1995 Edition

CPA Candidate Performance on the Uniform CPA Examination

NASBA

National Association of State Boards of Accountancy
380 Lexington Avenue, New York, NY 10168-0002

Copyright © 1995 by the National Association of State Boards of Accountancy

CONTENTS

Introduction 1
Changes in the Uniform CPA Examination 3
Trends in Examination Participation 3
A National View of Performance 4
National Passing Percentages by Subject 4
Comparison of Overall Passing Percentages 5
Comparison of Passing Percentage By Subject 5
Performance by Jurisdiction 6
Success Ranking by Jurisdiction 7
College and University Data 10
Institutional Representation 11
Ranking of Colleges and Universities by Number of Candidates 11
Institutional Passing Rates 12
Ranking of Colleges and Universities by Percentage Passing Individual Examination Subjects 12
Ranking of Colleges and Universities by Percentage Passing All Subjects Taken 14
Colleges and Universities with the Highest Percentage of Candidates Passing All Subjects Taken 15
Characteristics of Candidates 16
Level of Education 16
Total Semester Hours 16
Scores on Academic Aptitude Examinations 17
Total First-time Candidates Reporting Scores on Academic Aptitude Examinations 17
Estimated Average Scores on Academic Aptitude Tests for First-time Candidates 18
Ratios of First-time Passing Rates 19
Supplementary Examination Preparation 20
Ratios of Success Percentages for Candidates Participating in CPA Review Courses 21
Ratios of Success Percentages by Type of CPA Review Course 21
Decision to Major in Accounting 22
Timing of Decision to Major in Accounting 22
Historical Comparison of Decision to Major in Accounting 23
Summary 23

May 1994 Tabular Reports 25
1 Performance of First-time Candidates by Jurisdiction 26
2 Performance of Repeat Candidates by Jurisdiction 28
3 Performance of All Candidates by Jurisdiction 30
4 Successful Candidate Report — Candidates Taking All Four Subjects and Passing All Four Subjects 32
5 Performance of Candidates by Highest Level of Education Achieved 34
6 Performance of Candidates by Total Semester Hours 35
8 Performance of First-time Candidates by SAT and ACT Scores 36
9 Performance of First-time Candidates by GRE and GMAT Scores 37
10 Performance of Candidates by Supplementary Study 38
11 Performance of First-time Candidates by Decision to Study Accounting 39
12A Performance of First-time Candidates without Advanced Degrees by School 40
12B Performance of First-time Candidates with Advanced Degrees by School 56
12C Performance of Repeat Candidates without Advanced Degrees by School 60
12D Performance of Repeat Candidates with Advanced Degrees by School 81
13 School Index — Total Candidates for Each College and University 88

November 1994 Tabular Reports 97
1 Performance of First-time Candidates by Jurisdiction 98
2 Performance of Repeat Candidates by Jurisdiction 100
3 Performance of All Candidates by Jurisdiction 102
4 Successful Candidate Report — Candidates Taking All Four Subjects and Passing All Four Subjects 104
5 Performance of Candidates by Highest Level of Education Achieved 106
6 Performance of Candidates by Total Semester Hours 107
8 Performance of First-time Candidates by SAT and ACT Scores 108
9 Performance of First-time Candidates by GRE and GMAT Scores 109
10 Performance of Candidates by Supplementary Study 110
11 Performance of First-time Candidates by Decision to Study Accounting 111
12A Performance of First-time Candidates without Advanced Degrees by School 112
12B Performance of First-time Candidates with Advanced Degrees by School 129
12C Performance of Repeat Candidates without Advanced Degrees by School 134
12D Performance of Repeat Candidates with Advanced Degrees by School 155
13 School Index — Total Candidates for Each College and University 163

INTRODUCTION

The National Association of State Boards of Accountancy (NASBA) has gathered data on CPA examination candidates since 1982 and began publishing reports on performance and selected characteristics in 1985. This book reports on the Uniform CPA Examinations given in May and November 1994.

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 U.S. jurisdictions. To participate in the study, a board of accountancy distributes a questionnaire to each examination candidate requesting biographic and demographic information. Completed questionnaires are sent by the boards to NASBA at the conclusion of both the May and November examinations. Candidate information is entered into a computer system and matched against examination grades to generate statistical reports of performance. The identities and grades of individual candidates are kept confidential.

In 1994, NASBA revised extensively the candidate questionnaire based on consultation with professional and educational leaders. Reports have been added to summarize performance of all candidates by jurisdiction (Report 3), candidates taking all four subjects and passing all four subjects (Report 4), performance of candidates related to total semester hours (Report 6), performance of first-time candidates related to GRE and GMAT scores (Report 9), and performance of first-time candidates related to timing of decision to study accounting (Report 11). Reports deleted were related to academic major, overall grade point average, accounting experience, performance by number of subjects undertaken, and performance by number of sittings per subject.

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 [AUDIT], Business Law & Professional Responsibilities [LPR], Financial Accounting & Reporting—Business Enterprises [FARE], and Accounting and Reporting—Taxation, Managerial, and Governmental and Not-for-Profit Organizations [ARE]) 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 two or more subjects or achieving a minimum score on the subjects failed. Conditioning requirements and credit earned have not been considered in preparing this report.

The tabular reports show the percentages of candidates earning passing scores on each subject, passing none of the subjects taken, and passing at least one, but not all, of the subjects taken. Again there are variations among jurisdictions. Most jurisdictions require first-time candidates to take all four subjects and repeat candidates to take all remaining subjects. However, five jurisdictions are not as strict; candidates may take fewer than all of the subjects for which they are eligible and receive grades only in the subjects completed. This latter approach tends to enhance a jurisdiction's passing rates, both in the individual subjects and especially in the "all subjects taken" category, because candidates can concentrate on specific subjects, and may be credited with passing all subjects (for purposes of these reports) even if they attempted fewer than the number required in most jurisdictions. This issue is addressed more extensively in the discussion of performance by jurisdiction and Report 4, which shows candidates taking all four subjects and passing all four 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 and NASBA records and thus are accurate, candidate characteristics are accepted as reported by the candidates themselves. Other than an independent determination of first-time status for those candidates registering through NASBA's CPA Examination Services Division, no attempt is made to verify candidate representations, nor to edit the candidate data for reasonableness. Undoubtedly, there are situations where candidates intentionally or unintentionally omit or misrepresent data. Moreover, whenever there is a change in the questionnaire, as there was in 1994, the opportunity arises for misunderstanding by candidates (or correction of previous misunderstanding) which increases the likelihood of inconsistent reporting among years. As noted where appropriate, such misstatements probably vary based upon the characteristic 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.

CHANGES IN THE UNIFORM CPA EXAMINATION

In 1994, the AICPA made perhaps the most sweeping format changes in the history of the Uniform CPA Examination. The examination was shortened from 19.5 hours to 15.5 and scheduled to be completed in two days rather than two and one-half, as in the past. Time devoted to Auditing was increased, and that for Business Law (retitled Business Law & Professional Responsibilities), was decreased. The Accounting Theory and Accounting Practice sections were replaced with: Financial Accounting & Reporting—Business Enterprises; and Accounting & Reporting—Taxation, Managerial, and Governmental and Not-for-Profit Organizations. These new sections test the knowledge previously tested in Accounting Theory and Accounting Practice.

Other examination changes in 1994 included a greater emphasis on objective questions, grading of essay questions for writing skills as well as content, and allowing candidates to use hand-held calculators where needed. It is considered unlikely that the above changes will affect examination participation, though short-term effects may occur. It is probable, however, that there will be changes in passing rates because of the restructured examination. One focus of this narrative is to obtain a preliminary idea of the nature of these changes.

TRENDS IN EXAMINATION PARTICIPATION

The total number of CPA examination candidates declined in 1994. There were 61,650 candidates in May and 69,151 in November. Overall, this represents a seven percent decrease from 1993 and a nine percent decrease from 1990, the all-time high. As in prior years, slightly more than one-third of the candidates took the examination for the first time.

Presumably the 1994 decline results primarily from lower enrollments and graduations from accounting and business schools, which in turn are a reaction to the slowness in the economy and public accounting in the early 1990s. Some candidates also may have delayed taking the examination because of the changes in format and that is somewhat substantiated by the rise in candidate population in November 1993.

After a phenomenal growth from 1950 to 1983 (a compounded rate of 7.9 percent per year), examination participation has advanced much more moderately in recent years. With the rather sharp decline experienced in 1994, the number of candidates was just slightly above the level experienced in 1981, the last time that participation was this low.

A NATIONAL VIEW OF PERFORMANCE

Jurisdictional and national passing percentages by subject and overall are presented in Reports 1, 2, and 3. National percentages are summarized below.

NATIONAL PASSING PERCENTAGES BY SUBJECT

	May 1994	November 1994
First-time candidates:		
Auditing	32.8%	29.4%
Business Law & Professional Responsibilities	32.5	33.1
Financial Accounting & Reporting—Business Enterprises	33.7	30.8
Accounting & Reporting—Other Areas	32.5	29.2
All subjects taken	17.6%	15.5%
Some subject(s)	32.0	32.0
No subjects	50.4	52.5
Repeat candidates:		
Auditing	35.1%	34.3%
Business Law & Professional Responsibilities	35.7	36.7
Financial Accounting & Reporting—Business Enterprises	29.7	32.5
Accounting & Reporting—Other Areas	28.7	30.9
All subjects taken	29.4%	29.4%
Some subject(s)	27.8	28.8
No subjects	42.8	41.8
All candidates:		
Auditing	34.2%	32.1%
Business Law & Professional Responsibilities	34.4	35.0
Financial Accounting & Reporting—Business Enterprises	31.4	31.7
Accounting & Reporting—Other Areas	30.4	30.1
All subjects taken	25.5%	24.2%
Some subject(s)	29.2	30.0
No subjects	45.3	45.8

The new examination format, possibly reinforced by other factors, had mixed effects on examination performance in 1994. In both May and November, the percentage of first-time candidates passing all subjects was down from 1993, and the percentages of first-time candidates passing no subjects also were down. Results generally were better for 1994 repeat candidates than in 1993. The percentage passing all subjects declined in May but rebounded in November and exceeded 1993. At both examinations in 1994, fewer repeat candidates failed all subjects. A generalization from this table is that candidates, especially first-time candidates overall have adjusted well to the new format.

The following table compares overall 1994 performance to the previous year. As in prior years, repeat candidates performed substantially better than first-time candidates. This is because repeat candidates generally undertake fewer subjects.

COMPARISON OF OVERALL PASSING PERCENTAGES

	May 1993	November 1993	May 1994	November 1994
First-time candidates:				
All subjects taken	19.4%	17.8%	17.6%	15.5%
Some subject(s)	29.4	29.3	32.0	32.0
No subjects	51.3	52.9	50.4	52.5
Repeat candidates:				
All subjects taken	30.4%	28.3%	29.4%	29.4%
Some subject(s)	25.6	26.6	27.8	28.8
No subjects	44.0	45.0	42.8	41.8

The next table shows changes in passing percentages for individual subjects. Although 1994 scores improved on the AUDIT and LPR sections compared to their predecessor subjects, this was offset by declines in FARE and ARE (from 1993 passing percentages in Accounting Theory and Accounting Practice). There were three exceptions to this general rule--the passing percentage in the AUDIT section for first-time candidates declined slightly in November 1994, and the FARE and ARE passing percentages for November 1994 repeat candidates increased over the Accounting Theory and Accounting Practice percentages for November 1993. Moreover, although repeat candidates continued to perform better in AUDIT and LPR, as in the past, higher results for first-time candidates in Accounting Theory and Accounting Practice (as compared to repeat candidates) thus far have not been continued with the FARE and ARE sections.

COMPARISON OF PASSING PERCENTAGE BY SUBJECT

	May 1993	November 1993	May 1994	November 1994
First-time candidates:				
Auditing	30.5%	29.6%	32.8%	29.4%
Business Law	31.0	30.3		
Business Law & Professional Responsibilities			32.5	33.1
Accounting Theory	35.2	32.7		
Financial Accounting & Reporting—Business Enterprises			33.7	30.8
Accounting Practice	34.6	33.0		
Accounting & Reporting—Other Areas			32.5	29.2
Repeat candidates:				
Auditing	34.8%	33.9%	35.1%	34.3%
Business Law	34.8	34.1		
Business Law & Professional Responsibilities			35.7	36.7
Accounting Theory	31.8	31.2		
Financial Accounting & Reporting—Business Enterprises			29.7	32.5
Accounting Practice	31.7	29.6		
Accounting and Reporting—Other Areas			28.7	30.9

A majority of all candidates, i.e., first-time and repeat taken as a group, take all four subjects. This is because all but five jurisdictions require first-time candidates to take all subjects not previously passed. More than 50 percent of these first-time candidates fail all subjects, and those passing just one subject do not earn conditional credit in any jurisdiction. Thus, there also is a large number of repeat candidates who are taking four subjects.

Report 4, which is new this year, summarizes the performance of candidates taking all four subjects and passing all four subjects by jurisdiction and in total. Jurisdictional effects are discussed in the next section. On an overall basis, Report 4 shows that 55 percent of all May 1994 candidates and 60 percent of all November 1994 candidates took all four subjects. Of these, 11.2 percent passed all four subjects in May and 10.7 percent passed all four in November. These are lower passing percentages than reported in Report 1 for first-time candidates passing all subjects taken (17.6 percent in May 1994 and 15.5 percent in November 1994). Although some of this difference arises because a substantial number of first-time candidates in two jurisdictions take fewer than four subjects (as discussed in the next section), primarily it indicates that in general repeat candidates who take all four subjects are not as well prepared as first-time candidates as a group.

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 the national average. The honor roll states for 1994 are presented below.

HONOR ROLL STATES

May 1994	November 1994
Arizona	Arizona
California	California
Colorado	Colorado
Delaware	Florida
Florida	Georgia
Illinois	Hawaii
Iowa	Illinois
Minnesota	Minnesota
Montana	Missouri
Nevada	Montana
New York	Nevada
Utah	New York
Virginia	Ohio
Washington	Oregon
Wisconsin	Utah
Wyoming	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 1994	
1	Wyoming	37.2
2	Iowa	31.6
3	Montana	29.5
4	Illinois	27.7
5	Delaware	26.3
6	Utah	25.5
7	Minnesota	25.3
8	Oregon	25.2
9	Colorado	25.1
10	Idaho	24.1

Rank	Jurisdiction	Percentage Passing
	NOVEMBER 1994	
1	Florida	31.9
2	Wyoming	28.6
3	Wisconsin	28.3
4	Arizona	27.2
5	Colorado	25.5
6	Utah	25.4
7	Oregon	24.3
8	Vermont	23.8
9	Minnesota	23.5
10	Guam	22.2

First-time Candidates Passing Auditing

Rank	Jurisdiction	Percentage Passing
	MAY 1994	
1	Wyoming	60.5
2	Florida	49.6
3	Montana	45.5
4	Minnesota	45.1
5	Illinois	44.1

Rank	Jurisdiction	Percentage Passing
	NOVEMBER 1994	
1	Utah	56.7
2	Florida	52.5
3	Virgin Islands	50.0
4	Nevada	43.2
5	Wyoming	42.9

First-time Candidates Passing Business Law & Professional Responsibilities

Rank	Jurisdiction	Percentage Passing
	MAY 1994	
1	Iowa	53.1
2	Minnesota	49.1
3	Utah	49.0
4	Wyoming	48.8
5	Wisconsin	44.7

Rank	Jurisdiction	Percentage Passing
	NOVEMBER 1994	
1	Florida	51.9
2	Wisconsin	48.3
3	Colorado	46.9
4	Arizona	44.5
5	Montana	42.9
	Wyoming	42.9

First-time Candidates Passing Financial Accounting & Reporting—Business Enterprises

Rank	Jurisdiction	Percentage Passing
	MAY 1994	
1	Montana	53.5
2	Iowa	52.2
3	Oregon	51.0
4	Minnesota	49.5
5	Utah	46.9

Rank	Jurisdiction	Percentage Passing
	NOVEMBER 1994	
1	Utah	56.7
2	Wisconsin	55.0
3	Oregon	53.4
4	Florida	53.0
5	Montana	51.5

First-time Candidates Passing Accounting & Reporting—Other Areas

Rank	Jurisdiction	Percentage Passing
	MAY 1994	
1	Wyoming	52.4
2	Idaho	51.9
3	Iowa	51.5
4	Montana	50.5
5	Oregon	47.7

Rank	Jurisdiction	Percentage Passing
	NOVEMBER 1994	
1	Florida	55.9
2	Wisconsin	51.7
3	Oregon	46.0
4	Minnesota	44.9
5	Utah	44.8

The major statutory difference among jurisdictions that affects passing statistics is the requirement to take all subjects not previously passed, which prevails in all but five of the 54 jurisdictions (California, New Mexico, New York, Pennsylvania, and the Virgin Islands). Other things equal, candidates who take fewer than four subjects are more likely to pass all of them than if they take all four subjects at once. A mitigating factor is that candidates in these five jurisdictions must pass at least two subjects to earn any credit.

The Virgin Islands, of course, involves relatively few candidates, and Report 4 shows that the percentages of New Mexico and Pennsylvania candidates taking all four subjects are very close to the national average. However, in both California and New York (the two largest jurisdictions), substantially fewer candidates take four subjects--only 29 percent in California and 17 percent in New York, compared to a national average of 55 percent in May 1994 and 60 percent in November 1994.

For both California and New York, therefore, one would expect that first-time candidates would be more likely to pass all subjects taken than first-time candidates in the other jurisdictions. Report 1 shows that this occurs, but California's advantage is not inconsistent with the relative performance of its candidates taking all four subjects (Report 4), which implies that the State's requirement does not significantly impact on its passing percentages. New York, however, appears much stronger on Report 1 (first-time candidates) than on Report 4. In May 1994, 19.9 percent of first-time New York candidates passed all subjects taken, but only 10.5 percent of those taking four subjects passed all four. Comparably, the national passing percentage is 17.6 percent for first-time candidates and 11.2 percent for all candidates taking four subjects. Unless there are behavioral effects that have not been ascertained, the implication is that New York's first-time "all subjects passed" percentage is inflated somewhat because a large portion of its first-time candidates do not take all four subjects.

The following table (drawn from Report 4) lists the highest-ranked jurisdictions in terms of percentage of candidates taking all four subjects and passing all four subjects. There is considerable congruence between this list and the first table in this section of the report which lists first-time candidates passing all subjects taken.

SUCCESS RANKING BY JURISDICTION

Candidates Taking All Four Subjects and Passing All Four Subjects

Rank	Jurisdiction	Percentage Passing	Rank	Jurisdiction	Percentage Passing
	May 1994			November 1994	
1	Wyoming	26.2	1	Wisconsin	24.1
2	Iowa	25.2	2	Florida	22.4
3	Montana	23.2	3	Utah	22.0
4	Minnesota	20.5	4	Minnesota	20.8
5	Illinois	20.4	5	Arizona	19.8
6	Colorado	19.5	6	Colorado	18.6
7	Wisconsin	19.3	7	Wyoming	17.1
8	Oregon	18.2	8	Oregon	17.0
9	Arizona	17.4	9	Hawaii	15.3
10	Delaware	17.0	10	Montana	14.7

COLLEGE AND UNIVERSITY DATA

Graduates from more than 1000 colleges and universities are represented among the candidates for the Uniform CPA Examination. (See the School Index, Report 13, 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:

12-A	First-time Candidates Without Advanced Degrees by School
12-B	First-time Candidates With Advanced Degrees by School
12-C	Repeat Candidates Without Advanced Degrees by School
12-D	Repeat Candidates With Advanced Degrees by School

The desirability of reporting these data is somewhat controversial. 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 preparation, and the jurisdiction's requirements for examination eligibility and conditioning.

On the other hand, there is wide interest in these data. Schools are understandably curious about how their students performed and how 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 will also be pressure on state boards of accountancy to produce these data, as many previously did. The purpose of NASBA's 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 226 institutions with 20 or more first-time candidates without advanced degrees in May and 281 institutions with at least 20 such candidates in November. This is a slight decrease from 1993, but the number of colleges represented by first-time candidates with advanced degrees continues to increase. In May 1994, there were 44 institutions with 10 or more advanced degree candidates, and in November 1994 there were 82. Combining the totals for both examinations, this is a 100 percent increase from 1990. Even from 1993, there was a substantial increase in institutions producing large numbers of advanced-degree holders; there were four schools in May 1994 with 50 or more graduates (compared to two the prior year) and six in November 1994 (with only one in November 1993).

Listed below are the colleges and universities with the most candidates from each category.

RANKING OF COLLEGES AND UNIVERSITIES
BY NUMBER OF CANDIDATES

May 1994			November 1994		
Rank	School	Number	Rank	School	Number
	Candidates Without Advanced Degrees				
1	University of Illinois-Urbana	292	1	University of Maryland-College Park	180
2	University of Northern Iowa	171	2	Baruch College of CUNY	158
3	Indiana University-Bloomington	155	3	Arizona State University	139
4	University of Maryland-College Park	121	4	University of Alabama-Tuscaloosa	134
5	Baruch College of CUNY	114	5	University of Puerto Rico-Rio Piedras	127
	University of California-Santa Barbara	114	6	Villanova University	126
7	University of California-Los Angeles	112	7	Pennsylvania State University-University Park	119
8	Ohio State University	111	8	Ohio State University	118
9	Illinois State University	110	9	Miami University	114
10	University of Notre Dame	101		University of Alabama-Birmingham	114
	Candidates With Advanced Degrees				
1	Brigham Young University	66	1	Northeastern University	67
2	University of Florida	65	2	University of Alabama-Tuscaloosa	61
3	University of North Carolina-Chapel Hill	55	3	Auburn University	59
	University of Texas-Austin	55		University of Alabama-Birmingham	59
5	University of Illinois-Urbana	37	5	Brigham Young University	58

INSTITUTIONAL PASSING RATES

The schools with the highest passing percentages for first-time candidates on individual examination subjects are listed below for the May 1994 and November 1994 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 1994			NOVEMBER 1994		
Rank	School	Percentage Passing	Rank	School	Percentage Passing
	Candidates Without Advanced Degrees				
	Auditing				
1	Georgetown University	76.2	1	University of Arkansas-Fayetteville	59.4
2	Northern Illinois University	70.1	2	Northern Illinois University	58.4
3	University of Colorado-Denver	70.0	3	University of Michigan-Ann Arbor	57.6
	Illinois State University	70.0	4	University of Wisconsin-Madison	56.5
5	Montana State University	68.5	5	University of Virginia	56.1
	Business Law & Professional Responsibilities				
1	University of Northern Iowa	76.6	I	University of Wisconsin-Madison	69.6
2	University of Colorado-Denver	70.0	2	University of Wisconsin-LaCrosse	67.5
3	University of Wisconsin-Madison	68.2	3	University of South Florida	67.3
4	Illinois Wesleyan University	67.6	4	University of Michigan-Ann Arbor	63.6
5	Northern Illinois University	65.7	5	Eastern Washington State University	62.5
	Financial Accounting & Reporting—Business Enterprises				
I	Montana State University	81.5	I	University of Washington	63.6
2	Wake Forest University	78.7		University of Wisconsin-Milwaukee	63.6
3	University of Wisconsin-Madison	72.7	3	Northern Illinois University	63.4
4	University of Northern Iowa	70.2	4	University of Wisconsin-LaCrosse	62.5
5	Northern Illinois University	70.1	5	University of Michigan-Ann Arbor	62.1
	Accounting & Reporting—Other Areas				
1	Northern Illinois University	79.1	I	Northern Illinois University	61.4
2	Illinois State University	69.1	2	University of Wisconsin-Whitewater	61.0
3	Northeast Missouri State University	66.7	3	University of South Florida	59.2
4	University of Northern Iowa	64.3	4	University of Delaware	57.9
5	Idaho State University	64.0	5	University of Wisconsin-LaCrosse	57.5

MAY 1994			NOVEMBER 1994		
Rank	School	Percentage Passing	Rank	School	Percentage Passing
	Candidates With Advanced Degrees				
	Auditing				
1	University of Michigan-Ann Arbor	92.9	1	University of South Florida	83.3
2	University of Florida	80.0	2	University of Virginia	73.7
	University of New Mexico	80.0	3	University of Iowa	72.7
	Business Law & Professional Responsibilities				
1	University of North Carolina-Chapel Hill	80.0	1	University of South Florida	88.9
2	University of Florida	78.5	2	University of Michigan-Ann Arbor	83.3
3	Manchester College (Indiana)	76.9	3	State University of New York-Albany	80.0
				University of Miami	80.0
				University of Minnesota-Minneapolis	80.0
	Financial Accounting & Reporting—Business Enterprises				
1	University of Montana	88.2	1	University of Michigan-Ann Arbor	94.4
2	University of North Carolina-Chapel Hill	85.5	2	University of Illinois-Chicago	90.9
3	Manchester College (Indiana)	84.6	3	Ohio State University	90.0
	Accounting & Reporting—Other Areas				
1	Manchester College (Indiana)	100.0	1	University of Michigan-Ann Arbor	83.3
2	University of Texas-Austin	87.3	2	University of Illinois-Chicago	81.8
3	University of Montana	82.4	3	University of Florida	76.5

The following table lists the ten schools whose first-time candidates without advanced degrees had the highest passing rates for all subjects taken. It also includes schools that had the five highest passing rates among candidates with advanced degrees. To be eligible for the lists, 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.

The earlier comments on mandatory participation of first-time candidates in all four subjects are pertinent here. Schools may have a reporting advantage, certainly in terms of percentage passing all subjects taken and somewhat on individual subjects, if their graduates take the examination for one of the jurisdictions (California, New Mexico, New York, Pennsylvania and the Virgin Islands) which do not require that first-time candidates take all four subjects. The principal effects (based on a review of Reports 4 and 12) appear to be in New York and to an extent, in California. There is no effective way to adjust for this factor, therefore passing percentages have been accepted as presented in Report 12, and rankings (both for 1994 and previous years) have been prepared on that basis.

RANKING OF COLLEGES AND UNIVERSITIES
BY PERCENTAGE PASSING ALL SUBJECTS TAKEN

MAY 1994			NOVEMBER 1994		
Rank	School	Percentage Passing	Rank	School	Percentage Passing
	Candidates Without Advanced Degrees				
1	Northern Illinois University	50.7	1	University of Michigan-Ann Arbor	43.9
2	University of Pennsylvania	50.0	2	University of South Florida	41.8
3	University of Northern Iowa	45.6		University of Pennsylvania	41.8
4	University of Colorado-Denver	45.0	4	University of Wisconsin-Madison	41.3
5	University of Illinois-Urbana	44.9	5	Trenton State University	40.7
6	Northeast Missouri State University	43.6	6	University of Florida	40.5
7	University of California-Los Angeles	42.9	7	University of Wisconsin-LaCrosse	40.0
	Georgetown University	42.9	8	Western Washington State University	39.1
9	Montana State University	42.6	9	Eastern Washington State University	37.5
10	University of Colorado-Boulder	42.1	10	Ohio University	36.0
	Candidates With Advanced Degrees				
1	University of Michigan-Ann Arbor	71.4	1	Baruch College of CUNY	71.4
2	University of Montana	70.6	2	University of South Florida	61.1
3	State University of New York-Buffalo	66.7		University of Michigan-Ann Arbor	61.1
4	University of North Carolina-Chapel Hill	61.8	3	University of Texas-Austin	55.0
5	University of Florida	60.0	4	University of California-Los Angeles	54.5
	University of Texas-Austin	60.0		University of Illinois-Chicago	54.5
				University of Iowa	54.5

Among undergraduate institutions, Northern Illinois had the highest overall passing percentage on a May examination for the third time since 1985, and the University of Michigan led November for the second time. The front-runners among advanced degree holders were also repeat leaders, the University of Michigan heading May for the second time and Baruch College leading November for the third. In fact, given the many schools eligible for the above lists, it is noteworthy that many schools have appeared on these lists on several occasions. The following table recognizes those schools that have been listed five or more times in the ten years (20 examinations) that these data have been compiled.

COLLEGES AND UNIVERSITIES WITH THE HIGHEST PERCENTAGE
OF CANDIDATES PASSING ALL SUBJECTS TAKEN
1985-1994

Candidates Without Advanced Degrees

School	Listings
University of Pennsylvania	16
Northern Illinois University	14
University of Wisconsin-Madison	12
University of Michigan-Ann Arbor	9
Montana State University	9
State University of New York-Albany	9
University of Illinois-Urbana	8
University of Northern Iowa	8
University of California-Santa Barbara	5
Idaho State University	5
University of Minnesota-Minneapolis	5

Candidates With Advanced Degrees

School	Listings
University of Texas-Austin	11
Baruch College of CUNY	9
University of California-Los Angeles	7
University of South Florida	7
State University of New York-Buffalo	6
University of Wisconsin-Madison	6
University of Denver	5
University of Michigan-Ann Arbor	5

CHARACTERISTICS OF CANDIDATES

Two questions in the 1994 candidate questionnaire addressed the nature of candidates' educational background. The first, summarized in Report 5, asked for academic degrees earned to date or expected to be earned in the 120 days subsequent to the examination. The second (Report 6) requested total semester hours earned or to be earned within 120 days. The latter data are being reported for the first time.

Normally, Report 7 would contain the responses to a third question, regarding semester hours spent in accounting. This question has been deleted from this year's study due to data processing problems in 1994. However, in 1993, Report 7 indicated that the average semester hours for first-time candidates with advanced degrees was 32, and for those with bachelor's degrees, 26. Somewhat greater examination success was reported by candidates with up to 35 semester hours, but with more than that, performance deteriorated.

As noted in the introduction, two previously presented characteristics associated with educational background have been omitted from the 1994 study. These were overall grade point average, which historically has been strongly associated with positive examination performance, and academic major, which has had little effect. A related characteristic omitted from the 1994 study was accounting experience by years and type. Like academic major, accounting experience had little association with examination performance.

LEVEL OF EDUCATION

The percentage of first-time candidates with advanced degrees rose sharply in 1994 from 10.9 percent to 12.9 percent in May and 11.8 percent to 14.7 percent in November. The movement toward the 150-hour educational requirement in many jurisdictions is believed to be the major cause for this increase. Nearly 40 percent of the first-time candidates with advanced degree held the master of accountancy. Next most popular was a non-accounting MBA, followed by an MBA with an accounting concentration. Relatively few candidates held non-business master's, law degrees, or doctorates.

Contrary to previous experience, fewer repeat candidates held advanced degrees (12.2 percent in May and 12.7 percent in November). This occurred because candidates who begin taking the examination before imposition of the 150-hour requirement are not required to achieve 150 hours if they complete the examination within a statutory period.

Completion of an advanced degree is associated with enhanced CPA examination performance. In 1994, first-time candidates who held advanced degrees were 63 percent more likely to pass all subjects taken than candidates who held only bachelor's degrees. Most successful were those with the master of accountancy, followed by the MBA with a concentration in accounting and the non-business master's degree.

TOTAL SEMESTER HOURS

More than one quarter of the first-time candidates in May 1994 reported more than 150 semester hours of academic study, and one sixth reported more than 160 hours. Fewer than half of the first-time candidates reported fewer than 130 hours, and only 5 percent reported fewer than 120. The average candidate in May reported 134 semester hours, which was equaled in November.

Consistent with the lower incidence of advanced degrees among repeat candidates, semester hours for repeat candidates also were lower than for first-time candidates. Once again data were consistent between May and November 1994, the average repeat candidate reporting 130 semester hours.

Among first-time candidates, there was a clear-cut advantage if one had more than 150 hours. This is consistent with the superiority associated with advanced degrees. First-time candidates with more than 150 hours had a 50 percent better chance to pass all subjects, when compared to those with fewer than 150 hours. Somewhat surprisingly, this advantage was only 15 percent for repeat candidates, not nearly so great a disparity. Perhaps this indicates that better prepared advanced degree holders tend to pass all subjects the first time, thus eliminating themselves from the repeat candidate pool.

Semester hours of accounting are subject to some reporting error. Besides the normal risk of misunderstanding instructions or lack of correct recall, there also is a danger that the candidate will incorrectly convert quarter hours to semester hours or fail to make this conversion when needed.

SCORES ON ACADEMIC APTITUDE EXAMINATIONS

NASBA has reported candidate scores on the Scholastic Aptitude Test (SAT) and the American College Testing examination (ACT) since the inception of its program. In 1994, it added scores on the Graduate Record Examination (GRE) and the Graduate Management Admissions Test (GMAT). Scores and relationships to CPA examination performance for first-time candidates are presented in Report 8 for the SAT and the ACT, and in Report 9 for the GRE and the GMAT.

Candidates reporting scores on these examinations are shown in the following table. In some cases, candidates reported only partial scores. Both the SAT and the ACT have considerable representation among the candidates, but the GMAT is far more popular than the GRE.

TOTAL FIRST-TIME CANDIDATES REPORTING
SCORES ON ACADEMIC APTITUDE EXAMINATIONS

	May 1994		November 1994	
	Number of Candidates	Percentage of Total Candidates	Number of Candidates	Percentage of Total Candidates
holastic Aptitude Test (SAT)	8,497	42.0%	10,134	39.2%
nerican College Testing (ACT)	5,733	28.4	6,924	26.7
aduate Record Examination (GRE)	275	1.4	366	1.4
aduate Management Admissions Test (GMAT)	3,121	15.4	3,990	15.4

It is probable that the SAT and ACT scores reported by candidates are biased upward (not only in 1994 but also for the SAT and the ACT in prior years). These scores are difficult to remember, and some 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 academic aptitude scores, a relationship which is still substantial. An assumption of the study is that this upward bias, to the extent it exists, is consistent from year to year, thus allowing the tracking of trends.

With this caution, "average" scores on these academic achievement examinations are presented in the following table. The "average" scores are estimates based on interpolation to find the median score reported by the candidate. Comparison of 1994 SAT and ACT scores with the prior year shows a slight deterioration, particularly in November. Greater volatility in the GRE is a result of the relatively few candidates reporting these scores.

ESTIMATED AVERAGE SCORES ON ACADEMIC APTITUDE TESTS
FOR FIRST-TIME CANDIDATES

	May 1993	November 1993	May 1994	November 1994
SAT Verbal	517	516	508	505
SAT Mathematics	579	581	577	569
ACT Verbal	24.0	24.0	24.1	23.7
ACT Mathematics	25.6	25.5	25.6	25.0
GRE Verbal			553	527
GRE Quantitative			601	595
GRE Analytical			594	581
GMAT			543	541

As noted, higher SAT and ACT scores historically have been strongly associated with above average performance on the CPA examination. This prevailed in 1994, as did a strong positive association between scores on the GRE and the GMAT. This is illustrated in the following table, which shows the ratio of passing percentages for groups of first-time candidates to passing percentages for all first-time candidates. Candidates have been divided among a high group (scores of 28 and above on the ACT or 600 and above on the other examinations), a middle group (24 to 27 on the ACT or 500-599 on the other examinations) and a low group (under 24 for the ACT or under 500 for the other examinations). A ratio of 1.0 indicates parity with the average candidate, so the high ratios cited for the high group and the low ratios for the low group are strong indications of the effectiveness of academic aptitude examination scores as predictors of examination success. The less consistent relationship noted for the GRE examinations may result because few candidates report scores for this examination.

RATIOS OF FIRST-TIME PASSING RATES
Based on Academic Aptitude Examination Scores

	High Group	Middle Group	Low Group
May 1994			
SAT Verbal	1.93	1.35	.69
SAT Mathematics	1.64	.91	.47
ACT Verbal	2.03	1.37	.77
ACT Mathematics	1.91	1.13	.57
GRE Verbal	2.98	1.23	.99
GRE Quantitative	2.38	1.01	1.03
GRE Analytical	2.43	1.10	.29
GMAT	2.66	1.48	.56
November 1994			
SAT Verbal	2.11	1.31	.82
SAT Mathematics	1.72	1.00	.51
ACT Verbal	1.92	1.19	.69
ACT Mathematics	1.77	1.01	.58
GRE Verbal	2.85	1.86	1.05
GRE Quantitative	2.63	1.25	.27
GRE Analytical	2.55	1.49	.51
GMAT	2.79	1.63	.66

SUPPLEMENTARY EXAMINATION PREPARATION

Nearly two-thirds of first-time candidates and more than half of repeat candidates reported participating in a CPA review course in the six months prior to the 1994 examinations. For those candidates with a course, primary emphasis was on the proprietary (privately offered) course, which was cited by 86 percent of the first-timers and 90 percent of repeat candidates. College-sponsored non-credit courses were prominent for first-time May candidates (15 percent of those taking a course) but only half as important in November. Only five to six percent of repeat candidates with review courses cited the college-sponsored course. Firm-sponsored courses were the choice of fewer than five percent of repeat candidates and even fewer of the first-time candidates.

Reported CPA review course enrollment was up in 1994, but this may be in part a response to the new candidate questionnaire, where the question is more prominently positioned. The new questionnaire, moreover, does not make it clear that only classroom courses are to be cited and does not provide home study as an option. It is possible that some candidates, wishing to claim credit for their independent study, included study courses based upon independently purchased materials. It also is likely that some candidates included college courses that were taken for credit and disregarded the instruction to only cite courses taken in the preceding six months. Certainly it can be concluded, however, that a substantial proportion of the candidate body has received preparation outside the formal education system.

Two tables in this section relate the effectiveness of the CPA coaching course preparation (in terms of passing percentages) to the success of candidates with no review course. The first table is based on total participation in all three types of review course, and the second details performance by type of course. In both tables, the success level for those with no course is set at 1. A score above 1 shows superior performance for those taking the review course, and a score below 1.0 indicates performance below those candidates with no course. Referring to the first table, for example, first-time candidates who had a coaching course were 41 percent more likely to pass the Auditing section in May 1994 and 43 percent more likely to pass it in November 1994, in comparison to candidates with no coaching course.

Based on these tables, a number of observations may be offered:

- CPA coaching courses were much more helpful for first-time candidates than repeat candidates. Review courses were most beneficial on the LPR and ARE sections. This was particularly true for the proprietary courses.
- Coaching courses in general were more effective for the FARE and ARE sections in November 1994 than they had been in May 1994, the first time those subjects were offered.
- Proprietary courses were helpful in all subjects, but their strongest area was the LPR section. Their relative contribution to FARE and ARE increased in November over May. (In May 1994, for the first time in the history of these data, proprietary courses were generally outperformed by college-sponsored courses. In November 1994, proprietary courses resumed their traditional position as leader in the group.)
- College-sponsored courses were more valuable in general in May 1994, but they did contribute in November to success on the FARE and ARE sections.
- Firm-sponsored courses make their greatest contributions in Auditing. This applies to both first-time and repeat candidates. Firm-sponsored courses also are helpful in LPR for repeat candidates and to first-time candidates in all areas.

RATIOS OF SUCCESS PERCENTAGES
FOR CANDIDATES PARTICIPATING IN CPA REVIEW COURSES

	First-Time Candidates		Repeat Candidates	
	May 1994	November 1994	May 1994	November 1994
Auditing	1.41	1.43	1.09	1.14
Business Law & Professional Responsibilities	1.56	1.66	1.17	1.22
Financial Accounting & Reporting—Business Enterprises	1.39	1.48	1.14	1.15
Accounting & Reporting—Other Areas	1.45	1.59	1.20	1.28
Passing all subjects taken	1.62	1.84	1.00	1.05
Passing one or more subjects	1.32	1.36	1.10	1.13

RATIOS OF SUCCESS PERCENTAGES
BY TYPE OF CPA REVIEW COURSE

	First-Time Candidates		Repeat Candidates	
	May 1994	November 1994	May 1994	November 1994
Auditing				
College-sponsored	1.43	1.17	1.02	.98
Proprietary	1.41	1.45	1.09	1.14
Firm-sponsored	1.38	1.41	1.20	1.42
Business Law & Professional Responsibilities				
College- sponsored	1.49	1.19	1.03	.95
Proprietary	1.58	1.71	1.18	1.24
Firm-sponsored	1.30	1.30	1.05	1.21
Financial Accounting & Reporting—Business Enterprises				
College-sponsored	1.49	1.32	.99	1.01
Proprietary	1.37	1.49	1.16	1.16
Firm-sponsored	1.29	1.44	.97	1.03
Accounting & Reporting—Other Areas				
College-sponsored	1.60	1.53	1.15	1.11
Proprietary	1.44	1.60	1.21	1.30
Firm-sponsored	1.12	1.22	1.00	1.01

DECISION TO MAJOR IN ACCOUNTING

In 1994, NASBA asked candidates to indicate when they decided to study accounting. Report 11 relates the responses of first-time candidates to performance on the examination. Candidates were given the choices shown in the following table. (The "other" choice presumably attracted those candidates who could not recall with certainty.)

TIMING OF DECISION TO MAJOR IN ACCOUNTING

	Graduate		Undergraduate	
	May 1994	November 1994	May 1994	November 1994
High school or earlier	20.8%	22.5%	38.9%	38.2%
Lower division college	26.2	24.3	38.6	37.9
Upper division college	10.4	11.2	10.9	11.2
After undergraduate degree	33.7	32.6	7.4	7.9
Other	8.8	9.4	4.2	4.8

Not surprisingly, those obtaining graduate degrees decided on accounting at a later time, but close to half had made their decisions by the end of the sophomore year. Far more candidates were attracted to accounting (and graduate training in accounting) after graduation than during the last two years of the undergraduate program.

At the undergraduate level, nearly 80 percent had decided on accounting by the end of the sophomore year. This was equally divided between high school and the first two years of college.

As a general rule, the later one is attracted to accounting, the better the candidate performs on the CPA examination. This applies regardless of whether one obtains a graduate degree. First-time 1994 candidates who chose accounting in high school were 20 percent less likely to pass all subjects. Those making the selection after the bachelor's degree (but who did not obtain an advanced degree) strongly outperformed other undergraduate degree holders; with an advanced degree, their passing percentage (all subjects) exceeded that for other advanced degree holders by about 15 percent.

