.0	12.5	75.0	12.5
WEST LIBERTY STATE	WV		11		11.1	25.0	18.2	9.1	63.6	27.3
WHEELING COLL	WV		12	33.3	16.7	27.3	36.4	16.7	58.3	25.0
WISCONSIN										
CARROLL COLL	WI		8	50.0	62.5	62.5	62.5	50.0	37.5	12.5
CARTHAGE COLL	WI	.1	13	23.1	23.1	23.1	15.4	7.7	61.5	30.8
EDGEWOOD COLL	WI		6	33.3	66.7	66.7	66.7	33.3	33.3	33.3
LAKELAND COLL	WI	.1	20	30.0	10.5	31.6	42.1	10.0	55.0	35.0
MARQUETTE U	WI	.3	66	45.3	48.4	34.4	45.3	21.2	34.8	43.9
ST NORBERT COLL	WI		9	33.3	55.6	33.3	33.3	22.2	44.4	33.3
U OF WI-EAU CLAIRE	WI	.2	45	31.8	22.2	43.2	47.7	11.1	46.7	42.2
U OF WI-LA CROSSE	WI	.1	20	60.0	55.0	60.0	60.0	35.0	30.0	35.0
U OF WI-MADISON	WI	.4	110	56.9	54.6	63.9	61.1	33.6	20.0	46.4
U OF WI-MILWAUKEE	WI	.3	73	50.0	46.5	58.9	67.1	31.5	20.5	47.9
U OF WI-OSHKOSH	WI	.2	44	45.5	52.3	54.5	59.1	34.1	25.0	40.9
U OF WI-PARKSIDE	WI		9	55.6	55.6	55.6	66.7	44.4	33.3	22.2
U OF WI-RIVER FALLS	WI	.1	15	46.7	40.0	60.0	60.0	40.0	40.0	20.0
U OF WI-STEVENS PT	WI		9	22.2	22.2	44.4	44.4	11.1	44.4	44.4

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REPORT NUMBER 12-A

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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF WI-WHITEWATER	WI	.2	64	56.3	50.0	65.6	76.6	34.4	12.5	53.1
WYOMING										
U OF WYOMING	WY	.1	13	23.1	15.4	30.8	46.2	7.7	46.2	46.2
SCHOOLS WITH FEWER THAN FIVE		3.0	776	20.0	23.9	23.8	24.1	11.1	64.3	24.6
SCHOOLS NOT RECORDED		27.2	7,054	26.3	25.8	27.7	26.1	16.4	56.5	27.1
TOTALS		100.0	25,932	28.1	28.8	30.9	31.1	16.6	54.7	28.7

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NATIONAL TOTALS
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NOVEMBER 1993 UNIFORM CPA EXAMINATION

				< < < < < < < < < PERCENT PASSING > > > > > > > > >						
		PERCENT OF TOTAL	NUMBER OF CANOIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ALABAMA										
AUBURN U-AUBURN	AL	.2	5	40.0	40.0	20.0	20.0	20.0	60.0	20.0
U OF AL-UNIVERSITY	AL	.3	9	66.7	55.6	55.6	66.7	44.4	22.2	33.3
U OF SO ALABAMA	AL	.3	7	42.9	28.6	57.1	42.9	28.6	28.6	42.9
ARIZONA										
ARIZONA STATE	AZ	.6	15	76.9	69.2	80.0	73.3	60.0	13.3	26.7
CALIFORNIA										
CAL ST U-FULLERTON	CA	.2	6	60.0	60.0	40.0	40.0	50.0	50.0	
CAL ST U-HAYWARO	CA	.2	5	25.0	25.0	50.0	25.0	20.0	40.0	40.0
CAL ST U-LOS ANGELES	CA	.2	6	100.0	50.0	40.0	80.0	50.0	16.7	33.3
CAL ST U-NORTHRIOGE	CA	.3	7	28.6	57.1	28.6	57.1	28.6	28.6	42.9
GOLOEN GATE	CA	.3	9	42.9	33.3	42.9	57.1	33.3	44.4	22.2
SAN DIEGO STATE	CA	.7	17	52.9	64.7	66.7	73.3	47.1	17.6	35.3
SAN FRANCISCO STATE	CA	.3	9	28.6	50.0	50.0	62.5	33.3	44.4	22.2
SAN JOSE STATE	CA	.5	13	66.7	50.0	63.6	45.5	30.8	23.1	46.2
U OF CAL-BERKELEY	CA	.2	5	80.0	60.0	80.0	100.0	40.0		60.0
U OF CAL-LOS ANGELES	CA	.6	15	75.0	77.8	81.8	90.9	73.3	6.7	20.0
U OF CAL-RIVERSIOE	CA	.2	5			33.3	33.3		80.0	20.0
U OF SANTA CLARA	CA	.2	5	33.3	25.0	66.7	75.0	20.0		80.0
U OF SOUTHERN CAL	CA	.8	22	30.0	31.6	47.6	42.9	18.2	50.0	31.8
COLORAOO										
REGIS COLL	CO	.2	6	16.7	16.7	50.0	50.0		50.0	50.0
U OF CO-DOULOER	CO	.3	9	44.4	33.3	55.6	77.8	22.2	11.1	66.7
U OF CO-OENVER	CO	.3	9	50.0	50.0	50.0	55.6	22.2	33.3	44.4
U OF OENVER	CO	.3	7	71.4	57.1	71.4	71.4	57.1	14.3	28.6
CONNECTICUT										
U OF CONN	CT	.3	9	50.0	85.7	77.8	55.6	33.3	11.1	55.6
U OF HARTFORD	CT	.6	15	46.7	6D.0	46.7	46.7	33.3	33.3	33.3
DISTRICT OF COLUMBIA										
AMERICAN	DC	.5	13	46.2	38.5	46.2	53.8	30.8	46.2	23.1
CATHOLIC U OF ANER	DC	.2	5			20.0	20.0		80.0	20.0
GEORGE WASHINGTON	DC	.7	17	29.4	25.0	47.1	41.2	11.8	41.2	47.1
SOUTHEASTERN	DC	.2	5	20.0	40.0	40.0	40.0	20.0	60.0	20.0

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REPORT NUMBER 12-B

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NATIONAL TOTALS
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NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
FLORIDA										
BARRY	FL	.4	10	10.0	20.0		30.0		70.0	30.0
FL ATLANTIC U	FL	.2	6	100.0	100.0	83.3	83.3	83.3		16.7
FL INTERNATIONAL	FL	.7	17	58.8	47.1	41.2	47.1	29.4	41.2	29.4
FL STATE	FL	.7	17	82.4	52.9	64.7	76.5	29.4	5.9	64.7
NOVA	FL	.5	12	16.7	41.7	33.3	25.0	8.3	50.0	41.7
STETSON U	FL	.3	8	75.0	87.5	75.0	50.0	50.0	12.5	37.5
U OF CENTRAL FL	FL	.3	9	55.6	77.8	66.7	77.8	55.6	11.1	33.3
U OF FLORIDA	FL	2.4	62	87.1	75.8	79.0	83.9	64.5	3.2	32.3
U OF MIAMI	FL	.7	17	52.9	41.2	58.8	58.8	23.5	23.5	52.9
U OF NORTH FL	FL	.2	5	50.0	40.0	40.0	60.0	40.0	40.0	20.0
U OF SO FLORIDA	FL	1.0	26	70.8	70.8	76.9	80.8	65.4	15.4	19.2
U OF WEST FLORIDA	FL	.3	7	50.0	33.3	42.9	57.1	28.6	42.9	28.6
GEORGIA										
GA STATE	GA	.7	17	47.1	47.1	52.9	52.9	29.4	29.4	41.2
U OF GEORGIA	GA	.6	16	40.0	46.7	53.3	62.5	18.8	18.8	62.5
HAWAII										
CHAMINADE	HI	.2	5	40.0	40.0	20.0			60.0	40.0
HAWAII PACIFIC COLL	HI	.2	5	40.0	40.0	60.0	40.0	40.0	40.0	20.0
U OF HAWAII-MANOA	HI	.3	7	71.4	57.1	83.3	83.3	42.9		57.1
ILLINOIS										
DEPAUL	IL	1.3	34	47.1	38.2	44.1	52.9	29.4	38.2	32.4
NORTHWESTERN	IL	.2	5				20.0		80.0	20.0
STHN IL U-CARBONDALE	IL	.4	10	33.3	30.0	30.0	30.0	30.0	70.0	
U OF CHICAGO	IL	.3	9	44.4	66.7	77.8	66.7	44.4	22.2	33.3
U OF IL-CHICAGO	IL	.6	15	57.1	71.4	53.3	60.0	46.7	20.0	33.3
U OF IL-URBANA	IL	.3	9	28.6	57.1	55.6	66.7	22.2	11.1	66.7
WESTERN IL U	IL	.2	5	50.0	50.0	40.0	40.0	20.0	40.0	40.0
INDIANA										
IN U-BLOOMINGTON	IN	.3	8	25.0	25.0	50.0	50.0	25.0	50.0	25.0
IN U-PURDUE-INDPLS	IN	.2	5	60.0	60.0	60.0	60.0	60.0	40.0	
U OF NOTRE DAME	IN	.2	6	16.7	60.0				50.0	50.0
IOWA										
U OF IOWA	IA	.3	9	44.4	66.7	55.6	66.7	44.4	33.3	22.2

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
KENTUCKY										
U OF KENTUCKY	KY	.3	7	71.4	50.0	71.4	71.4	42.9	14.3	42.9
LOUISIANA										
LA TECH	LA	.2	6	16.7	20.0	66.7	50.0	16.7	33.3	50.0
TULANE U	LA	.5	13	46.2	50.0	76.9	69.2	38.5	15.4	46.2
MARYLAND										
LOYOLA COLL	MD	.2	5	40.0	20.0	40.0	40.0	20.0	60.0	20.0
U OF BALTIMORE	MD	.2	5	40.0	100.0	80.0	60.0	40.0		60.0
U OF MD-COLLEGE PARK	MD	.8	22	47.6	57.1	61.9	54.5	40.9	31.8	27.3
MASSACHUSETTS										
BENTLEY COLL	MA	1.0	25	56.0	50.0	56.0	52.0	32.0	32.0	36.0
BOSTON U	MA	.7	17	31.3	23.5	23.5	18.8	11.8	58.8	29.4
NORTHEASTERN U	MA	1.8	47	57.4	43.5	60.9	67.4	36.2	21.3	42.6
MICHIGAN										
EASTERN MICH	MI	.2	5	80.0	20.0	80.0	80.0	20.0		80.0
MICHIGAN STATE	MI	1.1	29	51.9	44.4	51.7	62.1	31.0	31.0	37.9
U OF MI-ANN ARBOR	MI	.3	9	88.9	66.7	77.8	77.8	66.7	11.1	22.2
WALSH COLLEGE	MI	.8	21	38.1	45.0	40.0	33.3	23.8	52.4	23.8
WAYNE STATE	MI	.3	9	22.2	22.2	55.6	66.7	22.2	33.3	44.4
MINNESOTA										
U OF MN-MNPLS	MN	.4	11	63.6	63.6	81.8	90.9	54.5	9.1	36.4
MISSISSIPPI										
JACKSON STATE	MS	.2	5		20.0				80.0	20.0
MS ST U	MS	.9	23	13.0	13.0	13.0	17.4	8.7	73.9	17.4
U OF MS	MS	.7	18	33.3	22.2	27.8	27.8	11.1	61.1	27.8
U OF SOUTHERN MS	MS	.5	12	41.7	50.0	27.3	27.3	25.0	41.7	33.3
MISSOURI										
U OF MO-COLUMBIA	MO	.5	12	66.7	80.0	75.0	75.0	66.7	25.0	8.3
U OF MO-KANSAS CITY	MO	.4	10	22.2	28.6	44.4	40.0	20.0	50.0	30.0
U OF MO-ST LOUIS	MO	.2	6	66.7	83.3	83.3	66.7	66.7	16.7	16.7

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				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
NEW HAMPSHIRE										
NH COLL	NH	.3	7	42.9	42.9	14.3	28.6	14.3	42.9	42.9
NEW JERSEY										
FARLGH DCKSN-MADISON	NJ	.4	10	50.0	55.6	50.0	37.5	40.0	20.0	40.0
FARLGH DCKSN-RTHFD	NJ	.2	5				20.0		80.0	20.0
MONTCLAIR STATE	NJ	.2	6		33.3	33.3	33.3		50.0	50.0
RUTGERS U-NEW BRNSWK	NJ	.2	5	40.0	40.0	40.0	40.0	20.0	40.0	40.0
RUTGERS U-NEWARK	NJ	1.3	35	21.2	32.4	45.5	23.5	11.4	45.7	42.9
NEW YORK										
ADELPHI	NY	.2	5	100.0	50.0	60.0	40.0	20.0	20.0	60.0
CANISIUS COLL	NY	.2	5	50.0	50.0	100.0	00.0	60.0		40.0
COLUMBIA U	NY	.2	5	66.7	66.7	80.0	80.0	80.0	20.0	
CUNY BERNARD BARUCH	NY	1.0	27	62.5	62.5	60.0	78.3	51.9	25.9	22.2
CUNY BROOKLYN COLL	NY	.3	8	28.6	42.9				50.0	50.0
FORDHAM	NY	.8	20	36.4	66.7	46.7	26.7	30.0	45.0	25.0
HOFSTRA	NY	.3	9	25.0	50.0	75.0	75.0	44.4	22.2	33.3
L I U-BKLYN CENTER	NY	.3	7	20.0	50.0	16.7	20.0	14.3	57.1	28.6
L I U-CW POST	NY	.7	18	20.6	25.0	41.2	50.0	27.8	44.4	27.8
NEW YORK U	NY	.9	23	65.0	66.7	76.9	78.6	56.5	17.4	26.1
PACE U-NY	NY	.8	21	35.7	61.5	50.0	40.0	33.3	33.3	33.3
PACE U-WHITE PLAINS	NY	.3	8	16.7	50.0	60.0	40.0	37.5	37.5	25.0
ST JOHNS	NY	1.1	28	29.4	38.9	40.0	35.0	25.0	57.1	17.9
SUNY AT ALBANY	NY	.4	11	33.3	55.6	30.0	44.4	9.1	36.4	54.5
SUNY AT BINGHAMTON	NY	.2	6	33.3	50.0	60.0	60.0	16.7	33.3	50.0
SUNY AT BUFFALO	NY	.4	11	60.0	60.0	70.0	66.7	45.5	18.2	36.4
SYRACUSE	NY	.3	8	42.9	57.1	71.4	14.3	12.5	25.0	62.5
U OF ROCHESTER	NY	.3	8	57.1	14.3	57.1	37.5		37.5	62.5
NORTH CAROLINA										
U OF NC-CHAPEL HILL	NC	.9	24	52.4	55.0	57.9	47.4	29.2	29.2	41.7
OHIO										
CASE WESTERN RESERVE	OH	.2	6	33.3	33.3	50.0	50.0	16.7	33.3	50.0
CLEVELAND STATE	OH	.3	9	33.3	22.2	44.4	44.4		44.4	55.6
KENT STATE	OH	.2	5	25.0					80.0	20.0
MIAMI U	OH	.3	8	50.0	37.5	57.1	57.1	37.5	50.0	12.5
OHIO STATE	OH	.4	11	36.4	81.8	81.8	72.7	27.3	9.1	63.6

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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 1993 UNIFORM CPA EXAMINATION

				< < < < < < < < < PERCENT PASSING > > > > > > > > >						
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF TOLEDO	OH	.2	5	60.0	40.0	60.0	60.0	40.0	40.0	20.0
OKLAHOMA										
CENTRAL STATE	OK	.2	6	20.0	20.0		16.7		83.3	16.7
OK ST U	OK	.6	16	25.0	25.0	56.3	56.3	18.8	37.5	43.8
U OF OK-NORMAN	OK	.3	8	37.5	50.0	37.5	62.5	37.5	37.5	25.0
OREGON										
PORTLAND STATE	OR	.2	5	60.0	40.0	80.0	80.0	40.0	20.0	40.0
PENNSYLVANIA										
CARNEGIE-MELLON U	PA	.2	5	40.0	20.0	40.0	40.0		40.0	60.0
DREXEL	PA	.3	7	57.1	42.9	42.9	42.9	14.3	28.6	57.1
DUQUESNE	PA	.3	9	44.4	44.4	33.3	22.2	22.2	44.4	33.3
INDIANA U OF PA	PA	.2	5	25.0	40.0				40.0	60.0
ROBERT MORRIS COLL	PA	.2	5	75.0	20.0	20.0	20.0		40.0	60.0
TEMPLE	PA	.3	8	12.5	37.5	50.0	71.4	12.5	25.0	62.5
U OF PA	PA	.2	5	40.0	80.0	100.0	75.0	40.0	20.0	40.0
U OF PITTSBURGH	PA	.2	6	20.0	50.0	50.0	66.7	16.7	16.7	66.7
PUERTO RICO										
INTER AMER-HATO REY	PR	.3	9	66.7	16.7			11.1	77.8	11.1
U OF PR-RIO PIEDRAS	PR	.6	15	14.3	33.3	18.2	8.3	6.7	73.3	20.0
SOUTH CAROLINA										
CLEMSON	SC	.3	7	57.1	57.1	57.1	71.4	42.9	14.3	42.9
U OF SC-COLUMBIA	SC	.4	11	27.3	36.4	45.5	45.5	18.2	45.5	36.4
TENNESSEE										
MEMPHIS STATE	TN	.2	5	40.0	40.0	40.0	40.0	40.0	60.0	
U OF TN-KNOXVILLE	TN	1.0	25	32.0	32.0	52.0	52.0	20.0	36.0	44.0
TEXAS										
TEX A&M	TX	.5	13	46.2	38.5	69.2	69.2	30.8	23.1	46.2
TEX TECH	TX	.4	11	36.4	9.1	45.5	36.4	9.1	54.5	36.4
U OF HOUSTON	TX	.2	6	66.7	66.7	66.7	66.7	66.7	33.3	
U OF NORTH TEXAS	TX	1.0	26	65.4	53.8	53.8	46.2	38.5	34.6	26.9
U OF TEX-ARLINGTON	TX	.6	15	53.8	35.7	53.3	66.7	26.7	26.7	46.7
U OF TEX-AUSTIN	TX	1.7	45	55.6	64.4	68.2	60.5	37.8	20.0	42.2
U OF TEX-DALLAS	TX	.3	9	50.0	50.0	75.0	66.7	44.4	33.3	22.2

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REPORT NUMBER 12-B

CANDIDATES ARE COMBINED AT END OF REPORT.

NATIONAL TOTALS

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
UTAH										
BRIGHAM YOUNG	UT	1.3	34	67.7	53.1	63.6	68.8	44.1	20.6	35.3
U OF UTAH	UT	.8	21	38.1	33.3	42.9	47.6	28.6	42.9	28.6
UTAH STATE	UT	.8	22	28.6	52.4	52.4	66.7	18.2	18.2	63.6
WEBER STATE	UT	.5	12	18.2	36.4	25.0	45.5	8.3	41.7	50.0
VIRGINIA										
GEORGE MASON U	VA	.2	6	33.3	33.3	50.0	50.0	33.3	50.0	16.7
JAMES MADISON U	VA	.3	7	14.3	42.9	42.9	42.9	14.3	57.1	28.6
U OF VA	VA	.5	13	33.3	25.0	25.0	46.2	15.4	53.8	30.8
VA POLY TECH	VA	.5	12	8.3	16.7	27.3	36.4		58.3	41.7
WASHINGTON										
CENTRAL WASH STATE	WA	.2	5	40.0	40.0	60.0	60.0	40.0	40.0	20.0
SEATTLE U	WA	.3	8	62.5	75.0	62.5	75.0	50.0	25.0	25.0
U OF WASH	WA	.8	21	36.8	38.9	52.4	71.4	28.6	23.8	47.6
WEST VIRGINIA										
W VA U	WV	.3	8	50.0	37.5	12.5	25.0	12.5	37.5	50.0
WISCONSIN										
U OF WI-MADISON	WI	.5	13	76.9	76.9	100.0	100.0	61.5		38.5
U OF WI-MILWAUKEE	WI	.4	11	63.6	63.6	72.7	90.9	45.5	9.1	45.5
U OF WI-WHITEWATER	WI	.2	5	60.0	80.0	80.0	60.0	40.0		60.0
SCHOOLS WITH FEWER THAN FIVE		25.5	665	37.5	39.4	43.5	42.8	23.8	40.6	35.6
SCHOOLS NOT RECORDED		6.3	164	38.5	40.7	48.7	51.3	29.9	40.2	29.9
TOTALS		100.0	2,606	43.6	44.8	50.1	51.0	29.2	35.3	35.4

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REPORT NUMBER 12-B

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
ALABAMA										
ALABAMA A & M	AL		11	10.0	11.1	10.0	10.0		81.8	18.2
ALABAMA STATE U	AL		6						100.0	
ATHENS STATE COLL	AL		16	8.3	23.1	21.4	16.7	18.8	62.5	18.8
AUBURN U-AUBURN	AL	.3	127	38.9	28.1	27.7	24.7	26.8	40.2	33.1
AUBURN U-MONTGOMERY	AL	.1	36	29.0	19.2	26.9	33.3	16.7	44.4	38.9
BIRMINGHAM SOUTHERN	AL	.1	21	33.3	22.2	33.3	21.4	23.8	47.6	28.6
HUNTINGDON COLL	AL		7		20.0	66.7	66.7	14.3	28.6	57.1
JACKSONVILLE STATE	AL	.1	32	21.4	26.9	30.4	15.8	15.6	53.1	31.3
LIVINGSTON U	AL		5	25.0	25.0	40.0	20.0	20.0	20.0	60.0
NORTH ALABAMA U	AL	.1	35	25.0	28.6	20.0	20.7	14.3	62.9	22.9
OAKWOOD COLL	AL		11			10.0	18.2	18.2	81.8	
SAMFORD U	AL	.1	21	20.0	10.5	11.8	18.8	4.8	66.7	28.6
SPRING HILL COLL	AL		5		25.0		33.3	40.0	60.0	
TROY ST-DOTHAN	AL		15	8.3	16.7	23.1	18.2	26.7	66.7	6.7
TROY ST-MONTGOMERY	AL		7	20.0	20.0	16.7			71.4	28.6
TROY ST-TROY	AL	.1	42	17.1	10.8	19.4	27.3	14.3	61.9	23.8
TUSKEGEE INSTITUTE	AL		10	12.5		22.2		10.0	70.0	20.0
U OF AL-BIRMINGHAM	AL	.2	86	33.9	29.3	35.0	34.0	31.4	40.7	27.9
U OF AL-HUNTSVILLE	AL	.1	30	53.8	30.4	32.0	40.9	23.3	33.3	43.3
U OF AL-UNIVERSITY	AL	.4	147	41.1	31.5	32.8	34.8	23.8	34.7	41.5
U OF MONTEVALLO	AL		8	12.5	28.6	14.3	25.0		50.0	50.0
U OF SO ALABAMA	AL	.1	42	23.5	29.7	26.5	29.0	23.8	42.9	33.3
ALASKA										
U OF ALASKA ANCHORAGE	AK	.1	26	39.1	42.9	30.0	31.3	15.4	30.8	53.8
U OF ALASKA FAIRBANKS	AK		20	56.3	44.4	35.7	18.2	20.0	25.0	55.0
ARIZONA										
ARIZONA STATE	AZ	.5	221	51.5	51.8	43.1	43.0	41.6	30.8	27.6
GRAND CANYON COLL	AZ		11	33.3	50.0	50.0	25.0	36.4	36.4	27.3
NORTHERN ARIZ U	AZ	.1	47	58.8	48.5	40.9	50.0	42.6	27.7	29.8
U OF ARIZONA	AZ	.3	120	59.2	50.0	40.6	44.6	44.2	31.7	24.2
ARKANSAS										
ARKANSAS COLL	AR		5	75.0	66.7	40.0		40.0		60.0
ARKANSAS STATE	AR	.1	59	36.2	37.0	26.1	15.8	27.1	50.8	22.0
ARKANSAS TECH U	AR	.1	34	15.4	43.8	21.7	5.3	20.6	44.1	35.3
COLL OF THE OZARKS	AR		7	20.0	20.0	60.0		14.3	42.9	42.9

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REPORT NUMBER 12-C

FEWER THAN FIVE CANDIDATES ARE COMBINED AT END OF REPORT.