Although this was the first year that this question was asked in the NASBA questionnaire, it was incorporated by the AICPA in a predecessor program. The former program did not differentiate between graduate and bachelor's degree holders, but an aggregation of the May 1994 responses allows the comparison presented below. The strong 1994 tendency to make a decision in high school continues a trend already observed in 1970. Similarly, there has been an ongoing movement toward fewer decisions while in college, particularly in the lower division. As compared to 1970, many more 1994 candidates decided upon accounting after the bachelor's degree, but this change had largely taken place by 1980.

HISTORICAL COMPARISON OF DECISION TO MAJOR IN ACCOUNTING

	May 1970	May 1980	May 1994
High school or earlier	29.3%	33.9%	38.4%
Lower division college	53.3	41.9	38.9
Upper division college	13.1	12.1	11.4
After undergraduate degree	4.3	12.2	11.3

SUMMARY

The 1994 NASBA study of CPA examination candidate characteristics and performance continues a tradition of reporting data begun in the early 1980s. In general, the results affirm those reported in prior years. The jurisdictions associated with above average examination success, and the academic institutions with outstanding results, also show considerable consistency. Educational level scores on academic aptitude examinations, CPA review course preparation, and semester hours of collegiate study (a characteristic reported for the first time) all were strongly associated with CPA examination performance.

May 1994
Tabular Reports

1 Performance of First-time Candidates by Jurisdiction

2 Performance of Repeat Candidates by Jurisdiction

3 Performance of All Candidates by Jurisdiction

4 Successful Candidate Report — Candidates Taking All Four Subjects and Passing All Four Subjects

5 Performance of Candidates by Highest Level of Education Achieved

6 Performance of Candidates by Total Semester Hours

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

9 Performance of First-time Candidates by GRE and GMAT Scores

10 Performance of Candidates by Supplementary Study

11 Performance of First-time Candidates by Decision to Study Accounting

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

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

12C Performance of Repeat Candidates without Advanced Degrees by School

12D Performance of Repeat Candidates with Advanced Degrees by School

13 School Index — Total Candidates for Each College and University

NASBA STATISTICAL INFORMATION SERVICE

Performance of First-Time Candidates by Jurisdiction

MAY 1994 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	1.7	342	21.4	17.6	17.0	19.3	9.1	68.4	22.5
Alaska	.2	36	19.4	16.7	36.1	27.8	11.1	58.3	30.6
Arizona	.9	178	42.4	40.7	44.1	40.4	23.0	39.9	37.1
Arkansas	.8	152	19.1	13.2	19.1	25.7	6.6	66.4	27.0
California	10.6	2,150	35.8	39.5	39.8	36.9	20.7	46.7	32.7
Colorado	1.6	323	42.7	42.4	39.9	40.9	25.1	39.0	35.9
Connecticut	.7	141	28.4	19.1	19.1	22.7	10.6	63.1	26.2
Delaware	.3	57	38.6	38.6	45.6	36.8	26.3	49.1	24.6
District of Columbia	.2	50	26.5	20.0	22.0	22.0	16.0	72.0	12.0
Florida	1.3	256	49.6	42.2	40.3	41.9	21.9	35.5	42.6
Georgia	4.2	839	34.8	33.8	34.1	33.5	18.5	47.9	33.6
Guam	.1	11	9.1	9.1	18.2	9.1		81.8	18.2
Hawaii	.5	100	36.0	29.0	34.3	27.3	16.0	53.0	31.0
Idaho	.4	79	31.6	31.6	40.5	51.9	24.1	44.3	31.6
Illinois	8.4	1,692	44.1	41.9	44.8	44.1	27.7	40.3	32.0
Indiana	2.3	466	30.3	30.0	31.8	32.0	16.7	53.4	29.8
Iowa	2.3	462	41.9	53.1	52.2	51.5	31.6	34.4	34.0
Kansas	.7	137	18.2	20.4	22.6	24.8	7.3	63.5	29.2
Kentucky	.8	155	23.2	18.1	23.9	23.9	7.7	60.0	32.3
Louisiana	1.6	324	28.7	34.3	28.4	24.7	14.5	53.1	32.4
Maine	.3	66	18.2	22.7	15.2	16.7	9.1	69.7	21.2
Maryland	3.0	603	30.0	30.9	29.4	26.8	15.9	56.7	27.4
Massachusetts	2.4	480	31.5	30.5	31.0	29.8	16.0	53.5	30.4
Michigan	2.4	479	28.9	24.4	30.3	31.7	12.5	53.7	33.8
Minnesota	1.4	277	45.1	49.1	49.5	43.3	25.3	32.9	41.9
Mississippi	.7	151	14.6	11.9	11.9	11.3	4.6	73.5	21.9
Missouri	2.3	469	32.8	26.8	32.3	31.0	14.5	49.5	36.0
Montana	1.0	200	45.5	42.0	53.5	50.5	29.5	36.0	34.5

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

REPORT NUMBER 01

NASBA STATISTICAL INFORMATION SERVICE

Performance of First-Time Candidates by Jurisdiction

MAY 1994 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	1.0	196	27.6	28.1	31.3	24.0	13.8	57.7	28.6
Nevada	.3	51	29.4	25.5	25.5	33.3	15.7	58.8	25.5
New Hampshire	.3	60	18.6	37.3	25.0	33.3	11.7	53.3	35.0
New Jersey	2.3	458	18.0	23.5	13.7	16.3	4.1	64.4	31.4
New Mexico	.4	86	27.5	26.3	26.9	28.2	15.1	58.1	26.7
New York	8.1	1,631	30.5	34.3	31.9	31.5	19.9	54.9	25.1
North Carolina	2.8	574	33.7	32.2	39.9	33.1	18.3	47.2	34.5
North Dakota	.5	95	13.7	18.1	25.3	27.7	9.5	61.1	29.5
Ohio	4.0	799	36.3	35.8	37.6	33.9	18.9	46.8	34.3
Oklahoma	1.5	312	29.2	29.8	19.2	20.2	7.4	51.9	40.7
Oregon	.8	155	41.9	32.9	51.0	47.7	25.2	37.4	37.4
Pennsylvania	4.5	919	20.1	20.1	19.6	19.5	5.2	61.9	32.9
Puerto Rico	.9	181	13.3	9.4	17.1	14.4	6.1	77.3	16.6
Rhode Island	.2	48	25.0	31.3	22.9	25.0	14.6	56.3	29.2
South Carolina	.5	106	22.6	26.4	21.7	28.3	13.2	60.4	26.4
South Dakota	.4	80	22.5	17.5	26.3	28.8	13.8	60.0	26.3
Tennessee	.3	68	39.7	29.4	17.6	25.0	11.8	47.1	41.2
Texas	10.4	2,096	30.1	29.0	29.9	27.9	14.4	52.9	32.7
Utah	.5	98	43.9	49.0	46.9	43.9	25.5	31.6	42.9
Vermont	.2	33	21.2	9.1	18.2	15.2	6.1	69.7	24.2
Virgin Islands		0							
Virginia	3.3	675	38.4	33.4	38.2	37.0	19.1	45.0	35.9
Washington	2.2	451	39.2	31.8	40.9	38.2	19.7	44.8	35.5
West Virginia	.3	58	12.5	12.3	10.7	12.5	6.9	79.3	13.8
Wisconsin	1.3	265	40.9	44.7	46.4	45.3	23.4	35.8	40.8
Wyoming	.2	43	60.5	48.8	45.2	52.4	37.2	34.9	27.9
National Totals	100.0	20,213	32.8	32.5	33.7	32.5	17.6	50.4	32.0

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

REPORT NUMBER 01

NASBA STATISTICAL INFORMATION SERVICE

Performance of Repeat Candidates by Jurisdiction

MAY 1994 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	1.5	621	37.1	41.1	36.2	35.6	30.6	32.5	36.9
Alaska	.3	113	28.8	39.3	28.4	28.1	30.1	45.1	24.8
Arizona	1.1	455	42.9	51.0	44.8	37.4	36.5	31.6	31.9
Arkansas	.8	311	28.0	30.2	32.0	26.6	24.8	42.8	32.5
California	12.0	4,967	41.5	43.9	37.9	34.8	36.2	40.5	23.3
Colorado	1.2	481	43.4	44.4	39.5	39.1	33.9	32.6	33.5
Connecticut	1.2	503	36.7	30.5	26.2	27.7	25.4	43.1	31.4
Delaware	.2	94	35.6	33.3	29.0	27.6	35.1	39.4	25.5
District of Columbia	.3	126	22.2	29.5	17.0	15.2	16.7	60.3	23.0
Florida	1.4	593	34.9	43.1	34.9	34.3	34.1	34.2	31.7
Georgia	3.5	1,449	36.4	38.1	28.2	31.3	28.7	38.1	33.2
Guam	.1	25	21.4	35.0	5.3	11.8	20.0	60.0	20.0
Hawaii	.4	172	31.1	34.6	31.1	27.8	27.9	41.3	30.8
Idaho	.2	98	26.6	27.1	15.4	16.0	20.4	53.1	26.5
Illinois	4.6	1,904	35.9	41.2	33.3	30.8	33.7	38.0	28.3
Indiana	1.6	683	31.7	29.2	26.1	25.5	25.3	46.9	27.8
Iowa	.9	354	31.4	37.1	35.0	29.1	31.4	39.8	28.8
Kansas	.5	190	29.2	30.7	27.9	30.3	29.5	40.5	30.0
Kentucky	.8	324	33.1	33.1	32.9	25.4	27.2	42.3	30.6
Louisiana	1.1	443	33.1	37.2	29.5	33.1	30.0	37.7	32.3
Maine	.3	109	27.7	24.7	19.7	19.4	20.2	48.6	31.2
Maryland	3.7	1,513	33.3	35.4	28.0	26.4	27.6	41.6	30.8
Massachusetts	2.6	1,081	38.8	30.4	32.4	27.4	27.1	38.9	34.0
Michigan	2.3	952	32.2	31.5	28.0	25.4	27.2	44.0	28.8
Minnesota	1.1	464	48.7	53.4	51.8	42.8	43.3	25.6	31.0
Mississippi	.8	334	29.0	30.8	26.8	24.6	23.4	45.2	31.4
Missouri	1.9	800	35.0	34.8	27.6	27.9	28.3	41.9	29.9
Montana	.3	145	30.6	40.5	29.9	34.7	32.4	37.9	29.7

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

REPORT NUMBER 02

NASBA STATISTICAL INFORMATION SERVICE

Performance of Repeat Candidates by Jurisdiction

MAY 1994 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.5	214	37.9	25.3	34.6	24.6	26.2	43.5	30.4
Nevada	.3	129	45.0	41.4	45.7	37.5	33.3	34.9	31.8
New Hampshire	.3	104	34.9	23.6	37.9	42.2	24.0	39.4	36.5
New Jersey	5.1	2,132	23.2	26.1	17.2	19.4	16.7	53.6	29.7
New Mexico	.4	166	34.5	29.9	27.0	25.7	26.5	45.2	28.3
New York	12.8	5,305	39.1	39.8	31.3	33.2	32.2	47.4	20.5
North Carolina	2.4	980	35.4	30.8	27.3	28.0	27.2	44.8	28.0
North Dakota	.3	122	28.0	42.9	32.0	34.8	31.1	32.0	36.9
Ohio	4.4	1,815	30.5	31.5	26.2	26.5	25.8	45.6	28.5
Oklahoma	1.0	428	37.0	37.5	27.1	27.5	30.1	39.5	30.4
Oregon	.5	223	41.3	32.7	37.9	33.9	35.9	35.4	28.7
Pennsylvania	6.4	2,661	31.8	26.3	20.0	24.1	23.0	48.7	28.2
Puerto Rico	1.3	524	30.0	24.0	28.2	18.7	26.5	52.1	21.4
Rhode Island	.4	148	44.0	31.5	23.6	22.9	21.6	41.2	37.2
South Carolina	.9	382	34.0	31.7	31.6	28.3	28.5	39.3	32.2
South Dakota	.3	119	21.9	28.1	34.4	25.7	24.4	45.4	30.3
Tennessee	1.8	758	37.1	35.3	27.0	28.8	25.7	38.7	35.6
Texas	7.2	2,999	34.2	33.7	31.6	26.7	30.7	43.2	26.0
Utah	.4	183	37.0	34.9	33.6	24.5	27.3	37.2	35.5
Vermont	.1	46	52.9	34.2	30.3	44.8	30.4	28.3	41.3
Virgin Islands		7	25.0	50.0		40.0	28.6	71.4	
Virginia	3.2	1,313	35.4	37.2	30.0	27.3	27.3	41.4	31.4
Washington	1.5	623	37.9	42.0	33.1	31.6	32.4	37.1	30.5
West Virginia	.8	330	21.6	22.0	18.4	19.2	17.9	59.1	23.0
Wisconsin	.9	378	44.6	52.3	40.0	40.0	43.7	31.7	24.6
Wyoming	.1	44	51.6	47.2	35.7	43.5	40.9	22.7	36.4
National Totals	100.0	41,437	35.1	35.7	29.7	28.7	29.4	42.8	27.8

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

REPORT NUMBER 02

NASBA STATISTICAL INFORMATION SERVICE

Performance of All Candidates by Jurisdiction

MAY 1994 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < P E R C E N T P A S S I N G > > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	1.6	963	30.4	31.3	27.9	28.0	22.9	45.3	31.8
Alaska	.2	149	25.9	32.5	31.1	28.0	25.5	48.3	26.2
Arizona	1.0	633	42.7	47.2	44.5	38.7	32.7	34.0	33.3
Arkansas	.8	463	24.5	23.7	27.0	26.2	18.8	50.5	30.7
California	11.5	7,117	39.3	42.2	38.7	35.7	31.5	42.4	26.1
Colorado	1.3	804	43.1	43.4	39.7	40.0	30.3	35.2	34.5
Connecticut	1.0	644	34.4	27.3	24.3	26.2	22.2	47.5	30.3
Delaware	.2	151	36.9	35.7	37.0	32.2	31.8	43.0	25.2
District of Columbia	.3	176	23.6	26.2	18.6	17.3	16.5	63.6	19.9
Florida	1.4	849	40.9	42.7	37.1	37.6	30.4	34.6	35.0
Georgia	3.7	2,288	35.7	36.1	30.9	32.3	25.0	41.7	33.3
Guam	.1	36	16.0	25.8	10.0	10.7	13.9	66.7	19.4
Hawaii	.4	272	33.3	32.2	32.6	27.6	23.5	45.6	30.9
Idaho	.3	177	29.1	29.3	30.5	38.0	22.0	49.2	28.8
Illinois	5.8	3,596	40.4	41.6	39.7	38.3	30.9	39.1	30.0
Indiana	1.9	1,149	31.0	29.6	28.9	28.6	21.8	49.5	28.6
Iowa	1.3	816	38.0	47.4	46.0	44.8	31.5	36.8	31.7
Kansas	.5	327	23.8	25.5	25.3	27.4	20.2	50.2	29.7
Kentucky	.8	479	29.2	27.2	29.3	24.7	20.9	48.0	31.1
Louisiana	1.2	767	30.8	35.7	28.9	28.8	23.5	44.2	32.3
Maine	.3	175	23.5	23.9	17.6	18.0	16.0	56.6	27.4
Maryland	3.4	2,116	32.2	33.8	28.5	26.6	24.2	45.9	29.8
Massachusetts	2.5	1,561	36.1	30.5	31.9	28.4	23.7	43.4	32.9
Michigan	2.3	1,431	30.9	28.7	28.9	28.4	22.3	47.2	30.5
Minnesota	1.2	741	47.0	51.4	50.6	43.1	36.6	28.3	35.1
Mississippi	.8	485	23.6	23.8	21.2	19.3	17.5	54.0	28.5
Missouri	2.1	1,269	34.0	31.3	29.8	29.3	23.2	44.7	32.2
Montana	.6	345	40.2	41.5	46.9	46.2	30.7	36.8	32.5

* The ALL, NONE and SOME columns are based on subjects taken (may be fewer than four).

REPORT NUMBER 03

NASBA STATISTICAL INFORMATION SERVICE

Performance of All Candidates by Jurisdiction

MAY 1994 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.7	410	32.1	26.8	32.8	24.2	20.2	50.2	29.5
Nevada	.3	180	39.7	36.0	37.9	35.8	28.3	41.7	30.0
New Hampshire	.3	164	28.2	29.8	32.7	37.9	19.5	44.5	36.0
New Jersey	4.2	2,590	22.1	25.5	16.5	18.7	14.4	55.5	30.0
New Mexico	.4	252	31.6	28.3	27.0	26.8	22.6	49.6	27.8
New York	11.3	6,936	36.3	38.0	31.5	32.6	29.3	49.1	21.6
North Carolina	2.5	1,554	34.6	31.5	33.2	30.5	23.9	45.7	30.4
North Dakota	.4	217	21.0	29.8	28.2	30.6	21.7	44.7	33.6
Ohio	4.2	2,614	32.7	33.2	30.5	29.4	23.7	46.0	30.3
Oklahoma	1.2	740	32.9	33.4	23.0	23.6	20.5	44.7	34.7
Oregon	.6	378	41.6	32.8	44.9	41.9	31.5	36.2	32.3
Pennsylvania	5.8	3,580	27.8	24.2	19.9	22.5	18.5	52.1	29.4
Puerto Rico	1.1	705	24.5	19.3	23.9	16.9	21.3	58.6	20.1
Rhode Island	.3	196	38.2	31.4	23.4	23.6	19.9	44.9	35.2
South Carolina	.8	488	31.0	30.2	28.9	28.3	25.2	43.9	30.9
South Dakota	.3	199	22.2	23.3	30.6	27.3	20.1	51.3	28.6
Tennessee	1.3	826	37.4	34.6	26.0	28.3	24.6	39.3	36.1
Texas	8.3	5,095	32.1	31.4	30.7	27.4	24.0	47.2	28.8
Utah	.5	281	39.8	40.6	39.5	33.7	26.7	35.2	38.1
Vermont	.1	79	37.3	22.5	24.2	29.0	20.3	45.6	34.2
Virgin Islands		7	25.0	50.0		40.0	28.6	71.4	
Virginia	3.2	1,988	36.6	35.6	33.4	31.5	24.5	42.6	32.9
Washington	1.7	1,074	38.6	37.0	37.2	35.4	27.1	40.3	32.6
West Virginia	.6	388	19.6	19.8	17.0	18.1	16.2	62.1	21.6
Wisconsin	1.0	643	42.8	48.6	43.4	42.9	35.3	33.4	31.3
Wyoming	.1	87	56.8	48.1	41.4	49.2	39.1	28.7	32.2
National Totals	100.0	61,650	34.2	34.4	31.4	30.4	25.5	45.3	29.2

* The ALL, NONE and SOME columns are based on subjects taken (may be fewer than four).

REPORT NUMBER 03

NASBA STATISTICAL INFORMATION SERVICE

SUCCESSFUL CANDIDATE REPORT
CANDIDATES TAKING ALL FOUR SUBJECTS AND PASSING ALL FOUR SUBJECTS

MAY 1994 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Alabama	963	644	51	7.9
Alaska	149	81	7	8.6
Arizona	633	322	56	17.4
Arkansas	463	318	15	4.7
California	7,117	2,081	305	14.7
Colorado	804	522	102	19.5
Connecticut	644	405	26	6.4
Delaware	151	100	17	17.0
District of Columbia	176	137	11	8.0
Florida	849	484	62	12.8
Georgia	2,288	1,571	188	12.0
Guam	36	23	0	.0
Hawaii	272	185	19	10.3
Idaho	177	122	19	15.6
Illinois	3,596	2,669	544	20.4
Indiana	1,149	850	93	10.9
Iowa	816	626	158	25.2
Kansas	327	237	12	5.1
Kentucky	479	313	19	6.1
Louisiana	767	528	55	10.4
Maine	175	116	6	5.2
Maryland	2,116	1,391	122	8.8
Massachusetts	1,561	1,027	104	10.1
Michigan	1,431	921	73	7.9
Minnesota	741	453	93	20.5
Mississippi	485	333	10	3.0
Missouri	1,269	863	88	10.2
Montana	345	259	60	23.2
Nebraska	410	306	33	10.8
Nevada	180	111	15	13.5
New Hampshire	164	113	11	9.7
New Jersey	2,590	1,626	33	2.0
New Mexico	252	140	12	8.6
New York	6,936	1,119	117	10.5
North Carolina	1,554	976	122	12.5
North Dakota	217	145	9	6.2
Ohio	2,614	1,742	198	11.4
Oklahoma	740	489	29	5.9
Oregon	378	242	44	18.2
Pennsylvania	3,580	2,008	54	2.7
Puerto Rico	705	387	15	3.9
Rhode Island	196	119	7	5.9
South Carolina	488	291	21	7.2
South Dakota	199	138	13	9.4
Tennessee	826	452	19	4.2

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

REPORT NUMBER 04

NASBA STATISTICAL INFORMATION SERVICE

SUCCESSFUL CANDIDATE REPORT
CANDIDATES TAKING ALL FOUR SUBJECTS AND PASSING ALL FOUR SUBJECTS

MAY 1994 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Texas	5,095	3,323	351	10.6
Utah	281	190	28	14.7
Vermont	79	56	3	5.4
Virgin Islands	7	0	0	.0
Virginia	1,988	1,375	178	12.9
Washington	1,074	723	102	14.1
West Virginia	388	170	3	1.8
Wisconsin	643	446	86	19.3
Wyoming	87	61	16	26.2
TOTAL ALL STATES	61,650	34,329	3,834	11.2

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

REPORT NUMBER 04

NASBA STATISTICAL INFORMATION SERVICE

Performance of Candidates by Highest Level of Education Achieved

MAY 1994 UNIFORM CPA EXAMINATION

EDUCATION LEVEL	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
First-Time Candidates									
Doctoral	.1	25	66.7	58.3	70.8	52.0	44.0	24.0	32.0
Masters in Accounting	5.7	1,036	50.8	50.5	53.0	53.9	32.7	30.1	37.2
MBA Emphasis in Accounting	2.6	465	47.0	40.9	49.5	44.9	26.7	35.9	37.4
Other MBA	3.6	648	42.7	44.7	44.6	40.8	23.6	36.6	39.8
Non-Business Masters	.6	116	39.8	37.8	43.8	42.0	24.1	45.7	30.2
Law Degree	.3	59	39.3	51.0	28.3	33.3	18.6	39.0	42.4
Bachelors	84.8	15,463	31.5	31.3	32.7	31.8	17.0	52.2	30.8
Less than Bachelors	.4	66	40.6	30.8	34.9	33.8	21.2	54.5	24.2
No Degree	1.9	348	22.7	20.8	21.1	19.0	10.3	67.2	22.4
Total Answering	100.0	18,226	33.4	33.0	34.6	33.6	18.4	50.1	31.5
Not Answering		1,987	28.2	28.3	25.9	23.4	10.5	53.3	36.1
Repeat Candidates									
Doctoral	.1	40	56.7	40.7	42.9	47.4	42.5	27.5	30.0
Masters in Accounting	4.8	1,822	43.9	44.3	37.8	40.2	37.0	33.2	29.9
MBA Emphasis in Accounting	2.8	1,086	41.4	41.2	35.9	34.0	34.5	38.0	27.4
Other MBA	3.6	1,388	37.8	40.2	32.5	36.2	32.4	37.1	30.5
Non-Business Masters	.5	191	36.4	35.7	25.9	42.6	30.4	39.3	30.4
Law Degree	.4	151	47.4	65.3	34.5	52.8	41.1	26.5	32.5
Bachelors	84.6	32,354	33.6	34.5	28.4	27.0	27.6	44.0	28.4
Less than Bachelors	.3	133	25.2	22.2	25.6	28.2	22.6	50.4	27.1
No Degree	2.8	1,086	31.8	31.8	26.2	23.6	25.4	47.6	27.0
Total Answering	100.0	38,251	34.5	35.3	29.1	28.2	28.4	43.1	28.5
Not Answering		3,186	44.5	41.3	39.4	37.7	40.9	39.5	19.6

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

REPORT NUMBER 05

NASBA STATISTICAL INFORMATION SERVICE

Performance of Candidates by Total Semester Hours

MAY 1994 UNIFORM CPA EXAMINATION

TOTAL HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
First-Time Candidates									
Fewer than 120	4.9	803	27.5	26.0	30.3	29.3	14.7	55.3	30.0
120 -130	39.5	6,439	31.3	31.6	32.1	31.4	16.8	52.3	31.0
131 - 149	28.1	4,577	31.8	30.2	32.7	32.2	16.8	52.3	30.9
150 - 160	10.8	1,765	40.8	40.2	42.0	38.9	24.1	43.4	32.5
More than 160	16.6	2,708	42.7	43.2	44.4	43.5	25.4	38.1	36.4
Total Answering	100.0	16,292	34.2	33.8	35.3	34.4	18.9	49.1	32.0
Not Answering		3,921	27.3	27.5	26.8	24.8	12.0	55.9	32.1
Repeat Candidates									
Fewer than 120	7.5	2,392	30.9	31.0	27.0	27.5	26.3	45.8	27.9
120 - 130	43.2	13,809	35.1	35.1	29.4	27.2	28.0	42.9	29.1
131 - 149	23.3	7,455	35.0	35.3	28.8	27.1	28.7	43.6	27.8
150 - 160	10.7	3,407	36.8	38.3	32.4	33.7	30.5	38.5	31.0
More than 160	15.3	4,904	37.2	40.0	32.3	33.3	33.2	38.1	28.7
Total Answering	100.0	31,967	35.3	35.9	29.8	28.8	29.1	42.1	28.8
Not Answering		9,470	34.3	34.7	29.2	28.6	30.3	45.4	24.4

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

REPORT NUMBER 06

NASBA STATISTICAL INFORMATION SERVICE

Performance of First-Time Candidates by SAT & ACT Scores

MAY 1994 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < P E R C E N T P A S S I N G > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SAT Verbal									
700 And Above	2.0	168	41.0	37.0	36.8	36.4	28.0	53.0	19.0
600 To 699	11.2	952	57.9	52.5	57.0	51.8	35.1	26.5	38.4
550 To 599	16.8	1,424	46.2	45.2	46.1	43.7	26.6	36.3	37.1
500 To 549	23.7	2,014	38.4	36.6	37.6	36.0	21.6	46.2	32.2
450 To 499	24.3	2,064	28.5	30.0	30.3	27.5	13.6	54.1	32.3
400 To 449	15.3	1,298	22.6	23.1	23.1	23.1	11.7	63.1	25.2
Under 400	6.8	577	15.2	20.6	22.2	21.6	7.8	66.0	26.2
SAT Mathematics									
700 And Above	10.8	913	51.6	49.7	57.5	52.4	34.3	29.5	36.3
600 To 699	30.5	2,589	45.1	44.1	46.6	43.2	26.8	37.7	35.5
550 To 599	19.1	1,621	35.0	34.5	35.2	33.8	18.1	47.9	34.1
500 To 549	19.5	1,653	29.8	29.4	28.2	27.7	14.0	54.9	31.2
450 To 499	11.9	1,013	21.9	22.8	19.6	19.1	9.5	65.2	25.4
400 To 449	6.6	559	16.2	15.8	16.0	14.3	7.2	72.3	20.6
Under 400	1.6	138	9.8	12.7	9.4	11.5	2.9	76.8	20.3
ACT Verbal									
32 And Above	2.2	122	53.4	46.6	52.5	48.7	33.6	34.4	32.0
28 To 31	17.7	999	56.2	51.3	54.7	52.6	36.1	29.8	34.0
24 To 27	35.7	2,016	42.0	40.6	40.4	40.3	24.1	41.0	34.9
20 To 23	32.5	1,837	30.1	30.0	29.8	29.9	15.1	53.9	31.0
Below 20	12.0	677	19.0	21.3	22.8	23.2	9.2	65.1	25.7
ACT Mathematics									
32 And Above	8.2	468	57.5	56.2	63.5	61.5	40.4	23.3	36.3
28 To 31	25.7	1,471	49.4	47.1	50.0	48.6	31.4	34.2	34.4
24 To 27	34.9	1,998	36.8	36.2	35.8	35.5	19.9	46.0	34.1
20 To 23	22.7	1,300	26.8	26.8	25.2	25.0	11.6	58.2	30.2
Below 20	8.7	496	17.2	16.0	15.3	17.1	6.0	71.4	22.6

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

REPORT NUMBER 08

NASBA STATISTICAL INFORMATION SERVICE

Performance of First-Time Candidates by GRE & GMAT Scores

MAY 1994 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GRE Verbal									
700 And Above	6.5	18	72.2	72.2	72.2	77.8	66.7	22.2	11.1
600 To 699	22.5	62	76.3	64.4	66.7	63.8	48.4	14.5	37.1
550 To 599	22.2	61	36.7	33.9	35.6	33.9	14.8	42.6	42.6
500 To 549	19.6	54	51.9	42.6	58.5	58.5	29.6	31.5	38.9
450 To 499	13.5	37	34.3	30.3	32.4	33.3	24.3	56.8	18.9
400 To 449	8.7	24	29.2	16.7	30.4	18.2	12.5	70.8	16.7
Under 400	6.9	19	16.7	26.3	38.9	26.3	10.5	52.6	36.8
GRE Quantitative									
700 And Above	21.5	58	58.6	56.9	61.1	50.0	43.1	31.0	25.9
600 To 699	28.9	78	57.9	60.0	64.9	68.0	41.0	21.8	37.2
550 To 599	21.9	59	44.8	33.3	42.1	38.6	20.3	40.7	39.0
500 To 549	11.5	31	32.3	22.6	26.7	26.7	12.9	58.1	29.0
450 To 499	10.7	29	31.0	14.3	27.6	25.9	13.8	65.5	20.7
400 To 449	3.7	10	33.3	30.0	33.3	40.0	30.0	60.0	10.0
Under 400	1.9	5	20.0	20.0	20.0	20.0	20.0	80.0	
GRE Analytical									
700 And Above	16.2	38	65.8	60.5	55.6	50.0	42.1	28.9	28.9
600 To 699	31.6	74	63.9	58.3	61.4	62.0	43.2	24.3	32.4
550 To 599	18.8	44	39.5	29.3	44.2	35.7	25.0	50.0	25.0
500 To 549	16.7	39	33.3	33.3	41.7	41.7	12.8	38.5	48.7
450 To 499	9.8	23	13.0	13.0	17.4	18.2	8.7	78.3	13.0
400 To 449	4.7	11	9.1		9.1	9.1		90.9	9.1
Under 400	2.1	5	20.0		25.0			80.0	20.0
GMAT									
700 And Above	3.0	95	65.3	56.8	65.6	62.0	42.1	18.9	38.9
600 To 699	21.8	681	66.4	62.3	69.8	65.8	47.4	17.2	35.4
550 To 599	21.8	681	48.7	47.2	51.7	49.0	28.9	31.4	39.6
500 To 549	23.6	735	42.7	41.1	43.4	41.2	23.5	37.8	38.6
450 To 499	17.5	546	23.1	22.7	26.1	26.6	11.4	58.1	30.6
400 To 449	8.7	272	16.7	23.1	21.0	24.7	10.3	62.9	26.8
Under 400	3.6	111	8.3	5.6	5.7	12.3	1.8	83.8	14.4

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

REPORT NUMBER 09

NASBA STATISTICAL INFORMATION SERVICE

Performance of Candidates by Supplementary Study

MAY 1994 UNIFORM CPA EXAMINATION

SUPPLEMENTARY STUDY	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
First-Time Candidates									
College-Sponsored	15.3	2,013	37.4	35.8	40.2	40.2	22.1	45.3	32.7
Proprietary	82.1	10,788	36.9	38.0	37.1	36.2	20.2	45.6	34.2
Firm-Sponsored	2.6	339	35.9	31.4	34.9	28.2	14.5	48.1	37.5
Total Answering	100.0	13,140	36.9	37.5	37.6	36.6	20.4	45.6	34.1
Not Answering		7,418	26.1	24.1	27.0	25.2	12.6	58.7	28.7
Repeat Candidates									
College-Sponsored	5.9	1,297	34.2	33.8	27.1	29.8	25.8	43.6	30.7
Proprietary	89.0	19,606	36.3	38.7	31.9	31.4	29.7	40.0	30.3
Firm-Sponsored	5.1	1,115	40.1	34.4	26.7	25.8	26.3	39.6	34.1
Total Answering	100.0	22,018	36.3	38.2	31.3	31.1	29.3	40.2	30.5
Not Answering		20,216	33.4	32.7	27.5	25.9	29.2	45.7	25.1

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

NASBA STATISTICAL INFORMATION SERVICE

Performance of First-Time Candidates by Decision to Study Accounting

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Graduate									
In High School or Earlier	20.8	479	44.8	42.4	44.9	42.6	25.1	37.0	38.0
Lower Division College	26.2	605	47.9	46.7	50.3	50.3	30.7	33.6	35.7
Upper Division College	10.4	240	38.8	37.1	40.3	37.4	21.3	42.9	35.8
After Undergraduate Degree	33.7	778	51.1	51.9	55.6	53.2	32.0	28.1	39.8
Other	8.8	204	48.7	48.7	42.6	42.9	24.5	36.3	39.2
Total Answering	100.0	2,306	47.4	46.7	49.3	47.7	28.4	33.7	37.9
Not Answering		43	32.5	36.6	39.5	35.0	23.3	51.2	25.6
Undergraduate									
In High School or Earlier	38.9	6,157	26.5	26.7	27.7	27.1	13.6	58.0	28.5
Lower Division College	38.6	6,103	33.8	32.2	35.2	33.7	18.2	49.5	32.2
Upper Division College	10.9	1,732	34.5	34.8	33.5	33.0	18.3	49.8	31.9
After Undergraduate Degree	7.4	1,165	40.2	41.6	43.0	40.5	25.0	42.4	32.6
Other	4.2	666	30.8	33.6	31.0	34.2	17.6	52.0	30.5
Total Answering	100.0	15,823	31.4	31.1	32.4	31.6	16.9	52.4	30.7
Not Answering		2,041	27.9	28.1	25.8	23.2	10.5	53.9	35.5

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

REPORT NUMBER 11

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
ATHENS STATE COLL	.2	33	6.1	6.1	3.0	6.1	3.0	87.9	9.1
AUBURN U-AUBURN	.2	41	26.8	22.0	14.6	14.6	7.3	68.3	24.4
AUBURN U-MONTGOMERY	.1	9	22.2	11.1	22.2	11.1		66.7	33.3
BIRMINGHAM SOUTHERN	.1	13	30.8	15.4	38.5	15.4	7.7	53.8	38.5
JACKSONVILLE STATE	.1	22	31.8	31.8	18.2	27.3	9.1	59.1	31.8
LIVINGSTON U		5						100.0	
NORTH ALABAMA U	.1	22						100.0	
SAMFORD U		6		16.7				83.3	16.7
TROY ST-DOTHAN		6		16.7		16.7		83.3	16.7
TROY ST-TROY	.1	13	30.8	7.7	15.4	46.2	7.7	46.2	46.2
TUSKEGEE INSTITUTE	.1	9						100.0	
U OF AL-BIRMINGHAM	.2	44	27.3	27.3	22.7	22.7	15.9	63.6	20.5
U OF AL-HUNTSVILLE	.1	16	6.3	6.3				93.8	6.3
U OF AL-UNIVERSITY	.2	42	16.7	23.8	23.8	28.6	11.9	59.5	28.6
U OF SO ALABAMA	.1	24	16.7	8.3	12.5	20.8	8.3	66.7	25.0
Alaska									
U OF ALASKA ANCHORAGE		7	42.9	28.6	28.6	28.6	28.6	57.1	14.3
U OF ALASKA FAIRBANKS		5	40.0	20.0	60.0	60.0	20.0	40.0	40.0
Arizona									
ARIZONA STATE	.4	75	42.7	36.0	46.7	34.7	20.0	40.0	40.0
NORTHERN ARIZ U	.1	9	55.6	77.8	77.8	55.6	22.2	11.1	66.7
U OF ARIZONA	.2	35	51.4	42.9	42.9	31.4	28.6	42.9	28.6
Arkansas									
ARKANSAS STATE	.1	17	29.4		5.9	41.2		47.1	52.9
ARKANSAS TECH U	.1	10		10.0	50.0	40.0		50.0	50.0
HARDING COLL	.1	24	12.5	8.3	12.5	20.8	4.2	75.0	20.8
HENDERSON ST U	.1	22	4.5	9.1	4.5	13.6	4.5	86.4	9.1
HENDRIX COLL	.1	9	55.6		55.6	44.4		44.4	55.6
SOUTHERN ARKANSAS U		6	50.0	66.7	50.0	66.7	33.3	33.3	33.3
U OF AR-FAYETTEVILLE	.1	16	18.8	12.5	25.0	18.8	12.5	68.8	18.8
U OF AR-LITTLE ROCK	.1	12	33.3	33.3	25.0	33.3	16.7	50.0	33.3
U OF AR-MONTICELLO		6		16.7		16.7		83.3	16.7
U OF CENTRAL AR	.1	16	6.3	6.3	12.5	25.0		75.0	25.0
California									
BIOLA U		7	28.6	57.1	42.9	28.6	28.6	28.6	42.9
CAL LUTHERAN COLL		7	42.9	42.9	42.9	28.6	28.6	42.9	28.6
CAL ST BAKERSFIELD U		6	16.7	16.7		33.3		66.7	33.3
CAL ST SAN BERNARDINO U	.1	22	27.3	27.3	36.4	40.9	22.7	45.5	31.8
CAL ST SONOMA U	.1	22	31.8	50.0	50.0	50.0	31.8	27.3	40.9
CAL ST STANISLAUS U	.1	24	25.0	20.8	8.3	25.0	12.5	50.0	37.5
CAL ST U-CHICO	.1	20	20.0	25.0	30.0	25.0	10.0	60.0	30.0
CAL ST U-FRESNO	.3	57	29.8	31.6	26.3	17.5	10.5	52.6	36.8
CAL ST U-FULLERTON	.4	65	24.6	23.1	27.7	36.9	13.8	47.7	38.5

* 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-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CAL ST U-HAYWARD	.2	40	35.0	32.5	27.5	15.0	22.5	55.0	22.5
CAL ST U-LONG BEACH	.3	50	22.0	24.0	20.0	18.0	16.0	60.0	24.0
CAL ST U-LOS ANGELES	.3	57	10.5	22.8	26.3	35.1	15.8	59.6	24.6
CAL ST U-NORTHRIDGE	.5	96	27.1	35.4	29.2	33.3	19.8	50.0	30.2
CAL ST U-POMONA	.2	42	19.0	23.8	26.2	33.3	9.5	54.8	35.7
CAL ST U-SACRAMENTO	.4	76	25.0	42.1	23.7	27.6	15.8	46.1	38.2
CAL ST-DOMINGUEZ	.2	29	13.8	13.8	24.1	24.1	6.9	62.1	31.0
CAL ST-SAN LUIS	.3	50	40.0	38.0	52.0	48.0	30.0	34.0	36.0
CHAPMAN COLL		6						100.0	
CLAREMONT MENS COLL		7	42.9	42.9	28.6	14.3	14.3	42.9	42.9
DEVRY INSTI		8	12.5	12.5	12.5			87.5	12.5
GOLDEN GATE	.2	29	37.9	41.4	44.8	31.0	20.7	37.9	41.4
LOYOLA MARYMOUNT	.2	36	19.4	22.2	33.3	50.0	11.1	36.1	52.8
MT SAINT MARYS		5	20.0	20.0				80.0	20.0
NATIONAL	.1	16	31.3	18.8	25.0	25.0	25.0	50.0	25.0
PEPPERDINE	.1	11	18.2	27.3	36.4	45.5	18.2	45.5	36.4
SAN DIEGO STATE	.4	76	30.3	28.9	31.6	28.9	19.7	42.1	38.2
SAN FRANCISCO STATE	.5	83	20.5	28.9	28.9	22.9	13.3	54.2	32.5
SAN JOSE STATE	.3	46	23.9	34.8	28.3	30.4	21.7	52.2	26.1
ST MARYS OF CAL	.1	18	11.1	16.7	16.7	16.7	11.1	77.8	11.1
U OF CAL-BERKELEY	.4	65	29.2	40.0	35.4	26.2	27.7	35.4	36.9
U OF CAL-LOS ANGELES	.6	112	47.3	60.7	53.6	53.6	42.9	21.4	35.7
U OF CAL-RIVERSIDE	.1	16	18.8	25.0	12.5	18.8	12.5	62.5	25.0
U OF CAL-SAN DIEGO		7	14.3	28.6		14.3	28.6	71.4	
U OF CAL-SANTA BARBARA	.6	114	45.6	47.4	60.5	50.0	36.8	23.7	39.5
U OF SAN DIEGO	.1	22			4.5			95.5	4.5
U OF SAN FRANCISCO	.1	19	21.1	31.6	15.8	26.3	21.1	63.2	15.8
U OF SANTA CLARA	.3	55	12.7	21.8	23.6	20.0	7.3	60.0	32.7
U OF SOUTHERN CAL	.4	63	41.3	44.4	19.0	28.6	23.8	46.0	30.2
U OF THE PACIFIC	.1	11	36.4	36.4	27.3	9.1		54.5	45.5
WOODBURY		8			12.5			87.5	12.5
Colorado									
ADAMS STATE COLL	.1	9	44.4	22.2	44.4	55.6	22.2	22.2	55.6
CO STATE	.2	33	39.4	39.4	27.3	27.3	15.2	54.5	30.3
FORT LEWIS COLL	.1	13	38.5	23.1	30.8	30.8	15.4	53.8	30.8
MESA COLL	.1	13	23.1	7.7	30.8	69.2	7.7	23.1	69.2
METROPOLITAN ST COLL	.2	37	40.5	51.4	35.1	37.8	27.0	43.2	29.7
REGIS COLL	.1	9						100.0	
U OF CO-BOULDER	.2	38	60.5	63.2	60.5	50.0	42.1	21.1	36.8
U OF CO-CO SPRINGS	.1	9	11.1	11.1	22.2	33.3		55.6	44.4
U OF CO-DENVER	.1	20	70.0	70.0	60.0	55.0	45.0	15.0	40.0
U OF NORTHERN CO	.1	12	33.3	16.7	33.3	33.3	8.3	41.7	50.0
U OF SOUTHERN CO		5	20.0	20.0	20.0	20.0	20.0	80.0	
WESTERN ST COLL		6	16.7	16.7	33.3	50.0		50.0	50.0

* 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-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Connecticut									
CENTRAL CONN ST U	.2	27	11.1	11.1	7.4	11.1	7.4	81.5	11.1
FAIRFIELD	.1	14	28.6	7.1	14.3	21.4	7.1	50.0	42.9
SO CT STATE U	.1	10	30.0	20.0	20.0	20.0	20.0	70.0	10.0
U OF CONN	.1	24	41.7	29.2	20.8	33.3	12.5	41.7	45.8
U OF HARTFORD		6			33.3			66.7	33.3
WESTERN CONN ST U	.1	10	20.0	10.0	10.0	20.0	10.0	80.0	10.0
Delaware									
GOLDEY BEACOM COLL		6	50.0	66.7	83.3	66.7	33.3	16.7	50.0
U OF DELAWARE	.2	40	50.0	57.5	50.0	40.0	32.5	37.5	30.0
District of Columbia									
AMERICAN	.1	12	25.0	16.7	16.7	16.7	8.3	58.3	33.3
GEORGE WASHINGTON		8	37.5	37.5	25.0	37.5	25.0	62.5	12.5
GEORGETOWN	.1	21	76.2	52.4	66.7	57.1	42.9	14.3	42.9
HOWARD	.1	17	5.9	5.9	11.8	5.9	5.9	88.2	5.9
STRAYER COLL	.1	11						100.0	
U OF DC	.1	19	15.8	5.3	5.3			84.2	15.8
Florida									
BARRY		6	50.0	50.0	16.7	16.7	16.7	50.0	33.3
FL AGRI & MECH	.1	13	7.7	7.7	15.4			76.9	23.1
FL ATLANTIC U	.1	26	46.2	38.5	53.8	42.3	30.8	38.5	30.8
FL INTERNATIONAL	.2	38	39.5	44.7	50.0	47.4	23.7	31.6	44.7
FL SOUTHERN COLL	.1	9	22.2	22.2	11.1	11.1		66.7	33.3
FL STATE	.3	58	51.7	50.0	44.8	55.2	25.9	20.7	53.4
PALM BEACH ATLANTIC		5	40.0	20.0	60.0	60.0	60.0	20.0	20.0
ST LEO COLL		6	16.7	16.7	16.7	16.7	16.7	83.3	
U OF CENTRAL FL	.3	50	48.0	34.0	50.0	38.0	20.0	34.0	46.0
U OF FLORIDA	.1	15	53.3	40.0	46.7	53.3	26.7	20.0	53.3
U OF MIAMI	.1	14	50.0	50.0	57.1	50.0	50.0	42.9	7.1
U OF NORTH FL	.1	22	45.5	40.9	50.0	50.0	31.8	36.4	31.8
U OF SO FLORIDA	.3	51	39.2	49.0	39.2	39.2	25.5	41.2	33.3
U OF TAMPA	.1	12	8.3	16.7		16.7		83.3	16.7
U OF WEST FLORIDA	.1	13	30.8	7.7	15.4	15.4	7.7	61.5	30.8
Georgia									
AUGUSTA COLL	.1	12	25.0	25.0	16.7	16.7	16.7	66.7	16.7
BERRY COLL		8	25.0		12.5	12.5		75.0	25.0
DEVRY INSTI		7						100.0	
EMORY	.1	26	30.8	23.1	26.9	15.4	15.4	61.5	23.1
GA COLLEGE		8	12.5		12.5	12.5		87.5	12.5
GA INST OF TECH		6	66.7	33.3	16.7	33.3		33.3	66.7
GA SOUTHERN COLL	.2	32	15.6	15.6	9.4	15.6	3.1	71.9	25.0
GA SOUTHWESTERN COLL		6						100.0	
GA STATE	.3	61	32.8	32.8	31.1	31.1	14.8	49.2	36.1
KENNESAW COLL	.1	15	20.0	26.7	20.0	20.0	13.3	60.0	26.7

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

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

REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
MERCER U-ATLANTA		6	33.3	16.7	33.3	16.7	16.7	50.0	33.3
PIEDMONT COLL	.1	17	23.5	11.8	11.8	11.8	11.8	76.5	11.8
SAVANNAH STATE		5				20.0		80.0	20.0
U OF GEORGIA	.3	60	31.7	38.3	38.3	31.7	15.0	43.3	41.7
VALDOSTA STATE	.1	13	7.7	7.7	7.7	15.4	7.7	84.6	7.7
WEST GEORGIA COLL		6	33.3	16.7	16.7	33.3		66.7	33.3
Hawaii									
BRIGHAM YOUNG	.1	9			11.1			88.9	11.1
HAWAII PACIFIC COLL		8	37.5	37.5	37.5	37.5	37.5	62.5	
U OF HAWAII-MANOA	.3	57	43.9	31.6	35.1	31.6	17.5	43.9	38.6
Idaho									
BOISE STATE	.2	30	33.3	33.3	46.7	53.3	23.3	40.0	36.7
IDAHO STATE	.1	25	28.0	40.0	52.0	64.0	24.0	28.0	48.0
U OF IDAHO	.1	21	28.6	19.0	28.6	42.9	14.3	52.4	33.3
Illinois									
AUGUSTANA COLL	.1	17	11.8	11.8	17.6	23.5	5.9	70.6	23.5
BRADLEY	.3	49	32.7	26.5	34.7	30.6	18.4	51.0	30.6
CHICAGO STATE		7		14.3				85.7	14.3
DEPAUL	.5	97	36.1	34.0	34.0	39.2	19.6	48.5	32.0
DEVRY INST-LOMBARD		5	20.0	20.0	20.0	20.0	20.0	80.0	
EASTERN IL	.3	54	14.8	25.9	16.7	24.1	7.4	64.8	27.8
ELMHURST COLL	.1	16	25.0	43.8	25.0	12.5	12.5	50.0	37.5
GOVERNORS STATE	.1	18	44.4	61.1	50.0	55.6	44.4	33.3	22.2
IL BENEDICTINE COLL	.1	12		8.3	8.3	8.3		83.3	16.7
IL STATE	.6	110	70.0	50.0	59.1	69.1	37.3	19.1	43.6
IL WESLEYAN	.2	34	55.9	67.6	61.8	47.1	32.4	17.6	50.0
LEWIS	.1	10		10.0	10.0	10.0		80.0	20.0
MILLIKIN	.1	20	20.0		10.0	5.0		80.0	20.0
NO PARK COLL		8	12.5	25.0		25.0		62.5	37.5
NORTH CENTRAL COLL	.1	13	15.4	15.4	7.7	7.7	7.7	76.9	15.4
NORTHEASTERN IL	.2	28	3.6	17.9	14.3	14.3	3.6	78.6	17.9
NORTHERN IL	.4	67	70.1	65.7	70.1	79.1	50.7	9.0	40.3
NORTHWESTERN		6	50.0	33.3	33.3	50.0	16.7	33.3	50.0
ROOSEVELT	.1	21	33.3	33.3	47.6	47.6	23.8	42.9	33.3
ROSARY COLL		8	12.5	25.0	12.5	12.5		62.5	37.5
SANGAMON STATE	.1	13	38.5	53.8	53.8	46.2	23.1	30.8	46.2
ST XAVIER COLL	.1	9	22.2	22.2	11.1	11.1	11.1	77.8	11.1
STHN IL U-CARBONDALE	.2	40	27.5	22.5	32.5	30.0	17.5	60.0	22.5
STHN IL U-EDWARDSVILLE	.1	20	45.0	30.0	40.0	40.0	20.0	45.0	35.0
U OF CHICAGO-LOYOLA	.2	35	42.9	45.7	45.7	54.3	34.3	34.3	31.4
U OF IL-CHICAGO	.3	51	27.5	29.4	21.6	17.6	13.7	60.8	25.5
U OF IL-URBANA	1.6	292	61.3	58.6	62.0	57.9	44.9	27.4	27.7
WESTERN IL U	.2	29	31.0	24.1	34.5	34.5	13.8	44.8	41.4
Indiana									
ANDERSON COLL	.1	12	41.7	41.7	50.0	25.0	25.0	33.3	41.7

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

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

REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
BALL ST	.3	52	13.5	13.5	19.2	17.3	7.7	67.3	25.0
BUTLER	.1	9	11.1	22.2	11.1	22.2		55.6	44.4
CALUMET COLL		6			16.7	16.7		83.3	16.7
IN CENTRAL	.1	11	27.3	18.2	27.3	27.3	18.2	72.7	9.1
IN ST U-TERRE HAUTE	.2	31	9.7	9.7	12.9	12.9	6.5	80.6	12.9
IN U-BLOOMINGTON	.9	155	49.0	48.4	44.5	43.2	27.1	33.5	39.4
IN U-FORT WAYNE	.1	16	50.0	56.3	50.0	50.0	31.3	25.0	43.8
IN U-NORTHWEST	.1	21	9.5	4.8	9.5	14.3	4.8	81.0	14.3
IN U-PURDUE-INDPLS	.2	36	36.1	41.7	38.9	27.8	22.2	44.4	33.3
IN U-SOUTH BEND		8	12.5	25.0	25.0	12.5		75.0	25.0
IN U-SOUTHEAST	.1	9	33.3	44.4	44.4	44.4	33.3	44.4	22.2
MANCHESTER COLL	.1	14	7.1	14.3	14.3	21.4	7.1	78.6	14.3
OAKLAND CITY COLL		5						100.0	
PURDUE U-CALUMET	.1	9			11.1	11.1		88.9	11.1
PURDUE U-MAIN CAMPUS	.2	30	30.0	20.0	23.3	30.0	10.0	60.0	30.0
ST MARY-OF-THE-WOODS		6						100.0	
ST MARYS COLL	.1	11	18.2	36.4	27.3	27.3	9.1	63.6	27.3
TAYLOR		7						100.0	
U OF NOTRE DAME	.6	101	43.6	53.5	49.5	48.5	28.7	30.7	40.6
U OF SOUTH INDIANA	.1	13	15.4	23.1	23.1	38.5	23.1	61.5	15.4
Iowa									
BRIAR CLIFF COLL		8	25.0	25.0	37.5	25.0	12.5	50.0	37.5
BUENA VISTA COLL	.2	33	15.2	33.3	36.4	36.4	9.1	51.5	39.4
CENTRAL U OF IOWA		7	42.9	42.9	57.1	71.4	28.6	28.6	42.9
COE COLL		5	20.0	40.0	20.0			60.0	40.0
DRAKE	.1	17	58.8	58.8	64.7	64.7	52.9	29.4	17.6
GRACELAND COLL		8	37.5	25.0	12.5	25.0	12.5	62.5	25.0
GRANDVIEW COLL		7	28.6					71.4	28.6
IOWA STATE	.4	65	33.8	32.3	32.3	38.5	21.5	47.7	30.8
LORAS COLL	.1	10		20.0	30.0	30.0		60.0	40.0
LUTHER COLL	.1	13	15.4	7.7	23.1	15.4		76.9	23.1
SIMPSON COLL	.1	15	40.0	33.3	40.0	26.7	20.0	60.0	20.0
ST AMBROSE COLL	.1	11	18.2	27.3	36.4	27.3	18.2	63.6	18.2
U OF IOWA	.3	55	41.8	63.6	56.4	58.2	32.7	23.6	43.6
U OF NORTHERN IOWA	1.0	171	54.4	76.6	70.2	64.3	45.6	18.1	36.3
UPPER IOWA U	.1	14	14.3	7.1	21.4	7.1		78.6	21.4
WARTBURG COLL	.1	9	44.4	44.4	55.6	66.7	44.4	33.3	22.2
Kansas									
BAKER	.1	13						100.0	
EMPORIA STATE		7	14.3		28.6	42.9		42.9	57.1
FORT HAYS STATE		5		40.0	40.0	40.0		20.0	80.0
KANSAS STATE	.1	24	16.7	20.8	16.7	25.0	4.2	62.5	33.3
PITTSBURG STATE	.1	14	21.4	21.4	14.3	7.1	7.1	78.6	14.3
U OF KANSAS	.1	19	52.6	52.6	42.1	42.1	36.8	36.8	26.3

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

REPORT NUMBER 12-A

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WASHBURN U OF TOPEKA	.1	15	40.0	40.0	46.7	40.0	20.0	40.0	40.0
WICHITA STATE	.1	21	19.0	33.3	23.8	19.0	9.5	57.1	33.3
Kentucky									
BELLARMINE COLL		8	37.5	25.0	12.5	25.0		50.0	50.0
EASTERN KY	.1	11	18.2	9.1		27.3		63.6	36.4
GEORGETOWN COLL		6	33.3	16.7	33.3	33.3	16.7	66.7	16.7
MOREHEAD STATE	.1	11	27.3	27.3	36.4	18.2	18.2	63.6	18.2
MURRAY STATE	.1	9	33.3	22.2	33.3	22.2	11.1	44.4	44.4
NORTHERN KENTUCKY U	.1	15	60.0	33.3	33.3	53.3	20.0	20.0	60.0
U OF KENTUCKY	.2	37	27.0	29.7	27.0	32.4	13.5	51.4	35.1
U OF LOUISVILLE	.1	13	23.1	15.4	38.5	23.1	7.7	46.2	46.2
WESTERN KY	.1	21	19.0	14.3	38.1	28.6	9.5	57.1	33.3
Louisiana									
GRAMBLING STATE		6						100.0	
LA ST U-A&M	.4	68	38.2	44.1	32.4	30.9	19.1	44.1	36.8
LA ST U-SHREVEPORT		8	37.5	50.0	37.5	37.5	25.0	50.0	25.0
LA TECH	.1	18	5.6	16.7	22.2	16.7	5.6	61.1	33.3
MCNEESE STATE	.1	9	33.3	33.3	44.4	33.3	22.2	44.4	33.3
NICHOLLS STATE	.1	9	22.2	11.1				77.8	22.2
NORTHEAST LA		7	28.6	28.6				71.4	28.6
NORTHWESTERN STATE		5	60.0	60.0	60.0	60.0	60.0	40.0	
SOUTHEASTERN LA	.1	17	23.5	41.2	11.8	23.5	5.9	52.9	41.2
SOUTHERN U-BATON ROUGE	.1	15	6.7	13.3				86.7	13.3
SOUTHERN U-NEW ORLEANS		6	16.7	16.7	33.3			66.7	33.3
TULANE U		6		16.7		16.7		83.3	16.7
U OF NEW ORLEANS	.2	28	42.9	57.1	35.7	46.4	32.1	39.3	28.6
U OF STHWESTN LA	.1	26	34.6	42.3	34.6	26.9	19.2	42.3	38.5
Maine									
HUSSON COLL	.1	17	5.9	5.9		5.9		88.2	11.8
THOMAS COLL		8						100.0	
U OF ME-AUGUSTA		5	20.0	20.0	20.0	20.0	20.0	80.0	
U OF ME-ORONO		8	25.0	12.5	12.5	25.0		50.0	50.0
U OF ME-PORTLAND	.1	11	36.4	36.4	27.3	18.2	18.2	54.5	27.3
Maryland									
BOWIE STATE	.1	11		9.1	9.1	9.1		90.9	9.1
FROSTBURG STATE	.1	9	22.2	11.1		11.1		77.8	22.2
LOYOLA COLL		5	40.0	80.0	40.0	60.0	40.0	20.0	40.0
MORGAN STATE		8						100.0	
MT ST MARYS COLL		7	28.6	28.6	14.3	28.6	14.3	71.4	14.3
SALISBURY STATE	.1	12	25.0	16.7		8.3	8.3	66.7	25.0
TOWSON STATE	.2	33	39.4	36.4	36.4	27.3	18.2	48.5	33.3
U OF BALTIMORE	.3	48	18.8	25.0	20.8	29.2	12.5	62.5	25.0
U OF MD-BALTO	.1	12	41.7	33.3	33.3	41.7	16.7	41.7	41.7
U OF MD-COLLEGE PARK	.7	121	32.2	36.4	34.7	28.1	17.4	55.4	27.3

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

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

REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Massachusetts									
BABSON COLL	.1	10	10.0	30.0	30.0	20.0	10.0	70.0	20.0
BENTLEY COLL	.4	65	20.0	24.6	30.8	29.2	13.8	55.4	30.8
BOSTON COLL	.2	28	39.3	32.1	35.7	28.6	21.4	42.9	35.7
BOSTON U	.2	39	41.0	33.3	28.2	25.6	15.4	53.8	30.8
MERRIMACK COLL	.1	11	54.5	45.5	36.4	63.6	27.3	27.3	45.5
NICHOLS COLL		8		12.5	25.0	25.0	12.5	75.0	12.5
NORTHEASTERN U	.2	28	28.6	21.4	39.3	21.4	14.3	57.1	28.6
SALEM STATE	.1	14	7.1	7.1		7.1		85.7	14.3
SOUTHEASTERN MASS	.1	19	42.1	36.8	47.4	31.6	15.8	42.1	42.1
STONEHILL COLL	.1	9	33.3	44.4	22.2	22.2	22.2	44.4	33.3
SUFFOLK		6	16.7		33.3	50.0		33.3	66.7
U OF LOWELL	.1	24	20.8	25.0	16.7	25.0	8.3	66.7	25.0
U OF MASS-AMHERST	.2	42	42.9	54.8	31.0	40.5	26.2	38.1	35.7
U OF MASS-BOSTON	.1	11	18.2	9.1	9.1	9.1	9.1	81.8	9.1
WESTERN NEW ENG COLL	.1	15	26.7	26.7	20.0	20.0	13.3	66.7	20.0
WESTFIELD ST COLL		8	12.5	25.0	12.5	25.0	12.5	75.0	12.5
Michigan									
ALBION COLL		7	14.3	14.3	14.3	14.3		71.4	28.6
AQUINAS COLL		8	25.0	25.0	25.0	12.5		62.5	37.5
CALVIN COLL	.1	11	27.3	18.2	45.5	54.5		36.4	63.6
CENTRAL MICH	.2	40	25.0	10.0	20.0	22.5	5.0	67.5	27.5
DAVENPORT COLLEGE	.1	15	6.7	20.0	13.3	20.0		66.7	33.3
DETROIT COLL OF BUS		5				20.0		80.0	20.0
EASTERN MICH	.1	24	16.7	29.2	16.7	25.0	8.3	66.7	25.0
FERRIS STATE	.1	12	25.0	25.0	16.7	33.3	16.7	66.7	16.7
GRAND VALLEY ST	.1	18	44.4	22.2	27.8	27.8	11.1	55.6	33.3
MICHIGAN STATE	.3	61	34.4	26.2	34.4	26.2	6.6	49.2	44.3
NORTHWOOD INST		7	14.3					85.7	14.3
OAKLAND U	.1	26	15.4	7.7	23.1	26.9	7.7	65.4	26.9
SAGINAW VALLEY ST		5						100.0	
SIENA HEIGHTS COLL		5			20.0	20.0		80.0	20.0
U OF MI-ANN ARBOR	.2	37	45.9	37.8	43.2	37.8	32.4	37.8	29.7
U OF MI-DEARBORN	.1	22	50.0	31.8	40.9	54.5	22.7	36.4	40.9
U OF MI-FLINT		8	25.0	37.5	37.5	50.0	12.5	37.5	50.0
WALSH COLLEGE	.2	44	47.7	45.5	54.5	45.5	29.5	31.8	38.6
WAYNE STATE	.1	24	33.3	29.2	33.3	29.2	16.7	50.0	33.3
WESTERN MI U	.3	48	18.8	14.6	29.2	25.0	6.3	58.3	35.4
Minnesota									
BEMIDJI STATE	.1	20	50.0	50.0	60.0	50.0	35.0	30.0	35.0
COLL OF ST CATHERINE	.1	10	10.0	10.0	20.0	20.0		80.0	20.0
COLL OF ST THOMAS	.1	18	50.0	38.9	44.4	22.2	16.7	27.8	55.6
CONCORDIA MOORHEAD		8	37.5	25.0	37.5	25.0	25.0	62.5	12.5
MANKATO STATE	.1	19	36.8	47.4	52.6	26.3	21.1	36.8	42.1

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

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

REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
MOORHEAD STATE	.2	30	16.7	33.3	40.0	33.3	13.3	50.0	36.7
SOUTHWEST STATE		6	50.0	50.0	83.3	83.3	50.0		50.0
ST CLOUD STATE	.1	19	47.4	68.4	52.6	63.2	31.6	15.8	52.6
ST JOHNS U	.1	12	58.3	58.3	58.3	50.0	33.3	25.0	41.7
U OF MN-DULUTH	.1	9	44.4	33.3	33.3	33.3	33.3	55.6	11.1
U OF MN-MNPLS	.3	53	64.2	62.3	58.5	58.5	34.0	15.1	50.9
WINONA STATE	.1	14	35.7	50.0	50.0	42.9	14.3	21.4	64.3
Mississippi									
ALCORN STATE		5				20.0		80.0	20.0
DELTA STATE		8	12.5					87.5	12.5
JACKSON STATE		8				12.5		87.5	12.5
MILLSAPS COLL		7		14.3				85.7	14.3
MS COLL	.1	14		7.1	21.4			71.4	28.6
MS ST U	.2	29	20.7	6.9	6.9	3.4	3.4	79.3	17.2
U OF MS	.1	18	22.2	5.6	16.7	11.1	5.6	77.8	16.7
U OF SOUTHERN MS	.2	44	20.5	22.7	13.6	18.2	9.1	65.9	25.0
Missouri									
CENTRAL MO STATE	.1	17	35.3	29.4	41.2	41.2	23.5	52.9	23.5
COLUMBIA COLL	.1	9	22.2	11.1	22.2	11.1	11.1	66.7	22.2
CULVER-STOCKTON COLL		5	40.0					60.0	40.0
DEVRY INST		5						100.0	
EVANGEL COLL		7	14.3	14.3				85.7	14.3
MARYVILLE COLL	.1	10	30.0	20.0	20.0	20.0	20.0	70.0	10.0
NORTHEAST MO STATE	.2	39	56.4	53.8	59.0	66.7	43.6	23.1	33.3
NORTHWEST MO STATE	.1	13	23.1	23.1	23.1	46.2	15.4	53.8	30.8
ROCKHURST COLL	.1	16	18.8	12.5	18.8	18.8		62.5	37.5
SCHOOL OF THE OZARKS		6	16.7	33.3	33.3	33.3	16.7	66.7	16.7
SOUTHEAST MO STATE	.1	17	29.4	5.9	17.6	23.5	5.9	64.7	29.4
SOUTHWEST MO STATE	.2	34	29.4	17.6	26.5	29.4	11.8	55.9	32.4
ST LOUIS U	.1	16	50.0	25.0	37.5	25.0	12.5	31.3	56.3
U OF MO-COLUMBIA	.3	53	41.5	32.1	30.2	37.7	15.1	35.8	49.1
U OF MO-KANSAS CITY	.1	26	15.4	23.1	38.5	19.2	3.8	46.2	50.0
U OF MO-ST LOUIS	.2	39	25.6	25.6	25.6	20.5	12.8	59.0	28.2
WASHINGTON U	.1	12	50.0	58.3	41.7	33.3	16.7	25.0	58.3
WILLIAM JEWELL COLL	.1	10	40.0	30.0	40.0	20.0	20.0	50.0	30.0
Montana									
EASTERN MONTANA COLL	.1	17	35.3	23.5	41.2	41.2	11.8	47.1	41.2
GREAT FALLS COLL		5	40.0	40.0	40.0	60.0	20.0	40.0	40.0
MONTANA ST UNIV	.3	54	68.5	55.6	81.5	61.1	42.6	14.8	42.6
U OF MONTANA	.2	42	50.0	45.2	52.4	61.9	33.3	31.0	35.7
Nebraska									
CHADRON STATE		5	40.0	40.0	60.0	40.0	40.0	40.0	20.0
CREIGHTON	.1	10	20.0		50.0	20.0		50.0	50.0
HASTINGS COLL	.1	11		9.1	27.3	18.2		72.7	27.3

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

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

REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
KEARNEY STATE	.1	10	30.0	40.0	30.0	50.0	30.0	50.0	20.0
NEBR-WESLEYAN	.1	10	40.0	50.0	30.0	50.0	20.0	40.0	40.0
U OF NEBR-LINCOLN	.2	38	21.1	23.7	26.3	13.2	10.5	71.1	18.4
U OF NEBR-OMAHA	.1	24	41.7	37.5	37.5	33.3	20.8	45.8	33.3
UNION COLL		5	20.0		40.0	40.0		60.0	40.0
Nevada									
U OF NV-LAS VEGAS	.1	22	31.8	22.7	22.7	22.7	13.6	68.2	18.2
U OF NV-RENO		6	66.7	50.0	66.7	66.7	50.0	33.3	16.7
New Hampshire									
FRANKLIN PIERCE COLL	.1	9				11.1		88.9	11.1
NH COLL		6	16.7		33.3	33.3		66.7	33.3
NH PLYMOUTH STATE		5	20.0	20.0	20.0	20.0	20.0	80.0	
U OF NH		7	28.6	28.6	28.6	28.6	28.6	71.4	
New Jersey									
FARLGH DCKSN-MADISON		7	14.3					85.7	14.3
FARLGH DCKSN-RTHFD		8	25.0	25.0	25.0	37.5	12.5	62.5	25.0
GLASSBORO STATE	.1	15		13.3		6.7		80.0	20.0
KEAN COLL OF NJ	.1	25	16.0	24.0	12.0	4.0		72.0	28.0
MONTCLAIR STATE	.2	40	12.5	20.0	5.0	10.0	2.5	75.0	22.5
RAMAPO COLL OF NJ	.1	16	18.8	25.0	12.5	18.8		56.3	43.8
RICHARD STOCKTON ST	.1	16	18.8	25.0	37.5	25.0	12.5	50.0	37.5
RIDER COLL	.1	19	42.1	31.6	10.5	31.6	5.3	47.4	47.4
RUTGERS U-CAMDEN	.1	22	18.2	22.7	22.7	4.5		68.2	31.8
RUTGERS U-NEW BRNSWK	.1	24	45.8	50.0	29.2	29.2	25.0	33.3	41.7
RUTGERS U-NEWARK	.2	34	5.9	17.6	20.6	11.8		67.6	32.4
SETON HALL	.1	16	18.8	18.8	18.8	25.0	6.3	56.3	37.5
ST PETERS COLL	.1	21	9.5	4.8	4.8	4.8		85.7	14.3
TRENTON STATE		7	14.3	28.6	14.3			71.4	28.6
WILLIAM PATERSON	.1	21	4.8	14.3	4.8	9.5		81.0	19.0
New Mexico									
NEW MEXICO HIGHLANDS		5	40.0	20.0	20.0			40.0	60.0
NEW MEXICO STATE	.1	26	7.7	7.7	15.4	7.7	3.8	84.6	11.5
U OF NEW MEXICO	.1	21	23.8	28.6	19.0	38.1	19.0	61.9	19.0
New York									
ADELPHI	.1	14	21.4	7.1	21.4	21.4	7.1	64.3	28.6
ALFRED		5	20.0	20.0	20.0	20.0	20.0	80.0	
COLL OF ST ROSE		7	14.3	14.3		14.3		71.4	28.6
CUNY BERNARD BARUCH	.6	114	17.5	28.9	21.9	21.9	18.4	57.9	23.7
CUNY BROOKLYN COLL	.3	56	21.4	33.9	30.4	37.5	35.7	44.6	19.6
CUNY HUNTER COLL	.1	18	5.6	11.1	22.2	22.2	16.7	72.2	11.1
CUNY LEHMAN COLL		5			60.0	20.0	40.0	40.0	20.0
CUNY QUEENS COLL	.5	84	25.0	38.1	6.0	16.7	23.8	53.6	22.6
CUNY STATEN ISLAND	.1	19	21.1	26.3	10.5	10.5	21.1	73.7	5.3
CUNY YORK	.1	23	21.7	34.8	17.4	17.4	17.4	65.2	17.4

* 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-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
DOWLING COLL	.1	12	16.7		16.7	8.3		75.0	25.0
ELMIRA COLL		7	14.3	28.6	14.3	14.3	14.3	71.4	14.3
FORDHAM	.1	22	22.7	27.3	13.6	18.2	36.4	63.6	
HOFSTRA	.4	66	21.2	24.2	13.6	28.8	12.1	54.5	33.3
IONA COLL	.1	19	5.3	10.5		5.3		89.5	10.5
ITHACA COLL	.1	12	58.3	50.0	8.3	8.3	41.7	41.7	16.7
L I U-CW POST	.2	36	33.3	27.8	25.0	25.0	22.2	55.6	22.2
LE MOYNE COLL	.1	14	21.4		21.4	14.3		71.4	28.6
MANHATTAN COLL	.1	10	10.0	30.0		10.0	20.0	70.0	10.0
MARIST COLL		5	40.0	40.0	60.0	40.0	20.0	20.0	60.0
MERCY COLL		7	14.3	14.3		14.3		85.7	14.3
NEW YORK U	.3	54	33.3	42.6	16.7	20.4	20.4	48.1	31.5
NIAGARA U	.1	11	18.2	27.3	9.1	9.1	9.1	63.6	27.3
NY TECH INST-WESTBURY		6						100.0	
PACE U-NY	.4	69	31.9	29.0	23.2	13.0	15.9	59.4	24.6
PACE U-PLEASANTVILLE	.5	83	15.7	12.0	13.3	6.0	4.8	75.9	19.3
PACE U-WHITE PLAINS	.1	12	41.7	33.3	8.3	8.3	8.3	41.7	50.0
ROCHESTER INST TECH	.1	9	33.3	44.4	44.4	55.6	44.4	33.3	22.2
SIENA COLL	.2	28	25.0	17.9	21.4	28.6	25.0	53.6	21.4
ST BONAVENTURE U		8	37.5	25.0	25.0	12.5	12.5	50.0	37.5
ST JOHN FISHER COLL	.1	11	18.2	9.1	36.4	36.4	36.4	45.5	18.2
ST JOHNS	.3	51	11.8	9.8	7.8	7.8	9.8	78.4	11.8
ST THOMAS AQUINAS		5						100.0	
SUNY AT ALBANY	.4	66	22.7	37.9	27.3	27.3	25.8	40.9	33.3
SUNY AT BINGHAMTON	.3	49	8.2	8.2	30.6	24.5	18.4	61.2	20.4
SUNY AT BUFFALO	.2	40	52.5	57.5	40.0	42.5	35.0	15.0	50.0
SUNY COLL BROCKPORT		7		14.3	14.3	14.3		71.4	28.6
SUNY COLL GENESEO	.2	28	17.9	14.3	39.3	17.9	7.1	50.0	42.9
SUNY COLL OLD WESTURY	.1	18	16.7	16.7	16.7	22.2	11.1	61.1	27.8
SUNY COLL OSWEGO	.1	14	28.6	35.7	28.6	28.6	28.6	50.0	21.4
SUNY COLL PLATTSBURGH	.1	10	10.0	10.0				90.0	10.0
SUNY COLL UTICA-ROME	.1	11	9.1	9.1				90.9	9.1
SYRACUSE	.1	12	33.3	33.3	16.7		8.3	50.0	41.7
TOURO	.1	18	5.6	22.2	38.9	44.4	33.3	44.4	22.2
YESHIVA	.1	11	72.7	63.6	9.1	9.1	72.7	27.3	
North Carolina									
APPALACHIAN STATE	.1	24	33.3	12.5	16.7	20.8	8.3	58.3	33.3
ATLANTIC CHRISTIAN	.1	9	11.1	11.1	11.1	11.1	11.1	88.9	
CAMPBELL U	.1	9	33.3	22.2	33.3	33.3	22.2	55.6	22.2
EAST CAROLINA	.1	25	24.0	20.0	16.0	28.0	12.0	60.0	28.0
ELON COLL		8						100.0	
GUILFORD COLL	.1	11	27.3	27.3	36.4	36.4	9.1	54.5	36.4
HIGH POINT COLL	.1	14	14.3	7.1	7.1	14.3		78.6	21.4
LENOIR-RHYNE COLL		5	40.0	40.0	20.0	20.0	20.0	60.0	20.0

* 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-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
METHODIST COLL		5		20.0	20.0			80.0	20.0
NC AGRIC & TECH	.1	19	15.8	15.8	26.3			68.4	31.6
NC ST U-RALEIGH	.5	96	22.9	32.3	45.8	35.4	16.7	44.8	38.5
U OF NC-ASHEVILLE	.1	11	27.3	9.1	45.5	18.2	9.1	45.5	45.5
U OF NC-CHARLOTTE	.3	52	46.2	28.8	50.0	30.8	17.3	36.5	46.2
U OF NC-GREENSBORO	.1	18	33.3	16.7	11.1	16.7		50.0	50.0
U OF NC-WILMINGTON	.2	29	20.7	10.3	17.2	20.7		65.5	34.5
WAKE FOREST	.3	47	48.9	63.8	78.7	61.7	36.2	10.6	53.2
WESTERN CAROLINA U	.1	11	27.3	9.1	9.1			72.7	27.3
North Dakota									
DICKINSON STATE		6		16.7	16.7	33.3		50.0	50.0
MARY COLL	.1	12	8.3	8.3	16.7	25.0	8.3	75.0	16.7
MINOT STATE	.1	17	11.8	5.9	5.9	17.6		76.5	23.5
NO DAKOTA STATE		6	16.7	33.3	33.3	33.3	16.7	66.7	16.7
U OF NO DAKOTA	.2	42	26.2	21.4	35.7	35.7	16.7	47.6	35.7
Ohio									
BALDWIN-WALLACE COLL	.1	12	66.7	58.3	41.7	50.0	33.3	25.0	41.7
BOWLING GREEN STATE	.1	20	35.0	40.0	10.0	25.0	10.0	45.0	45.0
CAPITAL U		7	28.6	14.3	14.3	14.3		57.1	42.9
CASE WESTERN RESERVE		7	28.6	28.6	28.6	42.9	14.3	42.9	42.9
CEDARVILLE COLL		6	16.7	16.7	33.3	16.7	16.7	66.7	16.7
CLEVELAND STATE	.3	52	34.6	46.2	42.3	36.5	28.8	44.2	26.9
DYKE COLL		5	20.0	40.0	20.0	20.0	20.0	60.0	20.0
FRANKLIN U	.2	30	36.7	33.3	30.0	33.3	23.3	56.7	20.0
JOHN CARROLL U	.1	20	35.0	30.0	55.0	25.0	15.0	40.0	45.0
KENT STATE	.1	25	32.0	28.0	16.0	20.0	12.0	52.0	36.0
MARIETTA COLL		6	16.7	16.7	16.7	50.0		50.0	50.0
MIAMI U	.5	81	49.4	51.9	50.6	45.7	30.9	33.3	35.8
OHIO NORTHERN	.1	9	11.1	33.3	22.2	11.1		55.6	44.4
OHIO STATE	.6	111	32.4	28.8	28.8	25.2	14.4	54.1	31.5
OHIO U	.1	24	37.5	33.3	33.3	25.0	16.7	45.8	37.5
U OF AKRON	.3	50	36.0	36.0	30.0	38.0	16.0	46.0	38.0
U OF CINCINNATI	.3	51	25.5	29.4	41.2	19.6	11.8	52.9	35.3
U OF DAYTON	.1	22	36.4	40.9	40.9	40.9	36.4	59.1	4.5
U OF TOLEDO	.1	24	20.8	29.2	25.0	25.0	12.5	62.5	25.0
WRIGHT STATE	.2	34	32.4	32.4	38.2	44.1	20.6	47.1	32.4
XAVIER	.1	14	57.1	35.7	28.6	42.9	14.3	28.6	57.1
YOUNGSTOWN STATE	.1	25	32.0	28.0	32.0	36.0	20.0	48.0	32.0
Oklahoma									
CENTRAL STATE	.1	25	40.0	48.0	32.0	44.0	16.0	36.0	48.0
EAST CENTRAL OK STATE	.1	11	54.5	54.5	27.3	36.4	27.3	45.5	27.3
LANGSTON U	.1	14	28.6	35.7	21.4	35.7	7.1	50.0	42.9
NORTHEASTERN OK ST	.1	10	30.0	40.0	40.0	50.0	10.0	40.0	50.0
OK CITY U		6		16.7	16.7	33.3		66.7	33.3

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

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

REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
OK ST U	.1	24	25.0	12.5	20.8	29.2	4.2	50.0	45.8
ORAL ROBERTS U		6	33.3	50.0	33.3	33.3	16.7	33.3	50.0
SOUTHWESTERN OK STATE		5			20.0			80.0	20.0
U OF OK-NORMAN	.2	30	26.7	36.7	26.7	26.7	6.7	40.0	53.3
U OF TULSA		6	16.7		16.7			66.7	33.3
Oregon									
EASTERN OR STATE		7	14.3		14.3	28.6		71.4	28.6
LINFIELD COLL		6	16.7	16.7	50.0	50.0	16.7	33.3	50.0
OREGON STATE	.2	33	51.5	27.3	60.6	48.5	18.2	30.3	51.5
PORTLAND STATE	.2	30	56.7	30.0	63.3	50.0	30.0	36.7	33.3
SOUTHERN OR STATE	.1	9	11.1	11.1		11.1		77.8	22.2
U OF OREGON	.2	32	40.6	43.8	59.4	62.5	34.4	25.0	40.6
U OF PORTLAND		6	33.3	33.3	50.0	50.0	33.3	50.0	16.7
Pennsylvania									
ALBRIGHT COLL		7	14.3	14.3		14.3		57.1	42.9
BLOOMSBURG U	.2	38	7.9	15.8	13.2	21.1	2.6	76.3	21.1
BUCKNELL U	.2	29	24.1	31.0	31.0	6.9	6.9	48.3	44.8
CALIFORNIA U		6			16.7	16.7		83.3	16.7
CLARION U OF PA		8	37.5	12.5	25.0	25.0	12.5	62.5	25.0
DREXEL	.2	36	16.7	16.7	13.9	25.0	5.6	63.9	30.6
DUQUESNE	.1	17	35.3	11.8	17.6	5.9		58.8	41.2
ELIZABETHTOWN COLL		8			12.5	25.0		75.0	25.0
GROVE CITY COLL	.2	37	8.1	8.1	24.3	2.7		67.6	32.4
HOLY FAMILY COLL		5	20.0	40.0	20.0	40.0	20.0	40.0	40.0
INDIANA U OF PA	.2	37	29.7	32.4	13.5	29.7	8.1	54.1	37.8
KINGS COLL	.2	38	7.9	5.3	7.9	7.9		81.6	18.4
KUTZTOWN U OF PA		5			20.0	60.0		40.0	60.0
LA SALLE COLL	.1	22	9.1	9.1	9.1	13.6		81.8	18.2
LEHIGH U	.2	41	12.2	9.8	41.5	34.1	4.9	46.3	48.8
MERCYHURST COLL		8		12.5	12.5			75.0	25.0
MESSIAH COLL	.1	15	40.0	60.0	26.7	26.7	13.3	26.7	60.0
MILLERSVILLE U		5	40.0		20.0	40.0		60.0	40.0
MORAVIAN COLL		6						100.0	
MUHLENBERG COLL		6	50.0	16.7				50.0	50.0
PA ST U-BEHREND		7	14.3	14.3	14.3	14.3	14.3	85.7	
PA ST U-CAPITOL	.1	16	12.5	31.3	12.5	18.8		62.5	37.5
PA ST U-U PARK	.4	74	33.8	28.4	21.6	21.6	10.8	52.7	36.5
ROBERT MORRIS COLL	.3	49	20.4	18.4	18.4	26.5	10.2	65.3	24.5
SHIPPENSBURG U OF PA		7	57.1	42.9	14.3	14.3	14.3	42.9	42.9
ST FRANCIS COLL		6	16.7		16.7			83.3	16.7
ST JOSEPHS COLL	.1	18	22.2	22.2	16.7	11.1	5.6	66.7	27.8
ST VINCENT COLL		8	12.5	25.0				75.0	25.0
SUSQUEHANNA U	.1	15	6.7		13.3	20.0		73.3	26.7
TEMPLE	.2	39	23.1	33.3	23.1	12.8		48.7	51.3