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NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
HARDING COLL	AR	.1	36	33.3	28.1	30.8	33.3	30.6	38.9	30.6
HENDERSON ST U	AR		10	40.0	25.0			20.0	60.0	20.0
HENDRIX COLL	AR		14	33.3	30.0	18.2	25.0	14.3	50.0	35.7
JOHN BROWN U	AR		6	25.0	40.0	20.0		16.7	50.0	33.3
OUACHITA BAPTIST	AR		13	33.3	40.0	40.0	40.0	23.1	30.8	46.2
SOUTHERN ARKANSAS U	AR		13	16.7	36.4	10.0	30.0	15.4	38.5	46.2
U OF AR-FAYETTEVILLE	AR	.2	74	50.0	33.3	37.7	42.6	31.1	35.1	33.8
U OF AR-LITTLE ROCK	AR	.2	75	31.7	34.4	35.1	32.1	26.7	38.7	34.7
U OF AR-MONTICELLO	AR	.1	21	10.5	11.8	26.3	18.8	14.3	61.9	23.8
U OF AR-PINE BLUFF	AR		5	25.0	25.0	50.0	25.0	20.0	40.0	40.0
U OF CENTRAL AR	AR	.1	44	26.2	23.8	19.4	17.1	15.9	54.5	29.5
CALIFORNIA										
AZUSA PACIFIC COLL	CA		7	50.0	33.3	100.0	33.3	42.9	28.6	28.6
BIOLA U	CA		10	44.4	33.3	25.0	33.3	30.0	50.0	20.0
CAL LUTHERAN COLL	CA		12	25.0	57.1	50.0	50.0	33.3	41.7	25.0
CAL ST BAKERSFIELD U	CA		18	50.0	27.3	11.1	28.6	38.9	50.0	11.1
CAL ST SAN BERNARDINO U	CA	.1	55	41.5	41.7	43.8	23.8	34.5	40.0	25.5
CAL ST SONOMA U	CA		18	50.0	54.5	33.3	27.3	27.8	44.4	27.8
CAL ST STANISLAUS U	CA	.1	25	30.8	40.0	46.7	23.1	24.0	48.0	28.0
CAL ST U-CHICO	CA	.1	54	33.3	26.5	45.9	30.0	31.5	46.3	22.2
CAL ST U-FRESNO	CA	.3	112	28.6	37.1	30.8	28.0	25.9	50.9	23.2
CAL ST U-FULLERTON	CA	.4	162	44.6	51.0	38.1	35.6	41.4	40.1	18.5
CAL ST U-HAYWARD	CA	.2	103	48.4	41.5	41.8	38.0	35.0	37.9	27.2
CAL ST U-LONG BEACH	CA	.3	110	35.0	35.7	34.2	33.3	31.8	45.5	22.7
CAL ST U-LOS ANGELES	CA	.4	168	35.6	30.7	28.3	27.8	27.4	51.2	21.4
CAL ST U-NORTHRIDGE	CA	.5	219	50.0	44.9	40.9	38.7	37.4	34.7	27.9
CAL ST U-POMONA	CA	.2	81	40.0	44.2	32.7	24.3	33.3	49.4	17.3
CAL ST U-SACRAMENTO	CA	.3	113	41.1	42.3	34.8	27.9	30.1	51.3	18.6
CAL ST-DOMINGUEZ	CA	.1	41	42.3	33.3	24.0	30.0	34.1	48.8	17.1
CAL ST-SAN LUIS	CA	.2	79	54.5	60.4	38.5	41.4	45.6	29.1	25.3
CHAPMAN COLL	CA		12	10.0	11.1	25.0	25.0	8.3	58.3	33.3
CLAREMONT MENS COLL	CA	.1	27	53.8	46.7	68.4	60.0	48.1	18.5	33.3
GOLDEN GATE	CA	.1	51	37.5	33.3	39.3	40.0	37.3	45.1	17.6
HUMBOLOT STATE	CA		5	50.0	50.0	50.0		60.0	20.0	20.0
LA VERNE COLL	CA		9	33.3	66.7			33.3	44.4	22.2
LOMA LINDA	CA		5		66.7		33.3	40.0	40.0	20.0
LOYOLA MARYMOUNT	CA	.1	54	44.4	45.2	50.0	44.4	44.4	38.9	16.7
NATIONAL	CA	.1	35	50.0	50.0	42.9	47.1	42.9	34.3	22.9
PACIFIC UNION COLL	CA		12	58.3	75.0	83.3	57.1	41.7	16.7	41.7

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PEPPERDINE	CA	.1	26	53.8	60.0	64.3	69.2	50.0	19.2	30.8
POINT LOMA COLL	CA		7	40.0	66.7	50.0		42.9	42.9	14.3
SAN DIEGO STATE	CA	.4	145	43.3	33.3	41.4	46.2	27.6	40.0	32.4
SAN FRANCISCO STATE	CA	.4	165	45.1	36.0	25.6	23.2	27.3	53.9	18.8
SAN JOSE STATE	CA	.3	117	44.8	36.8	33.3	27.9	35.0	43.6	21.4
ST MARYS OF CAL	CA	.1	22	15.4	16.7	29.4	26.7	9.1	54.5	36.4
U OF CAL-BERKELEY	CA	.2	92	62.3	56.9	54.5	50.0	48.9	22.8	28.3
U OF CAL-LOS ANGELES	CA	.4	174	60.2	47.0	50.0	47.9	48.9	35.1	16.1
U OF CAL-RIVERSIDE	CA		14	16.7	16.7	28.6	14.3	21.4	78.6	
U OF CAL-SAN DIEGO	CA		10	60.0	40.0	33.3	16.7	20.0	50.0	30.0
U OF CAL-SANTA BARBARA	CA	.3	123	64.3	54.5	50.0	39.0	53.7	30.1	16.3
U OF REDLANDS	CA		8	42.9	42.9	33.3		12.5	50.0	37.5
U OF SAN DIEGO	CA	.1	57	26.5	30.0	30.2	41.5	17.5	49.1	33.3
U OF SAN FRANCISCO	CA	.1	40	38.1	27.3	30.0	17.4	27.5	50.0	22.5
U OF SANTA CLARA	CA	.1	58	51.4	42.4	45.5	35.7	34.5	32.8	32.8
U OF SOUTHERN CAL	CA	.3	115	48.2	43.1	45.0	57.4	43.5	38.3	18.3
U OF THE PACIFIC	CA		14	25.0	22.2	36.4	66.7	35.7	35.7	28.6
WOODBURY	CA		5	66.7	50.0	33.3	33.3	60.0	40.0	
COLORADO										
ADAMS STATE COLL	CO		11		20.0	25.0		9.1	63.6	27.3
CO STATE	CO	.2	67	43.2	37.0	37.7	34.0	34.3	34.3	31.3
FORT LEWIS COLL	CO	.1	32	45.8	37.5	52.2	50.0	37.5	18.8	43.8
MESA COLL	CO		20	37.5	35.7	42.9		35.0	50.0	15.0
METROPOLITAN ST COLL	CO	.2	84	30.0	33.9	33.3	32.7	25.0	41.7	33.3
REGIS COLL	CO		19	18.8	43.8	27.8	20.0	10.5	52.6	36.8
U OF CO-BOULDER	CO	.1	62	42.2	46.3	47.2	48.4	41.9	25.8	32.3
U OF CO-CO SPRINGS	CO		15	41.7	18.2	61.5	33.3	20.0	20.0	60.0
U OF CO-DENVER	CO	.1	41	58.6	50.0	44.8	40.7	36.6	26.8	36.6
U OF DENVER	CO		17	38.5	46.2	30.8	38.5	29.4	29.4	41.2
U OF NORTHERN CO	CO	.1	34	18.5	23.1	34.6	23.1	17.6	38.2	44.1
U OF SOUTHERN CO	CO		12	22.2	14.3	16.7	28.6	33.3	58.3	8.3
WESTERN ST COLL	CO		8	28.6	66.7	33.3	66.7	25.0	37.5	37.5
CONNECTICUT										
BRIDGEPORT	CT		20	18.8	27.8	26.7	8.3	10.0	70.0	20.0
CENTRAL CONN ST U	CT	.2	100	20.5	22.7	17.0	19.4	19.0	59.0	22.0
FAIRFIELD	CT	.2	81	45.5	45.8	43.5	41.9	40.7	33.3	25.9
QUINNIPIAC COLL	CT	.1	52	18.9	30.8	35.0	30.0	17.3	51.9	30.8
SACRED HEART UNIV	CT	.1	27	15.0	14.3	20.0	6.3	11.1	70.4	18.5

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REPORT NUMBER 12-C

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

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

NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
SO CT STATE U	CT	.1	27	5.0	20.0	34.8	33.3	11.1	55.6	33.3
U OF CONN	CT	.3	128	44.8	48.4	42.5	37.3	39.1	28.9	32.0
U OF HARTFORD	CT	.1	24	29.4	17.6	11.8	5.9	12.5	70.8	16.7
U OF NEW HAVEN	CT	.1	23	11.8	17.6	41.2	18.8	13.0	56.5	30.4
WESTERN CONN ST U	CT		15	25.0	60.0	30.8	50.0	13.3	33.3	53.3
DELAWARE										
DELAWARE ST COLL	DE		19	25.0	20.0	21.1	15.8	5.3	57.9	36.8
GOLDEY BEACOM COLL	DE		16	14.3	16.7	25.0	11.1	6.3	56.3	37.5
U OF DELAWARE	DE	.2	80	45.3	43.6	35.2	47.3	35.0	28.8	36.3
WILMINGTON COLL	DE		6	16.7	16.7	16.7	16.7		66.7	33.3
DISTRICT OF COLUMBIA										
AMERICAN	DC	.1	55	35.0	38.9	30.8	28.9	27.3	41.8	30.9
BENJAMIN FRANKLIN U	DC		13	8.3	27.3	8.3	8.3		76.9	23.1
CATHOLIC U OF AMER	DC		19	23.1	23.1	33.3	28.6	26.3	63.2	10.5
GEORGE WASHINGTON	DC	.1	57	45.2	48.4	36.1	31.4	42.1	35.1	22.8
GEORGETOWN	DC	.1	41	65.0	40.9	44.0	46.7	43.9	26.8	29.3
HOWARD	DC	.1	61	16.3	21.4	16.7	11.5	14.8	62.3	23.0
SOUTHEASTERN	DC		16	7.1	13.3	6.7			81.3	18.8
STRAYER COLL	DC	.1	32		28.6	28.6	21.4	21.9	53.1	25.0
U OF DC	DC	.1	29	8.3	9.1	8.3	3.8	3.4	82.8	13.8
FLORIDA										
BARRY	FL		16	18.2	30.8	18.2	16.7	25.0	56.3	18.8
BETHUNE COOKMAN COLL	FL		6	20.0	20.0				66.7	33.3
FL AGRI & MECH	FL		11	12.5	33.3	33.3	22.2	18.2	54.5	27.3
FL ATLANTIC U	FL	.2	67	38.3	41.5	34.0	37.0	25.4	38.8	35.8
FL INTERNATIONAL	FL	.1	54	34.1	36.6	33.3	48.5	31.5	35.2	33.3
FL SOUTHERN COLL	FL	.1	25	42.1	31.6	35.3	13.3	28.0	48.0	24.0
FL STATE	FL	.2	82	62.5	47.4	32.7	38.3	40.2	30.5	29.3
NOVA	FL		12	8.3	27.3	25.0	20.0		66.7	33.3
ROLLINS COLL	FL		12	20.0	10.0	20.0	18.2	8.3	83.3	8.3
ST LEO COLL	FL		17		33.3	38.5	30.8	29.4	58.8	11.8
ST THOMAS U	FL		10	22.2	11.1				80.0	20.0
STETSON U	FL	.1	27	30.4	36.8	20.0	22.2	33.3	40.7	25.9
TAMPA COLL	FL		11	25.0	33.3	11.1	12.5	18.2	45.5	36.4
U OF CENTRAL FL	FL	.1	50	33.3	36.1	40.5	27.6	34.0	40.0	26.0
U OF FLORIDA	FL	.1	35	56.0	23.1	39.1	52.9	31.4	37.1	31.4
U OF MIAMI	FL	.1	36	40.7	29.2	24.0	37.0	30.6	41.7	27.8

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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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF NORTH FL	FL	.1	40	31.8	45.0	31.8	56.5	40.0	40.0	20.0
U OF SO FLORIDA	FL	.2	87	35.0	34.5	34.8	27.6	29.9	43.7	26.4
U OF TAMPA	FL		18	25.0	6.3	28.6	37.5	5.6	44.4	50.0
U OF WEST FLORIDA	FL	.1	35	40.7	22.2	40.7	50.0	22.9	25.7	51.4
GEORGIA										
AUGUSTA COLL	GA		19	31.3	33.3	20.0	18.8	21.1	57.9	21.1
BERRY COLL	GA	.1	21	40.0	26.7	25.0	29.4	23.8	38.1	38.1
BRENAU COLL	GA		7	40.0				14.3	71.4	14.3
CLARK/ATLANTA U	GA		15	12.5	25.0	15.4	7.1	13.3	73.3	13.3
COLUMBUS COLL	GA		19	28.6	7.7	30.8	14.3	31.6	57.9	10.5
EMORY	GA	.1	26	42.9	45.5	50.0	38.1	34.6	26.9	38.5
GA COLLEGE	GA	.1	37	31.0	30.0	27.3	32.3	24.3	45.9	29.7
GA INST OF TECH	GA		19	25.0	25.0	42.9	26.7	15.8	47.4	36.8
GA SOUTHERN COLL	GA	.1	57	41.9	24.4	34.0	37.0	24.6	36.8	38.6
GA SOUTHWESTERN COLL	GA		17	28.6	20.0	43.8	40.0	23.5	47.1	29.4
GA STATE	GA	.4	160	41.1	40.2	36.2	30.0	27.5	41.9	30.6
KENNESAW COLL	GA	.2	73	25.9	23.2	20.0	15.0	15.1	58.9	26.0
MERCER U-ATLANTA	GA		11	12.5	30.0	22.2	22.2	27.3	54.5	18.2
MERCER U-MACON	GA		16	42.9	21.4	28.6	21.4	18.8	37.5	43.8
MOREHOUSE COLL	GA		13	33.3	10.0	9.1			69.2	30.8
MORRIS BROWN COLL	GA		6		40.0	16.7	16.7		66.7	33.3
OGLETHORPE	GA		17	40.0	46.2	33.3	50.0	41.2	17.6	41.2
PIEDMONT COLL	GA	.1	28	13.6	28.6	20.8	12.5	14.3	50.0	35.7
U OF GEORGIA	GA	.3	128	39.4	34.0	31.3	26.7	21.1	40.6	38.3
VALDOSTA STATE	GA	.1	40	36.4	30.3	16.7	16.7	17.5	47.5	35.0
WEST GEORGIA COLL	GA	.1	36	26.9	18.8	26.7	29.0	19.4	44.4	36.1
GUAM										
U OF GUAM	GU		11	14.3	18.2				81.8	18.2
HAWAII										
BRIGHAM YOUNG	HI		11	28.6	14.3	25.0	20.0	9.1	63.6	27.3
CHAMINADE	HI		15		30.0	38.5	18.2	20.0	46.7	33.3
HAWAII PACIFIC COLL	HI	.1	23	21.1	18.8	17.6	14.3	30.4	56.5	13.0
U OF HAWAII-MANOA	HI	.3	112	30.9	26.4	22.5	19.5	20.5	50.0	29.5
IDAHO										
BOISE STATE	ID	.1	49	28.2	26.3	47.4	29.6	30.6	40.8	28.6
IDAHO STATE	ID	.1	23	26.7	26.7	50.0	33.3	30.4	43.5	26.1

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NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF IDAHO	ID	.1	31	17.4	14.3	30.8	30.4	25.8	54.8	19.4
ILLINOIS										
AUGUSTANA COLL	IL	.1	28	38.1	40.0	50.0	59.1	39.3	28.6	32.1
AURORA COLL	IL		8	33.3	20.0	40.0	25.0	50.8	37.5	12.5
BRADLEY	IL	.1	44	30.6	38.9	25.8	30.3	22.7	40.9	36.4
CHICAGO STATE	IL	.1	29		24.0	14.3	3.7		69.0	31.0
DEPAUL	IL	.5	220	29.2	29.6	26.3	19.0	21.8	46.4	31.8
DEVRY INST-LOMBARD	IL		7	20.0			16.7	28.6	71.4	
EASTERN IL	IL	.2	65	36.7	31.0	37.5	38.1	38.5	35.4	26.2
ELMHURST COLL	IL	.1	45	21.1	25.6	19.0	15.8	11.1	51.1	37.8
GOVERNORS STATE	IL	.1	25	21.1	31.3	30.0	23.5	20.0	56.0	24.0
GREENVILLE COLL	IL		9	37.5	28.6		25.0	22.2	44.4	33.3
IL BENEDICTINE COLL	IL	.1	21	35.3	44.4	23.5	29.4	28.6	42.9	28.6
IL COLL	IL		7	25.0		40.0	20.0	42.9	42.9	14.3
IL STATE	IL	.3	121	43.3	38.4	29.5	32.4	31.4	38.8	29.8
IL WESLEYAN	IL	.1	22	33.3	30.8	26.7	14.3	22.7	45.5	31.8
LEWIS	IL	.1	24	20.0		16.7	18.8	12.5	75.0	12.5
MACMURRAY COLL	IL		5	20.0	20.0	20.0			80.0	20.0
MCKENDREE COLL	IL		13	16.7	18.2	18.2	9.1		69.2	30.8
MILLIKIN	IL		19	31.3	30.8	35.7	30.8	15.8	52.6	31.6
NO PARK COLL	IL		6		20.0	50.0	25.8	16.7	50.0	33.3
NORTH CENTRAL COLL	IL		17	45.5	30.8	20.0	38.5	11.8	35.3	52.9
NORTHEASTERN IL	IL	.2	73	19.8	29.6	23.2	29.5	19.2	47.9	32.9
NORTHERN IL	IL	.3	123	48.1	44.2	44.1	52.2	35.8	28.5	35.8
NORTHWESTERN	IL		8	16.7	25.0	25.0	33.3	25.0	62.5	12.5
QUINCY COLL	IL		12	28.6	62.5	22.2	50.0	33.3	16.7	50.0
ROOSEVELT	IL	.1	49	19.4	30.6	25.6	14.7	16.3	61.2	22.4
ROSARY COLL	IL		11	40.0	30.0	22.2		27.3	54.5	18.2
SANGAMON STATE	IL	.1	33	19.2	28.6	40.0	25.0	30.3	42.4	27.3
ST XAVIER COLL	IL		11	27.3	9.1	9.1	18.2		54.5	45.5
STHN IL U-CARBONDALE	IL	.2	64	38.2	32.7	40.4	42.1	26.6	26.6	46.9
STHN IL U-EDWARDSVILLE	IL	.1	37	20.0	40.6	43.5	47.6	35.1	32.4	32.4
TRINITY CHRISTIAN	IL		9	28.6	22.2	50.0	42.9	22.2	44.4	33.3
U OF CHICAGO-LOYOLA	IL	.1	61	20.0	30.4	21.7	28.6	29.5	47.5	23.0
U OF IL-CHICAGO	IL	.4	168	34.9	43.7	28.1	22.7	30.4	38.1	31.5
U OF IL-URBANA	IL	.5	219	57.3	48.4	42.2	43.3	45.2	27.4	27.4
WESTERN IL U	IL	.1	49	50.0	35.3	29.7	25.8	34.7	36.7	28.6

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
INDIANA										
ANDERSON COLL	IN		10	50.0	30.0	33.3	25.0	20.0	50.0	30.0
BALL ST	IN	.3	111	23.5	23.4	23.9	22.7	18.9	54.1	27.0
BUTLER	IN	.1	24	35.0	28.6	23.8	25.0	20.8	45.8	33.3
CALUMET COLL	IN		7	14.3	14.3				85.7	14.3
FRANKLIN COLL	IN		15	11.1	44.4	37.5	20.0	26.7	60.0	13.3
GOSHEN COLL	IN		13	50.0	50.0	60.0	33.3	46.2	23.1	30.8
IN CENTRAL	IN	.1	23	5.0	11.1	18.2	5.6	13.0	65.2	21.7
IN ST U-TERRE HAUTE	IN	.1	46	30.8	27.8	28.6	17.6	23.9	43.5	32.6
IN U-BLOOMINGTON	IN	.6	233	45.5	41.7	37.6	31.6	35.6	34.3	30.0
IN U-FORT WAYNE	IN	.1	33	33.3	32.0	36.4	48.0	24.2	30.3	45.5
IN U-KOKOMO	IN		10	11.1	22.2		33.3	10.0	50.0	40.0
IN U-NORTHWEST	IN	.1	24	26.3	29.4	25.0	13.6	16.7	50.0	33.3
IN U-PURDUE-INDPLS	IN	.2	75	29.6	26.0	23.2	33.9	24.0	42.7	33.3
IN U-SOUTH BEND	IN	.1	25	29.4	57.9	33.3	38.1	40.0	28.0	32.0
IN U-SOUTHEAST	IN		16	53.8	44.4	25.0	27.3	31.3	43.8	25.0
MANCHESTER COLL	IN		20	21.4	26.7	9.1	20.0	20.0	65.0	15.0
MARIAN COLL-INDPLS	IN		9	33.3	33.3	28.6	33.3	33.3	44.4	22.2
MARION COLL-MARION	IN		8	28.6	42.9		14.3	12.5	50.0	37.5
PURDUE U-CALUMET	IN	.1	28	22.2	14.3	14.3	14.3	21.4	67.9	10.7
PURDUE U-MAIN CAMPUS	IN	.2	77	38.6	34.4	35.2	33.3	31.2	40.3	28.6
ST JOSEPHS COLL	IN		17	7.7	7.7	18.2	7.7	5.9	88.2	5.9
ST MARY-OF-THE-WOODS	IN		6	60.0	25.0	20.0	40.0	33.3	33.3	33.3
ST MARYS COLL	IN	.1	36	27.3	35.3	17.9	14.3	16.7	55.6	27.8
TAYLOR	IN		8	16.7		20.0	28.6	25.0	50.0	25.0
U OF EVANSVILLE	IN		19	20.0	20.0	23.5	30.8	15.8	57.9	26.3
U OF NOTRE DAME	IN	.4	167	55.9	47.0	43.0	44.1	33.5	25.7	40.7
U OF SOUTH INDIANA	IN	.1	37	28.6	25.8	29.0	18.5	21.6	48.6	29.7
VALPARAISO	IN		18	38.5	20.0	42.9	50.0	27.8	33.3	38.9
IOWA										
BRIAR CLIFF COLL	IA		8	42.9	50.0	40.0	33.3	25.0	37.5	37.5
BUENA VISTA COLL	IA	.1	35	23.1	30.4	37.0	39.1	17.1	34.3	48.6
CENTRAL U OF IOWA	IA		6	20.0		20.0	25.0	16.7	66.7	16.7
COE COLL	IA		9	33.3	25.0	50.0	57.1	55.6	33.3	11.1
DRAKE	IA	.1	36	42.9	42.3	43.5	47.6	47.2	25.0	27.8
GRANDVIEW COLL	IA		8			12.5		12.5	87.5	
IOWA STATE	IA	.2	80	49.2	43.6	34.5	47.8	40.0	36.3	23.8
IOWA WESLEYAN COLL	IA		6	40.0	40.0		100.0	33.3	33.3	33.3

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				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
LORAS COLL	IA		12	30.0	40.0	16.7	25.0	25.0	25.0	50.0
LUTHER COLL	IA		6	66.7	60.0	40.0	60.0	50.0	16.7	33.3
MORNINGSIDE COLL	IA		5	20.0	20.0				80.0	20.0
MT MERCY COLL	IA		16	35.7	33.3	16.7	37.5	25.0	37.5	37.5
NORTHWESTERN COLL	IA		7	16.7	60.0	50.0		28.6	57.1	14.3
SIMPSON COLL	IA		16	33.3	35.7	28.6	20.0	25.0	50.0	25.0
ST AMBROSE COLL	IA	.1	26	33.3	36.4	38.1	31.6	26.9	38.5	34.6
U OF IOWA	IA	.2	89	58.8	46.9	41.3	52.4	44.9	30.3	24.7
U OF NORTHERN IOWA	IA	.2	72	45.0	25.0	36.8	37.5	37.5	41.7	20.8
UPPER IOWA U	IA	.1	26	27.3	16.7	30.0	36.4	30.8	50.0	19.2
WARTBURG COLL	IA		16	33.3	8.3	25.0	10.0	18.8	62.5	18.8
WILLIAM PENN COLL	IA		7						100.0	
KANSAS										
BAKER	KS		9	25.0	42.9	40.0	33.3	22.2	44.4	33.3
EMPORIA STATE	KS		15	21.4	26.7	21.4	53.3	13.3	40.0	46.7
FORT HAYS STATE	KS	.1	22	17.6	18.8	33.3	29.4	18.2	59.1	22.7
KANSAS STATE	KS	.2	90	39.4	46.5	33.3	35.9	23.3	33.3	43.3
MCPHERSON COLL	KS		5	25.0	50.0		25.0	40.0	40.0	20.0
MID-AMERICA NAZARENE	KS		6	20.0	66.7	33.3		33.3	33.3	33.3
PITTSBURG STATE	KS		20	16.7	44.4	21.1	44.4	15.0	40.0	45.0
ST MARY PLAINS COLL	KS		5	20.0			20.0		80.0	20.0
U OF KANSAS	KS	.1	46	64.5	41.9	55.2	56.7	50.0	19.6	30.4
WASHBURN U OF TOPEKA	KS	.1	26	23.8	40.0	36.4	38.5	34.6	46.2	19.2
WICHITA STATE	KS	.1	41	45.5	37.0	42.9	32.0	46.3	34.1	19.5
KENTUCKY										
BELLARMINE COLL	KY	.1	36	29.0	43.3	27.3	17.2	19.4	38.9	41.7
CUMBERLAND COLL	KY		5						100.0	
EASTERN KY	KY	.1	46	25.0	31.0	16.2	24.3	17.4	60.9	21.7
GEORGETOWN COLL	KY		6	50.0	50.0	25.0	50.0	33.3	33.3	33.3
KY STATE	KY		5				20.0		80.0	20.0
KY WESLEYAN COLL	KY		5	33.3	33.3	33.3	20.0	20.0	80.0	
MOREHEAD STATE	KY		16	15.4	18.2	16.7		12.5	62.5	25.0
MURRAY STATE	KY	.1	31	43.5	27.3	30.8	15.0	32.3	38.7	29.0
NORTHERN KENTUCKY U	KY	.1	26	45.5	30.0	45.0	21.1	26.9	34.6	38.5
PIKEVILLE COLL	KY		13	18.2	10.0	18.2	10.0	23.1	61.5	15.4
THOMAS MORE COLL	KY		11	11.1	44.4	20.0	16.7		45.5	54.5
TRANSYLVANIA	KY		9	16.7	28.6	22.2	14.3	11.1	44.4	44.4
U OF KENTUCKY	KY	.3	132	31.6	35.4	34.0	32.2	29.5	41.7	28.8

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF LOUISVILLE	KY	.1	56	36.6	35.0	34.9	32.4	32.1	41.1	26.8
WESTERN KY	KY	.1	43	40.6	25.8	45.2	48.1	34.9	30.2	34.9
LOUISIANA										
CENTENARY OF LA	LA		16	42.9	25.0	15.4	8.3	18.8	43.8	37.5
DILLARD	LA		7	14.3	14.3	14.3	14.3	14.3	85.7	
GRAMBLING STATE	LA		10	22.2	11.1			10.0	80.0	10.0
LA COLL	LA		5	50.0	25.0	40.0			40.0	60.0
LA ST U-A&M	LA	.3	116	27.4	39.1	30.6	20.2	20.7	38.8	40.5
LA ST U-SHREVEPORT	LA	.1	29	52.2	50.0	34.6	22.7	31.0	31.0	37.9
LA TECH	LA	.1	38	33.3	35.5	24.2	20.7	13.2	36.8	50.0
LOYOLA U	LA	.1	24	5.3	16.7	22.7	5.6	16.7	66.7	16.7
MCNEESE STATE	LA		16	21.4	20.0	7.7	14.3	12.5	62.5	25.0
NICHOLLS STATE	LA	.1	28	24.0	26.1	29.2	22.7	17.9	60.7	21.4
NORTHEAST LA	LA	.1	33	30.0	29.6	21.4	12.0	15.2	54.5	30.3
NORTHWESTERN STATE	LA		10	50.0	25.0	37.5	37.5	30.0	40.0	30.0
SOUTHEASTERN LA	LA	.1	37	38.7	35.7	34.5	18.2	32.4	45.9	21.6
SOUTHERN U-BATON ROUGE	LA		15	28.6	14.3	7.7	14.3	6.7	60.0	33.3
TULANE U	LA	.1	38	61.9	36.4	52.2	50.0	44.7	21.1	34.2
U OF NEW ORLEANS	LA	.2	66	35.4	30.4	34.0	31.0	25.8	40.9	33.3
U OF STHWESTN LA	LA	.1	27	27.3	37.5	56.3	37.5	25.9	33.3	40.7
XAVIER U OF LA	LA		11	14.3					90.9	9.1
MAINE										
HUSSON COLL	ME	.1	33	14.3	10.3	16.7	24.0	12.1	66.7	21.2
ST JOSEPHS COLL	ME		6		33.3	50.0	50.0	33.3	33.3	33.3
THOMAS COLL	ME		10	11.1		33.3	14.3	20.0	60.0	20.0
U OF ME-AUGUSTA	ME		9	28.6	42.9	28.6	16.7	33.3	33.3	33.3
U OF ME-ORONO	ME		18	33.3	40.0	63.6	50.0	33.3	22.2	44.4
U OF ME-PORTLAND	ME	.1	30	38.9	40.0	52.4	50.0	40.0	20.0	40.0
MARYLAND										
BOWIE STATE	MD		13	7.7	9.1		18.2		69.2	30.8
COLL OF NOTRE DAME	MD		8	33.3	20.0	28.6	12.5		50.0	50.0
FROSTBURG STATE	MD	.1	42	23.3	25.8	19.2	22.2	28.6	61.9	9.5
LOYOLA COLL	MD	.1	42	37.1	42.4	34.5	31.0	28.6	38.1	33.3
MORGAN STATE	MD		20	5.0	10.5			5.0	85.0	10.0
MT ST MARYS COLL	MD	.1	35	24.0	22.7	19.2	29.2	14.3	60.0	25.7
SALISBURY STATE	MD	.1	33	28.1	20.0	10.7	25.9	9.1	51.5	39.4
TOWSON STATE	MD	.2	95	38.2	32.8	25.4	23.8	31.6	44.2	24.2

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

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF BALTIMORE	MD	.3	123	30.2	24.2	29.0	19.8	25.2	48.8	26.0
U OF MD-BALTO	MD	.1	28	54.2	45.0	23.5	31.6	32.1	32.1	35.7
U OF MD-COLLEGE PARK	MD	.9	371	30.1	35.0	34.6	38.0	25.6	39.1	35.3
WESTERN MARYLAND COLL	MD		5	33.3	50.0			40.0	40.0	20.0
MASSACHUSETTS										
AMERICAN INTERNATL	MA		15	14.3	35.7	21.4	25.0	13.3	46.7	40.0
ASSUMPTION COLL	MA	.1	26	27.3	13.0	29.2	35.0	3.8	53.8	42.3
BABSON COLL	MA	.1	54	36.4	32.4	35.3	40.0	29.6	37.0	33.3
BENTLEY COLL	MA	.4	181	32.8	32.0	33.6	26.9	23.8	45.9	30.4
BOSTON COLL	MA	.3	105	40.0	35.2	39.5	36.4	36.2	37.1	26.7
BOSTON U	MA	.2	69	32.4	29.8	40.8	36.2	29.0	39.1	31.9
COLLEGE OF HOLY CROSS	MA	.1	22	75.0	46.2	37.5	60.0	45.5	9.1	45.5
FITCHBURG STATE	MA		13	27.3	9.1	23.1	22.2	23.1	61.5	15.4
MERRIMACK COLL	MA	.1	44	21.2	36.1	31.6	27.3	15.9	52.3	31.8
NICHOLS COLL	MA	.1	25	27.8	26.3	13.6	15.8	8.0	68.0	24.0
NORTH ADAMS STATE	MA		11	28.6	66.7	25.0	16.7	18.2	45.5	36.4
NORTHEASTERN U	MA	.3	108	30.4	19.2	23.5	19.5	20.4	57.4	22.2
SALEM STATE	MA	.1	25	13.0	17.4	14.3	23.5	8.0	64.0	28.0
SIMMONS COLL	MA		5	75.0	25.0			20.0	40.0	40.0
SOUTHEASTERN MASS	MA	.1	29	27.3	26.1	14.3	16.7	24.1	55.2	20.7
STONEHILL COLL	MA		20	28.6	20.0	35.3	31.3	15.0	50.0	35.0
SUFFOLK	MA	.1	29	9.1	28.0	20.8	32.0	24.1	44.8	31.0
U OF LOWELL	MA	.1	30	19.0	16.7	33.3	33.3	26.7	53.3	20.0
U OF MASS-AMHERST	MA	.2	102	36.9	48.3	39.5	31.4	27.5	29.4	43.1
U OF MASS-BOSTON	MA	.1	30	28.6	36.4	30.4	36.8	30.0	40.0	30.0
WESTERN NEW ENG COLL	MA	.1	52	27.9	28.9	18.6	9.1	17.3	61.5	21.2
WESTFIELD ST COLL	MA		11	20.0	40.0	20.0	18.2	9.1	45.5	45.5
WORCESTER STATE	MA		13		16.7			7.7	84.6	7.7
MICHIGAN										
ADRIAN COLL	MI		7	40.0	40.0	50.0	25.0	42.9	14.3	42.9
ALBION COLL	MI		19	28.6		31.3	14.3	15.8	52.6	31.6
ANDREWS	MI		8		16.7	28.6	16.7	25.0	50.0	25.0
AQUINAS COLL	MI		11	37.5	25.0	20.0		27.3	54.5	18.2
CALVIN COLL	MI		10	66.7	50.0	50.0	33.3	60.0	20.0	20.0
CENTRAL MICH	MI	.2	78	41.4	28.8	36.2	27.8	21.8	39.7	38.5
DAVENPORT COLLEGE	MI		17	7.7	28.6	35.7	23.1	23.5	52.9	23.5
DETROIT COLL OF BUS	MI		19	12.5	6.7	14.3		15.8	78.9	5.3
EASTERN MICH	MI	.1	56	23.9	33.3	29.5	31.3	26.8	46.4	26.8

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NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
FERRIS STATE	MI	.1	40	32.3	19.4	27.8	24.1	22.5	52.5	25.0
GRAND VALLEY ST	MI	.1	21	28.6	22.2	18.2	40.0	28.6	38.1	33.3
HILLSDALE COLL	MI		20	21.4	20.0	7.1	46.7	20.0	40.0	40.0
HOPE COLL	MI		9	50.0	25.0	20.0	33.3	11.1	22.2	66.7
LAKE SUPERIOR STATE	MI		11	55.6	50.0	37.5		27.3	36.4	36.4
LAWRENCE INST TECH	MI		8	14.3		14.3	14.3		75.0	25.0
MADONNA COLL	MI		8	14.3	28.6			25.0	62.5	12.5
MICHIGAN STATE	MI	.4	161	38.2	36.4	34.9	39.8	30.4	42.2	27.3
MICHIGAN TECH	MI		19	25.0	18.8	20.0	23.1	21.1	47.4	31.6
NORTHERN MICH	MI	.1	21	41.2	23.5	47.1	36.4	23.8	33.3	42.9
NORTHWOOD INST	MI	.1	23	25.0	22.7	11.8	38.5	8.7	47.8	43.5
OAKLAND U	MI	.1	24	33.3	42.1	40.0	42.9	45.8	33.3	20.8
SAGINAW VALLEY ST	MI		14	44.4	20.0	15.4	44.4	14.3	57.1	28.6
U OF DETROIT	MI	.1	23	21.1	17.6	16.7	6.3	21.7	65.2	13.0
U OF MI-ANN ARBOR	MI	.2	69	62.5	51.1	50.0	58.3	47.8	27.5	24.6
U OF MI-DEARBORN	MI	.1	31	44.0	35.7	30.4	35.3	25.8	35.5	38.7
U OF MI-FLINT	MI	.1	29	39.1	40.9	30.8	26.3	31.0	34.5	34.5
WALSH COLLEGE	MI	.2	92	24.0	28.6	30.3	24.5	23.9	51.1	25.0
WAYNE STATE	MI	.2	67	26.8	28.6	36.4	28.3	22.4	50.7	26.9
WESTERN MI U	MI	.3	120	30.3	34.6	25.9	30.8	28.3	45.8	25.8
MINNESOTA										
AUGSBURG COLL	MN		5		40.0			40.0	60.0	
BEMIDJI STATE	MN	.1	23	45.0	73.3	57.1	62.5	43.5	21.7	34.8
BETHEL COLL	MN		6		33.3	75.0	60.0	50.0	33.3	16.7
COLL OF ST BENEDICT	MN		11	62.5	25.0	42.9	33.3	27.3	36.4	36.4
COLL OF ST CATHERINE	MN		14	27.3	20.0	22.2	36.4	21.4	50.0	28.6
COLL OF ST THOMAS	MN	.2	74	47.3	40.0	39.1	47.1	36.5	28.4	35.1
CONCORDIA MOORHEAD	MN		14	33.3	36.4	20.0	37.5	35.7	35.7	28.6
GUSTAVUS ADOLPHUS	MN		16	72.7	50.0	75.0	64.3	50.0	12.5	37.5
MANKATO STATE	MN	.1	54	42.5	51.2	48.4	34.6	38.9	24.1	37.0
MOORHEAD STATE	MN	.1	62	41.7	45.7	40.9	37.8	32.3	33.9	33.9
SOUTHWEST STATE	MN		13	27.3	11.1	44.4	55.6	30.8	30.8	38.5
ST CLOUD STATE	MN	.1	47	40.0	38.7	50.0	53.1	44.7	27.7	27.7
ST JOHNS U	MN		13	71.4	58.3	60.0	71.4	61.5	15.4	23.1
ST MARYS COLL	MN		5		20.0	25.0		20.0	80.0	
U OF MN-DULUTH	MN	.1	32	69.6	59.1	61.9	69.6	56.3	18.8	25.0
U OF MN-MNPLS	MN	.1	61	47.6	45.2	40.0	51.3	37.7	27.9	34.4
WINONA STATE	MN		19	71.4	41.7	58.3	36.4	36.8	21.1	42.1

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MISSISSIPPI										
BELHAVEN COLL	MS		10	14.3		20.0		10.0	70.0	20.0
DELTA STATE	MS	.1	31	21.4	29.0	7.7	16.0	16.1	67.7	16.1
JACKSON STATE	MS		14	7.1	21.4				78.6	21.4
MILLSAPS COLL	MS		18	21.4	6.3	42.9	33.3	11.1	50.0	38.9
MS COLL	MS	.1	40	30.3	31.3	27.0	20.7	7.5	42.5	50.0
MS ST U	MS	.2	84	20.8	27.1	20.6	21.9	14.3	46.4	39.3
MS U FOR WOMEN	MS		8	28.6	16.7	14.3	16.7	25.0	62.5	12.5
U OF MS	MS	.1	51	17.6	21.6	25.0	30.0	21.6	51.0	27.5
U OF SOUTHERN MS	MS	.2	86	34.8	36.7	24.6	19.0	24.4	43.0	32.6
MISSOURI										
AVILA COLL	MO		6		33.3	75.0	100.0	66.7	16.7	16.7
CENTRAL METH COLL	MO		5	66.7	33.3	50.0	20.0	20.0	20.0	60.0
CENTRAL MO STATE	MO	.1	30	40.0	27.8	40.9	50.0	40.0	46.7	13.3
COLUMBIA COLL	MO		11		16.7	25.0	25.0		54.5	45.5
DRURY COLL	MO		10	33.3	33.3	25.0	20.6	20.0	50.0	30.0
EVANGEL COLL	MO		8	20.0	33.3	42.9	14.3		50.0	50.0
FONTOONNE COLL	MO		7	25.0	25.0	20.0	57.1	42.9	28.6	28.6
LINCOLN U	MO		8	28.6	14.3	14.3	25.0	25.0	50.0	25.0
MARYVILLE COLL	MO		10			37.5	25.0	20.0	70.0	10.0
MO SOUTHERN STATE	MO		16	33.3	16.7	20.0	10.0	25.0	56.3	18.8
MO WESTERN ST COLL	MO		16	54.5	36.4	30.0	30.0	31.3	31.3	37.5
NORTHEAST MO STATE	MO	.1	37	31.3	32.0	22.6	40.9	27.0	37.8	35.1
NORTHWEST MO STATE	MO		13	36.4	20.0	37.5	28.6	23.1	38.5	38.5
PARK COLL	MO		15	23.1	15.4	11.1	10.0	13.3	66.7	20.0
ROCKHURST COLL	MO	.1	29	44.0	26.1	30.0	33.3	24.1	34.5	41.4
SCHOOL OF THE OZARKS	MO		7			28.6	20.0	14.3	57.1	28.6
SOUTHEAST MO STATE	MO	.1	37	34.8	30.4	39.3	25.9	32.4	45.9	21.6
SOUTHWEST MO STATE	MO	.2	96	27.3	28.4	31.1	36.6	25.0	46.9	20.1
ST LOUIS U	MO	.1	47	33.3	34.3	22.9	14.3	17.0	57.4	25.5
U OF MO-COLUMBIA	MO	.2	83	53.6	53.8	44.0	62.3	42.2	25.3	32.5
U OF MO-KANSAS CITY	MO	.1	48	30.8	25.0	25.7	31.3	27.1	54.2	18.8
U OF MO-ST LOUIS	MO	.3	112	25.6	28.2	30.1	23.1	25.9	50.9	23.2
WASHINGTON U	MO		16	38.5	36.4	66.7	63.6	37.5	31.3	31.3
WEBSTER COLL	MO		5						100.0	
WILLIAM JEWELL COLL	MO		15	23.1	30.0	36.4	18.2	20.0	46.7	33.3

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MONTANA										
EASTERN MONTANA COLL	MT	.1	24	47.1	37.5	37.5	13.3	29.2	41.7	29.2
GREAT FALLS COLL	MT		8	28.6	16.7	16.7	33.3	37.5	50.D	12.5
MONTANA ST UNIV	MT	.1	31	40.9	42.3	30.D	37.5	45.2	45.2	9.7
U OF MONTANA	MT	.1	43	33.3	25.8	32.D	27.3	30.2	44.2	25.6
NEBRASKA										
CHADRON STATE	NE		1D	20.0	14.3	44.4	40.0	40.0	50.0	10.0
CREIGHTON	NE	.1	26	36.8	45.5	45.8	41.2	34.6	23.1	42.3
DOANE COLL	NE		10	11.1	22.2	20.0		2D.0	70.0	10.D
HASTINGS COLL	NE		5	40.0		2D.0	25.0		40.0	6D.D
KEARNEY STATE	NE		20	42.1	26.7	35.3	33.3	35.0	45.0	20.0
MIDLAND LUTHERAN COLL	NE		11	5D.0	44.4	3D.D	33.3	27.3	54.5	18.2
NEBR-WESLEYAN	NE		14	27.3	42.9	25.D	10.0	28.6	5D.0	21.4
PERU STATE COLL	NE		8	28.6	42.9	12.5	12.5		5D.0	5D.0
U OF NEBR-LINCOLN	NE	.1	6D	44.7	34.8	27.3	37.2	3D.D	4D.0	30.0
U OF NEBR-OMAHA	NE	.1	26	40.9	25.0	38.1	33.3	38.5	42.3	19.2
UNION COLL	NE		5		33.3			2D.0	8D.0	
NEVADA										
U OF NV-LAS VEGAS	NV	.1	52	34.2	24.3	34.3	32.4	26.9	48.1	25.0
U OF NV-RENO	NV	.1	29	55.0	29.4	7D.6	66.7	48.3	2D.7	31.0
NEW HAMPSHIRE										
FRANKLIN PIERCE COLL	NH		9		4D.D	28.6		33.3	55.6	11.1
NH COLL	NH	.1	45	17.1	44.1	13.5	25.9	22.2	44.4	33.3
NH PLYMOUTH STATE	NH		15	23.1	15.4	30.8	27.3	26.7	53.3	2D.0
U OF NH	NH	.1	26	22.2	65.0	4D.D	38.9	30.8	30.8	38.5
NEW JERSEY										
BLOOMFIELD COLL	NJ		16	15.4	16.7	8.3	7.7	18.8	62.5	18.8
FARLGH DCKSN-MADISON	NJ	.2	64	16.7	22.2	25.9	19.1	18.8	57.8	23.4
FARLGH DCKSN-RTHFD	NJ	.1	29	8.7	26.1	8.3	27.3	13.8	62.1	24.1
FARLGH DCKSN-TEANECK	NJ	.1	49	15.9	14.6	15.8	5.7	4.1	69.4	26.5
GEORGIAN CT COLL	NJ	.1	39	14.7	18.8	12.1		1D.3	71.8	17.9
GLASSBORO STATE	NJ	.1	51	13.6	18.4	22.2	11.9	5.9	54.9	39.2
KEAN COLL OF NJ	NJ	.3	1D6	22.D	31.6	18.6	12.0	15.1	55.7	29.2
MONMDUTH COLL	NJ	.2	66	10.2	19.6	18.8	21.6	16.7	57.6	25.8
MONTCLAIR STATE	NJ	.4	165	23.0	27.6	19.1	21.8	18.8	52.7	28.5