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

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

REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
THIEL COLL		7	14.3		14.3	28.6		71.4	28.6
U OF PA	.2	34	64.7	55.9	67.6	55.9	50.0	23.5	26.5
U OF PITTSBURGH	.2	36	22.2	22.2	8.3	11.1	5.6	66.7	27.8
U OF SCRANTON	.1	21	9.5	9.5	14.3	4.8	9.5	81.0	9.5
URSINUS COLL		7	14.3	14.3	28.6	28.6	14.3	71.4	14.3
VILLANOVA	.3	55	18.2	23.6	16.4	21.8	3.6	58.2	38.2
WEST CHESTER U OF PA	.1	15	53.3	20.0	33.3	40.0	13.3	26.7	60.0
WESTMINSTER COLL	.1	10						100.0	
WIDENER U	.1	13	7.7	7.7				84.6	15.4
YORK COLL OF PA		8	12.5	37.5	37.5	37.5		37.5	62.5
Puerto Rico									
CATHOLIC U OF PR	.1	11						100.0	
CAYEY U COLL-PR	.1	12	8.3					91.7	8.3
INTER AMER-HATO REY	.1	15			6.7			93.3	6.7
U OF PR-MAYAGUEZ		6	16.7		33.3	33.3		66.7	33.3
U OF PR-RIO PIEDRAS	.4	68	25.0	19.1	35.3	20.6	13.2	63.2	23.5
Rhode Island									
BRYANT COLL	.2	29	13.8	31.0	20.7	17.2	10.3	62.1	27.6
PROVIDENCE COLL	.1	17	35.3	41.2	29.4	23.5	23.5	58.8	17.6
U OF RHODE ISLAND	.1	23	30.4	26.1	17.4	26.1	4.3	47.8	47.8
South Carolina									
CHARLESTON COLL	.1	11	9.1	36.4	27.3	27.3	9.1	63.6	27.3
CLEMSON	.1	21	19.0	19.0	9.5	33.3	4.8	61.9	33.3
LANDER COLL		5						100.0	
SC STATE		7						100.0	
THE CITADEL		5		20.0	20.0	20.0		80.0	20.0
U OF SC-COLUMBIA	.1	23	39.1	47.8	30.4	43.5	21.7	34.8	43.5
WINTHROP COLL	.1	10	20.0	20.0	20.0	10.0	10.0	80.0	10.0
South Dakota									
AUGUSTANA COLL		6	33.3	16.7	33.3	33.3	16.7	66.7	16.7
BLACK HILLS STATE	.1	9	33.3	33.3	33.3	55.6	22.2	33.3	44.4
NATL COLL OF BUS		7	28.6	28.6	28.6	28.6	14.3	57.1	28.6
NORTHERN STATE		7	28.6	14.3	28.6			57.1	42.9
U OF SD	.1	24	12.5	12.5	16.7	20.8	12.5	75.0	12.5
Tennessee									
DAVID LIPSCOMB COLL		6						100.0	
EAST TENN STATE		8		12.5	12.5	12.5		75.0	25.0
MEMPHIS STATE		8	12.5	12.5	12.5	12.5		75.0	25.0
MIDDLE TENN STATE	.1	11	18.2	9.1		9.1		72.7	27.3
TENN STATE		5	40.0	20.0				60.0	40.0
TENN TECH		6	33.3	16.7		16.7		50.0	50.0
U OF TN-CHATTANOOGA		7	28.6	14.3	14.3	14.3	14.3	71.4	14.3
U OF TN-KNOXVILLE		8	50.0	50.0	37.5	37.5	37.5	37.5	25.0
Texas									
ABILENE CHRISTIAN		6	16.7	16.7	33.3			66.7	33.3

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

REPORT NUMBER 12-A

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ANGELO STATE		5	40.0		20.0	60.0		40.0	60.0
BAYLOR	.1	11	72.7	54.5	54.5	45.5	45.5	27.3	27.3
CORPUS CHRISTI STATE U		7	28.6	28.6	28.6	42.9	28.6	57.1	14.3
E TEXAS STATE	.1	13	7.7	15.4	15.4	23.1	7.7	76.9	15.4
PAN AMERICAN U		8		12.5	12.5	12.5		87.5	12.5
PRAIRIE VIEW A & M		5	20.0	20.0	20.0			80.0	20.0
SAM HOUSTON STATE	.1	12	41.7	25.0	41.7	41.7	16.7	50.0	33.3
SOUTHERN METHODIST		6	33.3	33.3	33.3	33.3	16.7	50.0	33.3
SOUTHWEST TEX STATE	.1	16	12.5	18.8	18.8	12.5	12.5	81.3	6.3
ST MARYS U-SAN ANTONIO		5	20.0	20.0		20.0		80.0	20.0
STEPHEN F AUSTIN STATE		8			12.5			87.5	12.5
TARLETON STATE		5						100.0	
TEX A&M	.3	57	28.1	28.1	31.6	15.8	8.8	50.9	40.4
TEX CHRISTIAN		6	50.0	50.0	33.3	50.0	33.3	33.3	33.3
TEX TECH	.1	20	20.0	20.0	20.0	25.0	15.0	65.0	20.0
U OF HOUSTON	.1	21	28.6	28.6	28.6	28.6	19.0	57.1	23.8
U OF HOUSTON CLEAR LAKE		7	28.6		14.3	14.3		71.4	28.6
U OF HOUSTON DOWN TOWN		7						100.0	
U OF NORTH TEXAS	.1	9	22.2		22.2	11.1		66.7	33.3
U OF TEX-ARLINGTON	.3	45	46.7	33.3	37.8	46.7	26.7	42.2	31.1
U OF TEX-AUSTIN	.3	50	40.0	42.0	42.0	38.0	30.0	46.0	24.0
U OF TEX-DALLAS	.2	30	33.3	30.0	30.0	36.7	26.7	50.0	23.3
U OF TEX-EL PASO	.1	18	27.8	16.7	22.2	27.8	16.7	72.2	11.1
U OF TEX-PERMIAN BASIN		8	62.5	12.5	37.5	50.0		25.0	75.0
U OF TEX-SAN ANTONIO	.1	21	42.9	33.3	23.8	42.9	19.0	52.4	28.6
U OF TEX-TYLER		6	16.7	50.0	50.0	50.0	16.7	50.0	33.3
WEST TEX STATE	.1	14	7.1	7.1	28.6	7.1	7.1	71.4	21.4
Utah									
BRIGHAM YOUNG	.1	21	42.9	28.6	33.3	33.3	19.0	47.6	33.3
U OF UTAH	.1	25	52.0	44.0	40.0	40.0	16.0	28.0	56.0
UTAH STATE		8	25.0	37.5	25.0	37.5	25.0	50.0	25.0
WEBER STATE		5	40.0	40.0	40.0	80.0	40.0	20.0	40.0
WESTMINSTER COLL		8	37.5	62.5	50.0	25.0	25.0	25.0	50.0
Vermont									
CHAMPLAIN COLLEGE		6	33.3	16.7	33.3	33.3	16.7	66.7	16.7
ST MICHAELS COLL		6						100.0	
U OF VT		7	57.1	28.6	28.6	28.6	14.3	42.9	42.9
Virginia									
AVERETT COLL		5			20.0	20.0		80.0	20.0
CHRISTOPHER NEWPORT	.1	15	33.3	40.0	40.0	46.7	26.7	40.0	33.3
COLL OF WILLIAM & MARY	.2	27	63.0	44.4	48.1	44.4	29.6	22.2	48.1
EMORY & HENRY COLL		6						100.0	
GEORGE MASON U	.3	47	44.7	38.3	38.3	46.8	27.7	38.3	34.0
HAMPTON U	.1	18						100.0	

* 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-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
JAMES MADISON U	.3	50	36.0	30.0	36.0	24.0	10.0	48.0	42.0
LONGWOOD COLL	.1	10			10.0	10.0		90.0	10.0
NORFOLK STATE	.1	10						100.0	
OLD DOMINION U	.1	21	28.6	19.0	14.3	33.3	4.8	57.1	38.1
RADFORD U	.1	17	5.9	11.8		11.8		82.4	17.6
ROANOKE COLL		6	33.3	16.7	16.7	33.3	16.7	66.7	16.7
U OF RICHMOND	.3	49	40.8	36.7	61.2	57.1	24.5	30.6	44.9
U OF VA	.2	39	46.2	43.6	46.2	41.0	28.2	35.9	35.9
VA COMMONWEALTH U	.3	55	54.5	34.5	40.0	36.4	18.2	36.4	45.5
VA POLY TECH	.4	68	45.6	33.8	42.6	42.6	25.0	45.6	29.4
VA STATE		5						100.0	
WASHINGTON & LEE	.1	9	55.6	11.1	44.4	44.4	11.1	33.3	55.6
Washington									
CENTRAL WASH STATE	.3	56	25.0	28.6	26.8	41.1	14.3	51.8	33.9
CITY U	.1	9	33.3	22.2	44.4	33.3	22.2	55.6	22.2
EASTERN WASH STATE	.1	20	45.0	35.0	35.0	25.0	25.0	45.0	30.0
GONZAGA U	.1	15	73.3	60.0	60.0	66.7	46.7	13.3	40.0
PACIFIC LUTHERAN	.1	10	40.0	20.0	50.0	30.0	10.0	50.0	40.0
SEATTLE PACIFIC COLL		5	40.0	40.0		20.0		60.0	40.0
SEATTLE U	.1	16	12.5	6.3	6.3	12.5	6.3	87.5	6.3
ST MARTINS COLL	.1	16	6.3	6.3	18.8	18.8	6.3	75.0	18.8
U OF PUGET SOUND	.1	16	31.3	18.8	12.5	25.0	6.3	62.5	31.3
U OF WASH	.5	95	54.7	37.9	55.8	55.8	28.4	30.5	41.1
WALLA WALLA COLL	.1	9	11.1		11.1	11.1		77.8	22.2
WASH STATE	.2	35	31.4	28.6	40.0	25.7	22.9	48.6	28.6
WESTERN WASH STATE	.2	27	29.6	33.3	29.6	29.6	18.5	55.6	25.9
West Virginia									
CONCORD COLL		5	40.0	40.0	40.0	40.0	40.0	60.0	
FAIRMONT STATE		6		16.7			16.7	83.3	
MARSHALL U	.1	15	20.0	20.0	13.3	20.0	13.3	73.3	13.3
W VA U	.1	21	23.8	23.8	19.0	19.0	9.5	71.4	19.0
Wisconsin									
CARTHAGE COLL		5	40.0	20.0	40.0	60.0		20.0	80.0
EDGEWOOD COLL		5	20.0	40.0				60.0	40.0
LAKELAND COLL	.1	19	36.8	42.1	42.1	31.6	26.3	52.6	21.1
MARQUETTE U	.2	30	43.3	23.3	33.3	33.3	16.7	40.0	43.3
ST NORBERT COLL		6	33.3	50.0	16.7	50.0		33.3	66.7
U OF WI-EAU CLAIRE	.1	26	50.0	61.5	53.8	46.2	26.9	23.1	50.0
U OF WI-LA CROSSE		8	62.5	50.0	50.0	75.0	37.5	25.0	37.5
U OF WI-MADISON	.2	44	59.1	68.2	72.7	50.0	34.1	18.2	47.7
U OF WI-MILWAUKEE	.3	48	41.7	45.8	54.2	43.8	29.2	37.5	33.3
U OF WI-OSHKOSH	.1	16	37.5	50.0	50.0	37.5	25.0	37.5	37.5
U OF WI-PARKSIDE		5	20.0	40.0	80.0	80.0	20.0		80.0
U OF WI-PLATTEVILLE		8	37.5	62.5	50.0	62.5	37.5	25.0	37.5

* 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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF WI-RIVER FALLS		6	83.3	83.3	33.3	50.0	33.3	16.7	50.0
U OF WI-STEVENS PT	.1	9	55.6	44.4	66.7	33.3	22.2	33.3	44.4
U OF WI-WHITEWATER	.2	33	36.4	36.4	48.5	48.5	18.2	30.3	51.5
Wyoming									
U OF WYOMING	.3	48	54.2	41.7	43.8	50.0	31.3	39.6	29.2
SCHOOLS WITH FEWER THAN FIVE	4.6	827	18.7	20.1	20.3	19.8	8.9	66.4	24.7
SCHOOLS OUTSIDE THE U.S.	2.3	409	31.3	25.9	38.6	32.5	20.3	49.9	29.8
SCHOOLS NOT RECORDED	16.6	2,965	26.4	27.0	24.9	23.4	11.0	56.2	32.9
TOTALS	100.0	17,864	29.7	29.7	30.1	29.2	16.2	52.6	31.2

* 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-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	.3	6	16.7	16.7	33.3	16.7		50.0	50.0
U OF AL-BIRMINGHAM	.3	6	33.3	16.7	33.3	16.7	16.7	66.7	16.7
U OF AL-UNIVERSITY	.3	8	37.5	37.5	37.5	25.0	12.5	37.5	50.0
Arizona									
ARIZONA STATE	.4	9	44.4	33.3	33.3	66.7	33.3	22.2	44.4
California									
CAL ST U-FRESNO	.2	5	40.0	60.0	40.0	80.0	20.0	20.0	60.0
CAL ST U-HAYWARD	.4	10	40.0	30.0	30.0	20.0	20.0	60.0	20.0
CAL ST U-NORTHRIDGE	.3	6	16.7	16.7	33.3	50.0	16.7	50.0	33.3
CAL ST U-SACRAMENTO	.2	5	20.0	60.0		60.0		20.0	80.0
GOLDEN GATE	.5	11	45.5	36.4	36.4	27.3	27.3	45.5	27.3
SAN DIEGO STATE	.3	6	50.0	50.0	66.7	50.0	16.7	33.3	50.0
SAN FRANCISCO STATE	.4	9	66.7	66.7	77.8	66.7	55.6		44.4
SAN JOSE STATE	.4	9	33.3	22.2	33.3			55.6	44.4
U OF CAL-IRVINE	.2	5	60.0	60.0	60.0	80.0	40.0	20.0	40.0
U OF CAL-LOS ANGELES	.8	18	27.8	61.1	44.4	44.4	27.8	27.8	44.4
U OF SANTA CLARA	.3	6	33.3	33.3	66.7	50.0	33.3	33.3	33.3
U OF SOUTHERN CAL	.3	7	42.9	42.9	42.9	28.6	14.3	14.3	71.4
Colorado									
CO STATE	.3	6	50.0	66.7	66.7	50.0	33.3	16.7	50.0
REGIS COLL	.3	6	16.7	33.3	33.3	33.3		50.0	50.0
U OF CO-BOULDER	.3	7	57.1	71.4	71.4	57.1	57.1	28.6	14.3
U OF CO-DENVER	.3	6	50.0	66.7	50.0	50.0	33.3	16.7	50.0
U OF DENVER	.9	21	66.7	71.4	61.9	47.6	38.1	23.8	38.1
Connecticut									
U OF CONN	.2	5	80.0	80.0	40.0	40.0	40.0	20.0	40.0
U OF HARTFORD	.3	7	28.6	14.3	28.6	42.9	14.3	42.9	42.9
District of Columbia									
AMERICAN	.3	7	100.0	100.0	71.4	85.7	57.1		42.9
GEORGE WASHINGTON	.4	9	33.3	33.3	44.4	33.3	22.2	44.4	33.3
Florida									
FL INTERNATIONAL	1.0	24	66.7	62.5	75.0	75.0	50.0	16.7	33.3
FL SOUTHERN COLL	.2	5	60.0	60.0	60.0	40.0	40.0	20.0	40.0
FL STATE	.6	14	50.0	21.4	42.9	50.0	14.3	28.6	57.1
NOVA	.3	8	62.5	50.0	25.0	50.0	25.0	25.0	50.0
U OF CENTRAL FL	.3	7	85.7	71.4	71.4	57.1	42.9		57.1
U OF FLORIDA	2.8	65	80.0	78.5	67.7	75.4	60.0	7.7	32.3
U OF MIAMI	.3	8	62.5	62.5	50.0	75.0	37.5	25.0	37.5
U OF SO FLORIDA	.6	13	69.2	69.2	61.5	38.5	30.8	7.7	61.5
U OF WEST FLORIDA	.3	6	83.3	33.3	33.3	50.0		16.7	83.3
Georgia									
GA STATE	.7	16	37.5	43.8	37.5	31.3	25.0	43.8	31.3
KENNESAW COLL	.2	5	80.0	40.0	100.0	40.0	20.0		80.0

* 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-B

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF GEORGIA	.6	13	30.8	38.5	46.2	38.5	23.1	46.2	30.8
Illinois									
DEPAUL	1.1	27	59.3	66.7	70.4	63.0	44.4	22.2	33.3
IL STATE	.3	7	85.7	71.4	85.7	85.7	57.1		42.9
U OF CHICAGO	.4	9	44.4	33.3	55.6	11.1	11.1	44.4	44.4
U OF IL-URBANA	1.6	37	51.4	54.1	62.2	62.2	43.2	24.3	32.4
Indiana									
IN U-SOUTH BEND	.2	5	40.0	40.0	40.0	40.0	40.0	60.0	
MANCHESTER COLL	.6	13	69.2	76.9	84.6	100.0	53.8		46.2
Kansas									
KANSAS STATE	.3	6	50.0	50.0	33.3	66.7	33.3	33.3	33.3
U OF KANSAS	.3	7	42.9	42.9	28.6	42.9	28.6	57.1	14.3
Louisiana									
LA ST U-A&M	.4	9	55.6	55.6	33.3	44.4	22.2	33.3	44.4
TULANE U	.4	9	66.7	66.7	33.3	33.3	44.4	22.2	33.3
Maryland									
LOYOLA COLL	.3	7	57.1	71.4	57.1	57.1	57.1	28.6	14.3
U OF MD-COLLEGE PARK	.3	6	50.0	16.7	16.7			50.0	50.0
Massachusetts									
BENTLEY COLL	.9	20	40.0	45.0	40.0	35.0	25.0	50.0	25.0
NORTHEASTERN U	.5	11	18.2	18.2	45.5	18.2	9.1	54.5	36.4
U OF MASS-AMHERST	.2	5	40.0	40.0	40.0	40.0	40.0	60.0	
U OF MASS-BOSTON	.2	5	20.0					80.0	20.0
Michigan									
EASTERN MICH	.4	9	44.4	44.4	66.7	44.4	33.3	33.3	33.3
MICHIGAN STATE	.3	6	33.3	33.3	16.7	16.7	16.7	50.0	33.3
U OF MI-ANN ARBOR	.6	14	92.9	64.3	78.6	64.3	71.4	7.1	21.4
WALSH COLLEGE	.7	16	56.3	56.3	50.0	62.5	37.5	31.3	31.3
WAYNE STATE	.2	5	40.0	40.0	40.0	40.0	40.0	60.0	
WESTERN MI U	.3	6	50.0	16.7	50.0	66.7	16.7	16.7	66.7
Minnesota									
U OF MN-MNPLS	.2	5		20.0	20.0	20.0		60.0	40.0
Mississippi									
DELTA STATE	.2	5	20.0	40.0	20.0	20.0		60.0	40.0
MS ST U	.4	10		10.0				90.0	10.0
U OF MS	.6	15	40.0	13.3	13.3	6.7		53.3	46.7
Missouri									
ST LOUIS U	.2	5	20.0		20.0			60.0	40.0
U OF MO-COLUMBIA	.5	12	75.0	58.3	75.0	75.0	50.0	16.7	33.3
U OF MO-KANSAS CITY	.5	11	18.2	18.2	45.5	36.4	9.1	27.3	63.6
U OF MO-ST LOUIS	.3	6	33.3	66.7	66.7	83.3	33.3	16.7	50.0
Montana									
U OF MONTANA	.7	17	76.5	76.5	88.2	82.4	70.6	11.8	17.6
New Hampshire									
NH COLL	.5	11	18.2	18.2	18.2	36.4	9.1	63.6	27.3

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

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

REPORT NUMBER 12-B

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
New Jersey									
FARLGH DCKSN-MADISON	.3	8	50.0	37.5	50.0	25.0	12.5	25.0	62.5
RUTGERS U-NEWARK	.4	10	40.0	30.0	40.0	20.0	10.0	40.0	50.0
SETON HALL	.3	6	16.7	33.3	33.3	50.0		33.3	66.7
New Mexico									
U OF NEW MEXICO	.4	10	80.0	70.0	70.0	70.0	50.0	10.0	40.0
New York									
CUNY BERNARD BARUCH	1.2	29	31.0	41.4	44.8	37.9	41.4	31.0	27.6
HOFSTRA	.3	6	33.3	66.7	50.0	50.0	50.0	16.7	33.3
L I U-BKLYN CENTER	.3	8	12.5	12.5	12.5	12.5		75.0	25.0
L I U-CW POST	.6	14	21.4	35.7	28.6	21.4	14.3	57.1	28.6
NEW YORK U	.5	12	66.7	58.3	50.0	41.7	58.3	16.7	25.0
PACE U-NY	.7	17	41.2	23.5	29.4	29.4	17.6	35.3	47.1
PACE U-WHITE PLAINS	.4	9	44.4	55.6	22.2	33.3	33.3	44.4	22.2
ST JOHNS	.7	16	25.0	31.3	25.0	43.8	18.8	31.3	50.0
SUNY AT BINGHAMTON	.5	11	9.1	18.2	18.2	27.3	9.1	63.6	27.3
SUNY AT BUFFALO	.9	21	71.4	76.2	76.2	66.7	66.7	14.3	19.0
North Carolina									
EAST CAROLINA	.3	7	42.9	42.9	14.3	42.9	14.3	42.9	42.9
GUILFORD COLL	.2	5	40.0	60.0	80.0	60.0	20.0	20.0	60.0
U OF NC-CHAPEL HILL	2.3	55	78.2	80.0	85.5	69.1	61.8	7.3	30.9
Ohio									
CLEVELAND STATE	.6	13	7.7	30.8	53.8	53.8	7.7	30.8	61.5
U OF CINCINNATI	.2	5	40.0	20.0	60.0	80.0	20.0	20.0	60.0
Pennsylvania									
DREXEL	.3	7	14.3	14.3	14.3	28.6		57.1	42.9
ROBERT MORRIS COLL	.2	5	40.0	60.0	60.0	60.0	20.0		80.0
TEMPLE	.5	11	36.4	27.3	27.3	36.4	9.1	36.4	54.5
VILLANOVA	.2	5	20.0	20.0	80.0	40.0	20.0	20.0	60.0
Rhode Island									
U OF RHODE ISLAND	.3	7	42.9	28.6	57.1	71.4	28.6	28.6	42.9
South Carolina									
U OF SC-COLUMBIA	.2	5	40.0	100.0	60.0	100.0	20.0		80.0
Tennessee									
EAST TENN STATE	.3	6	50.0	66.7	50.0	66.7	33.3	16.7	50.0
U OF TN-CHATTANOOGA	.2	5	60.0	60.0	20.0	40.0	20.0	40.0	40.0
U OF TN-KNOXVILLE	.4	9	66.7	55.6	33.3	44.4	33.3	22.2	44.4
Texas									
TEX A&M	.4	10	60.0	60.0	80.0	50.0	40.0	10.0	50.0
TEX TECH	.3	7	42.9	28.6	28.6	42.9	14.3	42.9	42.9
U OF HOUSTON	.4	10	40.0	30.0	40.0	40.0		30.0	70.0
U OF NORTH TEXAS	.5	11	27.3	27.3	36.4	36.4	18.2	54.5	27.3
U OF TEX-ARLINGTON	.5	12	50.0	58.3	66.7	58.3	50.0	25.0	25.0
U OF TEX-AUSTIN	2.3	55	72.7	76.4	76.4	87.3	60.0	9.1	30.9

* 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-B

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF TEX-DALLAS	.3	6	50.0	66.7	83.3	50.0	50.0	16.7	33.3
Utah									
BRIGHAM YOUNG	2.8	66	57.6	60.6	54.5	54.5	34.8	22.7	42.4
SOUTHERN UTAH STATE	.5	11				18.2		81.8	18.2
U OF UTAH	.5	12	33.3	33.3	33.3	33.3	16.7	41.7	41.7
UTAH STATE	.3	7	57.1	57.1	42.9	57.1	42.9	42.9	14.3
WEBER STATE	.4	10	20.0	20.0	20.0	20.0	10.0	70.0	20.0
Virginia									
GEORGE MASON U	.2	5	20.0	40.0	60.0	20.0	20.0	40.0	40.0
OLD DOMINION U	.2	5	60.0	60.0	80.0	60.0	40.0	20.0	40.0
U OF VA	.7	16	56.3	56.3	62.5	68.8	43.8	12.5	43.8
VA POLY TECH	.3	8	50.0	25.0	75.0	37.5	25.0	25.0	50.0
Washington									
U OF WASH	.2	5	60.0	60.0	40.0	60.0	40.0	40.0	20.0
West Virginia									
W VA U	.2	5		40.0	20.0	40.0		40.0	60.0
Wisconsin									
U OF WI-MADISON	.3	8	75.0	50.0	62.5	87.5	50.0		50.0
U OF WI-MILWAUKEE	.5	11	45.5	54.5	63.6	63.6	27.3	18.2	54.5
SCHOOLS WITH FEWER THAN FIVE	30.0	704	40.5	39.2	39.8	39.9	22.7	39.6	37.6
SCHOOLS OUTSIDE THE U.S.	6.9	161	32.9	29.8	46.0	38.5	19.3	39.8	41.0
SCHOOLS NOT RECORDED	6.9	162	40.7	34.0	35.2	32.7	21.0	47.5	31.5
TOTALS	100.0	2,349	45.5	44.6	46.7	45.4	28.4	34.0	37.7

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

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

REPORT NUMBER 12-B

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
ALABAMA A & M		8	12.5		12.5		25.0	75.0	
ATHENS STATE COLL	.1	24	33.3	29.2	8.3	25.0	25.0	50.0	25.0
AUBURN U-AUBURN	.3	112	25.0	27.7	24.1	24.1	27.7	32.1	40.2
AUBURN U-MONTGOMERY	.1	37	18.9	21.6	21.6	16.2	24.3	43.2	32.4
BIRMINGHAM SOUTHERN		17	17.6	35.3	11.8	23.5	17.6	41.2	41.2
HUNTINGDON COLL		9	33.3	11.1		11.1	11.1	55.6	33.3
JACKSONVILLE STATE	.1	26	42.3	38.5	19.2	11.5	34.6	26.9	38.5
LIVINGSTON U		6	16.7	16.7	16.7			66.7	33.3
NORTH ALABAMA U	.1	35	22.9	22.9	34.3	37.1	28.6	31.4	40.0
OAKWOOD COLL		7	28.6	28.6				71.4	28.6
SAMFORD U		17	35.3	29.4	11.8	5.9	29.4	47.1	23.5
SPRING HILL COLL		7	28.6	14.3	28.6	14.3	14.3	42.9	42.9
TROY ST-MONTGOMERY		7		14.3	28.6	42.9	28.6	57.1	14.3
TROY ST-TROY	.1	32	25.0	31.3	34.4	9.4	25.0	28.1	46.9
TUSKEGEE INSTITUTE		10	20.0	20.0	20.0	10.0	10.0	60.0	30.0
U OF AL-BIRMINGHAM	.2	70	22.9	25.7	27.1	25.7	42.9	31.4	25.7
U OF AL-HUNTSVILLE	.1	23	26.1	39.1	8.7	8.7	26.1	39.1	34.8
U OF AL-UNIVERSITY	.3	124	24.2	28.2	29.8	28.2	31.5	32.3	36.3
U OF MONTEVALLO		12	8.3	16.7	25.0	8.3	8.3	50.0	41.7
U OF SO ALABAMA	.1	38	23.7	36.8	26.3	23.7	21.1	34.2	44.7
Alaska									
U OF ALASKA ANCHORAGE	.1	30	13.3	20.0	16.7	6.7	23.3	56.7	20.0
U OF ALASKA FAIRBANKS		11	27.3	27.3	9.1	27.3	36.4	27.3	36.4
Arizona									
ARIZONA STATE	.5	193	24.9	32.6	22.3	14.0	34.7	33.2	32.1
GRAND CANYON COLL		5	20.0	40.0		40.0	40.0	40.0	20.0
NORTHERN ARIZ U	.1	28	21.4	35.7	17.9	21.4	46.4	28.6	25.0
U OF ARIZONA	.2	91	29.7	35.2	27.5	25.3	45.1	28.6	26.4
Arkansas									
ARKANSAS STATE	.1	46	15.2	15.2	15.2	15.2	19.6	60.9	19.6
ARKANSAS TECH U	.1	23	34.8	26.1	17.4	21.7	26.1	34.8	39.1
HARDING COLL	.1	32	15.6	21.9	28.1	12.5	18.8	56.3	25.0
HENDRIX COLL		10		30.0	20.0	10.0	40.0	50.0	10.0
JOHN BROWN U		5			20.0	40.0	40.0	60.0	
OUACHITA BAPTIST		7	28.6		14.3		28.6	57.1	14.3
SOUTHERN ARKANSAS U		6	16.7	16.7	16.7		33.3	50.0	16.7
U OF AR-FAYETTEVILLE	.1	54	25.9	31.5	29.6	18.5	29.6	29.6	40.7
U OF AR-LITTLE ROCK	.1	48	22.9	37.5	31.3	25.0	31.3	31.3	37.5
U OF AR-MONTICELLO		13	38.5	7.7	15.4		23.1	38.5	38.5
U OF CENTRAL AR	.1	37	18.9	13.5	24.3	16.2	13.5	51.4	35.1
California									
AZUSA PACIFIC COLL		7		28.6	42.9	14.3	14.3	28.6	57.1
BIOLA U		12	41.7	33.3	25.0	33.3	58.3	25.0	16.7

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

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

REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CAL LUTHERAN COLL		9	11.1	44.4	11.1		55.6	33.3	11.1
CAL ST BAKERSFIELD U	.1	22	13.6	45.5	13.6	18.2	36.4	27.3	36.4
CAL ST SAN BERNARDINO U	.2	82	20.7	14.6	22.0	18.3	23.2	48.8	28.0
CAL ST SONOMA U	.1	32	31.3	18.8		21.9	46.9	43.8	9.4
CAL ST STANISLAUS U	.1	30	13.3	20.0	16.7	26.7	36.7	40.0	23.3
CAL ST U-CHICO	.1	47	19.1	36.2	17.0	12.8	36.2	29.8	34.0
CAL ST U-FRESNO	.3	128	21.1	22.7	14.8	20.3	32.0	44.5	23.4
CAL ST U-FULLERTON	.5	198	31.3	30.3	13.1	17.2	36.9	35.4	27.8
CAL ST U-HAYWARD	.4	132	25.0	22.7	19.7	12.9	37.9	40.9	21.2
CAL ST U-LONG BEACH	.4	159	19.5	15.1	21.4	19.5	32.7	48.4	18.9
CAL ST U-LOS ANGELES	.5	172	19.2	27.3	14.0	10.5	29.7	48.3	22.1
CAL ST U-NORTHRIDGE	.6	231	19.9	26.0	16.5	16.5	29.9	42.4	27.7
CAL ST U-POMONA	.3	94	30.9	25.5	19.1	11.7	33.0	38.3	28.7
CAL ST U-SACRAMENTO	.4	163	25.2	26.4	16.0	19.6	36.2	36.2	27.6
CAL ST-DOMINGUEZ	.2	61	19.7	34.4	18.0	11.5	36.1	42.6	21.3
CAL ST-SAN LUIS	.3	99	29.3	25.3	21.2	12.1	39.4	39.4	21.2
CHAPMAN COLL	.1	20	25.0	25.0	5.0	10.0	30.0	50.0	20.0
CLAREMONT MENS COLL	.1	20	25.0	50.0	25.0	5.0	55.0	25.0	20.0
DEVRY INSTI		16	18.8	31.3	12.5		25.0	50.0	25.0
GOLDEN GATE	.2	76	21.1	23.7	11.8	10.5	31.6	51.3	17.1
HUMBOLDT STATE		10	20.0	50.0	10.0	10.0	40.0	50.0	10.0
LA VERNE COLL		17	23.5	29.4	23.5	11.8	23.5	41.2	35.3
LOYOLA MARYMOUNT	.1	52	21.2	25.0	9.6	5.8	26.9	51.9	21.2
MT SAINT MARYS		6			33.3		16.7	66.7	16.7
NATIONAL	.1	39	28.2	17.9	25.6	15.4	33.3	53.8	12.8
PACIFIC UNION COLL		12	16.7	16.7		25.0	25.0	58.3	16.7
PEPPERDINE		18	22.2	22.2	22.2	16.7	38.9	27.8	33.3
POINT LOMA COLL		6	66.7	16.7		33.3	50.0	16.7	33.3
SAN DIEGO STATE	.4	137	29.2	30.7	19.7	21.9	45.3	35.8	19.0
SAN FRANCISCO STATE	.5	173	16.2	20.8	16.2	17.9	28.9	48.0	23.1
SAN JOSE STATE	.3	128	21.9	25.8	22.7	20.3	43.8	33.6	22.7
ST MARYS OF CAL	.1	44	22.7	13.6	13.6	25.0	34.1	45.5	20.5
U OF CAL-BERKELEY	.3	100	27.0	32.0	20.0	21.0	44.0	28.0	28.0
U OF CAL-LOS ANGELES	.6	206	26.7	33.0	15.5	15.5	45.6	33.0	21.4
U OF CAL-RIVERSIDE	.1	31	16.1	12.9	9.7	6.5	19.4	67.7	12.9
U OF CAL-SAN DIEGO		9	22.2	11.1		44.4	33.3	33.3	33.3
U OF CAL-SANTA BARBARA	.4	155	25.2	25.2	17.4	19.4	43.9	33.5	22.6
U OF SAN DIEGO	.2	74	29.7	21.6	12.2	8.1	21.6	50.0	28.4
U OF SAN FRANCISCO	.1	55	23.6	25.5	18.2	18.2	34.5	38.2	27.3
U OF SANTA CLARA	.2	80	23.8	32.5	17.5	12.5	38.8	36.3	25.0
U OF SOUTHERN CAL	.4	154	29.2	29.2	15.6	13.0	37.0	39.0	24.0
U OF THE PACIFIC		16	12.5	18.8	31.3	25.0	25.0	43.8	31.3
WOODBURY		9	33.3	22.2	11.1		11.1	44.4	44.4
Colorado									
ADAMS STATE COLL		10	60.0	40.0	30.0	30.0	30.0	10.0	60.0

* 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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < P E R C E N T P A S S I N G > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CO STATE	.2	64	28.1	34.4	32.8	20.3	26.6	31.3	42.2
FORT LEWIS COLL		18	38.9	44.4	22.2	27.8	55.6	38.9	5.6
MESA COLL		14	7.1	21.4	14.3	14.3	28.6	50.0	21.4
METROPOLITAN ST COLL	.2	65	15.4	24.6	18.5	12.3	24.6	44.6	30.8
REGIS COLL		12	33.3	33.3	25.0	16.7	33.3	41.7	25.0
U OF CO-BOULDER	.1	52	28.8	32.7	25.0	15.4	26.9	25.0	48.1
U OF CO-CO SPRINGS		12	16.7	25.0	33.3	25.0	25.0	33.3	41.7
U OF CO-DENVER	.1	32	21.9	21.9	18.8	21.9	28.1	34.4	37.5
U OF DENVER		10	70.0	10.0	20.0	10.0	20.0	30.0	50.0
U OF NORTHERN CO	.1	22	18.2	27.3	36.4	36.4	18.2	27.3	54.5
U OF SOUTHERN CO		9	22.2	22.2	22.2	11.1	22.2	55.6	22.2
WESTERN ST COLL		8	25.0	12.5	25.0		37.5	50.0	12.5
Connecticut									
BRIDGEPORT		11	27.3	27.3	18.2	45.5	36.4	9.1	54.5
CENTRAL CONN ST U	.2	69	15.9	24.6	27.5	21.7	21.7	44.9	33.3
FAIRFIELD	.2	81	28.4	24.7	19.8	12.3	33.3	34.6	32.1
QUINNIPIAC COLL	.1	43	23.3	18.6	23.3	16.3	23.3	41.9	34.9
SACRED HEART UNIV	.1	20	20.0	30.0	20.0	15.0	20.0	35.0	45.0
SO CT STATE U	.1	27	29.6	11.1	14.8	14.8	29.6	51.9	18.5
U OF CONN	.2	91	41.8	29.7	19.8	18.7	39.6	31.9	28.6
U OF HARTFORD	.1	25	32.0	16.0	12.0	20.0	16.0	52.0	32.0
U OF NEW HAVEN		14	21.4		14.3	28.6	21.4	57.1	21.4
WESTERN CONN ST U		17	35.3	17.6	11.8	5.9	23.5	47.1	29.4
Delaware									
DELAWARE ST COLL		18	22.2	16.7		16.7		66.7	33.3
GOLDEY BEACOM COLL		12	16.7	25.0	25.0	16.7	8.3	50.0	41.7
U OF DELAWARE	.2	76	30.3	30.3	19.7	11.8	27.6	40.8	31.6
WILMINGTON COLL		5	40.0	20.0		40.0	20.0	20.0	60.0
District of Columbia									
AMERICAN	.1	37	18.9	27.0	16.2	13.5	27.0	45.9	27.0
BENJAMIN FRANKLIN U		11	9.1	9.1		9.1	9.1	72.7	18.2
CATHOLIC U OF AMER		14	21.4	7.1	14.3	14.3	14.3	71.4	14.3
GEORGE WASHINGTON	.1	47	36.2	25.5	19.1	14.9	23.4	38.3	38.3
GEORGETOWN	.1	42	19.0	26.2	11.9	11.9	19.0	50.0	31.0
HOWARD	.2	64	17.2	21.9	14.1	14.1	15.6	56.3	28.1
SOUTHEASTERN		12	8.3	16.7	25.0	16.7	8.3	50.0	41.7
STRAYER COLL	.1	24	20.8	12.5	4.2	12.5	8.3	70.8	20.8
U OF DC	.1	31	9.7	12.9	3.2	3.2	6.5	77.4	16.1
Florida									
BARRY		13	7.7	30.8	15.4	15.4	23.1	53.8	23.1
FL AGRI & MECH		11	18.2	18.2		9.1		63.6	36.4
FL ATLANTIC U	.2	67	28.4	38.8	26.9	16.4	47.8	25.4	26.9
FL INTERNATIONAL	.1	55	32.7	27.3	25.5	16.4	47.3	25.5	27.3
FL SOUTHERN COLL		18	11.1	16.7	22.2	16.7	22.2	44.4	33.3

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

REPORT NUMBER 12-C

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
FL STATE	.2	71	28.2	31.0	25.4	22.5	28.2	31.0	40.8
FLAGLER COLL		8	12.5	25.0	50.0	50.0	37.5	12.5	50.0
FT LAUDERDALE COLL		5	20.0	20.0	20.0	20.0	20.0	40.0	40.0
JACKSONVILLE U		8	25.0	37.5		12.5	12.5	50.0	37.5
NOVA		7		42.9	14.3		28.6	42.9	28.6
PALM BEACH ATLANTIC		11		9.1		18.2	9.1	72.7	18.2
ROLLINS COLL		11	36.4	27.3	18.2	27.3	45.5	27.3	27.3
ST LEO COLL		14	28.6	7.1	7.1	28.6	35.7	50.0	14.3
ST THOMAS U		5	40.0	20.0	40.0	20.0	40.0	20.0	40.0
STETSON U		15	13.3	46.7	13.3	6.7	6.7	46.7	46.7
TAMPA COLL		7		14.3		28.6	14.3	57.1	28.6
U OF CENTRAL FL	.1	54	18.5	33.3	25.9	20.4	25.9	29.6	44.4
U OF FLORIDA	.1	38	31.6	55.3	23.7	7.9	39.5	26.3	34.2
U OF MIAMI	.1	27	22.2	29.6	11.1	14.8	18.5	37.0	44.4
U OF NORTH FL	.1	44	22.7	36.4	25.0	20.5	45.5	29.5	25.0
U OF SO FLORIDA	.3	96	28.1	27.1	18.8	18.8	37.5	31.3	31.3
U OF TAMPA		17	11.8	23.5	11.8	5.9	11.8	64.7	23.5
U OF WEST FLORIDA	.1	30	30.0	36.7	36.7	23.3	33.3	23.3	43.3
Georgia									
AUGUSTA COLL		14	28.6	28.6	35.7	35.7	28.6	21.4	50.0
BERRY COLL		14	28.6	35.7		14.3	14.3	50.0	35.7
BRENAU COLL		9		11.1		22.2	11.1	66.7	22.2
CLARK/ATLANTA U		17			5.9			94.1	5.9
COLUMBUS COLL		18	22.2	22.2	22.2	27.8	16.7	44.4	38.9
EMORY	.1	19	21.1	26.3	26.3	42.1	42.1	42.1	15.8
GA COLLEGE	.1	31	32.3	29.0	19.4	22.6	22.6	29.0	48.4
GA INST OF TECH		18	38.9	22.2	27.8	16.7	22.2	33.3	44.4
GA SOUTHERN COLL	.1	51	25.5	25.5	25.5	23.5	29.4	35.3	35.3
GA SOUTHWESTERN COLL		15	20.0	26.7	20.0	20.0	20.0	53.3	26.7
GA STATE	.4	142	24.6	22.5	16.9	31.0	23.2	42.3	34.5
KENNESAW COLL	.2	68	23.5	26.5	17.6	26.5	32.4	41.2	26.5
MERCER U-ATLANTA		5	40.0	40.0	40.0	20.0	20.0	20.0	60.0
MERCER U-MACON		17	23.5	35.3	23.5	17.6	17.6	47.1	35.3
MOREHOUSE COLL		14	21.4	35.7		14.3	14.3	42.9	42.9
OGLETHORPE		11	27.3	9.1	27.3	18.2	36.4	45.5	18.2
PIEDMONT COLL	.1	26	30.8	15.4	7.7	23.1	15.4	42.3	42.3
SAVANNAH STATE		8	25.0	12.5		12.5	12.5	75.0	12.5
SHORTER COLL		5	40.0	20.0			20.0	40.0	40.0
U OF GEORGIA	.3	120	25.0	24.2	20.8	22.5	25.0	35.8	39.2
VALDOSTA STATE	.1	31	19.4	22.6	9.7	12.9	22.6	54.8	22.6
WEST GEORGIA COLL	.1	29	17.2	44.8	20.7	24.1	24.1	34.5	41.4
Guam									
U OF GUAM		14	21.4	21.4		7.1		64.3	35.7
Hawaii									
BRIGHAM YOUNG		7	14.3	28.6	14.3	42.9	14.3	28.6	57.1