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
RAMAPO COLL OF NJ	NJ	.1	50	23.7	25.8	13.5	15.6	18.0	56.0	26.0
RICHARD STOCKTON ST	NJ	.1	61	18.5	23.5	17.3	12.5	10.0	55.7	26.2
RIDER COLL	NJ	.3	109	22.7	16.5	21.5	22.5	11.9	56.9	31.2
RUTGERS U-CAMDEN	NJ	.2	75	20.6	28.0	22.8	19.1	18.7	52.0	29.3
RUTGERS U-NEW BRNSWK	NJ	.3	136	32.6	39.5	24.8	36.0	29.4	41.9	28.7
RUTGERS U-NEWARK	NJ	.5	204	15.0	24.1	16.3	17.1	14.2	61.3	24.5
SETON HALL	NJ	.4	149	18.6	24.3	17.6	17.8	13.4	58.4	28.2
ST ELIZABETH COLL	NJ		8	25.0	25.0	20.0	20.0	37.5	50.0	12.5
ST PETERS COLL	NJ	.2	68	24.6	22.0	15.7	16.3	13.2	58.8	27.9
THOMAS A EDISON COLL	NJ		6	50.0	50.0			33.3	66.7	
TRENTON STATE	NJ	.1	39	22.7	31.8	46.4	40.7	28.2	41.0	30.8
UPSALA COLL	NJ		9		16.7	40.0	33.3		77.8	22.2
WILLIAM PATERSON	NJ	.2	73	23.4	29.5	11.9	11.1	13.7	58.9	27.4
NEW MEXICO										
COLL OF SANTA FE	NM		9		25.0	33.3	50.0	11.1	66.7	22.2
EASTERN NEW MEXICO	NM		14	44.4	33.3	57.1	66.7	57.1	28.6	14.3
NEW MEXICO HIGHLANDS	NM		10				40.0	20.0	80.0	
NEW MEXICO STATE	NM	.1	62	32.6	35.3	23.8	39.5	21.0	46.8	32.3
U OF NEW MEXICO	NM	.1	61	35.1	40.6	31.8	42.9	27.9	41.0	31.1
WESTERN NEW MEXICO	NM		8	14.3	28.6	16.7	25.0	25.0	62.5	12.5
NEW YORK										
ADELPHI	NY	.2	86	40.0	35.7	23.1	25.0	26.7	57.0	16.3
ALFRED	NY		20	30.0	50.0	14.3	58.3	30.0	40.0	30.0
CANISIUS COLL	NY	.1	32	46.7	64.7	45.0	40.0	43.8	28.1	20.1
CLARKSON U	NY	.1	32	38.1	37.5	35.3	26.7	21.9	46.9	31.3
COLL OF ST ROSE	NY		8	100.0	100.0	50.0	75.0	62.5	12.5	25.0
CORNELL U STATUTORY	NY		10	100.0	85.7	00.0	80.0	80.0	10.0	10.0
CUNY BERNARD BARUCH	NY	.9	361	39.1	46.8	34.3	30.2	32.1	47.1	20.8
CUNY BROOKLYN COLL	NY	.3	130	28.1	40.0	49.4	39.7	36.2	44.9	18.8
CUNY HUNTER COLL	NY	.2	72	15.4	29.0	22.9	32.4	19.4	61.1	19.4
CUNY LEHMAN COLL	NY	.1	48	17.4	26.9	27.3	13.8	18.8	64.6	16.7
CUNY MEDGAR EVERS	NY		14	20.0	33.3	14.3	16.7	7.1	64.3	28.6
CUNY QUEENS COLL	NY	.7	271	47.7	47.2	28.5	26.5	32.8	53.5	13.7
CUNY STATEN ISLAND	NY	.1	36	11.1	42.1	20.0	23.8	19.4	61.1	19.4
CUNY YORK	NY	.1	37	17.6	29.4	25.0	10.5	21.6	64.9	13.5
DOMINICAN BLAUVELT	NY		16	14.3	22.2	15.4	9.1	6.3	68.8	25.0
DOWLING COLL	NY	.2	75	34.4	42.3	19.1	20.0	29.3	58.7	12.0
DYOUVILLE COLL	NY		7	20.0					85.7	14.3

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REPORT NUMBER 12-C

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

NASBA STATISTICAL INFORMATION SERVICE

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

NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ELMIRA COLL	NY		8	50.0	25.0	33.3	16.7	37.5	50.0	12.5
FORDHAM	NY	.3	105	39.3	41.8	37.5	37.9	34.3	46.7	19.0
HOFSTRA	NY	.6	236	50.9	42.3	37.7	41.9	35.2	41.5	23.3
HOUGHTON COLL	NY		6	50.0		40.0	33.3	16.7	50.0	33.3
IONA COLL	NY	.2	102	40.7	26.5	27.5	27.3	24.5	52.0	23.5
ITHACA COLL	NY	.1	34	22.2	33.3	21.1	29.2	26.5	55.9	17.6
L I U-BKLYN CENTER	NY		17		22.2	25.0	20.0	11.8	70.6	17.6
L I U-CW POST	NY	.4	148	45.3	35.8	18.7	33.3	28.4	53.4	18.2
L I U-SOUTHAMPTON	NY		10	50.0	66.7	33.3	33.3	40.0	60.0	
LE MOYNE COLL	NY	.2	93	54.9	45.7	25.5	25.0	30.1	45.2	24.7
MANHATTAN COLL	NY	.2	80	33.3	24.2	19.0	15.6	18.8	65.0	16.3
MARIST COLL	NY	.1	28	50.0	53.3	35.7	25.0	35.7	42.9	21.4
MARYMOUNT MANHATTAN	NY		8	60.0	40.0	16.7	33.3	12.5	37.5	50.0
MERCY COLL	NY	.1	42	35.0	43.8	34.6	5.0	21.4	54.8	23.8
NAZARETH OF RCHSTR	NY		10	12.5	16.7	12.5		10.0	80.0	10.0
NEW YORK U	NY	.4	175	41.9	50.7	36.3	34.4	36.0	45.1	18.9
NIAGARA U	NY	.1	35	31.3	29.4	52.9	50.0	25.7	45.7	28.6
NY TECH INST-NYC	NY		8		28.6	33.3		12.5	50.0	37.5
NY TECH INST-WESTBURY	NY	.1	37	38.1	43.5	17.4	23.8	18.9	59.5	21.6
PACE U-NY	NY	.6	234	30.7	30.8	34.1	33.1	29.9	51.3	18.8
PACE U-PLEASANTVILLE	NY	.6	229	24.0	33.3	31.0	25.6	25.3	54.6	20.1
PACE U-WHITE PLAINS	NY	.1	47	25.0	24.0	31.3	22.7	27.7	57.4	14.9
REGENTS EXTERNAL DEG	NY		10	42.9	50.0	42.9		50.8	30.0	20.0
RENSSELAER POLY INST	NY		7		20.0		25.8	14.3	71.4	14.3
ROCHESTER INST TECH	NY	.1	49	42.3	36.0	28.1	41.7	28.6	40.8	30.6
RUSSELL SAGE COLL	NY		10	16.7			14.3	10.0	80.0	10.0
SIENA COLL	NY	.3	119	30.9	37.9	28.8	31.7	31.1	50.4	18.5
ST BONAVENTURE U	NY	.1	59	31.3	24.2	25.7	33.3	28.8	54.2	16.9
ST FRANCIS COLL	NY	.1	23	8.3	30.0	16.7	10.0	13.0	69.6	17.4
ST JOHN FISHER COLL	NY	.1	44	36.4	46.2	28.6	38.9	36.4	43.2	20.5
ST JOHNS	NY	.5	220	28.0	30.9	22.8	21.9	21.8	60.0	18.2
ST THOMAS AQUINAS	NY	.1	31	33.3	29.4	14.3	4.8	16.1	64.5	19.4
SUNY AT ALBANY	NY	.5	203	66.3	61.7	54.4	50.0	50.7	27.1	22.2
SUNY AT BINGHAMTON	NY	.4	154	62.7	67.1	45.9	44.1	46.8	31.8	21.4
SUNY AT BUFFALO	NY	.2	92	50.0	42.9	53.5	51.4	46.7	38.0	15.2
SUNY COLL BROCKPORT	NY		15	50.0	54.5			20.0	46.7	33.3
SUNY COLL FREDONIA	NY	.1	25	29.4	38.9	41.7	57.1	36.0	40.0	24.0
SUNY COLL GENESEO	NY	.1	59	37.0	47.2	45.2	40.0	33.9	37.3	28.8
SUNY COLL OLD WESTURY	NY	.2	67	31.0	38.9	23.7	26.9	26.9	58.2	14.9
SUNY COLL OSWEGO	NY	.2	78	40.9	47.5	38.5	42.9	34.6	34.6	30.8

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REPORT NUMBER 12-C

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
SUNY COLL PLATTSBURGH	NY	.1	60	34.4	45.2	39.3	30.8	35.0	50.0	15.0
SUNY COLL UTICA-ROME	NY	.1	27	40.0	56.3	29.4	22.2	33.3	40.7	25.9
SYRACUSE	NY	.2	77	34.1	32.7	35.0	46.2	26.0	48.1	26.0
TOURO	NY	.1	38	38.9	58.8	15.8	5.6	26.3	57.9	15.8
UTICA COLL-SYRACUSE	NY	.1	28	46.7	30.8	13.6	19.0	17.9	60.7	21.4
WAGNER COLL	NY		11	12.5	14.3	11.1			81.8	18.2
YESHIVA	NY	.1	51	58.3	55.6	35.7	20.8	41.2	45.1	13.7
NORTH CAROLINA										
APPALACHIAN STATE	NC	.2	79	32.7	32.7	23.9	27.9	25.3	48.1	26.6
ATLANTIC CHRISTIAN	NC		16	14.3	15.4	12.5	12.5	25.0	68.8	6.3
BELMONT ABBEY COLL	NC		17	7.1	30.8	27.3	37.5	11.8	52.9	35.3
CAMPBELL U	NC	.1	30	40.0	33.3	35.3	37.5	33.3	46.7	20.0
CATAWBA COLL	NC		18	45.5	20.0	25.0	36.4	11.1	55.6	33.3
EAST CAROLINA	NC	.2	80	37.5	35.8	24.2	20.4	25.0	51.3	23.8
ELIZABETH CITY STATE	NC		9		40.0	50.0	33.3	33.3	55.6	11.1
ELON COLL	NC	.1	30	20.0	30.0	33.3	17.4	16.7	53.3	30.0
FAYETTEVILLE STATE	NC		7	80.0	100.0		33.3	71.4	14.3	14.3
GARDNER-WEBB COLL	NC		19	18.8	14.3	25.0	8.3		68.4	31.6
GREENSBORO COLL	NC		7	25.0		33.3		28.6	71.4	
GUILFORD COLL	NC	.1	37	30.0	52.4	21.7	32.0	21.6	48.6	29.7
HIGH POINT COLL	NC	.1	35	21.7	16.0	19.2	16.0	14.3	60.0	25.7
JOHNSON C SMITH U	NC		8	28.6	28.6				62.5	37.5
LENOIR-RHYNE COLL	NC	.1	22	14.3	11.1	21.4	26.7	4.5	68.2	27.3
MARS HILL COLL	NC		6	50.0	25.0	40.0		16.7	33.3	50.0
MEREDITH COLL	NC	.1	24	35.7	16.7	20.0	26.7	25.0	58.3	16.7
METHODIST COLL	NC		10			11.1		10.0	90.0	
NC AGRIC & TECH	NC	.1	55	21.7	27.1	17.8	15.2	10.9	60.0	29.1
NC CENTRAL	NC	.1	23	9.1		13.3	5.3	13.0	87.0	
NC ST U-RALEIGH	NC	.4	151	43.7	44.2	31.0	28.1	35.8	39.7	24.5
NC WESLEYAN COLL	NC		11		20.0	12.5			81.8	18.2
PEMBROKE STATE	NC		13	18.2	9.1	10.0		7.7	69.2	23.1
PFIEFFER COLL	NC		7	14.3	28.6			14.3	71.4	14.3
QUEENS COLL	NC		8				16.7	12.5	87.5	
ST AUGUSTINES COLL	NC		6	33.3					66.7	33.3
U OF NC-ASHEVILLE	NC	.1	26	20.0	58.8	50.0	35.3	34.6	30.8	34.6
U OF NC-CHAPEL HILL	NC	.1	27	25.0	46.7	36.8	26.7	25.9	44.4	29.6
U OF NC-CHARLOTTE	NC	.2	101	35.5	29.9	36.7	49.1	28.7	35.6	35.6
U OF NC-GREENSBORO	NC	.2	71	44.2	39.5	26.7	22.5	26.8	47.9	25.4
U OF NC-WILMINGTON	NC	.1	49	26.3	16.1	21.2	19.2	20.4	59.2	20.4

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1993 UNIFORM CPA EXAMINATION

				< < < < < < < < < PERCENT PASSING > > > > > > > > >						
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
WAKE FOREST	NC	.1	37	48.1	46.7	64.3	45.5	40.5	27.0	32.4
WESTERN CAROLINA U	NC	.1	25	23.5	23.5	52.9	31.3	28.0	44.0	28.0
WINGATE COLL	NC		5	25.0	40.0			40.0	60.0	
WINSTON-SALEM STATE	NC		9	16.7	12.5	16.7	33.3		66.7	33.3
NORTH DAKOTA										
DICKINSON STATE	ND		7	28.6	20.0	20.0		28.6	57.1	14.3
JAMESTOWN COLL	ND		5	50.0	33.3	33.3	40.0	20.0	40.0	40.0
MARY COLL	ND		10	33.3	42.9	33.3		40.0	40.0	20.0
MAYVILLE STATE	ND		7	40.0	50.0	25.0		42.9	42.9	14.3
MINOT STATE	ND	.1	21	36.8	27.8	18.8	35.7	19.0	42.9	38.1
ND DAKOTA STATE	ND	.1	30	52.0	50.0	41.2	46.7	46.7	30.0	23.3
U OF ND DAKOTA	ND	.2	76	50.0	52.2	42.2	52.6	36.8	23.7	39.5
OHIO										
ASHLAND COLL	OH		13	14.3	33.3	22.2	33.3	38.5	46.2	15.4
BALDWIN-WALLACE COLL	OH	.2	77	27.4	25.4	20.3	21.5	14.3	55.8	29.9
BOWLING GREEN STATE	OH	.2	75	40.0	40.4	27.6	30.2	28.0	46.7	25.3
CAPITAL U	OH	.1	22	20.0	23.5	19.0	16.7	13.6	63.6	22.7
CASE WESTERN RESERVE	OH		19	30.8	15.4	26.7	14.3	26.3	47.4	26.3
CEDARVILLE COLL	OH		12	50.0		50.0	28.6	25.0	33.3	41.7
CENTRAL STATE	OH		9	12.5			11.1		77.8	22.2
CLEVELAND STATE	OH	.3	124	26.9	34.8	32.6	27.7	28.2	49.2	22.6
DEFIANCE COLL	OH		5	20.0	40.0	25.0			60.0	40.0
DYKE COLL	OH		17	9.1	25.0	28.6	23.1	35.3	58.8	5.9
FINDLAY COLL	OH		5		40.0			20.0	60.0	20.0
FRANKLIN U	OH	.1	60	21.7	22.5	34.7	26.7	21.7	50.0	28.3
HEIDELBERG COLL	OH		8			12.5	12.5	12.5	87.5	
JOHN CARROLL U	OH	.1	52	27.0	42.1	47.2	51.4	30.8	38.5	30.8
KENT STATE	OH	.2	68	28.6	35.6	33.9	32.0	25.0	38.2	36.8
LAKE ERIE COLL	OH		8	28.6	20.0			12.5	62.5	25.0
MALONE COLL	OH		7	25.0	25.0	20.0	16.7	14.3	85.7	
MARIETTA COLL	OH		12	40.0	50.0	77.8	50.0	58.3	33.3	8.3
MIAMI U	OH	.4	186	50.8	49.6	41.2	48.0	39.8	27.4	32.8
MT ST JOSEPH	OH		7	50.0	66.7	100.0	100.0	57.1		42.9
MT UNION COLL	OH	.1	24	16.7	31.6	28.6	30.0	29.2	58.3	12.5
MT VERNON NAZARENE	OH		6	50.0			50.0	66.7	33.3	
MUSKINGUM COLL	OH		8	14.3					87.5	12.5
NOTRE DAME COLL	OH		10	37.5	14.3	22.2	11.1	20.0	50.0	30.0
OHIO DOMINICAN COLL	OH		6	33.3	50.0			33.3	66.7	

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
OHIO NORTHERN	OH		13	44.4	37.5	22.2	50.0	38.5	46.2	15.4
OHIO STATE	OH	.6	248	30.8	26.7	32.2	40.2	25.0	42.7	32.3
OHIO U	OH	.1	61	36.1	38.1	40.0	31.9	34.4	47.5	18.0
OHIO WESLEYAN	OH	.1	24	28.6	23.5	38.9	31.3	25.0	50.0	25.0
OTTERBEIN COLL	OH		15	40.0	33.3	28.6	27.3	20.0	53.3	26.7
TIFFIN U	OH		11	11.1		20.0	22.2	9.1	63.6	27.3
U OF AKRON	OH	.3	129	23.3	27.6	29.7	27.7	25.6	51.9	22.5
U OF CINCINNATI	OH	.3	121	25.8	36.8	29.5	29.1	21.5	46.3	32.2
U OF DAYTON	OH	.1	60	37.5	33.3	29.3	37.2	30.0	33.3	36.7
U OF STEUBENVILLE	OH		16	21.4	38.5	23.1	38.5	6.3	43.8	50.0
U OF TOLEDO	OH	.2	63	34.1	37.2	26.8	38.5	36.5	44.4	19.0
WALSH COLL	OH		12	37.5		22.2	22.2	25.0	66.7	8.3
WITTENBERG U	OH		8	40.0	42.9	50.0	37.5	37.5	62.5	
WRIGHT STATE	OH	.1	57	41.5	45.0	35.6	35.9	33.3	38.6	28.1
XAVIER	OH	.1	41	20.0	32.1	23.5	23.3	19.5	56.1	24.4
YOUNGSTOWN STATE	OH	.2	74	26.7	30.5	17.9	21.8	18.9	55.4	25.7
OKLAHOMA										
BETHANY NAZARENE	OK		6		33.3	40.0	20.0	16.7	50.0	33.3
CAMERON U	OK		14	33.3	58.3	25.0	14.3	35.7	35.7	28.6
CENTRAL STATE	OK	.1	61	37.5	26.1	17.8	14.6	23.0	54.1	23.0
EAST CENTRAL OK STATE	OK		17	7.7	15.4	21.4	16.7	5.9	64.7	29.4
LANGSTON U	OK		20	58.8	40.0	33.3	53.8	40.0	25.0	35.0
NORTHEASTERN OK ST	OK	.1	26	11.1	13.3	33.3	21.7	19.2	53.8	26.9
NORTHWESTERN OK ST	OK		11		20.0	20.0	20.0	18.2	63.6	18.2
OK CITY U	OK		10	25.0	10.0	37.5	16.7	10.0	60.0	30.0
OK PANHANDLE ST	OK		9	44.4	75.0	28.6		33.3	22.2	44.4
OK ST U	OK	.1	54	38.5	43.2	34.1	28.9	25.9	38.9	35.2
ORAL ROBERTS U	OK		16	33.3	45.5	53.8	33.3	43.8	31.3	25.0
PHILLIPS U	OK		5	25.0	40.0	25.0	50.0	40.0	40.0	20.0
SOUTHEASTERN OK STATE	OK		8	28.6	42.9	28.6	16.7	12.5	25.0	62.5
SOUTHWESTERN OK STATE	OK		17	50.0	25.0	38.5	18.2	29.4	29.4	41.2
U OF OK-NORMAN	OK	.1	53	38.2	32.4	28.2	21.6	22.6	39.6	37.7
U OF TULSA	OK	.1	24	47.1	33.3	35.3	27.8	25.0	37.5	37.5
OREGON										
EASTERN OR STATE	OR		12	60.0	57.1	22.2	60.0	41.7	16.7	41.7
LINFIELD COLL	OR		18	50.0	46.7	38.5	40.0	50.0	33.3	16.7
OREGON STATE	OR	.1	28	31.8	41.7	33.3	44.4	39.3	39.3	21.4
PORTLAND STATE	OR	.1	58	41.0	27.9	36.8	38.7	29.3	50.0	20.7