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

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

REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CHAMINADE		10	30.0	10.0	30.0	40.0	40.0	50.0	10.0
HAWAII PACIFIC COLL		10	30.0	20.0	10.0	10.0	10.0	60.0	30.0
U OF HAWAII-MANOA	.3	92	16.3	23.9	22.8	19.6	31.5	47.8	20.7
Idaho									
BOISE STATE	.1	44	15.9	22.7	6.8	9.1	13.6	56.8	29.5
IDAHO STATE		16	25.0	31.3	12.5	6.3	43.8	37.5	18.8
U OF IDAHO	.1	25	32.0	20.0	8.0	12.0	28.0	56.0	16.0
Illinois									
AUGUSTANA COLL	.1	27	25.9	22.2	18.5	18.5	29.6	37.0	33.3
AURORA COLL		5	60.0	60.0	20.0	20.0	20.0	20.0	60.0
BRADLEY	.1	31	12.9	22.6	16.1	12.9	29.0	58.1	12.9
CHICAGO STATE		17	11.8			5.9	5.9	82.4	11.8
DEPAUL	.4	136	16.2	23.5	22.8	33.8	30.9	41.9	27.2
EASTERN IL	.1	38	28.9	31.6	21.1	21.1	36.8	31.6	31.6
ELMHURST COLL	.1	27	11.1	18.5	18.5	14.8	22.2	63.0	14.8
GOVERNORS STATE	.1	22	27.3	27.3	36.4	13.6	36.4	40.9	22.7
IL BENEDICTINE COLL	.1	22	22.7	27.3	27.3	18.2	9.1	45.5	45.5
IL COLL		8	25.0	50.0	25.0	12.5	12.5	37.5	50.0
IL STATE	.2	67	40.3	40.3	37.3	29.9	34.3	26.9	38.8
IL WESLEYAN		16	43.8	31.3	37.5	18.8	43.8	43.8	12.5
LEWIS	.1	20	25.0	35.0	15.0	20.0	15.0	55.0	30.0
MACMURRAY COLL		6	16.7	33.3	33.3	16.7	16.7	66.7	16.7
MCKENDREE COLL		13	30.8	15.4	23.1	30.8	15.4	38.5	46.2
MILLIKIN		11	18.2	18.2	9.1	9.1	27.3	45.5	27.3
MUNDELEIN COLL		7	28.6	14.3	14.3	14.3	28.6	71.4	
NORTH CENTRAL COLL		17	5.9	35.3	23.5	23.5	47.1	29.4	23.5
NORTHEASTERN IL	.2	58	19.0	24.1	13.8	10.3	20.7	55.2	24.1
NORTHERN IL	.2	85	28.2	42.4	21.2	14.1	54.1	22.4	23.5
NORTHWESTERN		7	28.6	28.6		14.3		57.1	42.9
QUINCY COLL		6	33.3	50.0	50.0	33.3	50.0	16.7	33.3
ROOSEVELT	.1	43	27.9	23.3	14.0	16.3	27.9	46.5	25.6
ROSARY COLL		11	27.3	45.5	18.2	18.2	36.4	45.5	18.2
SANGAMON STATE		16	43.8	50.0	6.3	18.8	37.5	18.8	43.8
ST XAVIER COLL		17	35.3	23.5	23.5	29.4	35.3	41.2	23.5
STHN IL U-CARBONDALE	.1	45	33.3	24.4	24.4	11.1	37.8	33.3	28.9
STHN IL U-EDWARDSVILLE	.1	27	25.9	22.2	22.2	11.1	29.6	44.4	25.9
TRINITY CHRISTIAN		5	20.0	40.0	20.0	40.0	60.0	20.0	20.0
U OF CHICAGO-LOYOLA	.1	45	35.6	37.8	26.7	17.8	35.6	33.3	31.1
U OF IL-CHICAGO	.3	110	20.0	24.5	28.2	22.7	34.5	40.9	24.5
U OF IL-URBANA	.3	108	25.0	32.4	27.8	30.6	40.7	32.4	26.9
WESTERN IL U	.1	25	16.0	36.0	16.0	12.0	24.0	40.0	36.0
Indiana									
ANDERSON COLL		17	17.6	17.6	11.8	29.4	35.3	47.1	17.6
BALL ST	.3	99	21.2	17.2	17.2	19.2	17.2	51.5	31.3

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

REPORT NUMBER 12-C

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

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
BUTLER	.1	25	24.0	8.0	16.0	20.0	16.0	48.0	36.0
FRANKLIN COLL		11	9.1	9.1		18.2	9.1	72.7	18.2
GOSHEN COLL		8	37.5	50.0	25.0	25.0	50.0	12.5	37.5
IN CENTRAL		18	11.1	5.6	22.2	22.2	5.6	55.6	38.9
IN ST U-TERRE HAUTE	.1	38	21.1	28.9	10.5	13.2	18.4	50.0	31.6
IN U-BLOOMINGTON	.5	187	23.0	25.7	20.9	17.1	27.3	44.9	27.8
IN U-FORT WAYNE	.1	24	33.3	20.8	20.8	16.7	29.2	41.7	29.2
IN U-KOKOMO		11	27.3		18.2	9.1	27.3	54.5	18.2
IN U-NORTHWEST	.1	21	14.3	19.0	4.8	28.6	9.5	52.4	38.1
IN U-PURDUE-INDPLS	.2	73	26.0	23.3	23.3	13.7	30.1	43.8	26.0
IN U-SOUTH BEND	.1	21	33.3	33.3	9.5	28.6	47.6	38.1	14.3
IN U-SOUTHEAST		11	36.4	18.2	36.4	36.4	45.5	18.2	36.4
MANCHESTER COLL		11	9.1	18.2	27.3	27.3	27.3	36.4	36.4
MARIAN COLL-INDPLS		6			33.3	16.7	33.3	66.7	
MARION COLL-MARION		5	40.0	20.0	20.0	20.0	20.0	40.0	40.0
PURDUE U-CALUMET	.1	20	20.0	35.0	5.0	25.0	40.0	35.0	25.0
PURDUE U-MAIN CAMPUS	.2	78	21.8	24.4	16.7	10.3	25.6	50.0	24.4
ST JOSEPHS COLL		13	38.5	38.5	15.4	23.1	53.8	30.8	15.4
ST MARY-OF-THE-WOODS		5			20.0	20.0	20.0	60.0	20.0
ST MARYS COLL	.1	25	20.0	16.0	24.0	8.0	16.0	56.0	28.0
TAYLOR		8	37.5	25.0			25.0	62.5	12.5
TRI-STATE U		5	40.0	40.0	60.0	60.0	40.0	20.0	40.0
U OF EVANSVILLE		9	11.1	33.3	11.1	11.1	33.3	44.4	22.2
U OF NOTRE DAME	.4	140	22.1	25.0	20.7	24.3	35.0	35.7	29.3
U OF SOUTH INDIANA	.1	26	30.8	26.9	19.2	23.1	26.9	38.5	34.6
VALPARAISO		18	27.8	44.4	22.2	16.7	22.2	38.9	38.9
Iowa									
BRIAR CLIFF COLL		5	40.0	40.0	20.0	20.0	80.0		20.0
BUENA VISTA COLL	.1	38	34.2	26.3	5.3	10.5	28.9	42.1	28.9
CENTRAL U OF IOWA		5	20.0	80.0	60.0	40.0	80.0		20.0
COE COLL		6	16.7	33.3		16.7	16.7	50.0	33.3
DORDT COLL		6		16.7	33.3	33.3	33.3	33.3	33.3
DRAKE	.1	29	34.5	27.6	20.7	31.0	37.9	37.9	24.1
GRANDVIEW COLL		7	28.6	57.1	42.9	42.9	28.6	14.3	57.1
IOWA STATE	.2	62	17.7	21.0	30.6	19.4	22.6	40.3	37.1
LORAS COLL		8		12.5	25.0			62.5	37.5
LUTHER COLL		10	70.0	50.0	40.0	50.0	40.0		60.0
MORNINGSIDE COLL		6	16.7	16.7	33.3		16.7	66.7	16.7
MT MERCY COLL		16	31.3	25.0	31.3	18.8	31.3	31.3	37.5
SIMPSON COLL		17	35.3	29.4	23.5	17.6	29.4	41.2	29.4
ST AMBROSE COLL	.1	23	30.4	13.0	8.7	13.0	34.8	52.2	13.0
U OF IOWA	.1	54	24.1	27.8	22.2	18.5	33.3	44.4	22.2
U OF NORTHERN IOWA	.1	40	25.0	27.5	20.0	10.0	35.0	40.0	25.0
UPPER IOWA U		15	20.0	13.3	20.0	6.7	26.7	60.0	13.3

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

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

REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WARTBURG COLL		8	25.0	25.0	25.0	12.5	25.0	12.5	62.5
WILLIAM PENN COLL		8	12.5	25.0	12.5	25.0		62.5	37.5
Kansas									
BAKER		6	50.0	16.7		33.3	50.0	33.3	16.7
EMPORIA STATE		14	7.1	14.3	28.6	14.3	14.3	42.9	42.9
FORT HAYS STATE		16	37.5	6.3	12.5	25.0	31.3	43.8	25.0
KANSAS STATE	.2	65	24.6	23.1	16.9	23.1	35.4	38.5	26.2
PITTSBURG STATE		13	38.5	23.1	46.2	30.8	38.5	15.4	46.2
ST MARY PLAINS COLL		7			14.3	14.3		71.4	28.6
U OF KANSAS	.1	39	33.3	30.8	15.4	20.5	33.3	41.0	25.6
WASHBURN U OF TOPEKA		14	42.9	21.4	14.3	28.6	28.6	28.6	42.9
WICHITA STATE	.1	23	8.7	17.4	26.1	4.3	17.4	52.2	30.4
Kentucky									
BELLARMINE COLL	.1	30	36.7	20.0	23.3	16.7	20.0	43.3	36.7
BRESCIA COLL		6	16.7	16.7	16.7		33.3	66.7	
EASTERN KY	.1	37	27.0	13.5	27.0	10.8	21.6	40.5	37.8
GEORGETOWN COLL		5	20.0		40.0	60.0	60.0	20.0	20.0
KY STATE		6	16.7	16.7	16.7	16.7	16.7	83.3	
MOREHEAD STATE	.1	22	40.9	18.2	9.1	22.7	36.4	40.9	22.7
MURRAY STATE		17	17.6	29.4	29.4	35.3	35.3	29.4	35.3
NORTHERN KENTUCKY U		15	26.7	53.3	40.0	20.0	40.0	33.3	26.7
PIKEVILLE COLL		5	20.0	20.0	20.0	20.0	20.0	60.0	20.0
THOMAS MORE COLL		12	8.3		41.7	8.3	25.0	50.0	25.0
TRANSYLVANIA		9	22.2	11.1	33.3	33.3	44.4	44.4	11.1
U OF KENTUCKY	.2	87	20.7	27.6	21.8	17.2	26.4	42.5	31.0
U OF LOUISVILLE	.1	43	18.6	14.0	23.3	18.6	27.9	46.5	25.6
WESTERN KY	.1	31	29.0	38.7	19.4	12.9	32.3	41.9	25.8
Louisiana									
CENTENARY OF LA		10				10.0		90.0	10.0
GRAMBLING STATE		9	11.1	11.1	22.2			77.8	22.2
LA COLL		6	33.3	16.7	33.3	66.7	33.3	16.7	50.0
LA ST U-A&M	.3	117	23.9	29.1	23.1	23.1	28.2	35.0	36.8
LA ST U-SHREVEPORT	.1	27	29.6	29.6	14.8	22.2	11.1	40.7	48.1
LA TECH	.1	24	29.2	25.0	12.5	25.0	25.0	33.3	41.7
LOYOLA U	.1	19	15.8	5.3	21.1	26.3	21.1	47.4	31.6
MCNEESE STATE		14	14.3	28.6	14.3	7.1	35.7	42.9	21.4
NICHOLLS STATE	.1	27	18.5	29.6	14.8	18.5	29.6	44.4	25.9
NORTHEAST LA	.1	32	18.8	15.6	21.9	28.1	12.5	43.8	43.8
NORTHWESTERN STATE		14	14.3	14.3	14.3	28.6	21.4	57.1	21.4
SOUTHEASTERN LA	.1	38	26.3	21.1	15.8	23.7	23.7	47.4	28.9
SOUTHERN U-BATON ROUGE		12	25.0	16.7	8.3		8.3	58.3	33.3
TULANE U	.1	36	30.6	44.4	22.2	5.6	36.1	33.3	30.6
U OF NEW ORLEANS	.1	54	16.7	37.0	20.4	14.8	40.7	27.8	31.5
U OF STHWESTN LA	.1	30	30.0	26.7	20.0	13.3	36.7	33.3	30.0

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

REPORT NUMBER 12-C

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
XAVIER U OF LA		8	12.5	25.0				75.0	25.0
Maine									
HUSSON COLL	.1	28	14.3	14.3	21.4	3.6	14.3	60.7	25.0
ST JOSEPHS COLL		6				16.7	16.7	83.3	
THOMAS COLL		8	25.0	12.5	12.5	12.5	25.0	62.5	12.5
U OF ME-ORONO		15	40.0	26.7	13.3		26.7	26.7	46.7
U OF ME-PORTLAND	.1	23	21.7	21.7	4.3	21.7	26.1	43.5	30.4
Maryland									
BOWIE STATE	.1	19	10.5	21.1	15.8	15.8	10.5	52.6	36.8
FROSTBURG STATE	.1	36	25.0	30.6	19.4	13.9	25.0	36.1	38.9
LOYOLA COLL	.1	50	40.0	26.0	22.0	22.0	28.0	32.0	40.0
MORGAN STATE	.1	24	20.8	8.3	8.3	4.2	4.2	79.2	16.7
MT ST MARYS COLL	.1	44	22.7	38.6	15.9	15.9	22.7	43.2	34.1
SALISBURY STATE	.1	38	23.7	21.1	21.1	18.4	18.4	52.6	28.9
TOWSON STATE	.2	79	22.8	27.8	24.1	19.0	30.4	43.0	26.6
U OF BALTIMORE	.3	114	23.7	23.7	15.8	16.7	27.2	44.7	28.1
U OF MD-BALTO	.1	24	29.2	16.7	8.3	33.3	33.3	37.5	29.2
U OF MD-COLLEGE PARK	.9	318	29.9	26.7	23.6	18.6	32.7	35.8	31.4
U OF MD-EASTERN SHORE		6	16.7	16.7	16.7	16.7	16.7	50.0	33.3
Massachusetts									
AMERICAN INTERNATL		11	27.3	9.1	9.1	18.2	9.1	54.5	36.4
ASSUMPTION COLL	.1	28	50.0	32.1	28.6	10.7	28.6	35.7	35.7
BABSON COLL	.2	60	33.3	25.0	23.3	13.3	31.7	36.7	31.7
BENTLEY COLL	.4	163	26.4	22.7	17.8	19.6	31.3	41.1	27.6
BOSTON COLL	.2	91	25.3	30.8	22.0	25.3	33.0	39.6	27.5
BOSTON U	.2	60	28.3	23.3	25.0	15.0	25.0	36.7	38.3
COLLEGE OF HOLY CROSS	.1	21	28.6	28.6	42.9	23.8	38.1	19.0	42.9
FITCHBURG STATE		6	16.7	16.7	16.7	33.3		50.0	50.0
MERRIMACK COLL	.1	40	20.0	12.5	15.0	20.0	27.5	50.0	22.5
NICHOLS COLL	.1	23	17.4	17.4	39.1	17.4	26.1	47.8	26.1
NORTH ADAMS STATE		15	33.3	6.7	6.7	26.7	13.3	46.7	40.0
NORTHEASTERN U	.3	100	20.0	18.0	24.0	20.0	28.0	39.0	33.0
SALEM STATE	.1	39	15.4	28.2	23.1	15.4	12.8	51.3	35.9
SIMMONS COLL		5	40.0	40.0		20.0	40.0	20.0	40.0
SOUTHEASTERN MASS		18	33.3	16.7	11.1	16.7	16.7	44.4	38.9
STONEHILL COLL	.1	19	36.8	31.6	26.3	15.8	15.8	42.1	42.1
SUFFOLK	.1	24	8.3	20.8	25.0	16.7	4.2	54.2	41.7
U OF LOWELL	.1	31	16.1	29.0	16.1	12.9	25.8	54.8	19.4
U OF MASS-AMHERST	.2	91	33.0	23.1	23.1	19.8	35.2	29.7	35.2
U OF MASS-BOSTON		18	22.2	22.2	22.2	16.7	16.7	38.9	44.4
WESTERN NEW ENG COLL	.1	39	20.5	20.5	12.8	15.4	20.5	51.3	28.2
WESTFIELD ST COLL		11	45.5	27.3	18.2	18.2	27.3	36.4	36.4
WORCESTER STATE		9	11.1	22.2	33.3	33.3	33.3	33.3	33.3
Michigan									
ADRIAN COLL		9	33.3	11.1	55.6	22.2	11.1	33.3	55.6

* 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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < P E R C E N T P A S S I N G > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ALBION COLL	.1	21	28.6	23.8	14.3	4.8	28.6	47.6	23.8
ANDREWS		7		14.3	28.6	14.3	14.3	42.9	42.9
AQUINAS COLL		10	50.0	30.0	10.0	40.0	10.0	20.0	70.0
CALVIN COLL		11	18.2	27.3	18.2		27.3	45.5	27.3
CENTRAL MICH	.2	67	31.3	31.3	23.9	20.9	32.8	31.3	35.8
DAVENPORT COLLEGE	.1	19	21.1	15.8	10.5	15.8	5.3	68.4	26.3
DETROIT COLL OF BUS	.1	19	26.3	36.8	26.3	26.3	15.8	42.1	42.1
EASTERN MICH	.1	49	28.6	16.3	12.2	10.2	12.2	46.9	40.8
FERRIS STATE	.1	35	22.9	28.6	8.6	14.3	22.9	40.0	37.1
GRAND VALLEY ST	.1	24	20.8	8.3	8.3	16.7	25.0	54.2	20.8
HILLSDALE COLL		16	12.5	25.0	31.3	12.5	31.3	37.5	31.3
HOPE COLL		10	10.0	50.0	30.0	10.0	50.0	20.0	30.0
LAKE SUPERIOR STATE		10		10.0		30.0	20.0	60.0	20.0
LAWRENCE INST TECH		7		14.3	14.3	28.6	14.3	71.4	14.3
MADONNA COLL		5	40.0	40.0		40.0	20.0		80.0
MICHIGAN STATE	.5	167	27.5	28.7	19.2	21.6	34.7	36.5	28.7
MICHIGAN TECH		9	33.3	22.2	33.3	11.1	22.2	55.6	22.2
NORTHERN MICH		15	20.0	40.0	20.0	6.7	40.0	46.7	13.3
NORTHWOOD INST	.1	22	22.7	13.6	18.2	9.1	22.7	50.0	27.3
OAKLAND U	.1	23	30.4	30.4	26.1	17.4	30.4	34.8	34.8
SAGINAW VALLEY ST	.1	19	5.3	42.1	47.4	15.8	26.3	31.6	42.1
U OF DETROIT		14	7.1	21.4	7.1	21.4	14.3	57.1	28.6
U OF MI-ANN ARBOR	.1	51	27.5	35.3	23.5	15.7	35.3	27.5	37.3
U OF MI-DEARBORN	.1	29	17.2	34.5	17.2	6.9	37.9	37.9	24.1
U OF MI-FLINT	.1	25	20.0	24.0	16.0	12.0	20.0	56.0	24.0
WALSH COLLEGE	.2	87	31.0	27.6	29.9	13.8	34.5	33.3	32.2
WAYNE STATE	.2	64	23.4	23.4	10.9	14.1	25.0	51.6	23.4
WESTERN MI U	.3	109	18.3	22.9	20.2	13.8	28.4	48.6	22.9
Minnesota									
AUGSBURG COLL		7	14.3	28.6	14.3	14.3	14.3	71.4	14.3
BEMIDJI STATE		12	41.7	25.0	25.0	41.7	66.7	16.7	16.7
COLL OF ST BENEDICT		8	25.0	25.0	25.0	25.0	37.5	25.0	37.5
COLL OF ST CATHERINE		5	20.0		20.0		40.0	60.0	
COLL OF ST THOMAS	.2	60	18.3	30.0	26.7	20.0	38.3	38.3	23.3
CONCORDIA MOORHEAD		7	28.6	71.4	57.1	14.3	28.6	14.3	57.1
GUSTAVUS ADOLPHUS		9	11.1	33.3	33.3	22.2	44.4	33.3	22.2
MANKATO STATE	.1	50	42.0	32.0	28.0	16.0	46.0	28.0	26.0
MOORHEAD STATE	.1	46	39.1	32.6	34.8	21.7	47.8	13.0	39.1
SOUTHWEST STATE		8	12.5	25.0	12.5		37.5	62.5	
ST CLOUD STATE	.1	40	40.0	50.0	25.0	27.5	57.5	17.5	25.0
ST JOHNS U		15	13.3	33.3	13.3		20.0	53.3	26.7
U OF MN-DULUTH	.1	28	25.0	46.4	42.9	28.6	39.3	28.6	32.1
U OF MN-MNPLS	.2	59	45.8	45.8	30.5	25.4	49.2	20.3	30.5
WINONA STATE	.1	26	19.2	38.5	30.8	15.4	42.3	30.8	26.9

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

REPORT NUMBER 12-C

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Mississippi									
BELHAVEN COLL		14	28.6	21.4	28.6	14.3	28.6	42.9	28.6
DELTA STATE	.1	29	24.1	24.1	6.9	17.2	27.6	48.3	24.1
JACKSON STATE		10	10.0	20.0				80.0	20.0
MILLSAPS COLL		16	12.5	37.5	6.3	6.3	12.5	56.3	31.3
MS COLL	.1	37	16.2	21.6	18.9	10.8	21.6	51.4	27.0
MS ST U	.2	74	23.0	25.7	25.7	17.6	27.0	35.1	37.8
U OF MS	.1	37	18.9	21.6	24.3	16.2	10.8	48.6	40.5
U OF SOUTHERN MS	.2	67	17.9	20.9	23.9	20.9	26.9	49.3	23.9
Missouri									
AVILA COLL		5	40.0		20.0	40.0	40.0	20.0	40.0
CENTRAL MO STATE	.1	22	22.7	22.7	18.2	18.2	27.3	45.5	27.3
COLUMBIA COLL		10	40.0	10.0	10.0	20.0	30.0	40.0	30.0
DEVRY INST		5	40.0	40.0	40.0	40.0	20.0	20.0	60.0
DRURY COLL		15	33.3	33.3	40.0	13.3	33.3	20.0	46.7
EVANGEL COLL		8	37.5	25.0	37.5		25.0	25.0	50.0
LINCOLN U		5		20.0	20.0		20.0	80.0	
LINDENWOOD COLL		6	33.3		16.7		33.3	50.0	16.7
MARYVILLE COLL		15	13.3	33.3	20.0	26.7	13.3	33.3	53.3
MO SOUTHERN STATE	.1	22	27.3	27.3	36.4	27.3	27.3	31.8	40.9
MO WESTERN ST COLL		15	13.3	33.3	13.3	33.3	40.0	33.3	26.7
NORTHEAST MO STATE	.1	19	21.1	31.6	36.8	15.8	47.4	31.6	21.1
NORTHWEST MO STATE		17	17.6	5.9	17.6	5.9	23.5	58.8	17.6
PARK COLL		13	15.4	15.4		7.7	15.4	69.2	15.4
ROCKHURST COLL	.1	29	3.4	10.3	6.9	13.8	6.9	75.9	17.2
SOUTHEAST MO STATE	.1	30	16.7	26.7	23.3	16.7	30.0	50.0	20.0
SOUTHWEST BAPTIST COLL		5	60.0	20.0	20.0		20.0	40.0	40.0
SOUTHWEST MO STATE	.2	83	25.3	31.3	19.3	24.1	26.5	39.8	33.7
ST LOUIS U	.1	49	18.4	26.5	16.3	12.2	28.6	44.9	26.5
U OF MO-COLUMBIA	.2	72	33.3	29.2	29.2	18.1	38.9	31.9	29.2
U OF MO-KANSAS CITY	.1	28	17.9	17.9	10.7	7.1	25.0	60.7	14.3
U OF MO-ST LOUIS	.3	108	25.0	32.4	18.5	16.7	27.8	39.8	32.4
WASHINGTON U		16	18.8	31.3	6.3	6.3	25.0	62.5	12.5
WEBSTER COLL		9	22.2	11.1	11.1	22.2		66.7	33.3
WILLIAM JEWELL COLL		9	66.7	11.1		11.1	44.4	22.2	33.3
WILLIAM WOODS COLL		5		20.0		20.0		60.0	40.0
Montana									
EASTERN MONTANA COLL	.1	23	26.1	43.5	21.7	34.8	47.8	17.4	34.8
GREAT FALLS COLL		6	33.3		33.3	16.7		50.0	50.0
MONTANA ST UNIV	.1	24	37.5	37.5	8.3	20.8	29.2	29.2	41.7
U OF MONTANA	.1	32	21.9	43.8	15.6	18.8	28.1	43.8	28.1
Nebraska									
BELLEVUE COLL		11	9.1	9.1	9.1	18.2	9.1	72.7	18.2
CHADRON STATE		9		11.1	22.2		11.1	77.8	11.1

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

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

REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CREIGHTON	.1	23	34.8	26.1	21.7	17.4	21.7	43.5	34.8
DOANE COLL		5		20.0				80.0	20.0
KEARNEY STATE		13	30.8	38.5	38.5	23.1	53.8	23.1	23.1
MIDLAND LUTHERAN COLL		7						100.0	
NEBR-WESLEYAN		10	60.0	30.0	40.0	50.0	40.0	10.0	50.0
PERU STATE COLL		6			16.7	33.3	33.3	50.0	16.7
U OF NEBR-LINCOLN	.1	51	31.4	13.7	33.3	7.8	21.6	45.1	33.3
U OF NEBR-OMAHA	.1	34	29.4	26.5	32.4	14.7	23.5	44.1	32.4
WAYNE STATE		6	50.0	33.3	33.3	16.7	16.7	33.3	50.0
Nevada									
U OF NV-LAS VEGAS	.1	45	33.3	31.1	13.3	13.3	22.2	42.2	35.6
U OF NV-RENO	.1	29	41.4	27.6	24.1	17.2	48.3	31.0	20.7
New Hampshire									
FRANKLIN PIERCE COLL		7	42.9	14.3	14.3	28.6	14.3	42.9	42.9
NH COLL	.1	30	33.3	20.0	33.3	20.0	20.0	30.0	50.0
NH PLYMOUTH STATE		15	20.0	13.3	20.0		13.3	66.7	20.0
U OF NH		15	26.7		13.3	13.3	13.3	53.3	33.3
New Jersey									
BLOOMFIELD COLL		9	11.1	11.1	11.1	22.2		55.6	44.4
FARLGH DCKSN-MADISON	.1	38	10.5	7.9	21.1	10.5	13.2	60.5	26.3
FARLGH DCKSN-RTHFD		18	16.7	11.1	11.1	16.7	22.2	61.1	16.7
FARLGH DCKSN-TEANECK	.1	44	20.5	15.9	9.1	11.4	20.5	56.8	22.7
GEORGIAN CT COLL	.1	37	10.8	18.9	2.7	8.1	2.7	70.3	27.0
GLASSBORO STATE	.2	58	17.2	17.2	17.2	19.0	20.7	55.2	24.1
KEAN COLL OF NJ	.2	75	13.3	18.7	13.3	18.7	18.7	50.7	30.7
MONMOUTH COLL	.1	53	20.8	24.5	13.2	13.2	15.1	49.1	35.8
MONTCLAIR STATE	.5	169	10.7	16.0	12.4	14.8	14.8	56.8	28.4
RAMAPO COLL OF NJ	.2	62	17.7	14.5	9.7	11.3	12.9	58.1	29.0
RICHARD STOCKTON ST	.2	67	14.9	19.4	11.9	10.4	7.5	58.2	34.3
RIDER COLL	.3	115	16.5	15.7	8.7	8.7	12.2	60.9	27.0
RUTGERS U-CAMDEN	.2	66	22.7	21.2	12.1	15.2	15.2	54.5	30.3
RUTGERS U-NEW BRNSWK	.4	156	26.3	28.8	19.2	16.0	27.6	37.2	35.3
RUTGERS U-NEWARK	.5	189	15.3	13.2	10.6	10.1	15.9	60.8	23.3
SETON HALL	.4	139	18.7	15.8	7.9	9.4	12.9	62.6	24.5
ST ELIZABETH COLL		12	8.3	8.3	25.0	25.0	25.0	66.7	8.3
ST PETERS COLL	.2	66	13.6	22.7	9.1	4.5	15.2	65.2	19.7
TRENTON STATE	.1	47	27.7	10.6	21.3	14.9	23.4	38.3	38.3
UPSALA COLL		9	33.3	22.2	22.2	33.3	55.6	33.3	11.1
WILLIAM PATERSON	.2	73	15.1	24.7	19.2	15.1	15.1	50.7	34.2
New Mexico									
COLL OF SANTA FE		9	11.1	11.1	11.1	22.2	22.2	44.4	33.3
EASTERN NEW MEXICO		11	18.2	36.4	18.2	18.2	9.1	45.5	45.5
NEW MEXICO STATE	.1	54	29.6	24.1	16.7	3.7	27.8	46.3	25.9
U OF NEW MEXICO	.1	48	22.9	16.7	20.8	18.8	20.8	50.0	29.2

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

REPORT NUMBER 12-C

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WESTERN NEW MEXICO		5	20.0	20.0				60.0	40.0
New York									
ADELPHI	.2	73	13.7	11.0	16.4	20.5	24.7	54.8	20.5
ALFRED		16	12.5		31.3	6.3	12.5	62.5	25.0
CANISIUS COLL	.1	32	25.0	15.6	18.8	12.5	46.9	37.5	15.6
CLARKSON U	.1	27	33.3	14.8	25.9	25.9	40.7	33.3	25.9
COLL OF ST ROSE		6			33.3		16.7	66.7	16.7
CORNELL U STATUTORY		7	28.6	14.3		14.3	42.9	42.9	14.3
CUNY BERNARD BARUCH	1.0	384	18.0	22.1	16.1	16.1	33.6	44.3	22.1
CUNY BROOKLYN COLL	.3	110	21.8	23.6	16.4	21.8	40.0	42.7	17.3
CUNY HUNTER COLL	.2	78	9.0	14.1	15.4	12.8	19.2	62.8	17.9
CUNY LEHMAN COLL	.2	59	16.9	22.0	6.8	20.3	23.7	61.0	15.3
CUNY MEDGAR EVERS		14	35.7	28.6	14.3	14.3	21.4	42.9	35.7
CUNY QUEENS COLL	.6	223	13.5	17.0	15.2	19.7	33.6	51.1	15.2
CUNY STATEN ISLAND	.1	37	16.2	21.6	5.4	10.8	21.6	67.6	10.8
CUNY YORK	.1	38	18.4	18.4	7.9	13.2	23.7	63.2	13.2
DOMINICAN BLAUVELT		15	6.7	13.3	6.7	13.3	13.3	73.3	13.3
DOWLING COLL	.2	62	12.9	16.1	12.9	12.9	19.4	53.2	27.4
ELMIRA COLL		9		11.1		33.3	22.2	66.7	11.1
FORDHAM	.3	104	16.3	14.4	10.6	13.5	24.0	55.8	20.2
HOFSTRA	.7	239	16.7	21.3	13.4	17.6	28.5	45.6	25.9
IONA COLL	.2	83	28.9	24.1	15.7	10.8	27.7	43.4	28.9
ITHACA COLL	.1	40	20.0	25.0	30.0	20.0	32.5	35.0	32.5
L I U-BKLYN CENTER		17	11.8	23.5	11.8	11.8	23.5	52.9	23.5
L I U-CW POST	.3	127	10.2	15.7	18.9	10.2	22.0	55.9	22.0
L I U-SOUTHAMPTON		10	10.0	10.0	10.0		10.0	70.0	20.0
LE MOYNE COLL	.2	81	19.8	21.0	14.8	9.9	30.9	50.6	18.5
MANHATTAN COLL	.2	68	16.2	5.9	14.7	13.2	23.5	58.8	17.6
MARIST COLL	.1	21	19.0	9.5	23.8	23.8	33.3	42.9	23.8
MARYMOUNT MANHATTAN		8	12.5	12.5	37.5		37.5	37.5	25.0
MERCY COLL	.1	28	14.3	3.6	17.9	14.3	32.1	57.1	10.7
NAZARETH OF RCHSTR		5	40.0	20.0	20.0		40.0	40.0	20.0
NEW YORK U	.4	158	22.8	21.5	17.1	19.6	32.9	42.4	24.7
NIAGARA U	.1	29	17.2	13.8	10.3	17.2	44.8	44.8	10.3
NY TECH INST-NYC		9	11.1	11.1	22.2	22.2	11.1	66.7	22.2
NY TECH INST-WESTBURY	.1	32	15.6	31.3	12.5	12.5	31.3	37.5	31.3
PACE U-NY	.5	179	16.8	20.7	11.2	12.8	30.7	54.7	14.5
PACE U-PLEASANTVILLE	.5	168	17.3	16.1	13.1	8.3	25.6	57.7	16.7
PACE U-WHITE PLAINS	.1	30	20.0	6.7	13.3	6.7	13.3	63.3	23.3
REGENTS EXTERNAL DEG		7	42.9	14.3	28.6	28.6	42.9	42.9	14.3
RENSSELAER POLY INST		6	50.0	33.3		16.7	16.7	33.3	50.0
ROCHESTER INST TECH	.1	52	9.6	19.2	9.6	1.9	21.2	65.4	13.5
RUSSELL SAGE COLL		10	10.0	20.0	40.0	20.0	30.0	40.0	30.0
SIENA COLL	.3	99	16.2	18.2	20.2	13.1	29.3	49.5	21.2

* 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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < P E R C E N T P A S S I N G > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ST BONAVENTURE U	.1	52	21.2	21.2	17.3	5.8	21.2	50.0	28.8
ST FRANCIS COLL	.1	30	13.3	16.7	3.3	10.0	13.3	63.3	23.3
ST JOHN FISHER COLL	.1	34	14.7	14.7	29.4	8.8	38.2	47.1	14.7
ST JOHNS	.6	220	18.2	15.9	15.0	11.8	28.6	53.6	17.7
ST THOMAS AQUINAS	.1	22	13.6	22.7	22.7	18.2	27.3	45.5	27.3
SUNY AT ALBANY	.4	145	23.4	21.4	15.9	19.3	40.7	40.0	19.3
SUNY AT BINGHAMTON	.3	120	21.7	22.5	17.5	19.2	40.8	39.2	20.0
SUNY AT BUFFALO	.2	73	26.0	26.0	19.2	12.3	34.2	42.5	23.3
SUNY COLL BROCKPORT		15	6.7	13.3	26.7	20.0	33.3	40.0	26.7
SUNY COLL FREDONIA	.1	27	18.5		29.6	7.4	25.9	48.1	25.9
SUNY COLL GENESEO	.1	48	25.0	20.8	25.0	16.7	37.5	37.5	25.0
SUNY COLL OLD WESTURY	.2	65	13.8	18.5	10.8	24.6	30.8	49.2	20.0
SUNY COLL OSWEGO	.2	69	31.9	18.8	14.5	11.6	36.2	40.6	23.2
SUNY COLL PLATTSBURGH	.1	45	15.6	13.3	15.6	6.7	26.7	55.6	17.8
SUNY COLL UTICA-ROME	.1	21	14.3	4.8	23.8	14.3	47.6	47.6	4.8
SYRACUSE	.2	71	29.6	21.1	12.7	15.5	31.0	38.0	31.0
TOURO	.1	43	23.3	25.6	14.0	14.0	37.2	46.5	16.3
UTICA COLL-SYRACUSE	.1	25	8.0	20.0	20.0	16.0	20.0	52.0	28.0
WAGNER COLL		9	11.1	22.2	22.2	22.2	11.1	55.6	33.3
YESHIVA	.1	38	26.3	21.1	10.5	21.1	47.4	36.8	15.8
North Carolina									
APPALACHIAN STATE	.1	53	20.8	15.1	18.9	22.6	28.3	47.2	24.5
ATLANTIC CHRISTIAN		11	9.1	18.2	9.1	9.1	9.1	72.7	18.2
BELMONT ABBEY COLL		12	25.0	33.3	16.7	8.3	16.7	58.3	25.0
CAMPBELL U		15	20.0	20.0	13.3	6.7	20.0	60.0	20.0
CATAWBA COLL		10	20.0	20.0	10.0		20.0	60.0	20.0
EAST CAROLINA	.1	49	6.1	10.2	26.5	38.8	22.4	46.9	30.6
ELIZABETH CITY STATE		7	28.6	28.6			14.3	57.1	28.6
ELON COLL	.1	25	12.0	20.0		16.0	20.0	60.0	20.0
GARDNER-WEBB COLL		9	33.3	11.1	11.1	22.2	22.2	44.4	33.3
GUILFORD COLL	.1	33	30.3	27.3	15.2	18.2	42.4	30.3	27.3
HIGH POINT COLL	.1	19	36.8	10.5	26.3	15.8	26.3	47.4	26.3
JOHNSON C SMITH U		6		16.7				83.3	16.7
LENOIR-RHYNE COLL		17	35.3	5.9	17.6	11.8	17.6	47.1	35.3
MEREDITH COLL	.1	19	5.3	15.8	21.1	15.8	15.8	47.4	36.8
METHODIST COLL		7	14.3	28.6	14.3		14.3	57.1	28.6
NC AGRIC & TECH	.1	34	5.9	23.5	11.8	11.8	5.9	64.7	29.4
NC CENTRAL		13	15.4	15.4	15.4	23.1	23.1	69.2	7.7
NC ST U-RALEIGH	.3	92	21.7	26.1	17.4	15.2	33.7	47.8	18.5
NC WESLEYAN COLL		8	25.0	25.0	25.0	12.5	12.5	37.5	50.0
PEMBROKE STATE		12	16.7	25.0	8.3	16.7	16.7	50.0	33.3
PFIEFFER COLL		6	16.7		16.7	16.7		83.3	16.7
QUEENS COLL		5	60.0	20.0	20.0		40.0	40.0	20.0
U OF NC-ASHEVILLE		15	20.0	26.7	13.3	26.7	33.3	40.0	26.7

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

REPORT NUMBER 12-C

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF NC-CHAPEL HILL		15	33.3	13.3	13.3	26.7	26.7	53.3	20.0
U OF NC-CHARLOTTE	.2	75	30.7	34.7	20.0	9.3	36.0	38.7	25.3
U OF NC-GREENSBORO	.2	58	27.6	22.4	22.4	15.5	29.3	39.7	31.0
U OF NC-WILMINGTON	.1	46	17.4	28.3	15.2	15.2	17.4	50.0	32.6
WAKE FOREST	.1	21	38.1	38.1	19.0	9.5	42.9	28.6	28.6
WESTERN CAROLINA U		18	33.3	22.2	11.1	16.7	22.2	38.9	38.9
WINGATE COLL		5	40.0	40.0	20.0	20.0	40.0	40.0	20.0
North Dakota									
JAMESTOWN COLL		5	20.0	40.0	20.0	40.0	40.0	20.0	40.0
MARY COLL		6	50.0	33.3	16.7	33.3	50.0	33.3	16.7
MINOT STATE		16	25.0	37.5	43.8	31.3	31.3	25.0	43.8
NO DAKOTA STATE	.1	19	31.6	21.1	21.1	10.5	31.6	36.8	31.6
U OF NO DAKOTA	.2	60	15.0	36.7	25.0	18.3	31.7	31.7	36.7
Ohio									
ASHLAND COLL		7	28.6	28.6	28.6	28.6	14.3	42.9	42.9
BALDWIN-WALLACE COLL	.2	59	13.6	16.9	13.6	15.3	16.9	62.7	20.3
BOWLING GREEN STATE	.2	79	19.0	19.0	26.6	17.7	19.0	51.9	29.1
CAPITAL U		16	25.0	18.8	18.8	25.0	12.5	43.8	43.8
CASE WESTERN RESERVE		17	5.9	11.8	29.4	11.8	23.5	52.9	23.5
CEDARVILLE COLL		10	20.0	30.0	20.0	30.0	40.0	40.0	20.0
CENTRAL STATE		6		50.0		16.7		50.0	50.0
CLEVELAND STATE	.3	114	16.7	21.9	17.5	12.3	28.9	50.9	20.2
DEFIANCE COLL		5				40.0	20.0	60.0	20.0
DYKE COLL		13		15.4		23.1	7.7	69.2	23.1
FINDLAY COLL		7	14.3	14.3	28.6		28.6	57.1	14.3
FRANKLIN U	.1	46	30.4	30.4	17.4	21.7	19.6	41.3	39.1
JOHN CARROLL U	.1	48	31.3	20.8	25.0	16.7	35.4	31.3	33.3
KENT STATE	.2	71	32.4	19.7	16.9	23.9	22.5	33.8	43.7
LAKE ERIE COLL		9		22.2		22.2		55.6	44.4
MARIETTA COLL		8	12.5	25.0	12.5	12.5	37.5	62.5	
MIAMI U	.5	178	28.7	24.7	27.0	23.0	31.5	36.0	32.6
MT ST JOSEPH		6	33.3			16.7	50.0	50.0	
MT UNION COLL		17	11.8	17.6	23.5	11.8	23.5	52.9	23.5
MUSKINGUM COLL		12	33.3	41.7	33.3	25.0	16.7	58.3	25.0
NOTRE DAME COLL		8		12.5		25.0		62.5	37.5
OHIO NORTHERN		15	13.3	20.0	20.0	6.7	33.3	53.3	13.3
OHIO STATE	.7	248	25.4	25.0	20.2	12.5	27.0	43.1	29.8
OHIO U	.2	58	24.1	32.8	22.4	15.5	22.4	43.1	34.5
OHIO WESLEYAN		14	21.4	35.7	21.4		28.6	35.7	35.7
OTTERBEIN COLL		11	36.4	36.4	18.2	27.3	45.5	36.4	18.2
TIFFIN U		11	27.3	9.1	18.2	18.2	18.2	54.5	27.3
U OF AKRON	.3	111	18.0	23.4	19.8	18.9	19.8	48.6	31.5
U OF CINCINNATI	.3	117	20.5	21.4	14.5	9.4	27.4	47.9	24.8
U OF DAYTON	.2	59	28.8	32.2	18.6	22.0	18.6	42.4	39.0