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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 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
SOUTHERN OR STATE	OR		16	46.2	64.3	11.1	27.3	25.0	37.5	37.5
U OF OREGON	OR	.1	41	44.0	48.3	41.7	45.0	41.5	34.1	24.4
U OF PORTLAND	OR		13	25.0	14.3	45.5	12.5	23.1	46.2	30.8
PENNSYLVANIA										
ALBRIGHT COLL	PA	.1	21	53.8	42.9	38.5	15.4	28.6	42.9	28.6
ALVERNIA COLL	PA		11	57.1	16.7	37.5	33.3	18.2	36.4	45.5
BLOOMSBURG U	PA	.2	75	26.0	26.9	19.6	23.3	21.3	52.0	26.7
BUCKNELL U	PA	.1	34	54.5	45.0	40.9	56.5	38.2	23.5	38.2
CALIFORNIA U	PA	.1	21	26.3	20.0	6.3	11.1	9.5	71.4	19.0
CARLOW COLL	PA		5	25.0	50.0	20.0	20.0	20.0	60.0	20.0
CEDAR CREST COLL	PA		12	18.2		22.2	60.0	8.3	41.7	50.0
CHEYNEY U OF PA	PA		6	40.0	20.0		16.7	16.7	66.7	16.7
CLARION U OF PA	PA	.1	43	26.9	10.7	21.4	29.6	23.3	53.5	23.3
COLL MISERICORDIA	PA		10	12.5	12.5	10.0			70.0	30.0
DE VLY COLL SCI & AGR	PA		8	40.0	25.0	33.3	20.0	37.5	37.5	25.0
DREXEL	PA	.4	157	24.8	21.0	26.1	20.6	21.0	55.4	23.6
DUQUESNE	PA	.2	73	37.5	28.6	18.2	20.0	17.8	52.1	30.1
EASTERN COLL	PA		5	25.0	25.0	25.0	33.3	20.0	20.0	60.0
ELIZABETHTOWN COLL	PA	.1	23	11.1	5.0	25.0	16.7	8.7	65.2	26.1
FRANKLIN & MARSHALL	PA		17	50.0	54.5	57.1	50.0	52.9	11.8	35.3
GANNON U	PA		20	33.3	16.7	23.1	28.6	20.0	50.0	30.0
GENEVA COLL	PA		8	20.0	33.3			25.0	75.0	
GETTYSBURG COLL	PA		10	25.0	50.0	71.4	66.7	70.0	20.0	10.0
GROVE CITY COLL	PA	.1	35	28.0	29.0	17.6	36.8	22.9	42.9	34.3
GWYNEDD-MERCY COLL	PA		10			30.0	20.0		70.0	30.0
HOLY FAMILY COLL	PA		9	22.2	16.7	16.7	16.7	22.2	44.4	33.3
INDIANA U OF PA	PA	.3	123	27.2	27.3	21.2	17.2	15.4	55.3	29.3
KINGS COLL	PA	.2	88	21.3	13.0	16.3	11.3	9.1	65.9	25.0
KUTZTOWN U OF PA	PA		15	25.0	20.0	38.5	11.1	40.0	46.7	13.3
LA SALLE COLL	PA	.3	131	13.1	19.4	19.3	11.2	9.9	67.2	22.9
LEBANON VALLEY COLL	PA		7	20.0	28.6	16.7	20.0	14.3	42.9	42.9
LEHIGH U	PA	.3	117	46.8	53.1	52.5	54.4	44.4	22.2	33.3
LINCOLN U	PA		5	40.0	50.0				60.0	40.0
LYCOMING COLL	PA		10		16.7	10.0			80.0	20.0
MARYWOOD COLL	PA		14	11.1	25.0	18.2		14.3	71.4	14.3
MERCYHURST COLL	PA		14	33.3	37.5	30.0	33.3	21.4	35.7	42.9
MESSIAH COLL	PA		15	45.5	25.0	55.6	42.9	46.7	33.3	20.0
MILLERSVILLE U	PA	.1	29	20.0	18.2	35.0	37.5	17.2	41.4	41.4
MORAVIAN COLL	PA		19	27.3	38.5	37.5	25.0	36.8	36.8	26.3

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NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
MUHLENBERG COLL	PA	.1	31	32.0	20.0	30.8	32.0	19.4	38.7	41.9
PA ST U-BEHREND	PA		19	16.7	15.4	26.7	16.7	26.3	68.4	5.3
PA ST U-CAPITOL	PA	.1	51	31.3	26.5	24.2	24.4	23.5	47.1	29.4
PA ST U-U PARK	PA	.7	299	37.7	36.8	30.7	25.1	29.1	43.8	27.1
PHILA TEXTILE & SCI	PA	.1	38	11.5	12.5	16.7	16.7	18.4	68.4	13.2
POINT PARK COLL	PA		9	12.5	12.5		16.7	22.2	66.7	11.1
ROBERT MORRIS COLL	PA	.3	125	20.2	21.7	22.9	17.4	19.2	58.4	22.4
SHIPPENSBURG U OF PA	PA	.1	45	38.5	35.5	22.9	29.0	26.7	40.0	33.3
SPRING GARDEN COLL	PA		6	20.0	25.0	25.0	20.0		50.0	50.0
ST FRANCIS COLL	PA	.1	22	11.1		22.2	11.1	9.1	72.7	18.2
ST JOSEPHS COLL	PA	.2	90	26.2	21.5	18.8	22.7	16.7	53.3	30.0
ST VINCENT COLL	PA	.1	34	8.7	33.3	15.4	8.7	17.6	64.7	17.6
SUSQUEHANNA U	PA		19	20.0	20.0	45.5	50.0	15.8	52.6	31.6
TEMPLE	PA	.5	187	24.4	27.0	32.3	24.4	23.0	48.1	28.9
THIEL COLL	PA	.1	22	33.3	11.1			9.1	63.6	27.3
U OF PA	PA	.1	42	62.5	51.9	35.0	36.8	57.1	21.4	21.4
U OF PITTSBURGH	PA	.2	93	35.3	34.3	24.3	23.5	20.4	45.2	34.4
U OF SCRANTON	PA	.3	116	16.0	19.2	14.7	18.4	9.5	63.8	26.7
URSINUS COLL	PA		15	20.0	30.8	30.8	23.1	20.0	46.7	33.3
VILLANOVA	PA	.5	214	38.8	37.1	26.9	29.0	29.0	41.6	29.4
WAYNESBURG COLL	PA		10	33.3	11.1	12.5	20.0	20.0	70.0	10.0
WEST CHESTER U OF PA	PA	.1	40	41.7	40.0	48.1	47.8	42.5	30.0	27.5
WESTMINSTER COLL	PA		17	15.4	16.7	20.0	16.7		52.9	47.1
WIDENER U	PA	.2	65	15.7	20.0	13.2	22.2	15.4	63.1	21.5
WILKES COLL	PA	.1	46	6.3	18.8	30.6	16.7	15.2	60.9	23.9
YORK COLL OF PA	PA	.1	22	37.5	15.4	13.3	9.1	22.7	54.5	22.7
PUERTO RICO										
CATHOLIC U OF PR	PR	.1	47	15.8	15.8	6.1		6.4	87.2	6.4
CAYEY U COLL-PR	PR	.1	50	33.3	13.3	20.6	13.8	16.0	74.0	10.0
INTER AMER-HATO REY	PR	.2	102	28.9	21.4	16.2	7.7	10.8	72.5	16.7
INTER AMER-SAN GERMN	PR		17	33.3		8.3		5.9	88.2	5.9
SACRED HEART COLL	PR	.1	31	26.7	20.0	10.5		12.9	77.4	9.7
U OF PR-MAYAGUEZ	PR	.1	47	47.4	44.4	32.1	23.1	25.5	51.1	23.4
U OF PR-RIO PIEDRAS	PR	1.1	456	25.3	32.9	19.6	23.1	20.2	64.0	15.8
RHODE ISLAND										
BRYANT COLL	RI	.3	113	27.9	24.4	25.0	24.0	17.7	48.7	33.6
JOHNSON & WALES U	RI		20	11.1	9.1		7.7	10.0	85.0	5.0
PROVIDENCE COLL	RI	.1	59	23.9	22.5	41.5	25.0	18.6	50.8	30.5

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NOVEMBER 1993 UNIFORM CPA EXAMINATION

				< < < < < < < < < PERCENT PASSING > > > > > > > > >						
		PERCENT OF TOTAL	NUMBER OF CANDIDATES	AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
RHODE ISLAND COLLEGE	RI		17	25.0	15.4	37.5	23.1	23.5	41.2	35.3
ROGER WILLIAMS	RI		6	33.3	33.3				66.7	33.3
SALVE REGINA-NEWPORT	RI		9	25.0		12.5	16.7		77.8	22.2
U OF RHODE ISLAND	RI	.2	70	44.2	45.7	21.2	28.6	32.9	38.6	28.6
SOUTH CAROLINA										
BAPT COLL-CHARLESTON	SC		5	60.0	40.0			20.0	40.0	40.0
BOB JONES U	SC	.1	34	14.3	32.1	20.8	32.0	11.8	52.9	35.3
CENTRAL WESLEYAN	SC		5	20.0		33.3	50.0	20.0	60.0	20.0
CHARLESTON COLL	SC	.1	28	52.6	71.4	29.4	29.4	42.9	21.4	35.7
CLEMSON	SC	.2	70	30.0	32.7	40.4	34.0	28.6	40.0	31.4
COLUMBIA COLL	SC		9	14.3	33.3	14.3		11.1	55.6	33.3
FRANCIS MARION COLL	SC		14	16.7	16.7	27.3	20.0	14.3	57.1	28.6
FURMAN	SC		16	11.1	15.4	63.6	66.7	31.3	31.3	37.5
PRESBYTERIAN COLL	SC		13	44.4	44.4	33.3	33.3	38.5	38.5	23.1
SC STATE	SC		6				16.7		83.3	16.7
THE CITADEL	SC		17	26.7	28.6	28.6	28.6	17.6	41.2	41.2
U OF SC-AIKEN	SC		8				14.3		87.5	12.5
U OF SC-COASTAL	SC	.1	21	21.1	26.3	27.8	20.0	4.8	47.6	47.6
U OF SC-COLUMBIA	SC	.3	110	29.8	36.6	26.1	21.7	21.8	42.7	35.5
U OF SC-SPARTANBURG	SC		5	33.3	25.0	25.0	66.7	20.0	40.0	40.0
WINTHROP COLL	SC	.1	22	35.0	17.6	16.7	25.0	22.7	45.5	31.8
WOOFORD COLL	SC		8	40.0	40.0	28.6	66.7	25.0	25.0	50.0
SOUTH DAKOTA										
AUGUSTANA COLL	SD		9	33.3	25.0	37.5	33.3	22.2	55.6	22.2
BLACK HILLS STATE	SD	.1	23	20.0	38.9	31.3	53.8	30.4	30.4	39.1
NATL COLL OF BUS	SD		17	6.3	6.7	26.7	30.8	5.9	52.9	41.2
NORTHERN STATE	SD		17	20.0	31.3	7.1	8.3	11.8	58.8	29.4
SIOUX FALLS COLL	SD		10	55.6	37.5	40.0		40.0	40.0	20.0
U OF SD	SD	.2	82	29.2	32.4	35.7	30.2	23.2	46.3	30.5
TENNESSEE										
AUSTIN PEAY STATE	TN	.1	28	38.9	33.3	40.9	50.0	39.3	28.6	32.1
BELMONT COLL	TN	.1	23	42.1	21.1	35.3	18.8	34.8	47.8	17.4
CARSON NEWMAN COLL	TN		9	16.7	37.5	14.3	28.6	33.3	44.4	22.2
CHRISTIAN BROS COLL	TN	.1	34	27.6	19.2	24.1	8.0	23.5	61.8	14.7
DAVID LIPSCOMB COLL	TN	.1	40	21.4	21.9	23.1	28.1	20.0	52.5	27.5
EAST TENN STATE	TN	.1	60	31.7	27.9	38.8	15.0	25.0	43.3	31.7
FREED-HARDEMAN COLL	TN		9	20.0	25.0	25.0	57.1	44.4	33.3	22.2

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
LAMBUTH COLL	TN		6			25.0			83.3	16.7
LINCOLN MEMORIAL U	TN		9	42.9	40.0	33.3	25.0	33.3	55.6	11.1
MEMPHIS STATE	TN	.3	117	28.3	25.0	23.9	24.4	18.8	48.7	32.5
MIDDLE TENN STATE	TN	.2	88	37.1	37.1	29.7	21.7	23.9	40.9	35.2
MILLIGAN COLL	TN		7	33.3	50.0	28.6	60.0	14.3	14.3	71.4
SOUTHERN COLL	TN		10	42.9	57.1	50.0	75.0	60.0	30.0	10.0
TENN STATE	TN	.1	27	12.5		10.5	9.5	11.1	77.8	11.1
TENN TECH	TN	.1	52	26.3	26.3	31.0	21.4	23.1	48.1	28.8
TENN WESLEYAN COLL	TN		16	44.4	22.2	23.1	11.1	25.0	50.0	25.0
TREVECCA NAZARENE	TN		6	25.0	66.7	66.7	50.0	50.0	33.3	16.7
U OF TN-CHATTANOOGA	TN	.2	69	30.9	26.0	28.3	21.7	23.2	47.8	29.0
U OF TN-KNOXVILLE	TN	.3	134	26.4	33.7	36.7	35.4	28.4	42.5	29.1
U OF TN-MARTIN	TN	.1	44	41.2	22.6	26.5	12.9	20.5	52.3	27.3
U OF TN-NASHVILLE	TN		8	14.3	50.0	42.9	25.0		62.5	37.5
UNION U	TN	.1	29	26.1	34.8	26.9	21.1	20.7	41.4	37.9
TEXAS										
ABILENE CHRISTIAN	TX	.1	24	9.1	10.0	27.3	26.1	8.3	62.5	29.2
ANGELO STATE	TX		16	6.7	6.7	25.0	25.0		62.5	37.5
BAYLOR	TX	.1	45	40.5	46.2	28.9	44.4	35.6	37.8	26.7
CORPUS CHRISTI STATE U	TX		15	15.4	35.7	16.7	30.8	13.3	53.3	33.3
DALLAS BAPTIST COLL	TX		8	14.3	28.6	37.5	25.0		62.5	37.5
E TEXAS STATE	TX	.1	22	30.0	47.4	11.1	21.1	9.1	36.4	54.5
HARDIN-SIMMONS U	TX		5			60.0	60.0	20.0	40.0	40.0
LAMAR U	TX		14	33.3	38.5	30.0	27.3	28.6	35.7	35.7
MARY HARDIN-BAYLOR	TX		5	20.0	25.0	25.0		20.0	60.0	20.0
MIDWESTERN STATE	TX		18	27.8	29.4	17.6	27.3	11.1	50.0	38.9
PAN AMERICAN U	TX		6			40.0		16.7	66.7	16.7
PRAIRIE VIEW A & M	TX		6						100.0	
SAM HOUSTON STATE	TX	.1	25	27.3	29.4	33.3	20.0	8.0	44.0	48.0
SOUTHERN METHODIST	TX		20	43.8	28.6	38.5	35.7	20.0	35.0	45.0
SOUTHWEST TEX STATE	TX	.1	41	30.0	32.3	25.8	26.5	24.4	41.5	34.1
ST EDWARDS U	TX		7		14.3	14.3			71.4	28.6
ST MARYS U-SAN ANTONIO	TX	.1	24	9.5	23.8	36.4	23.8	20.8	62.5	16.7
ST THOMAS U	TX		5	33.3	50.0	33.3	25.0	40.0	40.0	20.0
STEPHEN F AUSTIN STATE	TX	.1	38	13.3	17.2	18.2	27.3	13.2	57.9	28.9
TARLETON STATE	TX		15	61.5	54.5	36.4	40.0	46.7	20.0	33.3
TEX A&I-KINGSVILLE	TX		6				20.0	16.7	83.3	
TEX A&M	TX	.3	116	42.1	38.2	41.8	45.7	27.6	33.6	38.8
TEX CHRISTIAN	TX	.1	24	33.3	28.6	17.6	16.7	25.0	50.0	25.0

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		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
TEX SOUTHERN	TX		5	25.0			25.0	20.0	60.0	20.0
TEX TECH	TX	.1	43	33.3	24.2	36.4	41.2	25.6	39.5	34.9
TEX WESLEYAN COLL	TX		6			20.0	16.7	16.7	66.7	16.7
TEX WOMANS U	TX		6	16.7	16.7	33.3	16.7		66.7	33.3
U OF HOUSTON	TX	.1	42	25.0	25.7	21.1	21.9	14.3	52.4	33.3
U OF HOUSTON CLEAR LAKE	TX	.1	30	26.9	25.9	40.0	23.1	13.3	43.3	43.3
U OF HOUSTON DOWN TOWN	TX	.1	25	26.3	22.2	19.0	4.8	16.0	56.0	28.0
U OF HOUSTON-VICTORIA	TX		13	41.7	66.7	45.5	27.3	30.8	23.1	46.2
U OF NORTH TEXAS	TX	.1	42	25.0	24.2	36.1	29.7	19.0	45.2	35.7
U OF TEX-ARLINGTON	TX	.2	72	36.8	22.8	30.9	35.4	22.2	47.2	30.6
U OF TEX-AUSTIN	TX	.2	96	32.9	29.7	38.5	29.2	24.0	44.8	31.3
U OF TEX-DALLAS	TX	.1	57	18.8	27.1	15.9	10.0	22.8	61.4	15.8
U OF TEX-EL PASO	TX	.1	41	17.1	12.5	19.4	30.3	2.4	56.1	41.5
U OF TEX-SAN ANTONIO	TX	.2	68	20.4	28.0	28.6	26.3	13.2	50.0	36.8
U OF TEX-TYLER	TX	.1	28	29.2	33.3	25.0	22.2	25.0	50.0	25.0
WEST TEX STATE	TX	.1	22	10.5	5.3	33.3	33.3	13.6	59.1	27.3
UTAH										
BRIGHAM YOUNG	UT	.1	56	38.9	46.2	50.0	33.3	37.5	35.7	26.8
U OF UTAH	UT	.1	47	53.6	51.3	54.2	33.3	46.8	25.5	27.7
UTAH STATE	UT	.1	25	23.5	5.6	47.8	43.8	24.0	44.0	32.0
WEBER STATE	UT		20	35.7	28.6	46.7	27.3	25.0	35.0	40.0
WESTMINSTER COLL	UT		10	33.3	42.9	66.7	37.5	30.0	30.0	40.0
VERMONT										
CASTLETON ST COLL	VT		6			16.7	40.0		66.7	33.3
CHAMPLAIN COLLEGE	VT		15	25.0	25.0	33.3	36.4	33.3	40.0	26.7
ST MICHAELS COLL	VT		16	30.0	35.7	44.4	45.5	37.5	43.8	18.8
TRINITY COLL	VT		5	40.0		25.0	50.0	20.0	40.0	40.0
U OF VT	VT	.1	39	47.6	36.8	42.9	26.3	43.6	41.0	15.4
VIRGINIA										
AVERETT COLL	VA		12	9.1	20.0	20.0	22.2	8.3	50.0	41.7
BRIDGEWATER COLL	VA		12	30.0	27.3	27.3	36.4	16.7	58.3	25.0
CHRISTOPHER NEWPORT	VA	.1	42	17.1	22.6	12.9	19.2	21.4	61.9	16.7
CLINCH VALLEY	VA		14	25.0	27.3	25.0	20.0	21.4	50.0	28.6
COLL OF WILLIAM & MARY	VA	.2	65	45.7	48.0	35.0	32.5	40.0	30.8	29.2
EMORY & HENRY COLL	VA		11	33.3	18.2	18.2	33.3		45.5	54.5
GEORGE MASON U	VA	.3	110	39.0	44.9	39.5	38.7	32.7	32.7	34.5
HAMPTON U	VA	.1	50	12.5	23.8	7.1	4.5	4.0	70.0	26.0

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REPORT NUMBER 12-C

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

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING: AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
JAMES MADISON U	VA	.2	99	44.4	39.4	32.2	40.0	34.3	36.4	29.3
LONGWOOD COLL	VA	.1	31	17.9	21.4	25.0	26.9	16.1	54.8	29.0
LYNCHBURG COLL	VA		12	28.6	25.0	11.1	10.0	8.3	75.0	16.7
MARYMOUNT U	VA		15	23.1	20.0	23.1	9.1	13.3	53.3	33.3
NORFOLK STATE	VA		18	14.3	33.3			5.6	72.2	22.2
OLD DOMINION U	VA	.2	74	33.3	41.0	25.5	39.6	23.0	40.5	36.5
RADFORD U	VA	.1	47	32.4	40.5	14.3	26.5	21.3	44.7	34.0
ROANOKE COLL	VA		6	20.0	20.0	33.3	60.0	16.7	33.3	50.0
U OF RICHMOND	VA	.1	40	59.3	57.7	27.8	38.9	42.5	27.5	30.0
U OF VA	VA	.2	78	67.3	48.1	43.5	42.0	43.6	21.8	34.6
VA COMMONWEALTH U	VA	.2	89	29.7	25.4	33.3	33.3	24.7	47.2	28.1
VA POLY TECH	VA	.3	127	45.8	45.7	31.6	43.3	39.4	30.7	29.9
VA STATE	VA		12	25.0	33.3	10.0		16.7	75.0	8.3
VA UNION	VA		7		20.0	33.3	14.3		71.4	28.6
WASHINGTON & LEE	VA		11	71.4	57.1	57.1	55.6	36.4	9.1	54.5
WASHINGTON										
CENTRAL WASH STATE	WA	.2	99	29.3	36.7	27.4	34.0	29.3	45.5	25.3
CITY U	WA	.1	34	34.8	33.3	33.3	31.6	35.3	41.2	23.5
EASTERN WASH STATE	WA	.1	41	48.3	37.9	25.9	33.3	29.3	36.6	34.1
GONZAGA U	WA		18	23.1	41.7	46.2	33.3	33.3	38.9	27.8
PACIFIC LUTHERAN	WA	.1	24	35.0	23.5	11.8	21.1	12.5	50.0	37.5
SEATTLE PACIFIC COLL	WA		11	12.5	25.0		33.3	27.3	63.6	9.1
SEATTLE U	WA	.1	35	22.2	38.7	13.0	23.5	22.9	51.4	25.7
ST MARTINS COLL	WA		14	8.3	41.7	33.3	9.1	14.3	50.0	35.7
U OF PUGET SOUND	WA	.1	21	30.8	47.4	50.0	28.6	38.1	33.3	28.6
U OF WASH	WA	.2	102	51.3	33.3	32.1	46.2	35.3	31.4	33.3
WALLA WALLA COLL	WA		9		16.7	20.0	50.0	33.3	44.4	22.2
WASH STATE	WA	.1	54	46.2	24.3	37.8	43.3	37.0	38.9	24.1
WESTERN WASH STATE	WA	.1	37	38.5	26.1	40.9	45.0	40.5	35.1	24.3
WHITWORTH COLL	WA		11	44.4	50.0	40.0		27.3	36.4	36.4
WEST VIRGINIA										
BLUEFIELD STATE	WV		11	14.3	25.0	42.9	33.3	9.1	36.4	54.5
CONCORD COLL	WV	.1	22	25.0	50.0	44.4	40.0	36.4	45.5	18.2
DAVIS & ELKINS COLL	WV		7		20.0				85.7	14.3
FAIRMONT STATE	WV	.1	32	18.8	25.0	5.3	11.1	9.4	75.0	15.6
GLENVILLE STATE	WV		17			12.5	18.2	11.8	82.4	5.9
MARSHALL U	WV	.2	64	20.5	11.9	15.4	23.5	15.6	62.5	21.9
SHEPHERD COLL	WV	.1	28	37.5	30.0	18.2	36.8	21.4	46.4	32.1

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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

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF CHARLSTON	WV		14	27.3	25.0	33.3	28.6	28.6	50.0	21.4
W VA INST TECH	WV		18	33.3	22.2	25.0	25.0	22.2	55.6	22.2
W VA STATE	WV	.1	36	20.0	13.3	11.8	17.4	13.9	69.4	16.7
W VA U	WV	.3	107	34.9	37.9	20.8	26.1	21.5	45.8	32.7
W VA WESLEYAN	WV		15	25.0	30.0	22.2	20.0	13.3	60.0	26.7
WEST LIBERTY STATE	WV		20	23.5	25.0	26.7	16.7	15.0	50.0	35.0
WHEELING COLL	WV		18	12.5	25.0	9.1	10.0	22.2	72.2	5.6
WISCONSIN										
CARROLL COLL	WI		12	20.0	25.0	14.3	62.5	33.3	33.3	33.3
CARTHAGE COLL	WI		16	36.4	28.6	25.0	16.7	25.0	56.3	18.8
EDGEWOOD COLL	WI		5		25.0	40.0		40.0	60.0	
LAKELAND COLL	WI	.1	38	16.7	40.0	19.2	16.7	28.9	50.0	21.1
MARQUETTE U	WI	.2	72	41.5	37.7	46.7	53.2	43.1	27.8	29.2
ST NORBERT COLL	WI		10	42.9	44.4	42.9	20.0	20.0	40.0	40.0
U OF WI-EAU CLAIRE	WI	.1	36	37.0	45.2	37.5	77.8	33.3	13.9	52.8
U OF WI-LA CROSSE	WI		11	62.5	37.5	60.0	66.7	45.5	36.4	18.2
U OF WI-MADISON	WI	.1	44	52.0	68.2	45.5	62.5	54.5	13.6	31.8
U OF WI-MILWAUKEE	WI	.2	82	43.1	56.1	55.6	71.7	47.6	23.2	29.3
U OF WI-OSHKOSH	WI	.1	33	65.4	38.9	56.3	56.3	57.6	18.2	24.2
U OF WI-PARKSIDE	WI		12	40.0	37.5	42.9	66.7	41.7	25.0	33.3
U OF WI-PLATTEVILLE	WI		10	25.0	50.0	50.0	50.0	40.0	40.0	20.0
U OF WI-RIVER FALLS	WI		7	50.0	60.0	100.0	20.0	42.9	28.6	28.6
U OF WI-STEVENS PT	WI		11	11.1	10.0	30.0	33.3		45.5	54.5
U OF WI-SUPERIOR	WI		7	66.7	60.0	75.0	100.0	57.1	28.6	14.3
U OF WI-WHITEWATER	WI	.1	42	46.4	44.8	42.1	34.8	40.5	33.3	26.2
WYOMING										
U OF WYOMING	WY	.1	49	37.5	33.3	50.0	41.9	24.5	32.7	42.9
SCHOOLS WITH FEWER THAN FIVE		1.3	543	21.3	27.0	27.4	26.5	20.3	52.1	27.6
SCHOOLS NOT RECORDED		12.4	5,129	34.8	35.9	34.4	28.2	32.9	46.2	20.9
TOTALS		100.0	41,405	33.1	33.4	30.4	29.0	27.6	45.9	26.5

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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 WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
ALABAMA										
ALABAMA A & M	AL	.1	5						100.0	
AUBURN U-AUBURN	AL	.2	10	14.3	62.5	14.3	75.0	30.0	20.0	50.0
TROY ST-TROY	AL	.2	7	20.0	33.3	33.3	33.3	28.6	28.6	42.9
U OF AL-UNIVERSITY	AL	.4	17	58.3	33.3	33.3	23.1	29.4	41.2	29.4
ARIZONA										
AMER GRAD SC OF MGMT	AZ	.3	15	44.4	44.4	60.0	33.3	40.0	40.0	20.0
ARIZONA STATE	AZ	.3	15	70.0	70.0	20.0	80.0	60.0	13.3	26.7
U OF ARIZONA	AZ	.1	5	25.0	75.0	50.0	100.0	40.0		60.0
ARKANSAS										
HARDING COLL	AR	.1	5	25.0		50.0	33.3		60.0	40.0
U OF AR-FAYETTEVILLE	AR	.2	9	37.5	62.5	28.6	57.1	33.3	22.2	44.4
U OF CENTRAL AR	AR	.1	6	33.3	16.7				66.7	33.3
CALIFORNIA										
CAL ST SAN BERNARDINO U	CA	.1	6		66.7			33.3	33.3	33.3
CAL ST U-FRESNO	CA	.1	5	50.0	33.3	100.0	66.7	60.0	20.0	20.0
CAL ST U-FULLERTON	CA	.2	7	80.0	50.0	66.7	50.0	57.1	14.3	28.6
CAL ST U-HAYWARD	CA	.2	7	50.0		25.0		42.9	42.9	14.3
CAL ST U-LONG BEACH	CA	.1	6	50.0	75.0		33.3	33.3	33.3	33.3
CAL ST U-LOS ANGELES	CA	.4	18	43.8	36.4	57.1	40.0	44.4	33.3	22.2
CAL ST U-NORTHRIDGE	CA	.1	5	66.7	75.0	33.3	33.3	60.0	40.0	
CAL ST U-POMONA	CA	.1	5	66.7	75.0			60.0	40.0	
CAL ST U-SACRAMENTO	CA	.3	14	87.5	33.3	62.5	42.9	42.9	14.3	42.9
GOLDEN GATE	CA	.5	22	64.3	45.5	22.2	28.6	40.9	50.0	9.1
NATIONAL	CA	.3	11	25.0	28.6	37.5		27.3	54.5	18.2
SAN DIEGO STATE	CA	.5	20	50.0	54.5	80.0	75.0	70.0	15.0	15.0
SAN FRANCISCO STATE	CA	.5	20	88.9	78.6	50.0	75.0	70.0	10.0	20.0
SAN JOSE STATE	CA	.2	10	75.0	83.3	75.0	75.0	80.0	10.0	10.0
U OF CAL-BERKELEY	CA	.1	6	50.0	100.0	50.0	100.0	50.0	16.7	33.3
U OF CAL-LOS ANGELES	CA	.3	15	85.7	80.0	50.0	60.0	66.7	13.3	20.0
U OF CAL-RIVERSIDE	CA	.1	5	75.0	66.7			60.0	40.0	
U OF SAN FRANCISCO	CA	.1	5	75.0	60.0		50.0	60.0	20.0	20.0
U OF SANTA CLARA	CA	.2	8	50.0	60.0	50.0	33.3	37.5	37.5	25.0
U OF SOUTHERN CAL	CA	.7	31	60.0	70.0	66.7	60.0	51.6	19.4	29.0

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PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
COLORADO										
CO STATE	CO	.2	8	50.0	60.0	50.0	33.3	50.0	25.0	25.0
U OF CO-BOULDER	CO	.2	10	60.0	71.4	100.0	71.4	70.0	10.0	20.0
U OF CO-CO SPRINGS	CO	.1	5	40.0	40.0	40.0	40.0	40.0	60.0	
U OF CO-DENVER	CO	.3	13	60.0	62.5	66.7	50.0	61.5	15.4	23.1
U OF DENVER	CO	.2	8	50.0	66.7	50.0	50.0	62.5	37.5	
CONNECTICUT										
U OF CONN	CT	.2	10	14.3	50.0	50.0	14.3	30.0	30.0	40.0
U OF HARTFORD	CT	.4	18	44.4	50.0	66.7	50.0	55.6	22.2	22.2
U OF NEW HAVEN	CT	.2	9	14.3	12.5		28.6	22.2	55.6	22.2
DISTRICT OF COLUMBIA										
AMERICAN	DC	.2	10	14.3	42.9	20.0	44.4	30.0	40.0	30.0
GEORGE WASHINGTON	DC	.8	33	37.5	57.7	50.0	47.4	36.4	27.3	36.4
HOWARD	DC	.2	7	20.0			20.0	28.6	71.4	
SOUTHEASTERN	DC	.2	10	11.1			11.1	20.0	80.0	
STRAYER COLL	DC	.1	5	25.0	20.0		25.0		60.0	40.0
U OF DC	DC	.2	10	37.5	57.1	14.3		20.0	50.0	30.0
FLORIDA										
BARRY	FL	.1	5	33.3		33.3	40.0	40.0	40.0	20.0
FL AGRI & MECH	FL	.1	6	20.0					83.3	16.7
FL ATLANTIC U	FL	.2	8	66.7		50.0	40.0	12.5	37.5	50.0
FL INTERNATIONAL	FL	.6	26	61.9	23.5	66.7	50.0	38.5	26.9	34.6
FL SOUTHERN COLL	FL	.1	6	20.0	16.7	50.0	25.0	16.7	50.0	33.3
FL STATE	FL	.1	6	50.0	50.0	50.0	66.7	33.3	16.7	50.0
NOVA	FL	.3	14	27.3	22.2	40.0	12.5	35.7	42.9	21.4
ST THOMAS U	FL	.3	14	16.7	30.8	18.2		28.6	64.3	7.1
STETSON U	FL	.1	5	66.7	33.3		50.0	40.0	20.0	40.0
U OF CENTRAL FL	FL	.2	7	33.3	33.3		50.0	42.9	57.1	
U OF FLORIDA	FL	.8	33	60.0	60.0	57.9	45.5	45.5	24.2	30.3
U OF MIAMI	FL	.3	12	60.0	37.5	30.0	40.0	25.0	25.0	50.0
U OF NORTH FL	FL	.3	11	44.4	36.4	37.5	42.9	36.4	27.3	36.4
U OF SO FLORIDA	FL	.3	12	88.9	50.0	83.3	85.7	58.3	8.3	33.3
U OF WEST FLORIDA	FL	.2	10	22.2	25.0	25.0	30.0	10.0	40.0	50.0
GEORGIA										
GA INST OF TECH	GA	.2	8	57.1	28.6	50.0	50.0	25.0	12.5	62.5

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REPORT NUMBER 12-D

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NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
GA STATE	GA	.6	24	41.2	26.7	47.4	41.2	33.3	29.2	37.5
U OF GEORGIA	GA	.7	30	57.9	55.0	46.7	47.4	50.0	20.0	30.0
HAWAII										
HAWAII PACIFIC COLL	HI	.2	7	14.3	33.3	20.0	20.0		57.1	42.9
U OF HAWAII-MANOA	HI	.5	21	41.2	21.4	46.7	18.2	28.6	38.1	33.3
ILLINOIS										
DEPAUL	IL	.7	31	35.0	42.1	40.9	36.8	41.9	35.5	22.6
GOVERNORS STATE	IL	.2	7	14.3	40.0		25.0	14.3	57.1	28.6
IL STATE	IL	.1	5	25.0	75.0			40.0	40.0	20.0
NORTHERN IL	IL	.2	7	40.0	20.0	80.0	66.7	28.6	28.6	42.9
ROOSEVELT	IL	.3	15	27.3	45.5	25.0	7.7	13.3	60.0	26.7
ROSARY COLL	IL	.2	7	28.6	28.6		20.0		57.1	42.9
STHN IL U-CARBONDALE	IL	.4	16	80.0	44.4	77.8	55.6	62.5	25.0	12.5
U OF CHICAGO	IL	.2	7	42.9	60.0	33.3	50.0	42.9	42.9	14.3
U OF CHICAGO-LOYOLA	IL	.1	6	40.0	40.0	20.0	33.3	33.3	50.0	16.7
U OF IL-CHICAGO	IL	.3	15	72.7	77.8	37.5	25.0	53.3	26.7	20.0
U OF IL-URBANA	IL	.5	22	60.0	20.0	57.1	63.6	45.5	18.2	36.4
WESTERN IL U	IL	.2	7	50.0	40.0	60.0	50.0	14.3	42.9	42.9
INDIANA										
IN U-BLOOMINGTON	IN	.2	10	44.4	50.0	50.0	50.0	30.0	20.0	50.0
IN U-NORTHWEST	IN	.1	5	25.0	25.0	50.0	25.0	40.0	40.0	20.0
IN U-PURDUE-INDPLS	IN	.1	5	25.0			25.0	20.0	80.0	
MANCHESTER COLL	IN	.2	8	20.0	28.6	25.0	25.0	25.0	50.0	25.0
PURDUE U-MAIN CAMPUS	IN	.1	6	50.0	100.0	75.0	50.0	50.0		50.0
U OF NOTRE DAME	IN	.4	18	35.7	25.0	26.7	31.3	11.1	33.3	55.6
IOWA										
U OF IOWA	IA	.4	18	66.7	76.9	54.5	60.0	55.6	11.1	33.3
KANSAS										
FORT HAYS STATE	KS	.1	5	50.0	60.0	50.0	25.0	40.0	40.0	20.0
KANSAS STATE	KS	.2	7	40.0		50.0	60.0	28.6	42.9	28.6
PITTSBURG STATE	KS	.1	5	33.3	33.3	66.7	60.0	20.0	20.0	60.0
U OF KANSAS	KS	.2	8	50.0	66.7	66.7	40.0	50.0	37.5	12.5
WICHITA STATE	KS	.2	8	42.9	42.9	62.5	83.3	25.0	12.5	62.5

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REPORT NUMBER 12-D

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PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
KENTUCKY										
U OF KENTUCKY	KY	.3	13	30.0	50.0	44.4	14.3	30.8	38.5	30.8
LOUISIANA										
LA ST U-A&M	LA	.2	10	33.3	40.0	42.9	50.0	40.0	40.0	20.0
LA ST U-SHREVEPORT	LA	.2	7	33.3	20.0	42.9	16.7	28.6	57.1	14.3
LA TECH	LA	.2	10	62.5	33.3	42.9	25.0	40.0	20.0	40.0
TULANE U	LA	.2	9	66.7	75.0	50.0	66.7	66.7	11.1	22.2
U OF NEW ORLEANS	LA	.2	7		33.3	40.0	50.0	14.3	57.1	28.6
MARYLAND										
LOYOLA COLL	MD	.3	11	57.1	57.1	50.0	14.3	27.3	27.3	45.5
MORGAN STATE	MD	.2	8		33.3	40.0	28.6	12.5	37.5	50.0
U OF BALTIMORE	MD	.4	16	33.3	33.3	41.7	36.4	18.8	31.3	50.0
U OF MD-COLLEGE PARK	MD	.4	16	35.7	38.5	38.5	18.2	31.3	43.8	25.0
MASSACHUSETTS										
BENTLEY COLL	MA	.8	33	31.6	53.8	55.0	38.9	42.4	36.4	21.2
BOSTON COLL	MA	.1	5		50.0	100.0	100.0	40.0	40.0	20.0
BOSTON U	MA	.4	18	66.7	35.7	53.8	37.5	44.4	16.7	38.9
NORTHEASTERN U	MA	1.0	43	66.7	56.7	56.5	50.0	48.8	25.6	25.6
SALEM STATE	MA	.1	5	50.0	50.0	33.3		60.0	40.0	
MICHIGAN										
CENTRAL MICH	MI	.1	5		50.0	50.0	33.3	20.0	40.0	40.0
MICHIGAN STATE	MI	.7	31	56.5	56.0	25.0	35.7	41.9	25.8	32.3
U OF DETROIT	MI	.2	7			14.3		14.3	85.7	
U OF MI-ANN ARBOR	MI	.2	10	40.0	57.1	60.0		60.0	20.0	20.0
WALSH COLLEGE	MI	.5	20	25.0	41.2	57.1	46.2	25.0	25.0	50.0
WAYNE STATE	MI	.3	11	25.0	25.0	14.3	25.0	18.2	54.5	27.3
WESTERN MI U	MI	.3	12	50.0	30.8	40.0	50.0	41.7	50.0	8.3
MINNESOTA										
U OF MN-MNPLS	MN	.1	6	60.0	75.0	66.7	66.7	66.7	16.7	16.7
MISSISSIPPI										
JACKSON STATE	MS	.3	12	10.0	40.0	22.2		8.3	58.3	33.3
MS ST U	MS	.6	28	40.9	39.1	50.0	57.9	35.7	28.6	35.7
U OF MS	MS	.6	25	38.9	26.3	45.0	31.6	28.0	44.0	28.0

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

REPORT NUMBER 12-0

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

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL #	NONE #	SOME #
U OF SOUTHERN MS	MS	.2	9	44.4	55.6	25.0	42.9	11.1	33.3	55.6
MISSOURI										
CENTRAL MO STATE	MO	.1	6	40.0	25.0			50.0	50.0	
NORTHEAST MO STATE	MO	.1	5	50.0		25.0	33.3	20.0	60.0	20.0
SOUTHWEST MO STATE	MO	.2	9	33.3	33.3	50.0	42.9	22.2	33.3	44.4
ST LOUIS U	MO	.1	6	40.0	66.7		50.0	33.3	16.7	50.0
U OF MO-COLUMBIA	MO	.4	19	60.0	38.5	72.7	66.7	42.1	15.8	42.1
U OF MO-KANSAS CITY	MO	.4	17	43.8	21.4	58.3	58.3	17.6	23.5	58.8
U OF MO-ST LOUIS	MO	.3	13	25.0	25.0	50.0	44.4	30.8	38.5	30.8
WASHINGTON U	MO	.1	5	25.0			50.0	40.0	60.0	
MONTANA										
U OF MONTANA	MT	.4	17	46.2	46.2	44.4	37.5	41.2	35.3	23.5
NEVADA										
U OF NV-LAS VEGAS	NV	.1	6	20.0	50.0	50.0	50.0	16.7	33.3	50.0
NEW HAMPSHIRE										
NH COLL	NH	.3	11	44.4	40.0	22.2	16.7	27.3	45.5	27.3
NEW JERSEY										
FARLGH DCKSN-MADISON	NJ	.3	14	20.0	14.3	14.3	33.3	21.4	71.4	7.1
FARLGH DCKSN-RTHFD	NJ	.2	8		33.3	20.0	16.7	37.5	62.5	
FARLGH DCKSN-TEANECK	NJ	.4	18	14.3	38.5	50.0	30.0	22.2	38.9	38.9
MONMOUTH COLL	NJ	.3	13	36.4	22.2		16.7	15.4	69.2	15.4
MONTCLAIR STATE	NJ	.1	5		33.3	20.0			60.0	40.0
RIDER COLL	NJ	.2	7	42.9	66.7	16.7	20.0	28.6	42.9	28.6
RUTGERS U-CAMDEN	NJ	.2	8	20.0	40.0	20.0	40.0	50.0	50.0	
RUTGERS U-NEW BRNSWK	NJ	.2	7	50.0	66.7	33.3	20.0	28.6	42.9	28.6
RUTGERS U-NEWARK	NJ	1.5	66	34.0	37.8	37.0	22.2	28.8	45.5	25.8
SETON HALL	NJ	.4	18	15.4	30.8	21.4	28.6	16.7	50.0	33.3
NEW MEXICO										
NEW MEXICO STATE	NM	.2	10	62.5	71.4	33.3	75.0	40.0	10.0	50.0
NEW YORK										
ADELPHI	NY	.6	25	28.6		25.0		8.0	68.0	24.0
COLUMBIA U	NY	.3	14	42.9	33.3	62.5	50.0	57.1	21.4	21.4
CORNELL	NY	.1	5	50.0	25.0	75.0	66.7	40.0	20.0	40.0

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REPORT NUMBER 12-D

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

NASBA STATISTICAL INFORMATION SERVICE

NATIONAL TOTALS
PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > > AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
CUNY BERNARD BARUCH	NY	1.3	55	50.0	50.0	47.8	56.5	47.3	25.5	27.3
CUNY BROOKLYN COLL	NY	.2	10	33.3	16.7	50.0	16.7	30.0	60.0	10.0
CUNY LEHMAN COLL	NY	.4	19	21.4	9.1	27.3	12.5	15.8	68.4	15.8
CUNY QUEENS COLL	NY	.2	10	60.0	50.0	20.0	33.3	40.0	30.0	30.0
FORDHAM	NY	.6	24	62.5	41.7	30.8	41.7	41.7	33.3	25.0
HOFSTRA	NY	.6	28	78.6	78.6	30.8	33.3	46.4	32.1	21.4
IONA COLL	NY	.2	9	33.3	33.3	50.0	50.0	33.3	55.6	11.1
ITHACA COLL	NY	.1	5			66.7	100.0	60.0	20.0	20.0
L I U-BKLYN CENTER	NY	.6	24	20.0	25.0	16.7	20.0	20.8	70.8	8.3
L I U-CW POST	NY	1.2	50	48.3	52.4	46.2	31.8	38.0	38.0	24.0
LE MOYNE COLL	NY	.1	6		33.3	20.0	33.3	16.7	66.7	16.7
NEW YORK U	NY	1.0	44	53.8	55.6	52.0	54.5	43.2	31.8	25.0
PACE U-NY	NY	1.2	54	41.7	44.8	44.4	35.5	33.3	38.9	27.8
PACE U-PLEASANTVILLE	NY	.3	14	70.0	72.7	57.1	50.0	71.4	21.4	7.1
PACE U-WHITE PLAINS	NY	.6	26	61.5	50.0	53.8	50.0	50.0	30.8	19.2
ROCHESTER INST TECH	NY	.1	6	100.0	100.0	100.0	66.7	83.3		16.7
ST JOHNS	NY	1.3	58	46.9	46.7	33.3	23.1	34.5	48.3	17.2
SUNY AT ALBANY	NY	.5	21	36.4	63.6	43.8	40.0	42.9	38.1	19.0
SUNY AT BINGHAMTON	NY	.5	22	80.0	45.5	41.7	60.0	45.5	22.7	31.8
SUNY AT BUFFALO	NY	.5	23	38.5	25.0	50.0	40.0	30.4	43.5	26.1
SYRACUSE	NY	.3	14	50.0	58.3	44.4	37.5	35.7	28.6	35.7
U OF ROCHESTER	NY	.2	9	60.0	57.1	40.0	33.3	33.3	55.6	11.1
UNION COLL	NY	.1	6			33.3	40.0	16.7	50.0	33.3
NORTH CAROLINA										
APPALACHIAN STATE	NC	.4	17	60.0	42.9	20.0	37.5	47.1	41.2	11.8
NC CENTRAL	NC	.1	5		25.0			20.0	80.0	
NC ST U-RALEIGH	NC	.1	5	33.3			60.0	40.0	40.0	20.0
U OF NC-CHAPEL HILL	NC	2.2	94	65.5	62.5	59.2	47.7	54.3	19.1	26.6
U OF NC-GREENSBORO	NC	.1	5	50.0	100.0	33.3	50.0	40.0	20.0	40.0
OHIO										
BALDWIN-WALLACE COLL	OH	.1	5	25.0	20.0	20.0	20.0		60.0	40.0
CASE WESTERN RESERVE	OH	.3	11	44.4	50.0	37.5	42.9	45.5	45.5	9.1
CLEVELAND STATE	OH	.5	20	52.9	27.3	18.2	20.0	25.0	50.0	25.0
KENT STATE	OH	.1	5	50.0	25.0			20.0	40.0	40.0
MIAMI U	OH	.2	9	33.3	66.7	28.6		22.2	55.6	22.2
OHIO STATE	OH	.2	10	50.0	20.0	33.3	50.0	40.0	40.0	20.0
U OF AKRON	OH	.2	9	57.1	57.1	40.0	14.3	11.1	33.3	55.6
U OF CINCINNATI	OH	.2	7	33.3	66.7	60.0		57.1	28.6	14.3