* 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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < P E R C E N T P A S S I N G > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF STEUBENVILLE		9	55.6	22.2	22.2	22.2	66.7	11.1	22.2
U OF TOLEDO	.1	54	11.1	22.2	13.0	22.2	25.9	48.1	25.9
WALSH COLL		7		28.6	28.6	28.6	14.3	42.9	42.9
WILBERFORCE		6	33.3		16.7	16.7	16.7	50.0	33.3
WILMINGTON COLL		7	14.3	14.3				85.7	14.3
WITTENBERG U		9	11.1	22.2	33.3	11.1	11.1	55.6	33.3
WRIGHT STATE	.2	60	23.3	15.0	20.0	20.0	26.7	46.7	26.7
XAVIER	.1	32	15.6	12.5	9.4	18.8	21.9	59.4	18.8
YOUNGSTOWN STATE	.2	57	22.8	26.3	12.3	14.0	26.3	45.6	28.1
Oklahoma									
CAMERON U		12	16.7	25.0	25.0	41.7	33.3	25.0	41.7
CENTRAL STATE	.1	51	9.8	13.7	17.6	21.6	19.6	54.9	25.5
EAST CENTRAL OK STATE		18	44.4	33.3	11.1	11.1	33.3	38.9	27.8
LANGSTON U		10	40.0	50.0		10.0	40.0	20.0	40.0
NORTHEASTERN OK ST	.1	22	18.2	13.6	9.1	22.7	22.7	50.0	27.3
OK CHRISTIAN COLL		8	25.0	12.5		25.0	37.5	50.0	12.5
OK PANHANDLE ST		6	16.7	16.7	16.7	33.3	16.7	33.3	50.0
OK ST U	.2	57	24.6	26.3	15.8	8.8	15.8	50.9	33.3
ORAL ROBERTS U		7		42.9	14.3	42.9	14.3	14.3	71.4
SOUTHEASTERN OK STATE		9	22.2	33.3	11.1	22.2	22.2	44.4	33.3
SOUTHWESTERN OK STATE		16	18.8	25.0	18.8	12.5	25.0	56.3	18.8
U OF OK-NORMAN	.1	40	25.0	20.0	10.0	20.0	20.0	50.0	30.0
U OF TULSA	.1	22	31.8	31.8	18.2	27.3	31.8	31.8	36.4
Oregon									
EASTERN OR STATE		11	27.3	9.1	63.6		36.4	18.2	45.5
LINFIELD COLL		11	45.5	18.2	9.1		18.2	45.5	36.4
OREGON STATE	.1	24	25.0	45.8	20.8	16.7	41.7	25.0	33.3
PORTLAND STATE	.1	44	20.5	34.1	22.7	15.9	36.4	29.5	34.1
SOUTHERN OR STATE		14	7.1	7.1	14.3	28.6	28.6	57.1	14.3
U OF OREGON	.1	51	23.5	25.5	23.5	9.8	37.3	37.3	25.5
U OF PORTLAND		12	33.3	8.3	33.3	33.3	25.0	25.0	50.0
Pennsylvania									
ALBRIGHT COLL	.1	21	4.8	23.8	14.3	28.6	38.1	42.9	19.0
BLOOMSBURG U	.2	70	25.7	34.3	21.4	15.7	22.9	34.3	42.9
BUCKNELL U	.1	38	26.3	36.8	13.2	18.4	36.8	42.1	21.1
CALIFORNIA U		16	18.8	18.8	6.3	31.3	6.3	43.8	50.0
CEDAR CREST COLL		8	25.0	25.0	37.5	12.5	12.5	37.5	50.0
CHEYNEY U OF PA		7		14.3		28.6	14.3	71.4	14.3
CLARION U OF PA	.1	41	12.2	14.6	7.3	4.9	17.1	73.2	9.8
COLL MISERICORDIA		6			33.3			66.7	33.3
DE VLY COLL SCI & AGR		6			33.3	33.3	50.0	33.3	16.7
DREXEL	.4	140	11.4	17.1	14.3	17.1	17.1	54.3	28.6
DUQUESNE	.2	72	13.9	13.9	25.0	18.1	20.8	44.4	34.7
EASTERN COLL		5	20.0		20.0			60.0	40.0

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

REPORT NUMBER 12-C

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ELIZABETHTOWN COLL	.1	20	25.0	10.0	10.0	10.0	10.0	60.0	30.0
FRANKLIN & MARSHALL		18	44.4	33.3	11.1	11.1	55.6	22.2	22.2
GANNON U		14	35.7	14.3	14.3	7.1	21.4	42.9	35.7
GETTYSBURG COLL		8	62.5	25.0			12.5	37.5	50.0
GROVE CITY COLL	.1	30	23.3	23.3	20.0	13.3	30.0	43.3	26.7
GWYNEDD-MERCY COLL		8				37.5	12.5	62.5	25.0
HOLY FAMILY COLL		5		20.0			20.0	80.0	
INDIANA U OF PA	.3	115	20.0	13.0	15.7	18.3	19.1	52.2	28.7
JUNIATA COLL		6	50.0	33.3			33.3	33.3	33.3
KINGS COLL	.2	73	12.3	11.0	13.7	8.2	5.5	68.5	26.0
KUTZTOWN U OF PA		9	11.1	22.2		22.2	22.2	55.6	22.2
LA SALLE COLL	.3	117	21.4	15.4	12.0	15.4	17.9	51.3	30.8
LEBANON VALLEY COLL		10	10.0	20.0		10.0	30.0	60.0	10.0
LEHIGH U	.2	79	34.2	26.6	21.5	15.2	43.0	24.1	32.9
LYCOMING COLL		15	26.7	13.3	6.7	20.0	20.0	53.3	26.7
MARYWOOD COLL		9	11.1	22.2	44.4	22.2	33.3	33.3	33.3
MERCYHURST COLL		13		15.4	23.1	7.7	15.4	53.8	30.8
MESSIAH COLL		6	16.7	33.3	33.3		16.7	50.0	33.3
MILLERSVILLE U	.1	22	31.8	22.7	18.2	4.5	27.3	36.4	36.4
MORAVIAN COLL		9	11.1	22.2	11.1	22.2	11.1	66.7	22.2
MUHLENBERG COLL	.1	27	18.5	14.8	14.8	18.5	18.5	48.1	33.3
PA ST U-BEHREND		14	21.4	42.9	28.6	7.1	28.6	35.7	35.7
PA ST U-CAPITOL	.1	46	13.0	10.9	4.3	19.6	21.7	60.9	17.4
PA ST U-U PARK	.7	257	24.5	19.5	17.5	23.0	30.0	39.3	30.7
PHILA TEXTILE & SCI	.1	30	16.7	16.7	10.0	6.7	13.3	66.7	20.0
POINT PARK COLL		5						100.0	
ROBERT MORRIS COLL	.2	73	20.5	15.1	8.2	17.8	17.8	53.4	28.8
ROSEMONT COLL		5	20.0	40.0				40.0	60.0
SHIPPENSBURG U OF PA	.1	35	31.4	25.7	31.4	17.1	31.4	31.4	37.1
ST FRANCIS COLL	.1	21	23.8	23.8	33.3	14.3	33.3	28.6	38.1
ST JOSEPHS COLL	.2	70	28.6	21.4	12.9	11.4	22.9	44.3	32.9
ST VINCENT COLL	.1	34	17.6	8.8	8.8	11.8	23.5	55.9	20.6
SUSQUEHANNA U		17	23.5	11.8	11.8	11.8	23.5	47.1	29.4
TEMPLE	.4	146	17.8	17.1	10.3	24.0	26.0	45.9	28.1
THIEL COLL		13	15.4	7.7	7.7	15.4	7.7	69.2	23.1
U OF PA	.1	50	26.0	36.0	12.0	28.0	50.0	26.0	24.0
U OF PITTSBURGH	.2	77	22.1	18.2	7.8	13.0	22.1	54.5	23.4
U OF SCRANTON	.3	103	25.2	14.6	12.6	19.4	26.2	49.5	24.3
URSINUS COLL		13	38.5	15.4	15.4	15.4	30.8	46.2	23.1
VILLANOVA	.6	228	24.1	23.2	22.4	17.1	31.1	32.9	36.0
WAYNESBURG COLL		8				25.0		75.0	25.0
WEST CHESTER U OF PA	.1	29	37.9	41.4	6.9	6.9	31.0	37.9	31.0
WESTMINSTER COLL		12	33.3	8.3	8.3	16.7	16.7	50.0	33.3
WIDENER U	.1	43	27.9	14.0	9.3	11.6	30.2	53.5	16.3

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

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

REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WILKES COLL	.1	39	17.9	7.7	7.7	17.9	23.1	56.4	20.5
YORK COLL OF PA	.1	25	16.0	12.0	12.0	8.0	4.0	64.0	32.0
Puerto Rico									
CATHOLIC U OF PR	.1	20	10.0	15.0	10.0	10.0	15.0	60.0	25.0
CAYEY U COLL-PR	.1	25		12.0	12.0	4.0	12.0	76.0	12.0
INTER AMER-HATO REY	.1	55	23.6	7.3	10.9	7.3	20.0	60.0	20.0
INTER AMER-SAN GERMN		5		20.0		20.0	40.0	60.0	
SACRED HEART COLL		15	13.3	6.7	20.0	13.3	20.0	66.7	13.3
U OF PR-MAYAGUEZ	.1	33	30.3	15.2	18.2	12.1	39.4	45.5	15.2
U OF PR-RIO PIEDRAS	.6	222	23.9	22.1	16.2	9.9	28.4	47.7	23.9
Rhode Island									
BRYANT COLL	.3	110	20.9	29.1	16.4	10.0	20.0	45.5	34.5
JOHNSON & WALES U		13	30.8	7.7	15.4	38.5	30.8	23.1	46.2
PROVIDENCE COLL	.1	55	32.7	20.0	20.0	20.0	30.9	34.5	34.5
RHODE ISLAND COLLEGE		14	21.4	21.4	35.7	28.6	35.7	21.4	42.9
ROGER WILLIAMS		7	14.3	14.3	42.9	57.1	28.6	28.6	42.9
SALVE REGINA-NEWPORT		6	16.7	33.3	16.7		16.7	50.0	33.3
U OF RHODE ISLAND	.2	64	28.1	23.4	20.3	17.2	21.9	37.5	40.6
South Carolina									
BAPT COLL-CHARLESTON		5	20.0	60.0	20.0		20.0	40.0	40.0
BOB JONES U	.1	30	30.0	16.7	23.3	33.3	36.7	26.7	36.7
CHARLESTON COLL	.1	22	13.6	18.2	36.4	18.2	36.4	40.9	22.7
CLEMSON	.2	63	23.8	34.9	23.8	25.4	23.8	33.3	42.9
FRANCIS MARION COLL		7	28.6	14.3	14.3	14.3	42.9	28.6	28.6
FURMAN	.1	19	31.6	42.1	5.3	5.3	31.6	42.1	26.3
LANDER COLL		5	20.0	20.0	20.0		20.0	60.0	20.0
PRESBYTERIAN COLL		10	40.0	30.0	20.0	30.0	50.0	20.0	30.0
SC STATE		10		20.0			10.0	80.0	10.0
THE CITADEL		17	17.6	11.8	11.8	11.8	23.5	52.9	23.5
U OF SC-AIKEN		9	33.3	44.4	33.3	11.1	33.3	22.2	44.4
U OF SC-COASTAL	.1	21	9.5	28.6	23.8	19.0	23.8	42.9	33.3
U OF SC-COLUMBIA	.2	85	29.4	24.7	29.4	22.4	36.5	31.8	31.8
U OF SC-SPARTANBURG		10	30.0	20.0	30.0	10.0	20.0	50.0	30.0
WINTHROP COLL	.1	19	21.1	21.1	10.5	15.8	15.8	57.9	26.3
WOOFORD COLL		8			12.5	25.0	25.0	62.5	12.5
South Dakota									
AUGUSTANA COLL		10	30.0	20.0	30.0	20.0	20.0	40.0	40.0
BLACK HILLS STATE		16	37.5	18.8	18.8	18.8	18.8	50.0	31.3
NORTHERN STATE		14	7.1	21.4	21.4	28.6	35.7	42.9	21.4
SIOUX FALLS COLL		6			33.3	16.7	16.7	50.0	33.3
U OF SD	.1	52	30.8	32.7	34.6	17.3	34.6	23.1	42.3
Tennessee									
AUSTIN PEAY STATE	.1	24	20.8	29.2	25.0	12.5	12.5	41.7	45.8
BELMONT COLL		17	23.5	23.5	11.8	23.5	23.5	47.1	29.4

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

REPORT NUMBER 12-C

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CARSON NEWMAN COLL		6			16.7	33.3		66.7	33.3
CHRISTIAN BROS COLL	.1	29	24.1	31.0	6.9	13.8	10.3	51.7	37.9
DAVID LIPSCOMB COLL	.1	32	40.6	21.9	9.4	12.5	31.3	40.6	28.1
EAST TENN STATE	.1	39	25.6	20.5	25.6	25.6	23.1	35.9	41.0
FREED-HARDEMAN COLL		6	50.0	16.7	16.7		50.0	33.3	16.7
LAMBUTH COLL		6	16.7	16.7		16.7	16.7	50.0	33.3
LINCOLN MEMORIAL U		6			33.3	16.7		66.7	33.3
MEMPHIS STATE	.2	74	25.7	20.3	23.0	20.3	23.0	35.1	41.9
MIDDLE TENN STATE	.2	59	22.0	18.6	32.2	18.6	30.5	32.2	37.3
MILLIGAN COLL		8	25.0	12.5	37.5		37.5	37.5	25.0
SOUTHERN COLL		6	16.7	16.7			16.7	83.3	
TENN STATE	.1	19	21.1	15.8	5.3	5.3	21.1	63.2	15.8
TENN TECH	.1	48	37.5	31.3	25.0	25.0	25.0	35.4	39.6
TENN WESLEYAN COLL		9	11.1	22.2	33.3	22.2	33.3	22.2	44.4
U OF TN-CHATTANOOGA	.1	52	21.2	26.9	15.4	15.4	34.6	44.2	21.2
U OF TN-KNOXVILLE	.2	90	26.7	30.0	16.7	21.1	24.4	36.7	38.9
U OF TN-MARTIN	.1	32	9.4	25.0	9.4	28.1	28.1	40.6	31.3
U OF TN-NASHVILLE		5	20.0	20.0		40.0	40.0	40.0	20.0
UNION U		17	23.5	29.4	35.3	17.6	41.2	23.5	35.3
Texas									
ABILENE CHRISTIAN	.1	19	31.6	26.3	26.3	26.3	10.5	31.6	57.9
ANGELO STATE		15	20.0	26.7	13.3		6.7	66.7	26.7
BAYLOR	.1	37	37.8	35.1	27.0	5.4	21.6	37.8	40.5
CORPUS CHRISTI STATE U		7	42.9	14.3	42.9		14.3	28.6	57.1
E TEXAS STATE	.1	22	27.3	40.9	18.2	9.1	13.6	40.9	45.5
HARDIN-SIMMONS U		7	42.9	28.6	28.6	28.6	28.6	42.9	28.6
LAMAR U		8		12.5	25.0	12.5		62.5	37.5
LUBBOCK CHRISTIAN		6				50.0		50.0	50.0
MARY HARDIN-BAYLOR		7	28.6	14.3		14.3	28.6	57.1	14.3
MIDWESTERN STATE		14	21.4	28.6	28.6	14.3	21.4	35.7	42.9
PAN AMERICAN U		8	25.0				12.5	75.0	12.5
SAM HOUSTON STATE		17	11.8	5.9	5.9	5.9	5.9	70.6	23.5
SOUTHERN METHODIST		14	28.6	14.3	14.3	7.1	21.4	42.9	35.7
SOUTHWEST TEX STATE	.1	29	13.8	17.2	20.7	17.2	13.8	44.8	41.4
SOUTHWESTERN U		5	40.0		40.0		20.0	60.0	20.0
ST EDWARDS U		5						100.0	
ST MARYS U-SAN ANTONIO		13	38.5	30.8	23.1	23.1	23.1	53.8	23.1
ST THOMAS U		5	20.0		20.0		20.0	60.0	20.0
STEPHEN F AUSTIN STATE	.1	27	14.8	29.6	14.8	7.4	7.4	55.6	37.0
TARLETON STATE		8	25.0	25.0	37.5	12.5	25.0	50.0	25.0
TEX A&M	.3	124	19.4	29.0	22.6	12.9	24.2	47.6	28.2
TEX CHRISTIAN		18	33.3	16.7	22.2	5.6	16.7	55.6	27.8
TEX LUTHERAN COLL		6	33.3					66.7	33.3
TEX SOUTHERN		8	12.5	25.0	37.5	25.0	12.5	62.5	25.0

* 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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
TEX TECH	.1	51	17.6	19.6	13.7	17.6	19.6	58.8	21.6
TEX WESLEYAN COLL		7	14.3		14.3	14.3	14.3	71.4	14.3
TEX WOMANS U		5	20.0	20.0	40.0	40.0		40.0	60.0
U OF HOUSTON	.1	48	22.9	25.0	10.4	18.8	18.8	50.0	31.3
U OF HOUSTON CLEAR LAKE	.1	22	27.3	31.8	22.7	4.5	9.1	54.5	36.4
U OF HOUSTON DOWN TOWN	.1	29	17.2	6.9	13.8	13.8	17.2	72.4	10.3
U OF HOUSTON-VICTORIA		6	16.7			16.7	16.7	66.7	16.7
U OF NORTH TEXAS	.1	31	16.1	32.3	9.7	6.5	19.4	54.8	25.8
U OF TEX-ARLINGTON	.2	62	27.4	25.8	21.0	11.3	21.0	46.8	32.3
U OF TEX-AUSTIN	.2	88	29.5	28.4	25.0	21.6	19.3	39.8	40.9
U OF TEX-DALLAS	.1	45	24.4	28.9	17.8	11.1	17.8	51.1	31.1
U OF TEX-EL PASO	.1	43	7.0	9.3	20.9	9.3	7.0	72.1	20.9
U OF TEX-PERMIAN BASIN		18	16.7	11.1		16.7	5.6	72.2	22.2
U OF TEX-SAN ANTONIO	.1	48	18.8	20.8	18.8	25.0	12.5	50.0	37.5
U OF TEX-TYLER	.1	20	30.0	45.0	30.0	20.0	30.0	40.0	30.0
WEST TEX STATE	.1	22	9.1	27.3	18.2	27.3	9.1	54.5	36.4
Utah									
BRIGHAM YOUNG	.2	59	44.1	35.6	16.9	16.9	39.0	32.2	28.8
SOUTHERN UTAH STATE		5	20.0	60.0	40.0	20.0	40.0	40.0	20.0
U OF UTAH	.1	48	25.0	31.3	25.0	18.8	29.2	37.5	33.3
UTAH STATE	.1	34	17.6	26.5	23.5	11.8	14.7	38.2	47.1
WEBER STATE	.1	21	9.5	19.0	28.6	14.3	19.0	47.6	33.3
WESTMINSTER COLL		12	25.0	25.0		8.3	33.3	50.0	16.7
Vermont									
CASTLETON ST COLL		5	60.0	20.0		40.0		20.0	80.0
CHAMPLAIN COLLEGE		11	36.4	9.1	27.3	27.3	27.3	36.4	36.4
ST MICHAELS COLL		14	35.7	35.7	21.4	14.3	21.4	42.9	35.7
U OF VT	.1	25	16.0	24.0	20.0	32.0	36.0	32.0	32.0
Virginia									
AVERETT COLL		10	30.0	30.0	20.0	10.0	40.0	40.0	20.0
BRIDGEWATER COLL		13		7.7	15.4	30.8	30.8	53.8	15.4
CHRISTOPHER NEWPORT	.1	32	25.0	12.5	18.8	12.5	21.9	56.3	21.9
CLINCH VALLEY		13	7.7	46.2	38.5	23.1	7.7	53.8	38.5
COLL OF WILLIAM & MARY	.1	52	30.8	34.6	36.5	21.2	34.6	23.1	42.3
EMORY & HENRY COLL		12		41.7	25.0	8.3	33.3	50.0	16.7
GEORGE MASON U	.3	107	31.8	30.8	20.6	19.6	32.7	35.5	31.8
HAMPTON U	.1	53	13.2	13.2	5.7	1.9	1.9	75.5	22.6
JAMES MADISON U	.3	104	29.8	34.6	29.8	26.9	38.5	27.9	33.7
LONGWOOD COLL	.1	23	30.4	30.4	13.0	8.7	26.1	47.8	26.1
LYNCHBURG COLL		16	12.5	12.5	12.5	25.0	12.5	56.3	31.3
MARYMOUNT U		11	18.2	18.2	9.1	9.1	18.2	54.5	27.3
NORFOLK STATE	.1	19	10.5	21.1	5.3	10.5		68.4	31.6
OLD DOMINION U	.2	80	17.5	28.8	27.5	11.3	31.3	41.3	27.5
RADFORD U	.1	44	25.0	20.5	20.5	15.9	18.2	47.7	34.1

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

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ROANOKE COLL		10	20.0	20.0	30.0	10.0	50.0	50.0	
U OF RICHMOND	.1	23	34.8	21.7	30.4	26.1	34.8	39.1	26.1
U OF VA	.2	59	28.8	33.9	30.5	23.7	44.1	20.3	35.6
VA COMMONWEALTH U	.2	65	13.8	23.1	26.2	10.8	24.6	50.8	24.6
VA POLY TECH	.3	116	25.9	28.4	31.9	15.5	20.7	36.2	43.1
VA STATE		16	6.3	12.5	6.3			87.5	12.5
VA UNION		8	12.5				12.5	87.5	
WASHINGTON & LEE		12	25.0	16.7	41.7	16.7	25.0	41.7	33.3
Washington									
CENTRAL WASH STATE	.3	97	29.9	24.7	27.8	16.5	37.1	35.1	27.8
CITY U	.1	21	23.8	42.9	14.3	14.3	28.6	47.6	23.8
EASTERN WASH STATE	.1	36	16.7	22.2	13.9	19.4	22.2	50.0	27.8
GONZAGA U	.1	20	35.0	35.0	5.0	15.0	30.0	35.0	35.0
PACIFIC LUTHERAN	.1	26	30.8	7.7	23.1	15.4	19.2	42.3	38.5
SEATTLE U	.1	25	40.0	32.0	16.0	24.0	44.0	28.0	28.0
ST MARTINS COLL		7	71.4	14.3	14.3	28.6	42.9	28.6	28.6
U OF PUGET SOUND	.1	20	30.0	20.0	10.0	20.0	25.0	50.0	25.0
U OF WASH	.3	100	26.0	36.0	18.0	10.0	36.0	33.0	31.0
WALLA WALLA COLL		10		50.0		10.0	20.0	50.0	30.0
WASH STATE	.2	62	21.0	38.7	21.0	19.4	25.8	40.3	33.9
WESTERN WASH STATE	.1	36	36.1	50.0	19.4	27.8	33.3	27.8	38.9
WHITWORTH COLL		7	14.3	28.6	14.3	14.3	28.6	57.1	14.3
West Virginia									
BLUEFIELD STATE		11	27.3	9.1	9.1	27.3	27.3	45.5	27.3
CONCORD COLL		15	40.0	13.3	6.7	13.3	26.7	60.0	13.3
FAIRMONT STATE	.1	28	7.1	7.1	7.1	21.4	14.3	64.3	21.4
GLENVILLE STATE		13	15.4		15.4	7.7	15.4	69.2	15.4
MARSHALL U	.2	62	16.1	16.1	12.9	16.1	14.5	59.7	25.8
SHEPHERD COLL	.1	28	14.3	14.3	17.9	10.7	14.3	57.1	28.6
U OF CHARLSTON		12	16.7	8.3	8.3	16.7	16.7	66.7	16.7
W VA INST TECH		18	11.1	33.3	22.2	11.1	22.2	50.0	27.8
W VA STATE	.1	30	13.3	23.3	6.7	10.0	20.0	60.0	20.0
W VA U	.3	118	19.5	19.5	19.5	16.1	22.0	48.3	29.7
W VA WESLEYAN		13		7.7	23.1	15.4	15.4	69.2	15.4
WEST LIBERTY STATE	.1	19	31.6	26.3	5.3	10.5	15.8	52.6	31.6
WHEELING COLL		18	16.7	16.7	16.7	11.1	11.1	61.1	27.8
Wisconsin									
CARTHAGE COLL		8	12.5	12.5		12.5	25.0	62.5	12.5
LAKELAND COLL	.1	19	15.8	42.1	5.3	5.3	21.1	42.1	36.8
MARQUETTE U	.2	61	31.1	32.8	24.6	23.0	34.4	36.1	29.5
ST NORBERT COLL		7	28.6	42.9	42.9	14.3	57.1	14.3	28.6
U OF WI-EAU CLAIRE	.1	36	27.8	44.4	13.9	11.1	44.4	25.0	30.6
U OF WI-LA CROSSE		12	25.0	41.7	33.3	33.3	75.0	25.0	
U OF WI-MADISON	.2	69	36.2	40.6	34.8	30.4	47.8	20.3	31.9

* 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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF WI-MILWAUKEE	.2	62	37.1	32.3	27.4	27.4	50.0	27.4	22.6
U OF WI-OSHKOSH	.1	25	36.0	40.0	24.0	16.0	52.0	28.0	20.0
U OF WI-PARKSIDE		10	10.0	30.0	20.0		10.0	60.0	30.0
U OF WI-PLATTEVILLE		10	50.0	60.0	60.0	40.0	50.0	20.0	30.0
U OF WI-RIVER FALLS		9	22.2	33.3	11.1	33.3	44.4	44.4	11.1
U OF WI-STEVENS PT		10	20.0	50.0	10.0	20.0	40.0	40.0	20.0
U OF WI-SUPERIOR		5	60.0	40.0	40.0		80.0	20.0	
U OF WI-WHITEWATER	.1	44	34.1	40.9	27.3	20.5	50.0	27.3	22.7
Wyoming									
U OF WYOMING	.1	55	29.1	36.4	16.4	25.5	34.5	30.9	34.5
SCHOOLS WITH FEWER THAN FIVE	1.5	568	23.4	23.9	18.7	16.0	25.5	47.5	26.9
SCHOOLS OUTSIDE THE U.S.	1.9	711	21.8	24.3	20.0	13.4	31.8	44.3	23.9
SCHOOLS NOT RECORDED	12.1	4,453	23.0	20.6	18.6	16.3	33.5	42.9	23.6
TOTALS	100.0	36,759	22.9	23.5	18.7	16.8	28.6	43.8	27.6

* 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.

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
ALABAMA A & M	.2	8						100.0	
AUBURN U-AUBURN	.3	16	25.0	31.3	37.5	18.8	37.5	31.3	31.3
SAMFORD U	.1	5	60.0	40.0	20.0		20.0	20.0	60.0
TROY ST-TROY	.2	8	50.0	50.0	62.5	62.5	25.0	12.5	62.5
TUSKEGEE INSTITUTE	.1	5	20.0	20.0		20.0	40.0	60.0	
U OF AL-BIRMINGHAM	.1	5	40.0	40.0	60.0	20.0	40.0	20.0	40.0
U OF AL-HUNTSVILLE	.1	5	20.0	40.0	20.0	40.0	40.0	20.0	40.0
U OF AL-UNIVERSITY	.4	21	38.1	38.1	33.3	33.3	47.6	19.0	33.3
Arizona									
AMER GRAD SC OF MGMT	.1	6	50.0	66.7	33.3	16.7	50.0	16.7	33.3
ARIZONA STATE	.6	27	22.2	22.2	33.3	29.6	40.7	29.6	29.6
U OF ARIZONA	.4	17	35.3	35.3	17.6	17.6	41.2	29.4	29.4
Arkansas									
HARDING COLL	.1	5	20.0	20.0	20.0	20.0	40.0	40.0	20.0
U OF AR-FAYETTEVILLE	.1	5	40.0	40.0	40.0	40.0	60.0		40.0
U OF CENTRAL AR	.1	6			16.7	50.0	16.7	50.0	33.3
California									
CAL ST SAN BERNARDINO U	.3	13	15.4	30.8	23.1	23.1	15.4	53.8	30.8
CAL ST U-FRESNO	.2	9	33.3	33.3	11.1	44.4	66.7	11.1	22.2
CAL ST U-FULLERTON	.2	9	11.1	33.3	11.1	22.2	44.4	44.4	11.1
CAL ST U-HAYWARD	.4	17	5.9	17.6	29.4	35.3	41.2	47.1	11.8
CAL ST U-LONG BEACH	.3	13	23.1	38.5	15.4	30.8	46.2	30.8	23.1
CAL ST U-LOS ANGELES	.3	14	21.4	35.7	35.7	14.3	35.7	28.6	35.7
CAL ST U-NORTHRIDGE	.1	7	14.3	28.6				57.1	42.9
CAL ST U-POMONA	.1	6	33.3		16.7	33.3	50.0	16.7	33.3
CAL ST U-SACRAMENTO	.4	17	29.4	35.3	29.4		58.8	35.3	5.9
GOLDEN GATE	.3	15	13.3	20.0	33.3	20.0	40.0	33.3	26.7
NATIONAL	.2	8	25.0	37.5	25.0	25.0	37.5	25.0	37.5
NORTHROP	.1	5	20.0	40.0	40.0	40.0	40.0	40.0	20.0
SAN DIEGO STATE	.3	15	40.0	53.3	20.0	20.0	86.7	6.7	6.7
SAN FRANCISCO STATE	.4	17	23.5	11.8	29.4	23.5	58.8	17.6	23.5
SAN JOSE STATE	.3	16	25.0	25.0	18.8	25.0	43.8	31.3	25.0
U OF CAL-BERKELEY	.2	11	18.2	27.3	27.3		36.4	45.5	18.2
U OF CAL-LOS ANGELES	.4	20	45.0	40.0	15.0	25.0	50.0	25.0	25.0
U OF CAL-SANTA BARBARA	.2	9	22.2	44.4	22.2	22.2	44.4	33.3	22.2
U OF SANTA CLARA	.1	7	42.9	57.1	28.6	14.3	85.7		14.3
U OF SOUTHERN CAL	.5	23	30.4	39.1	21.7	17.4	47.8	26.1	26.1
Colorado									
CO STATE	.2	9	44.4	55.6	33.3	33.3	44.4	11.1	44.4
REGIS COLL	.1	7	28.6	28.6		14.3	42.9	28.6	28.6
U OF CO-BOULDER	.1	6	50.0	66.7	16.7	33.3	100.0		
U OF CO-DENVER	.3	12	50.0	41.7	16.7	16.7	58.3	25.0	16.7
U OF DENVER	.2	9	11.1	22.2	33.3	22.2	11.1	33.3	55.6

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

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

REPORT NUMBER 12-D

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Connecticut									
U OF CONN	.3	12	58.3	41.7	8.3	33.3	66.7	16.7	16.7
U OF HARTFORD	.3	16	31.3	43.8	31.3	25.0	43.8	18.8	37.5
District of Columbia									
AMERICAN	.3	15	26.7	26.7	13.3	26.7	13.3	40.0	46.7
CATHOLIC U OF AMER	.1	5	20.0	20.0			20.0	80.0	
GEORGE WASHINGTON	.6	26	38.5	30.8	15.4	30.8	34.6	38.5	26.9
HOWARD	.2	9		11.1		33.3		66.7	33.3
SOUTHEASTERN	.3	13	7.7	15.4		7.7	7.7	76.9	15.4
STRAYER COLL	.1	6		16.7				83.3	16.7
U OF DC	.2	9	22.2	11.1	11.1	11.1	22.2	66.7	11.1
Florida									
FL AGRI & MECH	.1	7				28.6	14.3	71.4	14.3
FL ATLANTIC U	.2	8		25.0	37.5	25.0	50.0	25.0	25.0
FL INTERNATIONAL	.6	27	25.9	25.9	25.9	25.9	44.4	22.2	33.3
FL STATE	.5	22	13.6	40.9	18.2	13.6	36.4	31.8	31.8
NOVA	.2	11	9.1	9.1	18.2	45.5	9.1	36.4	54.5
U OF CENTRAL FL	.3	13	23.1	38.5	15.4	7.7	53.8	30.8	15.4
U OF FLORIDA	1.0	47	31.9	36.2	17.0	25.5	46.8	29.8	23.4
U OF MIAMI	.2	10	30.0	50.0	10.0	30.0	40.0		60.0
U OF SO FLORIDA	.4	17	35.3	41.2	23.5	17.6	47.1	23.5	29.4
U OF WEST FLORIDA	.2	11	18.2	18.2	18.2	9.1	27.3	54.5	18.2
Georgia									
GA INST OF TECH	.2	10	60.0	60.0	20.0	10.0	60.0	20.0	20.0
GA STATE	.7	33	33.3	33.3	21.2	18.2	39.4	27.3	33.3
U OF GEORGIA	.6	29	34.5	34.5	24.1	24.1	37.9	27.6	34.5
Hawaii									
HAWAII PACIFIC COLL	.2	9	33.3	44.4	22.2	11.1	33.3	33.3	33.3
U OF HAWAII-MANOA	.4	17	23.5	47.1	35.3	41.2	64.7	11.8	23.5
Illinois									
DEPAUL	.6	29	17.2	48.3	20.7	27.6	41.4	34.5	24.1
ROOSEVELT	.1	7			14.3	14.3	14.3	71.4	14.3
ROSARY COLL	.1	7	14.3	14.3	28.6	14.3	28.6	57.1	14.3
STHN IL U-CARBONDALE	.2	9	22.2	44.4	33.3	44.4	44.4	33.3	22.2
U OF CHICAGO	.1	5	40.0	20.0	40.0		20.0	40.0	40.0
U OF CHICAGO-LOYOLA	.1	7		42.9		14.3		57.1	42.9
U OF IL-CHICAGO	.2	10	40.0	50.0	40.0	40.0	40.0	30.0	30.0
U OF IL-URBANA	.5	23	39.1	47.8	34.8	13.0	56.5	21.7	21.7
WESTERN IL U	.1	5		20.0		20.0	20.0	60.0	20.0
Indiana									
IN ST U-TERRE HAUTE	.1	5	40.0		20.0	60.0	80.0		20.0
IN U-BLOOMINGTON	.1	7	42.9	57.1	28.6	42.9	57.1	14.3	28.6
IN U-NORTHWEST	.1	6		50.0				50.0	50.0
IN U-PURDUE-INDPLS	.1	5	20.0		20.0		20.0	60.0	20.0

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

REPORT NUMBER 12-D

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
PURDUE U-MAIN CAMPUS	.1	6	83.3	66.7	33.3	16.7	66.7		33.3
U OF NOTRE DAME	.3	15	26.7	26.7	26.7	60.0	33.3	13.3	53.3
Iowa									
U OF IOWA	.4	19	31.6	42.1	63.2	15.8	36.8	10.5	52.6
Kansas									
KANSAS STATE	.2	9	22.2	55.6	22.2	11.1	55.6	11.1	33.3
U OF KANSAS	.1	6				33.3	16.7	66.7	16.7
WICHITA STATE	.1	6	16.7	16.7	50.0	16.7	16.7	16.7	66.7
Kentucky									
U OF KENTUCKY	.3	13	30.8	38.5	7.7	23.1	46.2	30.8	23.1
Louisiana									
LA ST U-A&M	.2	9	66.7	22.2	22.2	44.4	44.4	11.1	44.4
LA TECH	.2	10	30.0	30.0		10.0	30.0	60.0	10.0
TULANE U	.2	11	45.5	36.4	36.4	18.2	27.3	18.2	54.5
Maryland									
LOYOLA COLL	.3	13	15.4	15.4	15.4	7.7	30.8	53.8	15.4
MORGAN STATE	.1	7				14.3	14.3	85.7	
U OF BALTIMORE	.3	14	28.6	21.4	14.3	21.4	57.1	35.7	7.1
U OF MD-COLLEGE PARK	.3	13	7.7	30.8	15.4	7.7	23.1	46.2	30.8
Massachusetts									
BABSON COLL	.1	6	66.7	66.7	33.3		16.7	16.7	66.7
BENTLEY COLL	.8	36	30.6	25.0	22.2	19.4	36.1	36.1	27.8
BOSTON COLL	.2	9	44.4	22.2	11.1		11.1	55.6	33.3
BOSTON U	.4	18	27.8	22.2	16.7	16.7	5.6	38.9	55.6
NORTHEASTERN U	.9	43	32.6	30.2	25.6	14.0	30.2	37.2	32.6
SUFFOLK	.1	5	80.0	60.0	20.0	20.0	40.0	20.0	40.0
Michigan									
EASTERN MICH	.1	7	28.6	28.6	14.3		42.9	28.6	28.6
MICHIGAN STATE	.7	33	42.4	27.3	27.3	15.2	36.4	33.3	30.3
U OF MI-ANN ARBOR	.2	10	20.0	40.0	30.0	30.0	40.0	30.0	30.0
WALSH COLLEGE	.4	19	31.6	31.6		26.3	47.4	26.3	26.3
WAYNE STATE	.2	11	18.2	36.4	18.2	18.2	27.3	45.5	27.3
WESTERN MI U	.1	7	28.6	28.6	14.3	14.3	28.6	57.1	14.3
Minnesota									
U OF MN-MNPLS	.1	6	83.3	50.0	16.7		100.0		
Mississippi									
JACKSON STATE	.2	11	27.3		18.2	27.3	27.3	45.5	27.3
MS ST U	.7	34	20.6	26.5	11.8	14.7	20.6	47.1	32.4
U OF MS	.7	34	32.4	32.4	17.6	32.4	14.7	26.5	58.8
U OF SOUTHERN MS	.4	17	47.1	41.2	23.5	29.4	35.3	23.5	41.2
Missouri									
SOUTHWEST MO STATE	.3	12	41.7	33.3		25.0	33.3	33.3	33.3
U OF MO-COLUMBIA	.4	18	50.0	38.9	22.2	22.2	27.8	33.3	38.9
U OF MO-KANSAS CITY	.4	17	35.3	29.4	35.3	11.8	35.3	23.5	41.2

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

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

REPORT NUMBER 12-D

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF MO-ST LOUIS	.3	12	16.7	25.0	8.3	33.3	33.3	50.0	16.7
Montana									
U OF MONTANA	.1	6	33.3	33.3	16.7	16.7	66.7	16.7	16.7
Nebraska									
U OF NEBR-OMAHA	.1	5	20.0	20.0	20.0		40.0	40.0	20.0
New Hampshire									
NH COLL	.2	10	40.0	20.0	50.0	10.0	40.0	30.0	30.0
New Jersey									
FARLGH DCKSN-MADISON	.4	17	23.5	29.4	11.8	11.8		58.8	41.2
FARLGH DCKSN-RTHFD	.3	13	15.4	15.4	23.1	7.7	7.7	53.8	38.5
FARLGH DCKSN-TEANECK	.2	11	36.4	18.2		18.2	54.5	36.4	9.1
MONMOUTH COLL	.2	9	11.1	11.1	33.3	11.1	33.3	44.4	22.2
MONTCLAIR STATE	.2	9	22.2	22.2	22.2	33.3	33.3	44.4	22.2
RUTGERS U-NEW BRNSWK	.2	9	33.3		11.1	44.4	33.3	22.2	44.4
RUTGERS U-NEWARK	1.2	58	24.1	6.9	19.0	34.5	36.2	37.9	25.9
SETON HALL	.4	19	15.8	26.3	10.5	5.3	15.8	57.9	26.3
ST PETERS COLL	.1	6	33.3	33.3			16.7	50.0	33.3
New Mexico									
NEW MEXICO STATE	.2	9	33.3	11.1	22.2	11.1	22.2	44.4	33.3
U OF NEW MEXICO	.1	6	50.0	33.3	16.7	16.7	33.3	50.0	16.7
New York									
ADELPHI	.7	32	12.5	25.0	18.8	12.5	37.5	50.0	12.5
CLARKSON U	.1	5	20.0	20.0	60.0	20.0	40.0	20.0	40.0
COLUMBIA U	.1	6	50.0	66.7	16.7		66.7	16.7	16.7
CUNY BERNARD BARUCH	1.3	59	33.9	27.1	27.1	15.3	44.1	32.2	23.7
CUNY BROOKLYN COLL	.3	14	7.1	14.3	14.3	35.7	21.4	50.0	28.6
CUNY LEHMAN COLL	.3	13	23.1	30.8	15.4	15.4	23.1	53.8	23.1
CUNY QUEENS COLL	.2	11	9.1	9.1	27.3	18.2	36.4	45.5	18.2
FORDHAM	.7	33	15.2	24.2	6.1	27.3	42.4	45.5	12.1
HOFSTRA	.5	24	37.5	12.5	12.5	12.5	41.7	37.5	20.8
IONA COLL	.2	8	37.5	50.0	12.5	25.0	25.0	37.5	37.5
L I U-BKLYN CENTER	.4	17	5.9	23.5	11.8	5.9	5.9	76.5	17.6
L I U-CW POST	1.2	58	25.9	24.1	13.8	17.2	31.0	46.6	22.4
LE MOYNE COLL	.1	6	16.7		33.3	16.7	33.3	50.0	16.7
NEW YORK U	1.0	47	42.6	29.8	19.1	21.3	48.9	27.7	23.4
NY TECH INST-WESTBURY	.1	5	40.0	20.0			20.0	40.0	40.0
PACE U-NY	1.2	56	17.9	26.8	14.3	26.8	44.6	37.5	17.9
PACE U-PLEASANTVILLE	.3	12	33.3	33.3	33.3	41.7	41.7	33.3	25.0
PACE U-WHITE PLAINS	.6	26	30.8	30.8	11.5	7.7	38.5	34.6	26.9
ROCHESTER INST TECH	.1	5			40.0	40.0	60.0	20.0	20.0
SIENA COLL	.1	7	14.3	28.6	14.3	14.3	42.9	42.9	14.3
ST JOHNS	1.4	67	16.4	16.4	14.9	13.4	19.4	52.2	28.4
SUNY AT ALBANY	.6	26	26.9	15.4	23.1	50.0	50.0	15.4	34.6
SUNY AT BINGHAMTON	.5	23	30.4	30.4	21.7	4.3	52.2	34.8	13.0