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REPORT NUMBER 12-D

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NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
U OF TOLEDO	OH	.2	8	42.9	40.0	57.1	33.3	25.0	25.0	50.0
XAVIER	OH	.2	7	20.0	40.0		50.0	28.6	28.6	42.9
OKLAHOMA										
CENTRAL STATE	OK	.2	7	50.0	33.3	50.0	16.7	28.6	28.6	42.9
OK CITY U	OK	.3	12	20.0	22.2	25.0	16.7	16.7	58.3	25.0
OK ST U	OK	.2	7	28.6	28.6	16.7	50.0	28.6	42.9	28.6
PHILLIPS U	OK	.1	5						100.0	
OREGON										
U OF OREGON	OR	.1	5	75.0	33.3	100.0	50.0	40.0		60.0
PENNSYLVANIA										
CLARION U OF PA	PA	.1	5	50.0	50.0	75.0	66.7	60.0	20.0	20.0
DREXEL	PA	.3	14	77.8	62.5	37.5	25.0	35.7	28.6	35.7
DUQUESNE	PA	.3	14	20.0	33.3	16.7	7.7	14.3	71.4	14.3
INDIANA U OF PA	PA	.1	6	60.0	33.3	25.0	50.0	50.0	16.7	33.3
KINGS COLL	PA	.1	5		25.0			20.0	80.0	
LA SALLE COLL	PA	.2	10	28.6	16.7	37.5	20.0	30.0	40.0	30.0
LEHIGH U	PA	.1	5	20.0	50.0			20.0	40.0	40.0
PA ST U-U PARK	PA	.3	12	28.6	40.0	50.0	33.3	41.7	33.3	25.0
PHILA TEXTILE & SCI	PA	.2	7		16.7	40.0			57.1	42.9
ROBERT MORRIS COLL	PA	.3	11	60.0	50.0	25.0	42.9	36.4	36.4	27.3
ST JOSEPHS COLL	PA	.3	11	50.0	50.0	28.6		36.4	45.5	18.2
TEMPLE	PA	.6	25	36.4	23.5	53.3	63.6	16.0	28.0	56.0
U OF PA	PA	.2	9	16.7	50.0	66.7	60.0	22.2	33.3	44.4
U OF PITTSBURGH	PA	.4	19	53.8	33.3	11.1	25.0	36.8	42.1	21.1
U OF SCRANTON	PA	.3	11	42.9	20.0	28.6	33.3	45.5	45.5	9.1
VILLANOVA	PA	.1	6	20.0		33.3	33.3	16.7	66.7	16.7
WIDENER U	PA	.2	9	12.5	20.0			11.1	77.8	11.1
PUERTO RICO										
CATHOLIC U OF PR	PR	.2	7	50.0		40.0	20.0	14.3	57.1	28.6
INTER AMER-HATO REY	PR	.4	16		20.0	38.5	45.5	12.5	50.0	37.5
INTER AMER-SAN GERMN	PR	.1	6						100.0	
U OF PR-MAYAGUEZ	PR	.1	5		33.3	50.0		40.0	60.0	
U OF PR-RIO PIEDRAS	PR	.6	24	25.0	50.0	16.7	18.2	29.2	66.7	4.2
WORLD U	PR	.1	5						100.0	

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REPORT NUMBER 12-D

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

NASBA STATISTICAL INFORMATION SERVICE

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

NOVEMBER 1993 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 #
RHODE ISLAND										
BRYANT COLL	RI	.3	11	37.5	57.1	33.3	42.9	54.5	36.4	9.1
U OF RHODE ISLAND	RI	.2	10	50.0	55.6	25.0	14.3	10.0	40.0	50.0
SOUTH CAROLINA										
BOB JONES U	SC	.1	6	40.0	50.0	33.3	100.0	33.3	16.7	50.0
CLEMSON	SC	.4	16	58.3	53.8	36.4	40.0	43.8	25.0	31.3
U OF SC-COLUMBIA	SC	.5	21	38.5	46.7	73.3	46.2	33.3	19.0	47.6
WINTHROP COLL	SC	.1	6	33.3	16.7	16.7	16.7		33.3	66.7
SOUTH DAKOTA										
U OF SD	SD	.1	5	25.0	50.0	40.0	33.3	40.0	60.0	
TENNESSEE										
MEMPHIS STATE	TN	.3	14	16.7	30.0	25.0	14.3	28.6	64.3	7.1
MIDDLE TENN STATE	TN	.2	8	25.0	62.5	33.3	40.0		12.5	87.5
TENN STATE	TN	.1	6	20.0	20.0			16.7	66.7	16.7
TENN TECH	TN	.2	9	44.4	33.3	50.0	37.5	22.2	33.3	44.4
U OF TN-KNOXVILLE	TN	.4	18	41.7	11.1	58.3	38.5	33.3	38.9	27.8
TEXAS										
E TEXAS STATE	TX	.1	5	60.0	60.0			40.0	20.0	40.0
SOUTHERN METHODIST	TX	.1	5	50.0	100.0	50.0	50.0	60.0		40.0
TEX A&M	TX	.3	11	33.3	37.5	50.0	83.3	36.4	27.3	36.4
TEX TECH	TX	.2	7		28.6	28.6	33.3		42.9	57.1
U OF HOUSTON	TX	.2	7	75.0	100.0	80.0	25.0	57.1	14.3	28.6
U OF NORTH TEXAS	TX	.8	33	39.3	23.1	42.3	23.1	24.2	42.4	33.3
U OF TEX-ARLINGTON	TX	.3	11	60.0	40.0	77.8	40.0	36.4	18.2	45.5
U OF TEX-AUSTIN	TX	.6	25	72.2	71.4	64.3	81.8	60.0	8.0	32.0
U OF TEX-DALLAS	TX	.3	14	54.5	50.0	60.0	55.6	35.7	21.4	42.9
U OF TEX-EL PASO	TX	.1	5	50.0		25.0			60.0	40.0
U OF TEX-SAN ANTONIO	TX	.1	5		25.0	25.0	50.0	20.0	40.0	40.0
UTAH										
BRIGHAM YOUNG	UT	1.8	76	51.0	57.1	55.6	58.1	38.2	14.5	47.4
SOUTHERN UTAH STATE	UT	.2	9	55.6	33.3	28.6	25.0	22.2	33.3	44.4
U OF UTAH	UT	.5	21	30.0	33.3	63.6	44.4	52.4	28.6	19.0
UTAH STATE	UT	.3	11	14.3	40.0	62.5	50.0	45.5	36.4	18.2
WEBER STATE	UT	.3	11	37.5	44.4	42.9	50.0	36.4	45.5	18.2

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NOVEMBER 1993 UNIFORM CPA EXAMINATION

		PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < PERCENT PASSING > > > > > > > > >						
				AUDITING	LAW	THEORY	PRACTICE	ALL *	NONE *	SOME *
VIRGINIA										
GEORGE MASON U	VA	.1	6	25.0	100.0	50.0	33.3	33.3	16.7	50.0
JAMES MADISON U	VA	.2	9	57.1	50.0	83.3	42.9	44.4	11.1	44.4
U OF VA	VA	.4	18	78.6	53.8	55.6	81.8	66.7	11.1	22.2
VA COMMONWEALTH U	VA	.2	9	20.0	25.0	16.7	20.0	11.1	66.7	22.2
VA POLY TECH	VA	.5	20	53.3	50.0	35.7	44.4	40.0	25.0	35.0
WASHINGTON										
U OF WASH	WA	.3	12	81.8	66.7	33.3		66.7	16.7	16.7
WASH STATE	WA	.2	9	33.3	33.3	50.0	80.0	44.4	33.3	22.2
WEST VIRGINIA										
MARSHALL U	WV	.2	8	33.3	20.0	50.0	66.7	25.0	25.0	50.0
W VA U	WV	.5	20	15.4	18.2	25.0	28.6	15.0	60.0	25.0
WISCONSIN										
U OF WI-MADISON	WI	.2	8	33.3	40.0	50.0		37.5	50.0	12.5
U OF WI-MILWAUKEE	WI	.2	10	66.7	75.0	50.0	66.7	60.0	20.0	20.0
U OF WI-WHITEWATER	WI	.2	8	33.3	75.0	50.0	50.0	37.5	25.0	37.5
SCHOOLS WITH FEWER THAN FIVE		18.8	812	36.5	39.1	34.3	31.9	32.6	41.1	26.2
SCHOOLS NOT RECORDED		5.7	248	33.5	34.3	32.1	32.5	29.8	44.0	26.2
TOTALS		100.0	4,323	41.5	41.8	39.4	36.1	35.2	37.1	27.7

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ALABAMA							
ALABAMA A & M	21	HUNTINGDON COLL	11	OAKWOOD COLL	15	TUSKEGEE INSTITUTE	15
ALABAMA STATE U	13	JACKSONVILLE STATE	46	SAMFORD U	37	U OF AL-BIRMINGHAM	143
ATHENS STATE COLL	41	LIVINGSTON U	8	SPRING HILL COLL	10	U OF AL-HUNTSVILLE	49
AUBURN U-AUBURN	215	MILES COLL	2	TROY ST-DOTHAN	30	U OF AL-UNIVERSITY	251
AUBURN U-MONTGOMERY	65	MOBILE COLL	1	TROY ST-MONTGOMERY	13	U OF MONTEVALLO	17
BIRMINGHAM SOUTHERN	39	NORTH ALABAMA U	58	TROY ST-TROY	72		
ALASKA							
U OF ALASKA ANCHORAGE	128						
ARIZONA							
AMER GRAD SC OF MGMT	46	DEVRY INSTI	6	NORTHERN ARIZ U	64		
ARIZONA STATE	381	GRAND CANYON COLL	13				
ARKANSAS							
ARKANSAS COLL	198	HARDING COLL	51	OUACHITA BAPTIST	14	U OF AR-MONTICELLO	23
ARKANSAS STATE	82	HENDERSON ST U	14	SOUTHERN ARKANSAS U	15	U OF AR-PINE BLUFF	8
ARKANSAS TECH U	37	HENDRIX COLL	21	U OF AR-FAYETTEVILLE	115		
COLL OF THE OZARKS	9	JOHN BROWN U	10	U OF AR-LITTLE ROCK	96		
CALIFORNIA							
ARMSTRONG COLL	78	CAL ST U-POMONA	139	MONTEREY INSTITUTE	3	U OF CAL-IRVINE	10
AZUSA PACIFIC COLL	16	CAL ST U-SACRAMENTO	211	MT SAINT MARYS	4	U OF CAL-LOS ANGELES	302
BIOLA U	15	CAL ST-DOMINGUEZ	80	NATIONAL	75	U OF CAL-RIVERSIDE	50
CAL BAPTIST COLL	2	CAL ST-SAN LUIS	114	NORTHROP	6	U OF CAL-SAN DIEGO	21
CAL LUTHERAN COLL	16	CHAPMAN COLL	22	PACIFIC COLL	3	U OF CAL-SANTA BARBARA	206
CAL ST BAKERSFIELD U	35	CLAREMONT MENS COLL	29	PACIFIC UNION COLL	15	U OF REDLANDS	14
CAL ST SAN BERNARDINO	130	CLAREMONT U-GRAD CTR	5	PEPPERDINE	40	U OF SAN DIEGO	81
CAL ST SONOMA U	36	COLL OF NOTRE DAME	9	PITZER COLL	1	U OF SAN FRANCISCO	67
CAL ST STANISLAUS U	52	DEVRY INSTI	24	POINT LOMA COLL	11	U OF SANTA CLARA	82
CAL ST U-CHICO	77	GOLDEN GATE	119	SAN DIEGO STATE	267	U OF SOUTHERN CAL	269
CAL ST U-FRESNO	176	HUMBOLDT STATE	11	SAN FRANCISCO STATE	280	U OF THE PACIFIC	14
CAL ST U-FULLERTON	281	JOHN F KENNEDY U	4	SAN JOSE STATE	208	US INTERNATIONAL	6
CAL ST U-HAYWARD	195	LA VERNE COLL	25	SOUTHERN CAL COLL	4	US NAVAL POSTGRAD	1
CAL ST U-LONG BEACH	202	LOMA LINDA	7	ST MARYS OF CAL	33	W COAST U-ORANGE CO	2
CAL ST U-LOS ANGELES	279	LOS ANGELES BAPTIST	4	STANFORD UNIV	6	WHITTIER COLL	2
CAL ST U-NORTHRIDGE	347	LOYOLA MARYMOUNT	79	U OF CAL-BERKELEY	152		
COLORADO							
ADAMS STATE COLL	32	MESA COLL	23	U OF CO-CO SPRINGS	33	U OF SOUTHERN CO	18
CO SCHOOL OF MINES	1	METROPOLITAN ST COLL	129	U OF CO-DENVER	77	US AIR FORCE ACADEMY	1
CO STATE	110	REGIS COLL	42	U OF DENVER	44		
FORT LEWIS COLL	43	U OF CO-BOULDER	126	U OF NORTHERN CO	43		

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CONNECTICUT							
ALBERTUS MAGNUS COLL	16	HARTFORD GRAD CTR	1	ST JOSEPH COLL	3	US COAST GRD ACADEMY	1
BRIDGEPORT	23	QUINNIPIAC COLL	66	U OF CONN	199	WESTERN CONN ST U	29
CENTRAL CONN ST U	143	SACRED HEART UNIV	40	U OF HARTFORD	68		
FAIRFIELD	129	SO CT STATE U	44	U OF NEW HAVEN	45		
DELAWARE							
DELAWARE ST COLL	28	GOLDEY BEACOM COLL	26	U OF DELAWARE	138		
DISTRICT OF COLUMBIA							
AMERICAN	111	FEDERAL CITY COLL	1	GEORGETOWN	73	STRAYER COLL	73
BENJAMIN FRANKLIN U	19	GALLAUDET COLL	1	HOWARD	103	TRINITY COLL	2
CATHOLIC U OF AMER	35	GEORGE WASHINGTON	143	SOUTHEASTERN	33		
FLORIDA							
BARRY	102	FL INTERNATIONAL	170	NOVA	40	U OF FLORIDA	183
BETHUNE COOKMAN COLL	9	FL MEMORIAL COLL	4	PALM BEACH ATLANTIC	8	U OF MIAMI	91
COLL OF BOCA RATON	3	FL SOUTHERN COLL	47	ROLLINS COLL	20	U OF NORTH FL	101
EDWARD WATERS COLL	1	FL STATE	167	ST LEO COLL	38	U OF SO FLORIDA	228
EMBRY-RIDDLE AERO	1	FLAGLER COLL	6	ST THOMAS U	29	U OF TAMPA	32
FL AGRI & MECH	30	FT LAUDERDALE COLL	6	STETSON U	48		
FL ATLANTIC U	139	JACKSONVILLE U	13	TAMPA COLL	18		
FL INST OF TECH	4	JONES COLL-ORLANDO	2	U OF CENTRAL FL	136		
GEORGIA							
ALBANY ST COLLEGE	71	EMORY	40	LAGRANGE COLL	3	SHORTER COLL	8
ARMSTRONG ST COLL	2	FORT VALLEY STATE	7	MERCER U-ATLANTA	15	TIFT COLL	1
AUGUSTA COLL	37	GA COLLEGE	60	MERCER U-MACON	29	U OF GEORGIA	262
BERRY COLL	26	GA INST OF TECH	39	MOREHOUSE COLL	23	VALDOSTA STATE	53
BRENAU COLL	22	GA SOUTHERN COLL	93	MORRIS BROWN COLL	11	WESLEYAN COLL	4
CLARK/ATLANTA U	25	GA SOUTHWESTERN COLL	30	OGLETHORPE	22		
COLUMBUS COLL	37	GA STATE	303	PIEDMONT COLL	43		
DEVRY INSTI	6	KENNESAW COLL	126	SAVANNAH STATE	12		
HAWAII							
BRIGHAM YOUNG	86	CHAMINADE	26	HAWAII PACIFIC COLL	51	U OF HAWAII-HILO	2
IDAHO							
BOISE STATE	299	IDAHO STATE	32	NORTHWEST NAZARENE	6		
COLL OF IDAHO	5	LEWIS-CLARK STATE	8				

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ILLINOIS

AUGUSTANA COLL	107	EUREKA COLL	2	MILLIKIN	30	ROSARY COLL	28
AURORA COLL	16	GOVERNORS STATE	46	MONMOUTH COLL	7	SANGAMON STATE	51
BARAT COLL	3	GREENVILLE COLL	12	MUNDELEIN COLL	6	ST XAVIER COLL	25
BRADLEY	62	IL BENEDICTINE COLL	38	NO PARK COLL	8	STHN IL U-CARBONDALE	121
CHICAGO STATE	46	IL COLL	12	NORTH CENTRAL COLL	34	STHN IL U-EDWARDSVILLE	69
COLL OF ST FRANCIS	9	IL INST TECH	9	NORTHEASTERN IL	115	TRINITY CHRISTIAN	13
DEPAUL	409	IL STATE	173	NORTHERN IL	244	U OF CHICAGO	23
DEVRY INST-CHICAGO	8	IL WESLEYAN	26	NORTHWESTERN	26	U OF CHICAGO-LOYOLA	102
DEVRY INST-LOMBARD	13	LEWIS	38	OLIVET NAZARENE COLL	9	U OF IL-CHICAGO	283
EASTERN IL	93	MACMURRAY COLL	7	QUINCY COLL	16	U OF IL-URBANA	315
ELMHURST COLL	68	MCKENDREE COLL	22	ROOSEVELT	90		

INDIANA

ANDERSON COLL	99	IN CENTRAL	33	IN U-SOUTHEAST	28	ST MARY-OF-THE-WOODS	9
BALL ST	148	IN INST OF TECH	5	MANCHESTER COLL	31	ST MARYS COLL	43
BETHEL COLL	4	IN NTHN GRAD SC MGMT	1	MARIAN COLL-INDPLS	11	TAYLOR	15
BUTLER	42	IN ST U-TERRE HAUTE	72	MARION COLL-MARION	11	TRI-STATE U	4
CALUMET COLL	11	IN U-BLOOMINGTON	359	OAKLAND CITY COLL	6	U OF EVANSVILLE	27
FRANKLIN COLL	15	IN U-FORT WAYNE	45	PURDUE U-CALUMET	48	U OF NOTRE DAME	266
GOSHEN COLL	22	IN U-KOKOMO	18	PURDUE U-MAIN CAMPUS	137	U OF SOUTH INDIANA	60
GRACE THEOL SEMINARY	4	IN U-NORTHWEST	39	PURDUE U-NO CENTRAL	8		
HANOVER COLL	7	IN U-PURDUE-INDPLS	119	ST FRANCIS COLL	3		
HUNTINGTON COLL	6	IN U-SOUTH BEND	50	ST JOSEPHS COLL	22		

IOWA

BRIAR CLIFF COLL	51	GRACELAND COLL	5	MARYCREST COLL	5	U OF IOWA	153
BUENA VISTA COLL	49	GRANDVIEW COLL	10	MORNINGSIDE COLL	9	U OF NORTHERN IOWA	82
CENTRAL U OF IOWA	13	IOWA STATE	120	MT MERCY COLL	22	UPPER IOWA U	39
CLARKE COLL	2	IOWA WESLEYAN COLL	9	NORTHWESTERN COLL	7	WARTBURG COLL	19
COE COLL	10	LORAS COLL	16	SIMPSON COLL	24	WESTMAR COLL	4
DORDT COLL	7	LUTHER COLL	17	ST AMBROSE COLL	45		
DRAKE	56	MAHARISHI INTRNL	1	U OF DUBUQUE	4		

KANSAS

BAKER	22	FORT HAYS STATE	36	MCPHERSON COLL	5	ST MARY COLL	4
BENEDICTINE COLL	6	FRIENDS	5	MID-AMERICA NAZARENE	8	ST MARY PLAINS COLL	9
BETHANY COLL	4	KANSAS NEWMAN	4	OTTAWA	3	STERLING COLL	4
BETHEL COLL	5	KANSAS STATE	143	PITTSBURG STATE	37	U OF KANSAS	97
EMPORIA STATE	27	MARYMOUNT COLL	1	SOUTHWESTERN COLL	4	WASHBURN U OF TOPEKA	35

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KENTUCKY

BELLARMINE COLL	130	EASTERN KY	58	MURRAY STATE	37	U OF KENTUCKY	192
BEREA COLL	3	GEORGETOWN COLL	11	NORTHERN KENTUCKY U	41	U OF LOUISVILLE	87
BRESCIA COLL	8	KY STATE	6	PIKEVILLE COLL	21	UNION COLL	4
CAMPBELLSVILLE COLL	5	KY WESLEYAN COLL	8	THOMAS MORE COLL	13		
CUMBERLAND COLL	7	MOREHEAD STATE	30	TRANSYLVANIA	18		

LOUISIANA

CENTENARY OF LA	74	LA ST U-SHREVEPORT	65	NORTHEAST LA	60	ST MARYS DOMINICAN	1
DILLARD	8	LA TECH	68	NORTHWESTERN STATE	21	TULANE U	98
GRAMBLING STATE	16	LOYOLA U	46	SOUTHEASTERN LA	73	U OF NEW ORLEANS	113
LA COLL	12	MCNEESE STATE	33	SOUTHERN U-BATON ROUGE	31	U OF STHWESTN LA	62
LA ST U-A&M	197	NICHOLLS STATE	49	SOUTHERN U-NEW ORLEANS	8		

MAINE

HUSSON COLL	58	THOMAS COLL	12	U OF ME-ORONO	31
RICKER COLL	1	U OF ME-AUGUSTA	9	U OF ME-PORTLAND	46
ST JOSEPHS COLL	8	U OF ME-MACHIAS	3	U OF ME-PRESQUE ISLE	5

MARYLAND

BOWIE STATE	42	JOHNS HOPKINS	7	SALISBURY STATE	59	U OF MD-COLLEGE PARK	617
COLL OF NOTRE DAME	10	LOYOLA COLL	108	TOWSON STATE	155	U OF MD-EASTERN SHORE	8
COLUMBIA UNION COLL	6	MORGAN STATE	45	U OF BALTIMORE	235		
FROSTBURG STATE	64	MT ST MARYS COLL	62	U OF MD-BALTO	54		

MASSACHUSETTS

AMERICAN INTERNATL	30	BOSTON U	137	MERRIMACK COLL	66	SUFFOLK	54
ANNA MARIA COLL	2	CLARK U	8	NICHOLS COLL	36	U OF LOWELL	61
ASSUMPTION COLL	40	COLLEGE OF HOLY CROSS	44	NORTH ADAMS STATE	21	U OF MASS-AMHERST	147
ATLANTIC UNION COLL	4	EASTERN NAZARENE	2	NORTHEASTERN U	263	U OF MASS-BOSTON	53
BABSON COLL	90	FITCHBURG STATE	19	SALEM STATE	49	WESTERN NEW ENG COLL	72
BENTLEY COLL	336	GORDON COLL	1	SIMMONS COLL	11	WESTFIELD ST COLL	16
BOSTON COLL	188	HARVARD	3	SOUTHEASTERN MASS	52		
BOSTON ST COLL	1	MASS INST OF TECH	3	STONEHILL COLL	33		