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

REPORT NUMBER 12-D

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SUNY AT BUFFALO	.3	12	8.3	16.7	25.0	41.7	41.7	25.0	33.3
SYRACUSE	.3	16	18.8	18.8		18.8	18.8	62.5	18.8
U OF ROCHESTER	.2	11	27.3	45.5		18.2	45.5	45.5	9.1
UNION COLL	.2	8	25.0			25.0	12.5	50.0	37.5
North Carolina									
APPALACHIAN STATE	.2	8	12.5		25.0	37.5	50.0	50.0	
NC CENTRAL	.1	5				40.0		60.0	40.0
U OF NC-CHAPEL HILL	1.4	64	34.4	23.4	18.8	25.0	39.1	26.6	34.4
U OF NC-GREENSBORO	.1	6	50.0	33.3	16.7	16.7	50.0	33.3	16.7
Ohio									
BOWLING GREEN STATE	.1	6	50.0	50.0	16.7	33.3	33.3	33.3	33.3
CASE WESTERN RESERVE	.1	5		60.0	20.0	40.0	40.0	40.0	20.0
CLEVELAND STATE	.3	14	21.4	21.4	14.3	28.6	57.1	35.7	7.1
KENT STATE	.1	7	14.3	28.6	28.6	14.3	42.9	57.1	
MIAMI U	.2	8	25.0	37.5	37.5	50.0	12.5	12.5	75.0
OHIO STATE	.3	12	50.0	25.0	8.3	16.7	50.0	16.7	33.3
U OF AKRON	.3	13	38.5	15.4	15.4	38.5	53.8	23.1	23.1
U OF CINCINNATI	.2	9	22.2	44.4	11.1	11.1	22.2	55.6	22.2
U OF DAYTON	.1	7	42.9	42.9	28.6	28.6	28.6	42.9	28.6
U OF TOLEDO	.3	12	25.0	41.7		16.7	33.3	25.0	41.7
WRIGHT STATE	.1	5	20.0	40.0	40.0	40.0	60.0	20.0	20.0
XAVIER	.1	5	40.0	20.0	20.0	20.0		40.0	60.0
Oklahoma									
CENTRAL STATE	.2	8	12.5	25.0	25.0	25.0	37.5	50.0	12.5
OK ST U	.1	7	42.9	28.6	14.3		57.1	28.6	14.3
U OF OK-NORMAN	.1	5		40.0				60.0	40.0
U OF TULSA	.1	5	20.0	40.0	20.0		40.0	60.0	
Oregon									
OREGON STATE	.1	5	40.0	60.0	20.0	20.0	60.0	20.0	20.0
PORTLAND STATE	.2	9	11.1	33.3	22.2	22.2	11.1	44.4	44.4
Pennsylvania									
DREXEL	.3	13	7.7	15.4	7.7	30.8	7.7	53.8	38.5
DUQUESNE	.2	8	12.5			12.5	12.5	75.0	12.5
INDIANA U OF PA	.1	6	33.3	33.3	33.3	16.7	50.0	33.3	16.7
LA SALLE COLL	.3	14	14.3	21.4	28.6	35.7	21.4	35.7	42.9
PA ST U-CAPITOL	.1	5	40.0	20.0	20.0			40.0	60.0
PA ST U-U PARK	.3	16	37.5	18.8	18.8	18.8	18.8	25.0	56.3
ROBERT MORRIS COLL	.2	9	11.1	11.1	11.1	22.2		44.4	55.6
ST JOSEPHS COLL	.2	8	12.5	25.0	37.5	12.5	37.5	25.0	37.5
TEMPLE	.3	15	53.3	33.3	13.3	13.3	46.7	20.0	33.3
U OF PA	.3	14	21.4	21.4	14.3	14.3	28.6	42.9	28.6
U OF PITTSBURGH	.3	14	35.7	42.9	50.0	35.7	42.9	28.6	28.6
U OF SCRANTON	.1	5	20.0	60.0	20.0	20.0	60.0	40.0	
VILLANOVA	.2	9	22.2	44.4		33.3	11.1	22.2	66.7

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

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

REPORT NUMBER 12-D

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WIDENER U	.2	11	9.1				9.1	90.9	
Puerto Rico									
INTER AMER-HATO REY	.3	15	26.7	20.0	46.7	20.0	26.7	20.0	53.3
U OF PR-MAYAGUEZ	.1	7	14.3	14.3	28.6	14.3	42.9	42.9	14.3
U OF PR-RIO PIEDRAS	.6	27	29.6	22.2	14.8	14.8	40.7	44.4	14.8
Rhode Island									
BRYANT COLL	.1	7	28.6	14.3	14.3		28.6	57.1	14.3
U OF RHODE ISLAND	.2	11	45.5		18.2	27.3	18.2	45.5	36.4
South Carolina									
BOB JONES U	.1	5	60.0	20.0	60.0	20.0	40.0		60.0
CLEMSON	.3	14	57.1	64.3	42.9	28.6	42.9	14.3	42.9
U OF SC-COLUMBIA	.7	31	41.9	29.0	19.4	19.4	48.4	29.0	22.6
WINTHROP COLL	.2	9	22.2	22.2	22.2	33.3	11.1	22.2	66.7
Tennessee									
MEMPHIS STATE	.3	14	28.6	28.6	21.4	14.3	7.1	50.0	42.9
MIDDLE TENN STATE	.2	10	50.0	10.0	40.0	30.0	40.0	30.0	30.0
TENN STATE	.1	6	33.3	33.3			16.7	50.0	33.3
TENN TECH	.2	8	25.0	25.0		12.5	37.5	50.0	12.5
U OF TN-KNOXVILLE	.8	36	38.9	30.6	13.9	27.8	38.9	30.6	30.6
VANDERBILT	.1	7	71.4	57.1	42.9	42.9	42.9		57.1
Texas									
RICE	.1	5	80.0	80.0	20.0	20.0	80.0		20.0
TEX A&M	.3	13	38.5	53.8	15.4	15.4	61.5	15.4	23.1
TEX TECH	.3	13	38.5	30.8	23.1	23.1	30.8	30.8	38.5
U OF HOUSTON	.1	5	20.0	40.0	20.0	40.0		20.0	80.0
U OF NORTH TEXAS	.3	16	37.5	25.0	12.5	25.0	12.5	50.0	37.5
U OF TEX-ARLINGTON	.2	10	30.0	40.0	20.0	10.0	40.0	30.0	30.0
U OF TEX-AUSTIN	.5	22	40.9	50.0	36.4	31.8	50.0	31.8	18.2
U OF TEX-DALLAS	.1	6	33.3	66.7	16.7	16.7	33.3	33.3	33.3
U OF TEX-EL PASO	.1	5		20.0	40.0		20.0	40.0	40.0
Utah									
BRIGHAM YOUNG	1.2	57	28.1	31.6	24.6	15.8	43.9	21.1	35.1
SOUTHERN UTAH STATE	.3	12	25.0	16.7	33.3	25.0	16.7	50.0	33.3
U OF UTAH	.4	20	20.0	25.0	25.0	35.0	40.0	35.0	25.0
UTAH STATE	.6	30	43.3	33.3	16.7	20.0	36.7	30.0	33.3
WEBER STATE	.3	13	23.1	23.1	30.8	15.4	38.5	38.5	23.1
Virginia									
GEORGE MASON U	.2	8	37.5	37.5		12.5	25.0	50.0	25.0
HAMPTON U	.1	5	20.0		20.0		20.0	60.0	20.0
JAMES MADISON U	.2	11	45.5	27.3	27.3	36.4	54.5		45.5
OLD DOMINION U	.1	6		50.0	33.3	33.3	16.7	16.7	66.7
U OF VA	.3	13	23.1	53.8	15.4	23.1	38.5	30.8	30.8
VA COMMONWEALTH U	.2	9	33.3	11.1	22.2	33.3	44.4	22.2	33.3
VA POLY TECH	.4	20	45.0	40.0	40.0	25.0	50.0	25.0	25.0

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

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

REPORT NUMBER 12-D

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Washington									
SEATTLE U	.1	7	57.1	28.6	57.1	57.1	42.9	14.3	42.9
U OF WASH	.3	16	31.3	25.0	37.5	25.0	25.0	31.3	43.8
WASH STATE	.1	7	14.3	42.9		14.3	42.9	42.9	14.3
West Virginia									
MARSHALL U	.1	7	28.6	14.3	28.6	28.6	14.3	42.9	42.9
W VA U	.5	23	30.4	8.7	13.0	30.4	17.4	34.8	47.8
WEST LIBERTY STATE	.1	5	40.0	60.0		40.0	40.0	20.0	40.0
Wisconsin									
U OF WI-MADISON	.1	7	57.1	42.9		14.3	85.7		14.3
U OF WI-MILWAUKEE	.1	6	50.0	66.7	50.0	50.0	83.3		16.7
U OF WI-WHITEWATER	.1	6	33.3	16.7	16.7	33.3	33.3	16.7	50.0
SCHOOLS WITH FEWER THAN FIVE	18.7	874	26.5	27.5	23.3	24.6	30.7	36.2	33.2
SCHOOLS OUTSIDE THE U.S.	5.9	278	27.3	29.1	16.9	15.1	35.3	39.9	24.8
SCHOOLS NOT RECORDED	6.7	314	29.0	32.2	21.3	23.2	33.4	36.6	29.9
TOTALS	100.0	4,678	28.3	28.9	20.8	21.9	35.0	35.4	29.6

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

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

REPORT NUMBER 12-D

NABSA STATISTICAL INFORMATION SERVICE

SCHOOL INDEX

MAY 1994 UNIFORM CPA EXAMINATION

Alabama							
ALABAMA A & M	19	HUNTINGDON COLL	14	SAMFORD U	28	TUSKEGEE INSTITUTE	24
ALABAMA STATE U	8	JACKSONVILLE STATE	50	SPRING HILL COLL	10	U OF AL-BIRMINGHAM	125
ATHENS STATE COLL	59	LIVINGSTON U	13	STILLMAN COLLEGE	2	U OF AL-HUNTSVILLE	47
AUBURN U-AUBURN	175	MOBILE COLL	2	TROY ST-DOTHAN	12	U OF AL-UNIVERSITY	195
AUBURN U-MONTGOMERY	53	NORTH ALABAMA U	64	TROY ST-MONTGOMERY	15	U OF MONTEVALLO	15
BIRMINGHAM SOUTHERN	33	OAKWOOD COLL	11	TROY ST-TROY	54	U OF SO ALABAMA	70
Alaska							
U OF ALASKA ANCHORAGE	39	U OF ALASKA FAIRBANKS	17				
Arizona							
AMER GRAD SC OF MGMT	9	DEVRY INSTI	6	NORTHERN ARIZ U	40		
ARIZONA STATE	304	GRAND CANYON COLL	5	U OF ARIZONA	147		
Arkansas							
ARKANSAS COLL	7	HARDING COLL	61	OUACHITA BAPTIST	11	U OF AR-MONTICELLO	19
ARKANSAS STATE	67	HENDERSON ST U	27	SOUTHERN ARKANSAS U	13	U OF AR-PINE BLUFF	4
ARKANSAS TECH U	33	HENDRIX COLL	21	U OF AR-FAYETTEVILLE	78	U OF CENTRAL AR	59
COLL OF THE OZARKS	4	JOHN BROWN U	9	U OF AR-LITTLE ROCK	64		
California							
AMBASSADOR COLL	1	CAL ST U-NORTHRIDGE	340	LOYOLA MARYMOUNT	89	U OF CAL-IRVINE	12
ARMSTRONG COLL	8	CAL ST U-POMONA	144	MONTEREY INSTITUTE	2	U OF CAL-LOS ANGELES	356
AZUSA PACIFIC COLL	12	CAL ST U-SACRAMENTO	261	MT SAINT MARYS	12	U OF CAL-RIVERSIDE	52
BIOLA U	20	CAL ST-DOMINGUEZ	95	NATIONAL	65	U OF CAL-SAN DIEGO	17
CAL BAPTIST COLL	4	CAL ST-SAN LUIS	155	NORTHROP	6	U OF CAL-SANTA BARBARA	278
CAL LUTHERAN COLL	16	CHAPMAN COLL	27	PACIFIC COLL	1	U OF REDLANDS	8
CAL ST BAKERSFIELD U	31	CLAREMONT MENS COLL	29	PACIFIC UNION COLL	14	U OF SAN DIEGO	98
CAL ST SAN BERNARDINO U	119	CLAREMONT U-GRAD CTR	2	PEPPERDINE	30	U OF SAN FRANCISCO	80
CAL ST SONOMA U	56	COLL OF NOTRE DAME	3	POINT LOMA COLL	11	U OF SANTA CLARA	148
CAL ST STANISLAUS U	57	DEVRY INSTI	25	SAN DIEGO STATE	234	U OF SOUTHERN CAL	247
CAL ST U-CHICO	68	GOLDEN GATE	131	SAN FRANCISCO STATE	282	U OF THE PACIFIC	28
CAL ST U-FRESNO	199	HUMBOLDT STATE	12	SAN JOSE STATE	199	US INTERNATIONAL	4
CAL ST U-FULLERTON	276	JOHN F KENNEDY U	5	SOUTHERN CAL COLL	5	US NAVAL POSTGRAD	2
CAL ST U-HAYWARD	199	LA VERNE COLL	22	ST MARYS OF CAL	67	W COAST U-LA	5
CAL ST U-LONG BEACH	224	LOMA LINDA	3	STANFORD UNIV	2	WOODBURY	21
CAL ST U-LOS ANGELES	247	LOS ANGELES BAPTIST	1	U OF CAL-BERKELEY	180		
Colorado							
ADAMS STATE COLL	19	METROPOLITAN ST COLL	110	U OF CO-DENVER	70	WESTERN ST COLL	14
CO STATE	112	REGIS COLL	34	U OF DENVER	43		
FORT LEWIS COLL	32	U OF CO-BOULDER	103	U OF NORTHERN CO	36		
MESA COLL	27	U OF CO-CO SPRINGS	28	U OF SOUTHERN CO	15		
Connecticut							
ALBERTUS MAGNUS COLL	1	FAIRFIELD	101	SO CT STATE U	41	U OF HARTFORD	54
BRIDGEPORT	16	QUINNIPIAC COLL	50	ST JOSEPH COLL	3	U OF NEW HAVEN	21
CENTRAL CONN ST U	101	SACRED HEART UNIV	24	U OF CONN	132	WESTERN CONN ST U	28
Delaware							
DELAWARE ST COLL	23	GOLDEY BEACOM COLL	19	U OF DELAWARE	121	WILMINGTON COLL	5

NABSA STATISTICAL INFORMATION SERVICE

SCHOOL INDEX

MAY 1994 UNIFORM CPA EXAMINATION

District of Columbia

AMERICAN	71	GALLAUDET UNIV	3	MT VERNON COLL	1	U OF DC	61
BENJAMIN FRANKLIN U	16	GEORGE WASHINGTON	90	SOUTHEASTERN	31		
CATHOLIC U OF AMER	25	GEORGETOWN	68	STRAYER COLL	43		
FEDERAL CITY COLL	1	HOWARD	91	TRINITY COLL	1		

Florida

BARRY	24	FL INTERNATIONAL	144	JONES COLL-ORLANDO	6	U OF CENTRAL FL	124
BETHUNE COOKMAN COLL	4	FL MEMORIAL COLL	5	NOVA	28	U OF FLORIDA	165
COLL OF BOCA RATON	3	FL SOUTHERN COLL	36	PALM BEACH ATLANTIC	16	U OF MIAMI	59
ECKERD COLLEGE	1	FL STATE	165	ROLLINS COLL	14	U OF NORTH FL	74
EDWARD WATERS COLL	1	FLAGLER COLL	12	ST LEO COLL	25	U OF SO FLORIDA	177
EMBRY-RIDDLE AERO	1	FT LAUDERDALE COLL	7	ST THOMAS U	12	U OF TAMPA	35
FL AGRI & MECH	34	JACKSONVILLE U	10	STETSON U	26	U OF WEST FLORIDA	60
FL ATLANTIC U	104	JONES COLL-JACKSONVILLE	2	TAMPA COLL	10		

Georgia

ALBANY ST COLLEGE	3	EMORY	49	LAGRANGE COLL	3	SAVANNAH STATE	14
ARMSTRONG ST COLL	1	FORT VALLEY STATE	7	MERCER U-ATLANTA	17	SHORTER COLL	5
AUGUSTA COLL	29	GA COLLEGE	44	MERCER U-MACON	24	U OF GEORGIA	222
BERRY COLL	23	GA INST OF TECH	36	MOREHOUSE COLL	20	VALDOSTA STATE	44
BRENAU COLL	13	GA SOUTHERN COLL	86	MORRIS BROWN COLL	9	WESLEYAN COLL	2
CLARK/ATLANTA U	21	GA SOUTHWESTERN COLL	22	NORTH GEORGIA COLL	1	WEST GEORGIA COLL	36
COLUMBUS COLL	21	GA STATE	252	OGLETHORPE	14		
DEVRY INSTI	10	KENNESAW COLL	91	PIEDMONT COLL	44		

Guam

U OF GUAM	20

Hawaii

BRIGHAM YOUNG	18	HAWAII PACIFIC COLL	31	U OF HAWAII-MANOA	167
CHAMINADE	19	U OF HAWAII-HILO	4		

Idaho

BOISE STATE	76	IDAHO STATE	44	NORTHWEST NAZARENE	4
COLL OF IDAHO	4	LEWIS-CLARK STATE	4	U OF IDAHO	46

Illinois

AUGUSTANA COLL	46	EUREKA COLL	1	MILLIKIN	32	ROSARY COLL	28
AURORA COLL	8	GOVERNORS STATE	43	MONMOUTH COLL	3	SANGAMON STATE	30
BARAT COLL	2	GREENVILLE COLL	6	MUNDELEIN COLL	10	ST XAVIER COLL	26
BRADLEY	81	IL BENEDICTINE COLL	36	NO PARK COLL	10	STHN IL U-CARBONDALE	98
CHICAGO STATE	27	IL COLL	14	NORTH CENTRAL COLL	31	STHN IL U-EDWARDSVILLE	51
COLL OF ST FRANCIS	5	IL INST TECH	8	NORTHEASTERN IL	90	TRINITY CHRISTIAN	7
DEPAUL	289	IL STATE	187	NORTHERN IL	157	U OF CHICAGO	15
DEVRY INST-CHICAGO	3	IL WESLEYAN	53	NORTHWESTERN	18	U OF CHICAGO-LOYOLA	88
DEVRY INST-LOMBARD	9	LEWIS	33	OLIVET NAZARENE COLL	8	U OF IL-CHICAGO	174
EASTERN IL	94	MACMURRAY COLL	7	QUINCY COLL	12	U OF IL-URBANA	460
ELMHURST COLL	44	MCKENDREE COLL	17	ROOSEVELT	75	WESTERN IL U	61

NABSA STATISTICAL INFORMATION SERVICE

SCHOOL INDEX

MAY 1994 UNIFORM CPA EXAMINATION

Indiana							
ANDERSON COLL	29	IN CENTRAL	34	MANCHESTER COLL	41	ST MARYS COLL	37
BALL ST	155	IN INST OF TECH	2	MARIAN COLL-INDPLS	11	TAYLOR	15
BETHEL COLL	2	IN ST U-TERRE HAUTE	75	MARION COLL-MARION	8	TRI-STATE U	5
BUTLER	35	IN U-BLOOMINGTON	353	OAKLAND CITY COLL	8	U OF EVANSVILLE	13
CALUMET COLL	9	IN U-FORT WAYNE	40	PURDUE U-CALUMET	29	U OF NOTRE DAME	258
FRANKLIN COLL	12	IN U-KOKOMO	14	PURDUE U-MAIN CAMPUS	115	U OF SOUTH INDIANA	40
GOSHEN COLL	10	IN U-NORTHWEST	51	PURDUE U-NO CENTRAL	7	VALPARAISO	22
GRACE THEOL SEMINARY	4	IN U-PURDUE-INDPLS	117	ST FRANCIS COLL	1		
HANOVER COLL	2	IN U-SOUTH BEND	36	ST JOSEPHS COLL	16		
HUNTINGTON COLL	6	IN U-SOUTHEAST	21	ST MARY-OF-THE-WOODS	11		
Iowa							
BRIAR CLIFF COLL	14	GRACELAND COLL	12	MORNINGSIDE COLL	7	U OF NORTHERN IOWA	214
BUENA VISTA COLL	71	GRANDVIEW COLL	14	MT MERCY COLL	19	UPPER IOWA U	29
CENTRAL U OF IOWA	13	IOWA STATE	130	NORTHWESTERN COLL	2	WARTBURG COLL	17
CLARKE COLL	4	IOWA WESLEYAN COLL	6	SIMPSON COLL	33	WESTMAR COLL	1
COE COLL	11	LORAS COLL	19	ST AMBROSE COLL	41	WILLIAM PENN COLL	12
DORDT COLL	9	LUTHER COLL	23	U OF DUBUQUE	5		
DRAKE	50	MARYCREST COLL	6	U OF IOWA	131		
Kansas							
BAKER	19	FRIENDS	2	MID-AMERICA NAZARENE	3	STERLING COLL	1
BENEDICTINE COLL	5	KANSAS NEWMAN	3	OTTAWA	3	TABOR COLL	1
BETHANY COLL	3	KANSAS STATE	104	PITTSBURG STATE	32	U OF KANSAS	71
BETHEL COLL	3	KANSAS WESLEYAN	1	SOUTHWESTERN COLL	4	WASHBURN U OF TOPEKA	32
EMPORIA STATE	21	MARYMOUNT COLL	2	ST MARY COLL	3	WICHITA STATE	54
FORT HAYS STATE	28	MCPHERSON COLL	5	ST MARY PLAINS COLL	7		
Kentucky							
BELLARMINE COLL	39	EASTERN KY	49	MURRAY STATE	26	U OF KENTUCKY	141
BEREA COLL	4	GEORGETOWN COLL	11	NORTHERN KENTUCKY U	33	U OF LOUISVILLE	58
BRESCIA COLL	9	KY STATE	9	PIKEVILLE COLL	9	UNION COLL	4
CAMPBELLSVILLE COLL	2	KY WESLEYAN COLL	5	THOMAS MORE COLL	15	WESTERN KY	56
CUMBERLAND COLL	7	MOREHEAD STATE	37	TRANSYLVANIA	14		
Louisiana							
CENTENARY OF LA	14	LA ST U-SHREVEPORT	40	NORTHEAST LA	41	ST MARYS DOMINICAN	1
DILLARD	8	LA TECH	53	NORTHWESTERN STATE	21	TULANE U	62
GRAMBLING STATE	18	LOYOLA U	24	SOUTHEASTERN LA	58	U OF NEW ORLEANS	90
LA COLL	11	MCNEESE STATE	26	SOUTHERN U-BATON ROUGE	32	U OF STHWESTN LA	58
LA ST U-A&M	203	NICHOLLS STATE	37	SOUTHERN U-NEW ORLEANS	9	XAVIER U OF LA	12
Maine							
COLBY COLL	1	THOMAS COLL	18	U OF ME-ORONO	26	WESTBROOK COLL	1
HUSSON COLL	47	U OF ME-AUGUSTA	9	U OF ME-PORTLAND	35		
ST JOSEPHS COLL	6	U OF ME-MACHIAS	5	U OF ME-PRESQUE ISLE	5		

Maryland

BOWIE STATE	36	JOHNS HOPKINS	3	SALISBURY STATE	54	U OF MD-COLLEGE PARK	458
COLL OF NOTRE DAME	4	LOYOLA COLL	75	TOWSON STATE	115	U OF MD-EASTERN SHORE	7
COLUMBIA UNION COLL	5	MORGAN STATE	41	U OF BALTIMORE	179	WESTERN MARYLAND COLL	5
FROSTBURG STATE	46	MT ST MARYS COLL	55	U OF MD-BALTO	38		

Massachusetts

AMERICAN INTERNATL	19	BOSTON U	118	MERRIMACK COLL	53	SUFFOLK	36
ANNA MARIA COLL	2	CLARK U	6	NICHOLS COLL	33	U OF LOWELL	62
ASSUMPTION COLL	34	COLLEGE OF HOLY CROSS	27	NORTH ADAMS STATE	16	U OF MASS-AMHERST	141
ATLANTIC UNION COLL	4	EASTERN NAZARENE	1	NORTHEASTERN U	182	U OF MASS-BOSTON	38
BABSON COLL	79	FITCHBURG STATE	8	SALEM STATE	55	WESTERN NEW ENG COLL	58
BENTLEY COLL	284	GORDON COLL	4	SIMMONS COLL	9	WESTFIELD ST COLL	19
BOSTON COLL	129	HARVARD	1	SOUTHEASTERN MASS	37	WORCESTER STATE	14
BOSTON ST COLL	1	MASS INST OF TECH	1	STONEHILL COLL	31		

Michigan

ADRIAN COLL	12	EASTERN MICH	89	MERCY COLL OF DETROIT	4	U OF DETROIT	18
ALBION COLL	28	FERRIS STATE	50	MICHIGAN STATE	267	U OF MI-ANN ARBOR	112
ALMA COLL	5	GENL MOTORS INST	1	MICHIGAN TECH	13	U OF MI-DEARBORN	52
ANDREWS	14	GRAND VALLEY ST	45	NORTHERN MICH	20	U OF MI-FLINT	34
AQUINAS COLL	18	HILLSDALE COLL	21	NORTHWOOD INST	29	WALSH COLLEGE	166
CALVIN COLL	23	HOPE COLL	13	OAKLAND U	51	WAYNE STATE	104
CENTRAL MICH	115	LAKE SUPERIOR STATE	13	OLIVET COLL	3	WESTERN MI U	170
CLEARY COLL	7	LAWRENCE INST TECH	9	SAGINAW VALLEY ST	25		
DAVENPORT COLLEGE	35	MADONNA COLL	7	SIENA HEIGHTS COLL	9		
DETROIT COLL OF BUS	24	MARYGROVE COLL	1	SPRING ARBOR COLL	7		

Minnesota

AUGSBURG COLL	10	COLL OF ST TERESA	1	MOORHEAD STATE	78	U OF MN-DULUTH	38
BEMIDJI STATE	33	COLL OF ST THOMAS	80	NORTHWESTERN COLL	5	U OF MN-MNPLS	123
BETHEL COLL	3	CONCORDIA MOORHEAD	15	SOUTHWEST STATE	14	WINONA STATE	43
COLL OF ST BENEDICT	10	GUSTAVUS ADOLPHUS	11	ST CLOUD STATE	61		
COLL OF ST CATHERINE	15	HAMLINE	1	ST JOHNS U	27		
COLL OF ST SCHOLASTIC	6	MANKATO STATE	75	ST MARYS COLL	8		

Mississippi

ALCORN STATE	11	MILLSAPS COLL	26	MS U FOR WOMEN	9	WILLIAM CAREY COLL	1
BELHAVEN COLL	17	MS COLL	58	RUST COLLEGE	1		
DELTA STATE	45	MS IND COLL	1	U OF MS	104		
JACKSON STATE	32	MS ST U	147	U OF SOUTHERN MS	132		

Missouri

AVILA COLL	8	LINCOLN U	13	PARK COLL	18	U OF MO-COLUMBIA	155
CENTRAL METH COLL	3	LINDENWOOD COLL	12	ROCKHURST COLL	50	U OF MO-KANSAS CITY	82
CENTRAL MO STATE	43	MARYVILLE COLL	26	SCHOOL OF THE OZARKS	10	U OF MO-ST LOUIS	165
COLUMBIA COLL	21	MO BAPTIST COLL	1	SOUTHEAST MO STATE	50	WASHINGTON U	32
CULVER-STOCKTON COLL	9	MO SOUTHERN STATE	26	SOUTHWEST BAPTIST COLL	9	WEBSTER COLL	12
DEVRY INST	10	MO VALLEY COLL	2	SOUTHWEST MO STATE	133	WILLIAM JEWELL COLL	20
DRURY COLL	18	MO WESTERN ST COLL	21	ST LOUIS U	73	WILLIAM WOODS COLL	8
EVANGEL COLL	17	NORTHEAST MO STATE	64	STEPHENS COLL	1		
FONTBONNE COLL	6	NORTHWEST MO STATE	34	TARKIO COLL	1		

Montana							
CARROLL COLL	6	GREAT FALLS COLL	11	ROCKY MTN COLL	6		
EASTERN MONTANA COLL	41	MONTANA ST UNIV	79	U OF MONTANA	97		
Nebraska							
BELLEVUE COLL	16	DANA COLL	4	MIDLAND LUTHERAN COLL	12	U OF NEBR-OMAHA	65
CHADRON STATE	14	DOANE COLL	9	NEBR-WESLEYAN	20	UNION COLL	7
CONCORDIA TCHRS COLL	2	HASTINGS COLL	16	PERU STATE COLL	8	WAYNE STATE	9
CREIGHTON	34	KEARNEY STATE	23	U OF NEBR-LINCOLN	95		
Nevada							
U OF NV-LAS VEGAS	70	U OF NV-RENO	37				
New Hampshire							
DARTMOUTH COLL	1	NEW ENGLAND AERO INST	1	NH PLYMOUTH STATE	22		
FRANKLIN PIERCE COLL	17	NEW ENGLAND COLL	5	RIVIER COLL	1		
NATHANIEL HAWTHORNE	1	NH COLL	57	U OF NH	26		
New Jersey							
BLOOMFIELD COLL	11	GLASSBORO STATE	75	RIDER COLL	142	ST PETERS COLL	95
CALDWELL COLL	6	KEAN COLL OF NJ	104	RUTGERS U-CAMDEN	93	THOMAS A EDISON COLL	4
FARLGH DCKSN-MADISON	70	MONMOUTH COLL	67	RUTGERS U-NEW BRNSWK	190	TRENTON STATE	54
FARLGH DCKSN-RTHFD	40	MONTCLAIR STATE	220	RUTGERS U-NEWARK	291	UPSALA COLL	11
FARLGH DCKSN-TEANECK	59	RAMAPO COLL OF NJ	78	SETON HALL	180	WILLIAM PATERSON	97
GEORGIAN CT COLL	41	RICHARD STOCKTON ST	84	ST ELIZABETH COLL	13		
New Mexico							
COLL OF SANTA FE	12	EASTERN NEW MEXICO	16	NEW MEXICO STATE	91	U OF NEW MEXICO	85
COLL OF THE SO WEST	6	NEW MEXICO HIGHLANDS	10	U OF ALBUQUERQUE	4	WESTERN NEW MEXICO	9
New York							
ADELPHI	122	DOWLING COLL	78	NIAGARA U	44	SUNY AT BINGHAMTON	203
ALFRED	22	DYOUVILLE COLL	4	NY TECH INST-NYC	16	SUNY AT BUFFALO	146
CANISIUS COLL	37	ELMIRA COLL	16	NY TECH INST-WESTBURY	44	SUNY COLL BROCKPORT	22
CLARKSON U	34	FORDHAM	163	PACE U-NY	321	SUNY COLL EMPIRE STATE	5
COLGATE U HAMILTON	1	HOFSTRA	335	PACE U-PLEASANTVILLE	266	SUNY COLL FREDONIA	30
COLL OF ST ROSE	17	HOUGHTON COLL	4	PACE U-WHITE PLAINS	77	SUNY COLL GENESEO	78
COLUMBIA U	8	IONA COLL	110	POLYTECHNIC INST NY	1	SUNY COLL NEW PALTZ	1
CORNELL	11	ITHACA COLL	55	PRATT INST	1	SUNY COLL OLD WESTURY	86
CORNELL U STATUTORY	8	KINGS COLL	3	REGENTS EXTERNAL DEG	10	SUNY COLL OSWEGO	85
CUNY BERNARD BARUCH	586	L I U-BKLYN CENTER	42	RENSSELAER POLY INST	11	SUNY COLL PLATTSBURGH	60
CUNY BROOKLYN COLL	181	L I U-CW POST	235	ROCHESTER INST TECH	69	SUNY COLL UTICA-ROME	33
CUNY CITY COLL	4	L I U-SOUTHAMPTON	11	RUSSELL SAGE COLL	15	SYRACUSE	101
CUNY HUNTER COLL	98	LE MOYNE COLL	102	SIENA COLL	134	TOURO	65
CUNY LEHMAN COLL	80	MANHATTAN COLL	83	SKIDMORE COLL	4	U OF ROCHESTER	15
CUNY MEDGAR EVERS	18	MARIST COLL	29	ST BONAVENTURE U	66	UNION COLL	11
CUNY QUEENS COLL	318	MARYMOUNT MANHATTAN	10	ST FRANCIS COLL	36	UTICA COLL-SYRACUSE	29
CUNY STATEN ISLAND	57	MERCY COLL	38	ST JOHN FISHER COLL	45	WAGNER COLL	15
CUNY YORK	64	MT ST VINCENT COLL	2	ST JOHNS	354	YESHIVA	50
DAEMEN COLL	5	NAZARETH OF RCHSTR	6	ST THOMAS AQUINAS	27		
DOMINICAN BLAUVELT	20	NEW YORK U	271	SUNY AT ALBANY	240		

North Carolina

APPALACHIAN STATE	88	ELON COLL	34	MEREDITH COLL	24	ST AUGUSTINES COLL	7
ATLANTIC CHRISTIAN	21	FAYETTEVILLE STATE	6	METHODIST COLL	14	U OF NC-ASHEVILLE	27
BARBER-SCOTIA COLLEGE	1	GARDNER-WEBB COLL	13	NC AGRIC & TECH	57	U OF NC-CHAPEL HILL	135
BELMONT ABBEY COLL	18	GREENSBORO COLL	8	NC CENTRAL	22	U OF NC-CHARLOTTE	131
BENNETT COLL	2	GUILFORD COLL	53	NC ST U-RALEIGH	192	U OF NC-GREENSBORO	83
CAMPBELL U	31	HIGH POINT COLL	35	NC WESLEYAN COLL	12	U OF NC-WILMINGTON	77
CATAWBA COLL	14	JOHNSON C SMITH U	7	PEMBROKE STATE	16	WAKE FOREST	72
DUKE	7	LENOIR-RHYNE COLL	22	PFIEFFER COLL	7	WESTERN CAROLINA U	31
EAST CAROLINA	83	LIVINGSTONE COLL	1	QUEENS COLL	9	WINGATE COLL	6
ELIZABETH CITY STATE	8	MARS HILL COLL	6	ST ANDREWS PRESBY	1	WINSTON-SALEM STATE	5

North Dakota

DICKINSON STATE	10	MARY COLL	19	MINOT STATE	33	U OF NO DAKOTA	102
JAMESTOWN COLL	8	MAYVILLE STATE	6	NO DAKOTA STATE	28	VALLEY CITY STATE	3

Ohio

ASHLAND COLL	10	FINDLAY COLL	12	MUSKINGUM COLL	16	U OF DAYTON	88
BALDWIN-WALLACE COLL	75	FRANKLIN U	78	NOTRE DAME COLL	8	U OF STEUBENVILLE	14
BLUFFTON COLL	3	HEIDELBERG COLL	5	OHIO DOMINICAN COLL	5	U OF TOLEDO	93
BOWLING GREEN STATE	109	JOHN CARROLL U	72	OHIO NORTHERN	24	URBANA COLL	4
CAPITAL U	23	KENT STATE	105	OHIO STATE	375	WALSH COLL	11
CASE WESTERN RESERVE	30	LAKE ERIE COLL	13	OHIO U	86	WILBERFORCE	6
CEDARVILLE COLL	16	MALONE COLL	2	OHIO WESLEYAN	18	WILMINGTON COLL	11
CENTRAL STATE	9	MARIETTA COLL	15	OTTERBEIN COLL	15	WITTENBERG U	11
CLEVELAND STATE	193	MIAMI U	271	RIO GRANDE COLL	3	WRIGHT STATE	100
DEFIANCE COLL	5	MT ST JOSEPH	11	TIFFIN U	13	XAVIER	51
DEVRY INSTI	3	MT UNION COLL	20	U OF AKRON	176	YOUNGSTOWN STATE	85
DYKE COLL	20	MT VERNON NAZARENE	1	U OF CINCINNATI	182		

Oklahoma

BETHANY NAZARENE	5	NORTHEASTERN OK ST	32	OK PANHANDLE ST	10	SOUTHWESTERN OK STATE	24
CAMERON U	14	NORTHWESTERN OK ST	8	OK ST U	91	U OF OK-NORMAN	79
CENTRAL STATE	87	OK BAPTIST	6	ORAL ROBERTS U	13	U OF SCI & ARTS-OK	4
EAST CENTRAL OK STATE	29	OK CHRISTIAN COLL	13	PHILLIPS U	2	U OF TULSA	33
LANGSTON U	27	OK CITY U	15	SOUTHEASTERN OK STATE	14		

Oregon

COLUMBIA CHRISTIAN	1	LEWIS & CLARK COLL	1	PACIFIC U	3	U OF OREGON	88
EASTERN OR STATE	18	LINFIELD COLL	18	PORTLAND STATE	86	U OF PORTLAND	19
GEORGE FOX COLLEGE	2	OREGON STATE	65	SOUTHERN OR STATE	26	WILLAMETTE U	5

Pennsylvania

ALBRIGHT COLL	29	ELIZABETHTOWN COLL	29	MARYWOOD COLL	11	ST VINCENT COLL	45
ALLEGHENY COLL	1	FRANKLIN & MARSHALL	23	MERCYHURST COLL	22	SUSQUEHANNA U	33
ALVERNIA COLL	5	GANNON U	21	MESSIAH COLL	21	TEMPLE	211
BEAVER COLL	3	GENEVA COLL	4	MILLERSVILLE U	29	THIEL COLL	21
BLOOMSBURG U	110	GETTYSBURG COLL	12	MORAVIAN COLL	15	U OF PA	102
BUCKNELL U	68	GROVE CITY COLL	72	MUHLENBERG COLL	34	U OF PITTSBURGH	130
CALIFORNIA U	24	GWYNEDD-MERCY COLL	10	PA ST U-BEHREND	21	U OF SCRANTON	129
CARLOW COLL	5	HOLY FAMILY COLL	10	PA ST U-CAPITOL	68	URSINUS COLL	22
CARNEGIE-MELLON U	7	INDIANA U OF PA	162	PA ST U-U PARK	349	VILLANOVA	297
CEDAR CREST COLL	10	JUNIATA COLL	7	PHILA TEXTILE & SCI	35	WAYNESBURG COLL	12
CHESTNUT HILL COLL	1	KINGS COLL	117	POINT PARK COLL	9	WEST CHESTER U OF PA	46
CHEYNEY U OF PA	7	KUTZTOWN U OF PA	15	ROBERT MORRIS COLL	136	WESTMINSTER COLL	22
CLARION U OF PA	53	LA ROCHE COLL	4	ROSEMONT COLL	6	WIDENER U	71
COLL MISERICORDIA	7	LA SALLE COLL	157	SETON HILL COLL	1	WILKES COLL	45
DE VLY COLL SCI & AGR	10	LEBANON VALLEY COLL	14	SHIPPENSBURG U OF PA	46	YORK COLL OF PA	34
DREXEL	196	LEHIGH U	127	SPRING GARDEN COLL	3		
DUQUESNE	98	LINCOLN U	4	ST FRANCIS COLL	28		
EASTERN COLL	5	LYCOMING COLL	16	ST JOSEPHS COLL	99		

Puerto Rico

ANTILLIAN COLL	2	CAYEY U COLL-PR	40	SACRED HEART COLL	17	WORLD U	1
BAYAMON CENTRAL U	5	INTER AMER-HATO REY	85	U OF PR-MAYAGUEZ	47		
CATHOLIC U OF PR	32	INTER AMER-SAN GERMN	12	U OF PR-RIO PIEDRAS	318		

Rhode Island

BARRINGTON COLL	2	JOHNSON & WALES U	19	RHODE ISLAND COLLEGE	17	SALVE REGINA-NEWPORT	10
BRYANT COLL	149	PROVIDENCE COLL	75	ROGER WILLIAMS	10	U OF RHODE ISLAND	105

South Carolina

BAPT COLL-CHARLESTON	7	COLUMBIA COLL	6	LIMESTONE COLL	1	U OF SC-COASTAL	23
BENEDICT COLL	1	CUKER COLL	2	NEWBERRY COLL	2	U OF SC-COLUMBIA	144
BOB JONES U	39	ERSKINE COLL	2	PRESBYTERIAN COLL	15	U OF SC-SPARTANBURG	14
CENTRAL WESLEYAN	3	FRANCIS MARION COLL	10	SC STATE	19	VOORHEES COLL	1
CHARLESTON COLL	36	FURMAN	26	THE CITADEL	28	WINTHROP COLL	42
CLEMSON	101	LANDER COLL	11	U OF SC-AIKEN	9	WOOFORD COLL	9