MICHIGAN

ADRIAN COLL	40	DETROIT COLL OF BUS	33	MARYGROVE COLL	2	SIENA HEIGHTS COLL	6
ALBION COLL	29	EASTERN MICH	89	MERCY COLL OF DETROIT	4	SPRING ARBOR COLL	4
ALMA COLL	7	FERRIS STATE	62	MICHIGAN STATE	340	U OF DETROIT	46
ANDREWS	21	GRAND VALLEY ST	50	MICHIGAN TECH	22	U OF MI-ANN ARBOR	142
AQUINAS COLL	17	HILLSDALE COLL	27	NORTHERN MICH	31	U OF MI-DEARBORN	64
CALVIN COLL	25	HOPE COLL	19	NORTHWOOD INST	36	U OF MI-FLINT	45
CENTRAL MICH	122	LAKE SUPERIOR STATE	19	OAKLAND U	45	WALSH COLLEGE	193
CLEARY COLL	8	LAWRENCE INST TECH	17	OLIVET COLL	3	WAYNE STATE	121
DAVENPORT COLLEGE	35	MADONNA COLL	13	SAGINAW VALLEY ST	26		

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MINNESOTA							
AUGSBURG COLL	218	COLL OF ST SCHOLASTIC	8	HAMLINE	2	ST CLOUD STATE	114
BEMIOJI STATE	29	COLL OF ST TERESA	3	MANKATO STATE	105	ST JOHNS U	24
BETHEL COLL	10	COLL OF ST THOMAS	148	MOORHEAD STATE	81	ST MARYS COLL	8
COLL OF ST BENEOICT	15	CONCORDIA MOORHEAO	22	NORTHWESTERN COLL	5	U OF MN-OULUTH	59
COLL OF ST CATHERINE	22	GUSTAVUS ADOLPHUS	24	SOUTHWEST STATE	20	U OF MN-MNPLS	163
MISSISSIPPI							
ALCORN STATE	42	JACKSON STATE	44	MS ST U	167	RUST COLLEGE	2
BELHAVEN COLL	21	MILLSAPS COLL	30	MS U FOR WOMEN	17	U OF MS	127
DELTA STATE	57	MS COLL	68	MS VALLEY STATE	1	U OF SOUTHERN MS	175
MISSOURI							
AVILA COLL	12	FONTBONNE COLL	8	NORTHEAST MO STATE	56	ST LOUIS U	82
CENTRAL METH COLL	7	LINCOLN U	12	NORTHWEST MO STATE	21	TARKIO COLL	2
CENTRAL MO STATE	50	LINDENWOOD COLL	15	PARK COLL	23	U OF MO-COLUMBIA	166
COLUMBIA COLL	16	MARYVILLE COLL	29	ROCKHURST COLL	50	U OF MO-KANSAS CITY	100
CULVER-STOCKTON COLL	5	MO BAPTIST COLL	2	SCHOOL OF THE OZARKS	9	U OF MO-ST LOUIS	205
DEVRY INST	7	MO SOUTHERN STATE	46	SOUTHEAST MO STATE	69	WASHINGTON U	39
DRURY COLL	21	MO VALLEY COLL	3	SOUTHWEST BAPTIST COLL	4	WEBSTER COLL	15
EVANGEL COLL	11	MO WESTERN ST COLL	29	SOUTHWEST MO STATE	162	WILLIAM JEWELL COLL	20
MONTANA							
CARROLL COLL	8	GREAT FALLS COLL	9	ROCKY MTN COLL	5		
EASTERN MONTANA COLL	27	MONTANA ST UNIV	39				
NEBRASKA							
BELLEVUE COLL	92	DANA COLL	3	MIOLAND LUTHERAN COLL	14	U OF NEBR-OMAHA	50
CHAORON STATE	13	DOANE COLL	10	NEBR-WESLEYAN	17	UNION COLL	5
CONCORDIA TCHRS COLL	3	HASTINGS COLL	5	PERU STATE COLL	9		
CREIGHTON	29	KEARNEY STATE	27	U OF NEBR-LINCOLN	95		
NEVADA							
U OF NV-LAS VEGAS	91						
NEW HAMPSHIRE							
DARTMOUTH COLL	56	NATHANIEL HAWTHORNE	2	NEW ENGLANO COLL	7	NH PLYMOUTH STATE	29
FRANKLIN PIERCE COLL	18	NEW ENGLAND AERO INST	1	NH COLL	81	RIVIER COLL	3

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NEW JERSEY

BLOOMFIELD COLL	53	GLASSBORO STATE	86	RICHARD STOCKTON ST	89	ST ELIZABETH COLL	16
CALDWELL COLL	7	KEAN COLL OF NJ	146	RIDER COLL	183	ST PETERS COLL	93
FARLGH DCKSN-MADISON	101	MONMOUTH COLL	98	RUTGERS U-CAMDEN	123	THOMAS A EDISON COLL	11
FARLGH DCKSN-RTHFD	49	MONTCLAIR STATE	245	RUTGERS U-NEW BRNSWK	252	TRENTON STATE	73
FARLGH DCKSN-TEANECK	76	NJ INST TECH	3	RUTGERS U-NEWARK	389	UPSALA COLL	13
GEORGIAN CT COLL	50	RAMAPO COLL OF NJ	80	SETON HALL	230		

NEW MEXICO

COLL OF SANTA FE	120	EASTERN NEW MEXICO	28	NEW MEXICO STATE	117	U OF NEW MEXICO	95
COLL OF THE SO WEST	6	NEW MEXICO HIGHLANDS	12	U OF ALBUQUERQUE	5		

NEW YORK

ADELPHI	154	DAEMEN COLL	5	MT ST VINCENT COLL	2	ST JOHNS	418
ALFRED	28	DOMINICAN BLAUVELT	26	NAZARETH OF RCHSTR	12	ST THOMAS AQUINAS	40
CANISIUS COLL	71	DOWLING COLL	111	NEW ROCHELLE COLL	1	SUNY AT ALBANY	292
CLARKSON U	52	DYOUVILLE COLL	8	NEW YORK U	319	SUNY AT BINGHAMTON	237
COLGATE U HAMILTON	2	ELMIRA COLL	14	NIAGARA U	55	SUNY AT BUFFALO	178
COLL OF ST ROSE	15	FORDHAM	196	NY TECH INST-NYC	13	SUNY COLL BROCKPORT	22
COLLEGE OF INSURANCE	2	HOFSTRA	392	NY TECH INST-WESTBURY	55	SUNY COLL EMPIRE STATE	5
COLUMBIA U	20	HOUGHTON COLL	7	PACE U-NY	376	SUNY COLL FREDONIA	43
CORNELL	13	IONA COLL	132	PACE U-PLEASANTVILLE	269	SUNY COLL GENESEO	76
CORNELL U STATUTORY	18	ITHACA COLL	66	PACE U-WHITE PLAINS	92	SUNY COLL MARITIME	1
CUNY BERNARD BARUCH	673	KINGS COLL	4	PRATT INST	1	SUNY COLL OLD WESTURY	106
CUNY BROOKLYN COLL	217	L I U-BKLYN CENTER	55	REGENTS EXTERNAL DEG	14	SUNY COLL OSWEGO	100
CUNY CITY COLL	4	L I U-CW POST	254	RENSSELAER POLY INST	12	SUNY COLL PLATTSBURGH	78
CUNY GRAD CENTER	1	L I U-SOUTHAMPTON	14	ROCHESTER INST TECH	79	SUNY COLL UTICA-ROME	41
CUNY HUNTER COLL	110	LADYCLIFF COLL	1	RUSSELL SAGE COLL	13	SYRACUSE	146
CUNY LEHMAN COLL	94	LE MOYNE COLL	121	SIENA COLL	180	TOURO	69
CUNY MEDGAR EVERS	18	MANHATTAN COLL	103	SKIDMORE COLL	4	U OF ROCHESTER	21
CUNY QUEENS COLL	381	MARIST COLL	36	ST BONAVENTURE U	87	UNION COLL	10
CUNY STATEN ISLAND	67	MARYMOUNT MANHATTAN	10	ST FRANCIS COLL	39	UTICA COLL-SYRACUSE	38
CUNY YORK	64	MERCY COLL	56	ST JOHN FISHER COLL	54	WAGNER COLL	15

NORTH CAROLINA

APPALACHIAN STATE	219	FAYETTEVILLE STATE	13	METHODIST COLL	14	ST AUGUSTINES COLL	11
ATLANTIC CHRISTIAN	23	GARDNER-WEBB COLL	26	NC AGRIC & TECH	69	U OF NC-ASHEVILLE	29
BELMONT ABBEY COLL	18	GREENSBORO COLL	9	NC CENTRAL	35	U OF NC-CHAPEL HILL	151
BENNETT COLL	3	GUILFORD COLL	55	NC ST U-RALEIGH	178	U OF NC-CHARLOTTE	130
CAMPBELL U	42	HIGH POINT COLL	57	NC WESLEYAN COLL	16	U OF NC-GREENSBORO	110
CATAWBA COLL	18	JOHNSON C SMITH U	14	PEMBROKE STATE	22	U OF NC-WILMINGTON	72
DUKE	9	LENOIR-RHYNE COLL	28	PFIEFFER COLL	10	WAKE FOREST	46
EAST CAROLINA	92	LIVINGSTONE COLL	1	QUEENS COLL	15	WESTERN CAROLINA U	37
ELIZABETH CITY STATE	15	MARS HILL COLL	7	SHAW U	2	WINGATE COLL	7
ELON COLL	37	MEREDITH COLL	33	ST ANDREWS PRESBY	3		

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NORTH DAKOTA							
DICKINSON STATE	18	MARY COLL	10	MINOT STATE	23	U OF NO DAKOTA	112
JAMESTOWN COLL	5	MAYVILLE STATE	9	NO DAKOTA STATE	43		
OHIO							
AIR FORCE INST TECH	7	DEVRY INSTI	8	MT VERNON NAZARENE	12	U OF DAYTON	88
ANTIOCH COLL	1	DYKE COLL	26	MUSKINGUM COLL	14	U OF STEUBENVILLE	22
ASHLAND COLL	20	FINDLAY COLL	12	NOTRE DAME COLL	18	U OF TOLEDO	112
BALDWIN-WALLACE COLL	105	FRANKLIN U	95	OHIO DOMINICAN COLL	9	URBANA COLL	7
BLUFFTON COLL	6	HEIDELBERG COLL	12	OHIO NORTHERN	18	WALSH COLL	19
BOWLING GREEN STATE	125	JOHN CARROLL U	73	OHIO STATE	419	WILBERFORCE	5
CAPITAL U	31	KENT STATE	119	OHIO U	113	WILMINGTON COLL	8
CASE WESTERN RESERVE	42	LAKE ERIE COLL	14	OHIO WESLEYAN	27	WITTENBERG U	15
CEDARVILLE COLL	18	MALONE COLL	8	OTTERBEIN COLL	31	WRIGHT STATE	99
CENTRAL STATE	14	MARIETTA COLL	14	RIO GRANDE COLL	6	XAVIER	61
CLEVELAND STATE	197	MIAMI U	331	TIFFIN U	18		
COLL OF WOOSTER	1	MT ST JOSEPH	13	U OF AKRON	196		
DEFIANCE COLL	8	MT UNION COLL	30	U OF CINCINNATI	208		
OKLAHOMA							
BARTLESVILLE WESLEYAN	108	LANGSTON U	38	OK CITY U	31	SOUTHEASTERN OK STATE	21
BETHANY NAZARENE	9	NORTHEASTERN OK ST	49	OK PANHANDLE ST	14	SOUTHWESTERN OK STATE	37
CAMERON U	32	NORTHWESTERN OK ST	20	OK ST U	124	U OF OK-NORMAN	95
CENTRAL STATE	117	OK BAPTIST	5	ORAL ROBERTS U	22	U OF SCI & ARTS-OK	8
EAST CENTRAL OK STATE	33	OK CHRISTIAN COLL	8	PHILLIPS U	15		
OREGON							
COLUMBIA CHRISTIAN	51	LEWIS & CLARK COLL	2	PACIFIC U	2	U OF OREGON	86
EASTERN OR STATE	18	LINFIELD COLL	25	PORTLAND STATE	115	U OF PORTLAND	21
GEORGE FOX COLLEGE	1	OREGON STATE	54	SOUTHERN OR STATE	28	WARNER PACIFIC COLL	1

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PENNSYLVANIA

ALBRIGHT COLL	32	DUQUESNE	133	LINCOLN U	9	ST FRANCIS COLL	30
ALLEGHENY COLL	3	EASTERN COLL	10	LYCOMING COLL	15	ST JOSEPHS COLL	130
ALLIANCE COLL	2	ELIZABETHTOWN COLL	31	MARYWOOD COLL	19	ST VINCENT COLL	43
ALVERNIA COLL	13	FRANKLIN & MARSHALL	37	MERCYHURST COLL	16	SUSQUEHANNA U	26
BEAVER COLL	7	GANNON U	27	MESSIAH COLL	17	TEMPLE	286
BLOOMSBURG U	98	GENEVA COLL	11	MILLERSVILLE U	37	THIEL COLL	24
BUCKNELL U	57	GETTYSBURG COLL	18	MORAVIAN COLL	25	U OF PA	113
CALIFORNIA U	34	GROVE CITY COLL	40	MUHLENBERG COLL	40	U OF PITTSBURGH	157
CARLOW COLL	6	GWYNEDD-MERCY COLL	12	PA ST U-BEHREND	28	U OF SCRANTON	163
CARNEGIE-MELLON U	7	HOLY FAMILY COLL	10	PA ST U-CAPITOL	77	URSINUS COLL	28
CEDAR CREST COLL	13	INDIANA U OF PA	176	PA ST U-U PARK	436	VILLANOVA	336
CHATHAM COLLEGE	1	JUNIATA COLL	6	PHILA TEXTILE & SCI	69	WAYNESBURG COLL	15
CHESTNUT HILL COLL	4	KINGS COLL	108	POINT PARK COLL	19	WEST CHESTER U OF PA	52
CHEYNEY U OF PA	7	KUTZTOWN U OF PA	27	ROBERT MORRIS COLL	193	WESTMINSTER COLL	22
CLARION U OF PA	64	LA ROCHE COLL	9	ROSEMONT COLL	7	WIDENER U	105
COLL MISERICORDIA	11	LA SALLE COLL	200	SETON HILL COLL	1	WILKES COLL	57
DE VLY COLL SCI & AGR	14	LEBANON VALLEY COLL	19	SHIPPENSBURG U OF PA	61		
DREXEL	241	LEHIGH U	149	SPRING GARDEN COLL	8		

PUERTO RICO

ANTILLIAN COLL	38	CAYEY U COLL-PR	68	SACRED HEART COLL	44
BAYAMON CENTRAL U	8	INTER AMER-HATO REY	189	U OF PR-MAYAGUEZ	98
CATHOLIC U OF PR	94	INTER AMER-SAN GERMN	44	U OF PR-RIO PIEDRAS	737

RHODE ISLAND

BARRINGTON COLL	11	JOHNSON & WALES U	26	RHODE ISLAND COLLEGE	26	ROGER WILLIAMS-PROV	1
BRYANT COLL	196	PROVIDENCE COLL	95	ROGER WILLIAMS	9	SALVE REGINA-NEWPORT	16

SOUTH CAROLINA

BAPT COLL-CHARLESTON	133	COLUMBIA COLL	13	LIMESTONE COLL	1	U OF SC-COASTAL	30
BENEDICT COLL	4	CUKER COLL	3	NEWBERRY COLL	4	U OF SC-COLUMBIA	183
BOB JONES U	52	ERSKINE COLL	6	PRESBYTERIAN COLL	22	U OF SC-SPARTANBURG	14
CENTRAL WESLEYAN	6	FRANCIS MARION COLL	17	SC STATE	18	VOORHEES COLL	2
CHARLESTON COLL	44	FURMAN	32	THE CITADEL	26	WINTHROP COLL	42
CLEMSON	140	LANDER COLL	7	U OF SC-AIKEN	18		

SOUTH DAKOTA

AUGUSTANA COLL	28	DAKOTA WESLEYAN U	3	NATL COLL OF BUS	20	SIOUX FALLS COLL	11
BLACK HILLS STATE	31	HURON COLL	2	NORTHERN STATE	27	U OF SD	102
DAKOTA STATE	3	MT MARTY COLL	3	SD STATE	5		

NASBA STATISTICAL INFORMATION SERVICE

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TENNESSEE

AUSTIN PEAY STATE	38	FREED-HARDEMAN COLL	10	MEMPHIS STATE	146	TENN WESLEYAN COLL	17
BELMONT COLL	29	KING COLL	2	MIDDLE TENN STATE	103	TREVECCA NAZARENE	6
BETHEL COLLEGE	5	KNOXVILLE COLL	1	MILLIGAN COLL	10	TUSCULUM COLL	1
CARSON NEWMAN COLL	11	LAMBUTH COLL	7	SOUTHERN COLL	12	U OF TN-CHATTANOOGA	91
CHRISTIAN BROS COLL	41	LANE COLLEGE	2	STEED COLL	1	U OF TN-KNOXVILLE	184
DAVID LIPSCOMB COLL	52	LE MOYNE-OWEN COLL	2	TENN STATE	36	U OF TN-MARTIN	47
EAST TENN STATE	69	LINCOLN MEMORIAL U	10	TENN TECH	72	U OF TN-NASHVILLE	9
FISK U	3	MARYVILLE COLL	1	TENN TEMPLE	6	UNION U	30

TEXAS

ABILENE CHRISTIAN	51	LAMAR U	22	ST EDWARDS U	13	U OF HOUSTON	84
AMER TECHNOLOGICAL U	2	LAREDO STATE	5	ST MARYS U-SAN ANTONIO	28	U OF HOUSTON CLEAR LAK	50
ANGELO STATE	24	LETOURNEAU COLL	3	ST THOMAS U	7	U OF HOUSTON DOWN TOWN	35
AUSTIN COLL	5	LUBBOCK CHRISTIAN	5	STEPHEN F AUSTIN STATE	57	U OF HOUSTON-VICTORIA	20
BAYLOR	90	MARY HARDIN-BAYLOR	14	SUL ROSS STATE	3	U OF NORTH TEXAS	125
BISHOP COLL	3	MCMURRAY COLL	8	TARLETON STATE	28	U OF TEX-ARLINGTON	177
CORPUS CHRISTI STATE U	24	MIDWESTERN STATE	32	TEX A&I-KINGSVILLE	11	U OF TEX-AUSTIN	245
DALLAS BAPTIST COLL	14	OUR LADY OF LAKE	8	TEX A&M	247	U OF TEX-DALLAS	128
DEVRY INSTI	3	PAN AMERICAN U	15	TEX CHRISTIAN	49	U OF TEX-EL PASO	61
E TEXAS BAPT COLL	4	PAUL QUINN COLLEGE	1	TEX LUTHERAN COLL	5	U OF TEX-PERMIAN BASIN	14
E TEXAS STATE	42	PRAIRIE VIEW A & M	7	TEX SOUTHERN	7	U OF TEX-SAN ANTONIO	115
HARDIN-SIMMONS U	7	RICE	8	TEX TECH	89	U OF TEX-TYLER	43
HOUSTON BAPTIST	6	SAM HOUSTON STATE	33	TEX WESLEYAN COLL	12	WAYLAND BAPT COLL	1
HOWARD PAYNE U	8	SOUTHERN METHODIST	55	TEX WOMANS U	17	WEST TEX STATE	38
HUSTON-TILLOTSON	2	SOUTHWEST TEX STATE	71	TRINITY U	6		
INCARNATE WORD COLL	5	SOUTHWESTERN U	8	U OF DALLAS	7		

UTAH

BRIGHAM YOUNG	196	U OF UTAH	115	WEBER STATE	50
SOUTHERN UTAH STATE	17	UTAH STATE	71		

VERMONT

CASTLETON ST COLL	32	JOHNSON STATE COLL	3	SOUTHERN VT COLL	2	TRINITY COLL	6
CHAMPLAIN COLLEGE	21	LYNDON STATE COLL	5	ST JOSEPH PROVIDER	6		
GREEN MNT COLL	1	NORWICH U	9	ST MICHAELS COLL	21		

VIRGINIA

AVERETT COLL	72	GEORGE MASON U	207	OLD DOMINION U	131	VA COMMONWEALTH U	134
BRIDGEWATER COLL	25	HAMPTON U	74	RADFORD U	80	VA INTERMONT COLLEGE	2
CHRISTOPHER NEWPORT	71	JAMES MADISON U	171	ROANOKE COLL	17	VA POLY TECH	239
CLINCH VALLEY	27	LONGWOOD COLL	38	SHENANDOAH CONSERVTORY	4	VA STATE	18
COLL OF WILLIAM & MARY	90	LYNCHBURG COLL	25	ST PAULS COLL	3	VA UNION	8
EASTERN MENNONITE	4	MARYMOUNT U	30	U OF RICHMOND	44		
EMORY & HENRY COLL	16	NORFOLK STATE	26	U OF VA	165		

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WASHINGTON							
CENTRAL WASH STATE	208	PACIFIC LUTHERAN	43	U OF PUGET SOUND	32	WESTERN WASH STATE	78
CITY U	52	SEATTLE PACIFIC COLL	15	U OF WASH	223		
EASTERN WASH STATE	66	SEATTLE U	68	WALLA WALLA COLL	12		
GONZAGA U	29	ST MARTINS COLL	26	WASH STATE	112		
WEST VIRGINIA							
BLUEFIELD STATE	30	GLENVILLE STATE	21	U OF CHARLSTON	19	W VA U	204
CONCORD COLL	32	MARSHALL U	97	W VA GRAD STUDIES	2	W VA WESLEYAN	23
DAVIS & ELKINS COLL	7	SALEM COLL	1	W VA INST TECH	23	WEST LIBERTY STATE	36
FAIRMONT STATE	46	SHEPHERD COLL	43	W VA STATE	51		
WISCONSIN							
CARROLL COLL	54	MT MARY COLL	4	U OF WI-MADISON	175	U OF WI-STEVENS PT	23
CARTHAGE COLL	29	MT SENARIO COLL	2	U OF WI-MILWAUKEE	176	U OF WI-STOUT	2
EDGEWOOD COLL	12	NORTHLAND COLLEGE	4	U OF WI-OSHKOSH	83	U OF WI-SUPERIOR	11
LAKELAND COLL	58	ST NORBERT COLL	20	U OF WI-PARKSIDE	23		
MADISON BUS COLL	2	U OF WI-EAU CLAIRE	85	U OF WI-PLATTEVILLE	13		
MARQUETTE U	139	U OF WI-LA CROSSE	32	U OF WI-RIVER FALLS	22		
WYOMING							
U OF WYOMING	183						