South Dakota

AUGUSTANA COLL	18	DAKOTA WESLEYAN U	2	NATL COLL OF BUS	12	SIOUX FALLS COLL	9
BLACK HILLS STATE	25	HURON COLL	4	NORTHERN STATE	21	U OF SD	82
DAKOTA STATE	3	MT MARTY COLL	3	SD STATE	3	YANKTON COLL	1

Tennessee

AUSTIN PEAY STATE	27	FREED-HARDEMAN COLL	7	MIDDLE TENN STATE	81	U OF TN-CHATTANOOGA	67
BELMONT COLL	19	KING COLL	2	MILLIGAN COLL	9	U OF TN-KNOXVILLE	143
BETHEL COLLEGE	1	KNOXVILLE COLL	1	SOUTHERN COLL	8	U OF TN-MARTIN	37
CARSON NEWMAN COLL	9	LAMBUTH COLL	6	TENN STATE	31	U OF TN-NASHVILLE	5
CHRISTIAN BROS COLL	34	LANE COLLEGE	1	TENN TECH	66	UNION U	17
DAVID LIPSCOMB COLL	41	LE MOYNE-OWEN COLL	2	TENN TEMPLE	1	VANDERBILT	8
EAST TENN STATE	56	LINCOLN MEMORIAL U	9	TENN WESLEYAN COLL	10		
FISK U	2	MEMPHIS STATE	100	TREVECCA NAZARENE	2		

NABSA STATISTICAL INFORMATION SERVICE

SCHOOL INDEX

MAY 1994 UNIFORM CPA EXAMINATION

Texas

ABILENE CHRISTIAN	27	LAREDO STATE	2	ST MARYS U-SAN ANTONIO	18	U OF HOUSTON CLEAR LAKE	32
AMER TECHNOLOGICAL U	1	LETOURNEAU COLL	1	ST THOMAS U	7	U OF HOUSTON DOWN TOWN	37
ANGELO STATE	23	LUBBOCK CHRISTIAN	8	STEPHEN F AUSTIN STATE	38	U OF HOUSTON-VICTORIA	10
AUSTIN COLL	2	MARY HARDIN-BAYLOR	9	SUL ROSS STATE	2	U OF NORTH TEXAS	67
BAYLOR	55	MCMURRAY COLL	5	TARLETON STATE	14	U OF TEX-ARLINGTON	129
BISHOP COLL	2	MIDWESTERN STATE	20	TEX A&I-KINGSVILLE	8	U OF TEX-AUSTIN	215
CORPUS CHRISTI STATE U	14	OUR LADY OF LAKE	5	TEX A&M	204	U OF TEX-DALLAS	87
DALLAS BAPTIST COLL	5	PAN AMERICAN U	17	TEX CHRISTIAN	27	U OF TEX-EL PASO	68
DEVRY INSTI	4	PRAIRIE VIEW A & M	7	TEX LUTHERAN COLL	6	U OF TEX-PERMIAN BASIN	27
E TEXAS BAPT COLL	4	RICE	6	TEX SOUTHERN	12	U OF TEX-SAN ANTONIO	72
E TEXAS STATE	37	SAM HOUSTON STATE	32	TEX TECH	91	U OF TEX-TYLER	29
HARDIN-SIMMONS U	12	SOUTHERN METHODIST	23	TEX WESLEYAN COLL	10	WAYLAND BAPT COLL	1
HOUSTON BAPTIST	5	SOUTHWEST TEX STATE	47	TEX WOMANS U	6	WEST TEX STATE	39
HOWARD PAYNE U	3	SOUTHWESTERN U	8	TRINITY U	6		
INCARNATE WORD COLL	3	SOUTHWESTERN UNION	2	U OF DALLAS	5		
LAMAR U	9	ST EDWARDS U	10	U OF HOUSTON	84		

Utah

BRIGHAM YOUNG	203	U OF UTAH	105	WEBER STATE	49
SOUTHERN UTAH STATE	28	UTAH STATE	79	WESTMINSTER COLL	25

Vermont

CASTLETON ST COLL	11	JOHNSON STATE COLL	1	SOUTHERN VT COLL	1	TRINITY COLL	6
CHAMPLAIN COLLEGE	17	LYNDON STATE COLL	2	ST JOSEPH PROVIDER	4	U OF VT	36
GREEN MNT COLL	1	NORWICH U	5	ST MICHAELS COLL	20		

Virgin Islands

VIRGIN ISL COLL	2

Virginia

AVERETT COLL	19	GEORGE MASON U	167	OLD DOMINION U	112	VA COMMONWEALTH U	131
BRIDGEWATER COLL	14	HAMPTON U	76	RADFORD U	64	VA INTERMONT COLLEGE	3
CHRISTOPHER NEWPORT	49	JAMES MADISON U	167	ROANOKE COLL	17	VA POLY TECH	212
CLINCH VALLEY	16	LONGWOOD COLL	33	SHENANDOAH CONSERVTORY	4	VA STATE	24
COLL OF WILLIAM & MARY	86	LYNCHBURG COLL	18	ST PAULS COLL	4	VA UNION	12
EASTERN MENNONITE	6	MARYMOUNT U	15	U OF RICHMOND	72	WASHINGTON & LEE	21
EMORY & HENRY COLL	18	NORFOLK STATE	32	U OF VA	127		

Washington

CENTRAL WASH STATE	156	PACIFIC LUTHERAN	37	U OF PUGET SOUND	41	WESTERN WASH STATE	65
CITY U	34	SEATTLE PACIFIC COLL	9	U OF WASH	216	WHITWORTH COLL	11
EASTERN WASH STATE	58	SEATTLE U	49	WALLA WALLA COLL	19		
GONZAGA U	39	ST MARTINS COLL	24	WASH STATE	108		

West Virginia

ALDERSON BROADDUS	1	GLENVILLE STATE	16	W VA GRAD STUDIES	1	WEST LIBERTY STATE	26
BLUEFIELD STATE	15	MARSHALL U	84	W VA INST TECH	21	WHEELING COLL	21
CONCORD COLL	23	SALEM COLL	3	W VA STATE	36		
DAVIS & ELKINS COLL	3	SHEPHERD COLL	33	W VA U	167		
FAIRMONT STATE	34	U OF CHARLSTON	16	W VA WESLEYAN	15		

Wisconsin

CARROLL COLL	6	MT MARY COLL	2	U OF WI-MADISON	128	U OF WI-STEVENS PT	20
CARTHAGE COLL	14	MT SENARIO COLL	2	U OF WI-MILWAUKEE	127	U OF WI-STOUT	1
EDGEWOOD COLL	8	NORTHLAND COLLEGE	1	U OF WI-OSHKOSH	43	U OF WI-SUPERIOR	8
LAKELAND COLL	38	ST NORBERT COLL	13	U OF WI-PARKSIDE	18	U OF WI-WHITEWATER	84
MADISON BUS COLL	2	U OF WI-EAU CLAIRE	62	U OF WI-PLATTEVILLE	18		
MARQUETTE U	95	U OF WI-LA CROSSE	20	U OF WI-RIVER FALLS	15		

Wyoming

U OF WYOMING	108

November 1994
Tabular Reports

1 Performance of First-time Candidates by Jurisdiction

2 Performance of Repeat Candidates by Jurisdiction

3 Performance of All Candidates by Jurisdiction

4 Successful Candidate Report — Candidates Taking All Four Subjects and Passing All Four Subjects

5 Performance of Candidates by Highest Level of Education Achieved

6 Performance of Candidates by Total Semester Hours

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

9 Performance of First-time Candidates by GRE and GMAT Scores

10 Performance of Candidates by Supplementary Study

11 Performance of First-time Candidates by Decision to Study Accounting

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

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

12C Performance of Repeat Candidates without Advanced Degrees by School

12D Performance of Repeat Candidates with Advanced Degrees by School

13 School Index — Total Candidates for Each College and University

NASBA STATISTICAL INFORMATION SERVICE

Performance of First-Time Candidates by Jurisdiction

NOV 1994 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	4.8	1,242	11.5	10.6	8.7	9.8	3.5	81.0	15.5
Alaska	.2	50	22.4	22.0	26.5	24.5	14.0	62.0	24.0
Arizona	1.2	301	42.5	44.5	45.4	41.5	27.2	39.2	33.6
Arkansas	.5	142	23.2	19.7	21.8	21.8	7.0	61.3	31.7
California	9.0	2,342	30.3	39.6	35.6	33.4	19.0	49.1	31.9
Colorado	1.1	286	42.0	46.9	44.0	43.1	25.5	38.8	35.7
Connecticut	1.4	358	33.0	35.2	28.8	27.7	13.7	49.7	36.6
Delaware	.4	97	25.8	30.9	34.4	33.3	13.4	52.6	34.0
District of Columbia	.1	35	22.9	17.1	20.0	11.4	5.7	68.6	25.7
Florida	1.8	474	52.5	51.9	53.0	55.9	31.9	25.1	43.0
Georgia	4.4	1,142	35.5	36.8	35.3	31.8	20.0	48.2	31.9
Guam	.1	18	33.3	27.8	33.3	22.2	22.2	61.1	16.7
Hawaii	.5	130	35.4	38.5	37.5	39.8	21.5	45.4	33.1
Idaho	.2	61	13.1	26.2	31.7	38.3	13.1	54.1	32.8
Illinois	5.6	1,452	35.7	37.7	36.6	35.5	20.3	46.4	33.3
Indiana	1.4	350	27.6	30.5	27.2	28.9	16.3	56.9	26.9
Iowa	.7	183	24.6	32.8	33.3	31.1	17.5	50.8	31.7
Kansas	.6	153	30.5	34.0	38.7	40.1	20.3	49.7	30.1
Kentucky	.9	240	26.7	29.6	28.9	29.7	15.8	52.9	31.3
Louisiana	1.8	455	27.7	33.2	25.7	26.2	13.2	56.5	30.3
Maine	.2	56	16.1	21.4	14.3	33.9	1.8	53.6	44.6
Maryland	3.8	973	28.6	35.1	29.4	25.4	14.3	53.8	32.0
Massachusetts	2.7	700	30.6	31.1	31.4	23.6	11.9	50.7	37.4
Michigan	2.4	610	33.7	31.9	35.9	36.7	17.4	47.4	35.2
Minnesota	1.8	477	41.1	42.3	48.1	44.9	23.5	33.3	43.2
Mississippi	1.6	423	12.1	16.1	10.9	12.5	6.1	78.0	15.8
Missouri	2.1	551	30.3	34.2	31.5	31.9	15.2	50.8	33.9
Montana	.4	105	32.4	42.9	51.5	37.5	20.0	38.1	41.9

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

REPORT NUMBER 01

NASBA STATISTICAL INFORMATION SERVICE

Performance of First-Time Candidates by Jurisdiction

NOV 1994 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.6	153	29.6	26.8	30.3	29.6	13.1	51.0	35.9
Nevada	.3	81	43.2	37.0	40.7	35.8	19.8	46.9	33.3
New Hampshire	.2	46	34.8	32.6	28.3	37.0	15.2	50.0	34.8
New Jersey	3.3	847	23.8	31.2	20.1	22.2	11.9	61.2	26.9
New Mexico	.5	117	27.3	25.0	23.4	28.3	13.7	62.4	23.9
New York	8.1	2,106	29.8	39.9	31.7	27.7	18.5	52.7	28.8
North Carolina	1.7	432	25.5	27.8	25.4	26.5	14.1	60.9	25.0
North Dakota	.2	42	19.0	21.4	35.7	28.6	9.5	52.4	38.1
Ohio	4.0	1,045	30.6	36.3	34.5	32.9	17.2	47.8	35.0
Oklahoma	1.7	438	33.1	37.0	25.6	27.2	12.8	47.3	40.0
Oregon	.7	177	39.5	37.3	53.4	46.0	24.3	37.9	37.9
Pennsylvania	4.1	1,061	24.1	30.5	21.1	22.4	7.5	57.0	35.4
Puerto Rico	1.5	387	8.3	13.7	13.3	9.3	5.4	81.7	12.9
Rhode Island	.4	102	25.7	30.4	23.8	23.8	12.7	59.8	27.5
South Carolina	.8	219	25.1	24.7	22.6	21.5	10.0	62.1	27.9
South Dakota	.2	41	14.6	7.3	4.9	19.5		70.7	29.3
Tennessee	.7	177	36.7	31.6	28.2	26.0	12.4	50.8	36.7
Texas	12.1	3,129	26.4	29.2	27.9	24.6	10.7	53.8	35.5
Utah	.3	67	56.7	40.3	56.7	44.8	25.4	25.4	49.3
Vermont	.2	42	34.1	34.1	34.1	33.3	23.8	50.0	26.2
Virgin Islands		8	50.0	37.5	12.5	12.5		37.5	62.5
Virginia	2.5	641	33.6	33.0	32.5	29.5	16.7	51.6	31.7
Washington	1.9	482	32.7	32.9	41.6	39.9	18.7	42.7	38.6
West Virginia	.4	99	30.6	28.6	25.3	23.2	14.1	60.6	25.3
Wisconsin	2.0	526	42.6	48.3	55.0	51.7	28.3	31.4	40.3
Wyoming	.1	14	42.9	42.9	42.9	35.7	28.6	50.0	21.4
National Totals	100.0	25,885	29.4	33.1	30.8	29.2	15.5	52.5	32.0

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

REPORT NUMBER 01

NASBA STATISTICAL INFORMATION SERVICE

Performance of Repeat Candidates by Jurisdiction

NOV 1994 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < P E R C E N T P A S S I N G > > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	1.7	715	26.6	28.6	30.0	31.1	24.1	42.5	33.4
Alaska	.2	108	29.5	30.5	29.6	26.5	25.0	46.3	28.7
Arizona	1.0	434	39.7	42.4	44.8	37.7	38.5	30.9	30.6
Arkansas	.8	367	27.5	35.8	25.8	29.7	21.5	42.5	36.0
California	11.8	5,113	40.3	46.2	42.7	37.3	36.3	38.9	24.8
Colorado	1.3	549	36.5	41.6	38.9	37.5	31.0	38.4	30.6
Connecticut	1.2	510	34.9	37.6	29.9	31.7	24.3	40.6	35.1
Delaware	.2	108	33.0	48.4	29.8	38.3	25.0	36.1	38.9
District of Columbia	.3	128	24.0	35.7	21.8	26.7	21.9	50.0	28.1
Florida	1.5	656	39.7	39.1	40.0	40.9	35.1	31.4	33.5
Georgia	3.6	1,573	36.8	38.6	33.0	33.3	27.7	37.3	35.0
Guam	.1	37	27.6	14.3	22.6	10.3	21.6	56.8	21.6
Hawaii	.4	188	35.5	34.9	35.9	34.4	29.3	38.3	32.4
Idaho	.3	130	21.5	20.6	31.4	27.8	20.0	46.9	33.1
Illinois	5.5	2,381	34.4	37.2	32.6	31.8	29.9	39.6	30.4
Indiana	1.7	745	32.7	33.6	30.9	31.0	27.1	43.5	29.4
Iowa	1.0	412	39.6	34.8	35.7	30.8	31.6	39.6	28.9
Kansas	.6	269	32.2	29.0	23.2	30.0	17.5	46.1	36.4
Kentucky	.9	409	29.4	32.0	28.7	30.3	20.0	44.3	35.7
Louisiana	1.1	469	37.9	39.9	32.0	29.8	29.2	35.0	35.8
Maine	.3	137	27.5	20.9	28.2	22.4	20.4	45.3	34.3
Maryland	3.4	1,471	29.4	36.1	25.8	26.3	26.1	44.4	29.5
Massachusetts	2.6	1,118	40.0	36.6	30.8	28.0	25.5	39.6	34.9
Michigan	2.3	994	32.0	30.4	33.2	31.1	27.1	42.6	30.4
Minnesota	1.1	494	51.1	48.9	49.5	45.5	40.7	25.5	33.8
Mississippi	1.0	427	33.3	29.2	23.7	27.1	17.8	44.5	37.7
Missouri	2.0	870	36.1	39.1	32.3	28.9	28.6	39.7	31.7
Montana	.4	185	34.5	36.7	42.6	35.4	34.1	36.2	29.7

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

REPORT NUMBER 02

NASBA STATISTICAL INFORMATION SERVICE

Performance of Repeat Candidates by Jurisdiction

NOV 1994 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.5	227	31.3	30.0	28.0	27.8	24.7	45.4	30.0
Nevada	.3	131	40.4	41.2	33.3	27.1	29.0	38.9	32.1
New Hampshire	.3	128	35.6	30.1	42.9	38.0	27.3	38.3	34.4
New Jersey	4.5	1,950	26.2	26.4	22.8	22.3	21.4	51.5	27.1
New Mexico	.5	201	38.4	35.0	30.5	37.6	28.9	40.8	30.3
New York	13.3	5,760	40.4	44.9	38.6	34.1	34.9	43.4	21.7
North Carolina	2.6	1,133	30.6	32.3	26.8	26.0	25.9	46.9	27.3
North Dakota	.3	118	37.1	38.6	40.5	40.0	22.9	33.1	44.1
Ohio	4.0	1,743	34.1	35.5	31.7	32.2	26.9	40.9	32.2
Oklahoma	.9	406	35.6	39.8	32.2	36.2	29.3	35.0	35.7
Oregon	.6	259	34.8	44.3	42.1	36.4	29.3	31.3	39.4
Pennsylvania	6.8	2,921	28.5	29.0	23.0	24.2	22.2	47.2	30.6
Puerto Rico	1.6	710	20.5	29.2	20.1	11.9	25.4	56.5	18.2
Rhode Island	.4	169	22.0	26.8	25.2	27.9	21.9	47.9	30.2
South Carolina	.8	352	35.3	30.1	29.3	29.3	24.1	42.0	33.8
South Dakota	.3	135	28.6	28.9	33.0	28.6	25.2	45.2	29.6
Tennessee	1.5	657	34.4	36.7	28.1	26.6	23.6	42.5	33.9
Texas	5.4	2,339	32.3	35.4	35.4	32.4	33.5	41.7	24.8
Utah	.3	131	46.1	47.1	43.5	48.1	37.4	32.1	30.5
Vermont	.2	72	28.8	37.1	39.7	39.2	23.6	34.7	41.7
Virgin Islands		9	28.6	25.0	50.0	50.0	33.3	55.6	11.1
Virginia	3.0	1,293	32.7	36.0	33.3	28.5	29.5	41.4	29.2
Washington	1.5	640	35.7	36.2	40.5	34.8	32.3	37.0	30.6
West Virginia	.7	288	20.9	19.9	21.9	22.8	18.8	53.1	28.1
Wisconsin	1.0	446	44.0	47.6	49.3	42.9	42.2	30.0	27.8
Wyoming	.1	51	30.3	33.3	33.3	27.3	23.5	47.1	29.4
National Totals	100.0	43,266	34.3	36.7	32.5	30.9	29.4	41.8	28.8

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

REPORT NUMBER 02

NASBA STATISTICAL INFORMATION SERVICE

Performance of All Candidates by Jurisdiction

NOV 1994 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < P E R C E N T P A S S I N G > > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	2.8	1,957	16.2	16.2	15.3	16.2	11.0	66.9	22.1
Alaska	.2	158	27.0	27.3	28.3	25.6	21.5	51.3	27.2
Arizona	1.1	735	41.2	43.5	45.1	39.7	33.9	34.3	31.8
Arkansas	.7	509	26.1	30.6	24.5	27.0	17.5	47.7	34.8
California	10.8	7,455	36.4	43.6	39.5	35.6	30.9	42.1	27.0
Colorado	1.2	835	38.8	43.9	41.1	39.9	29.1	38.6	32.3
Connecticut	1.3	868	34.0	36.5	29.4	29.7	19.9	44.4	35.7
Delaware	.3	205	29.3	39.4	32.2	35.6	19.5	43.9	36.6
District of Columbia	.2	163	23.7	30.8	21.4	23.2	18.4	54.0	27.6
Florida	1.6	1,130	46.3	45.6	46.6	48.9	33.7	28.8	37.5
Georgia	3.9	2,715	36.1	37.7	34.1	32.6	24.5	41.9	33.7
Guam	.1	55	29.8	19.6	26.5	14.9	21.8	58.2	20.0
Hawaii	.5	318	35.4	36.6	36.7	37.1	26.1	41.2	32.7
Idaho	.3	191	18.5	22.6	31.5	32.4	17.8	49.2	33.0
Illinois	5.5	3,833	34.9	37.4	34.4	33.5	26.3	42.2	31.5
Indiana	1.6	1,095	30.8	32.4	29.5	30.2	23.7	47.8	28.6
Iowa	.9	595	34.3	34.0	34.7	31.0	27.2	43.0	29.7
Kansas	.6	422	31.5	31.0	29.6	34.4	18.5	47.4	34.1
Kentucky	.9	649	28.2	30.9	28.8	30.0	18.5	47.5	34.1
Louisiana	1.3	924	32.0	36.0	28.4	27.7	21.3	45.6	33.1
Maine	.3	193	23.6	21.1	23.5	26.6	15.0	47.7	37.3
Maryland	3.5	2,444	29.0	35.6	27.5	25.9	21.4	48.1	30.5
Massachusetts	2.6	1,818	35.6	34.2	31.0	26.0	20.2	43.9	35.9
Michigan	2.3	1,604	32.7	31.0	34.4	33.8	23.4	44.4	32.2
Minnesota	1.4	971	45.2	45.0	48.6	45.1	32.2	29.4	38.4
Mississippi	1.2	850	21.7	22.0	16.7	19.0	12.0	61.2	26.8
Missouri	2.1	1,421	33.4	36.9	32.0	30.3	23.4	44.0	32.6
Montana	.4	290	33.6	39.3	47.1	36.5	29.0	36.9	34.1

* The ALL, NONE and SOME columns are based on subjects taken (may be fewer than four).

REPORT NUMBER 03

NASBA STATISTICAL INFORMATION SERVICE

Performance of All Candidates by Jurisdiction

NOV 1994 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.5	380	30.4	28.5	29.1	28.7	20.0	47.6	32.4
Nevada	.3	212	41.7	39.3	37.0	31.3	25.5	42.0	32.5
New Hampshire	.3	174	35.3	30.9	38.0	37.6	24.1	41.4	34.5
New Jersey	4.0	2,797	25.3	28.3	21.9	22.2	18.5	54.4	27.1
New Mexico	.5	318	33.5	30.6	27.5	33.6	23.3	48.7	28.0
New York	11.4	7,866	36.7	43.1	36.4	32.0	30.5	45.9	23.6
North Carolina	2.3	1,565	28.8	30.7	26.3	26.2	22.6	50.7	26.6
North Dakota	.2	160	32.0	32.8	38.8	35.7	19.4	38.1	42.5
Ohio	4.0	2,788	32.5	35.9	32.9	32.5	23.2	43.5	33.3
Oklahoma	1.2	844	34.0	38.0	28.2	30.6	20.7	41.4	37.9
Oregon	.6	436	37.1	41.1	47.8	41.4	27.3	33.9	38.8
Pennsylvania	5.8	3,982	27.0	29.5	22.4	23.6	18.3	49.8	31.9
Puerto Rico	1.6	1,097	15.2	22.8	16.9	10.7	18.3	65.4	16.3
Rhode Island	.4	271	23.7	28.4	24.6	26.0	18.5	52.4	29.2
South Carolina	.8	571	30.8	27.7	26.3	25.5	18.7	49.7	31.5
South Dakota	.3	176	25.0	23.2	25.0	25.8	19.3	51.1	29.5
Tennessee	1.2	834	35.1	35.3	28.2	26.4	21.2	44.2	34.5
Texas	7.9	5,468	28.3	31.3	30.2	27.0	20.4	48.6	30.9
Utah	.3	198	51.0	44.1	50.0	46.6	33.3	29.8	36.9
Vermont	.2	114	31.2	35.9	37.4	36.6	23.7	40.4	36.0
Virgin Islands		17	40.0	33.3	25.0	20.0	17.6	47.1	35.3
Virginia	2.8	1,934	33.1	34.8	33.0	28.9	25.2	44.8	30.0
Washington	1.6	1,122	34.2	34.5	41.1	37.6	26.5	39.5	34.0
West Virginia	.6	387	24.4	22.8	22.9	22.9	17.6	55.0	27.4
Wisconsin	1.4	972	43.1	48.0	53.0	48.7	34.7	30.8	34.6
Wyoming	.1	65	34.0	35.8	35.7	29.8	24.6	47.7	27.7
National Totals	100.0	69,151	32.1	35.0	31.7	30.1	24.2	45.8	30.0

* The ALL, NONE and SOME columns are based on subjects taken (may be fewer than four).

REPORT NUMBER 03

NASBA STATISTICAL INFORMATION SERVICE

SUCCESSFUL CANDIDATE REPORT
CANDIDATES TAKING ALL FOUR SUBJECTS AND PASSING ALL FOUR SUBJECTS

NOVEMBER 1994 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Alabama	1,957	1,676	62	3.7
Alaska	158	103	11	10.7
Arizona	735	459	91	19.8
Arkansas	509	381	19	5.0
California	7,455	2,193	301	13.7
Colorado	835	558	104	18.6
Connecticut	868	670	74	11.0
Delaware	205	163	18	11.0
District of Columbia	163	125	9	7.2
Florida	1,130	791	177	22.4
Georgia	2,715	2,015	285	14.1
Guam	55	41	4	9.8
Hawaii	318	229	35	15.3
Idaho	191	130	9	6.9
Illinois	3,833	2,753	373	13.5
Indiana	1,095	805	92	11.4
Iowa	595	386	50	13.0
Kansas	422	331	40	12.1
Kentucky	649	490	53	10.8
Louisiana	924	705	72	10.2
Maine	193	143	2	1.4
Maryland	2,444	1,786	172	9.6
Massachusetts	1,818	1,336	118	8.8
Michigan	1,604	1,147	136	11.9
Minnesota	971	697	145	20.8
Mississippi	850	711	41	5.8
Missouri	1,421	1,017	111	10.9
Montana	290	177	26	14.7
Nebraska	380	276	24	8.7
Nevada	212	149	20	13.4
New Hampshire	174	116	10	8.6
New Jersey	2,797	1,885	124	6.6
New Mexico	318	170	17	10.0
New York	7,866	1,350	124	9.2
North Carolina	1,565	1,023	82	8.0
North Dakota	160	98	7	7.1
Ohio	2,788	1,994	234	11.7
Oklahoma	844	613	65	10.6
Oregon	436	306	52	17.0
Pennsylvania	3,982	2,439	99	4.1
Puerto Rico	1,097	741	26	3.5
Rhode Island	271	194	15	7.7
South Carolina	571	414	27	6.5
South Dakota	176	125	4	3.2
Tennessee	834	515	36	7.0

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

REPORT NUMBER 04

NASBA STATISTICAL INFORMATION SERVICE

SUCCESSFUL CANDIDATE REPORT
CANDIDATES TAKING ALL FOUR SUBJECTS AND PASSING ALL FOUR SUBJECTS

NOVEMBER 1994 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Texas	5,468	3,978	372	9.4
Utah	198	109	24	22.0
Vermont	114	87	11	12.6
Virgin Islands	17	8	0	.0
Virginia	1,934	1,330	143	10.8
Washington	1,122	777	111	14.3
West Virginia	387	224	16	7.1
Wisconsin	972	731	176	24.1
Wyoming	65	41	7	17.1
TOTAL ALL STATES	69,151	41,711	4,456	10.7

* PERCENT BASED ON NUMBER OF CANDIDATES TAKING FOUR SUBJECTS

REPORT NUMBER 04

NASBA STATISTICAL INFORMATION SERVICE

Performance of Candidates by Highest Level of Education Achieved

NOV 1994 UNIFORM CPA EXAMINATION

EDUCATION LEVEL	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
First-Time Candidates									
Doctoral	.1	19	33.3	42.1	52.6	50.0	21.1	31.6	47.4
Masters in Accounting	6.0	1,358	49.0	48.5	53.3	51.4	28.9	30.4	40.7
MBA Emphasis in Accounting	2.5	566	47.1	50.2	46.5	47.3	28.3	33.9	37.8
Other MBA	4.7	1,046	27.4	33.1	32.6	32.0	16.8	53.6	29.5
Non-Business Masters	.6	139	37.9	43.9	45.5	37.4	28.8	43.9	27.3
Law Degree	.8	181	28.8	43.0	28.4	37.6	18.8	49.7	31.5
Bachelors	82.5	18,515	28.3	32.5	29.6	28.1	15.2	54.1	30.7
Less than Bachelors	.4	82	20.5	18.7	32.0	32.9	11.0	58.5	30.5
No Degree	2.4	542	21.7	21.6	24.2	19.6	10.7	66.8	22.5
Total Answering	100.0	22,448	29.9	33.8	31.6	30.2	16.4	52.3	31.2
Not Answering		3,437	26.6	28.7	25.7	23.2	9.2	53.6	37.2
Repeat Candidates									
Doctoral	.1	42	20.8	37.9	52.2	35.0	35.7	40.5	23.8
Masters in Accounting	4.9	1,965	41.3	44.3	41.9	44.6	36.1	32.8	31.1
MBA Emphasis in Accounting	2.7	1,096	40.7	45.6	38.5	37.3	36.4	34.0	29.6
Other MBA	4.0	1,627	33.5	36.6	32.3	33.2	31.5	41.0	27.5
Non-Business Masters	.5	195	29.0	43.9	30.2	30.8	32.8	41.0	26.2
Law Degree	.5	217	30.2	45.6	26.6	41.4	30.9	35.9	33.2
Bachelors	84.1	33,780	33.6	35.7	31.3	29.5	27.7	42.7	29.7
Less than Bachelors	.4	175	28.7	31.4	33.3	28.2	24.6	45.1	30.3
No Degree	2.7	1,092	30.5	30.3	26.6	21.9	24.0	49.2	26.8
Total Answering	100.0	40,189	34.0	36.3	31.9	30.3	28.4	42.0	29.6
Not Answering		3,077	41.4	43.4	45.1	41.4	42.0	39.0	19.0

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

REPORT NUMBER 05

NASBA STATISTICAL INFORMATION SERVICE

Performance of Candidates by Total Semester Hours

NOV 1994 UNIFORM CPA EXAMINATION

TOTAL HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
First-Time Candidates									
Fewer than 120	5.0	1,004	26.1	29.7	27.3	27.0	15.4	57.3	27.3
120 -130	39.1	7,793	29.8	33.7	29.7	28.1	15.4	52.9	31.7
131 - 149	27.6	5,489	26.9	30.9	29.0	26.7	14.0	55.7	30.2
150 - 160	10.8	2,158	34.8	38.2	36.4	36.0	20.6	47.8	31.6
More than 160	17.5	3,478	38.2	42.2	42.5	41.4	23.5	41.3	35.1
Total Answering	100.0	19,922	30.8	34.7	32.4	30.9	17.0	51.3	31.7
Not Answering		5,963	24.9	27.6	25.5	23.7	10.3	56.4	33.3
Repeat Candidates									
Fewer than 120	7.0	2,394	31.5	33.8	30.6	28.2	26.6	45.1	28.4
120 - 130	43.7	14,976	35.2	35.9	32.1	29.3	28.1	41.6	30.3
131 - 149	24.1	8,249	33.6	36.4	30.9	29.8	27.9	42.6	29.5
150 - 160	10.7	3,668	35.3	39.1	34.6	33.6	31.1	39.0	29.9
More than 160	14.5	4,984	36.2	41.2	35.3	36.8	32.8	37.2	30.0
Total Answering	100.0	34,271	34.7	36.9	32.4	30.8	29.0	41.2	29.9
Not Answering		8,995	32.7	35.7	32.9	31.2	30.9	44.2	24.9

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

REPORT NUMBER 06

NASBA STATISTICAL INFORMATION SERVICE

Performance of First-Time Candidates by SAT & ACT Scores

NOV 1994 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SAT Verbal									
700 And Above	2.2	222	45.8	49.3	44.0	41.8	30.6	42.8	26.6
600 To 699	10.1	1,022	52.0	54.8	52.7	49.8	33.3	29.4	37.4
550 To 599	15.9	1,611	43.4	46.5	42.5	38.7	24.3	39.4	36.4
500 To 549	24.0	2,433	35.3	38.9	33.8	31.9	17.6	45.9	36.5
450 To 499	25.4	2,574	29.5	35.2	29.6	26.8	14.5	51.9	33.6
400 To 449	15.6	1,585	22.9	28.5	22.3	21.9	10.3	60.6	29.1
Under 400	6.8	687	18.4	23.9	21.6	19.0	11.2	67.4	21.4
SAT Mathematics									
700 And Above	9.6	971	50.9	53.8	54.9	48.7	33.0	30.8	36.3
600 To 699	28.4	2,879	42.8	47.1	44.6	40.3	24.5	37.1	38.5
550 To 599	19.2	1,940	33.8	40.1	34.4	31.3	17.5	47.0	35.6
500 To 549	21.5	2,176	28.5	32.2	26.0	26.0	13.8	55.1	31.1
450 To 499	13.1	1,330	23.9	27.4	19.4	19.0	8.9	61.4	29.7
400 To 449	6.6	670	15.4	20.6	12.4	13.8	6.1	72.8	21.0
Under 400	1.6	160	11.3	15.5	12.5	11.0	6.9	75.6	17.5
ACT Verbal									
32 And Above	1.9	130	40.8	47.7	46.7	46.4	29.2	40.0	30.8
28 To 31	15.0	1,018	48.5	48.8	47.5	47.3	29.9	33.9	36.2
24 To 27	35.0	2,370	35.5	37.9	34.8	33.9	18.5	46.2	35.4
20 To 23	35.5	2,404	25.8	27.0	26.0	25.4	12.1	57.9	30.0
Below 20	12.6	854	14.6	19.1	16.5	16.6	6.8	71.0	22.2
ACT Mathematics									
32 And Above	5.4	374	47.7	48.4	55.3	48.3	30.5	31.8	37.7
28 To 31	22.3	1,544	44.4	45.3	46.6	45.0	26.7	36.3	37.0
24 To 27	36.1	2,497	31.8	34.4	30.9	30.9	15.7	50.0	34.2
20 To 23	26.2	1,813	22.4	24.0	20.9	21.2	10.3	63.5	26.2
Below 20	10.1	696	14.0	18.2	14.3	14.7	5.7	72.8	21.4

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

REPORT NUMBER 08

NASBA STATISTICAL INFORMATION SERVICE

Performance of First-Time Candidates by GRE & GMAT Scores

NOV 1994 UNIFORM CPA EXAMINATION

REPORTED SCORES	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GRE Verbal									
700 And Above	8.5	31	64.5	58.1	60.0	60.0	45.2	29.0	25.8
600 To 699	15.0	55	55.6	63.0	58.5	60.4	43.6	29.1	27.3
550 To 599	18.6	68	50.0	60.6	44.8	48.5	30.9	27.9	41.2
500 To 549	17.5	64	41.0	44.3	45.0	45.9	26.6	37.5	35.9
450 To 499	16.9	62	36.7	43.3	48.4	45.2	24.2	40.3	35.5
400 To 449	16.1	59	22.8	33.3	33.9	21.8	11.9	50.8	37.3
Under 400	7.4	27	12.0	16.0	16.7	11.5	7.4	77.8	14.8
GRE Quantitative									
700 And Above	22.8	82	56.4	61.5	64.6	62.8	43.9	22.0	34.1
600 To 699	25.6	92	50.5	56.7	60.5	60.9	38.0	30.4	31.5
550 To 599	17.5	63	38.7	46.8	41.3	42.9	27.0	39.7	33.3
500 To 549	14.2	51	36.7	40.8	27.5	21.6	9.8	45.1	45.1
450 To 499	8.9	32	19.4	21.9	21.9	15.6	6.3	68.8	25.0
400 To 449	6.9	25	12.5	17.4	13.6	16.7	4.0	68.0	28.0
Under 400	4.2	15	13.3	20.0	13.3	6.7		80.0	20.0
GRE Analytical									
700 And Above	18.5	60	58.6	62.1	72.4	67.2	45.0	16.7	38.3
600 To 699	25.9	84	46.4	48.2	51.9	51.9	35.7	35.7	28.6
550 To 599	14.5	47	47.8	53.2	35.6	40.0	27.7	38.3	34.0
500 To 549	17.6	57	37.7	43.4	40.0	35.7	19.3	42.1	38.6
450 To 499	9.3	30	23.3	34.5	31.0	20.0	10.0	56.7	33.3
400 To 449	9.0	29	22.2	22.2	25.0	28.6	10.3	65.5	24.1
Under 400	5.2	17	6.3	5.9	12.5	6.3		88.2	11.8
GMAT									
700 And Above	2.9	117	71.3	63.5	76.1	63.4	49.6	17.1	33.3
600 To 699	20.2	807	60.1	61.4	66.9	63.2	42.4	20.2	37.4
550 To 599	22.4	892	47.6	50.8	50.8	48.1	30.3	32.6	37.1
500 To 549	23.7	945	36.6	40.2	42.9	42.2	20.3	39.0	40.6
450 To 499	17.6	704	26.6	31.8	26.9	27.4	12.8	53.7	33.5
400 To 449	8.5	341	17.8	20.4	21.3	21.1	8.5	66.3	25.2
Under 400	4.6	184	8.5	8.4	7.6	8.6	3.3	83.7	13.0

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

REPORT NUMBER 09

NASBA STATISTICAL INFORMATION SERVICE

Performance of Candidates by Supplementary Study

NOV 1994 UNIFORM CPA EXAMINATION

SUPPLEMENTARY STUDY	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
First-Time Candidates									
College-Sponsored	7.4	1,212	27.2	27.9	31.4	32.6	15.4	54.5	30.0
Proprietary	89.9	14,778	33.7	39.9	35.3	34.1	19.0	46.7	34.3
Firm-Sponsored	2.7	442	32.6	30.4	34.1	26.0	13.6	48.2	38.2
Total Answering	100.0	16,432	33.2	38.8	35.0	33.8	18.6	47.3	34.1
Not Answering		9,611	23.2	23.4	23.7	21.3	10.1	61.3	28.5
Repeat Candidates									
College-Sponsored	5.2	1,220	31.1	31.0	30.4	29.7	25.3	44.4	30.2
Proprietary	90.3	21,146	36.3	40.6	34.9	34.8	30.4	38.1	31.4
Firm-Sponsored	4.5	1,060	45.0	39.8	31.0	26.9	27.9	38.9	33.2
Total Answering	100.0	23,426	36.4	40.0	34.5	34.1	30.1	38.5	31.5
Not Answering		20,185	31.8	32.8	30.0	26.7	28.6	45.6	25.8

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

REPORT NUMBER 10

NASBA STATISTICAL INFORMATION SERVICE

Performance of First-Time Candidates by Decision to Study Accounting

NOV 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Graduate									
In High School or Earlier	22.5	732	33.1	38.1	35.1	35.8	19.0	48.5	32.5
Lower Division College	24.3	789	37.2	38.9	40.5	39.9	21.8	44.4	33.8
Upper Division College	11.2	364	37.2	41.0	41.9	43.0	24.7	44.8	30.5
After Undergraduate Degree	32.6	1,058	48.8	50.8	51.6	49.7	29.0	30.2	40.7
Other	9.4	305	41.2	45.5	50.0	48.3	28.5	35.4	36.1
Total Answering	100.0	3,248	40.4	43.4	43.9	43.2	24.5	39.9	35.6
Not Answering		61	28.1	40.0	41.8	35.7	18.0	44.3	37.7
Undergraduate									
In High School or Earlier	38.2	7,283	24.1	27.8	25.8	24.4	12.1	59.2	28.7
Lower Division College	37.9	7,232	29.5	33.5	29.8	27.5	15.4	53.5	31.1
Upper Division College	11.2	2,134	32.7	38.4	32.8	30.3	17.8	49.3	32.9
After Undergraduate Degree	7.9	1,501	35.6	38.7	39.3	38.2	22.3	45.3	32.4
Other	4.8	907	27.9	31.4	32.2	36.7	18.2	51.6	30.2
Total Answering	100.0	19,057	28.1	32.2	29.5	27.9	15.1	54.5	30.5
Not Answering		3,519	26.5	28.5	25.7	23.1	9.2	53.7	37.2

* The ALL, NONE & SOME columns are based on the actual subjects taken (may be fewer than four).

REPORT NUMBER 11

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
ALABAMA A & M		8						100.0	
ALABAMA STATE U		8						100.0	
ATHENS STATE COLL	.2	44		4.5				95.5	4.5
AUBURN U-AUBURN	.4	86	8.1	9.3	5.8	7.0	3.5	87.2	9.3
AUBURN U-MONTGOMERY	.2	46	8.7	8.7	10.9	13.0	2.2	82.6	15.2
BIRMINGHAM SOUTHERN	.1	31	9.7	3.2	9.7	3.2		80.6	19.4
HUNTINGDON COLL		6	16.7					83.3	16.7
JACKSONVILLE STATE	.1	25						100.0	
LIVINGSTON U	.1	15						100.0	
NORTH ALABAMA U	.2	51	9.8	7.8	7.8	7.8	3.9	86.3	9.8
OAKWOOD COLL		5				20.0		80.0	20.0
SAMFORD U	.1	20	10.0	15.0	5.0	10.0	5.0	85.0	10.0
SPRING HILL COLL		8			12.5	12.5		87.5	12.5
TROY ST-DOTHAN	.2	42	7.1	4.8	7.1	9.5	2.4	88.1	9.5
TROY ST-MONTGOMERY	.1	18		5.6		5.6		88.9	11.1
TROY ST-TROY	.2	44	6.8		2.3	2.3		93.2	6.8
TUSKEGEE INSTITUTE		6	16.7	16.7	16.7	16.7	16.7	83.3	
U OF AL-BIRMINGHAM	.5	114	20.2	14.0	16.7	14.9	7.0	71.9	21.1
U OF AL-HUNTSVILLE	.2	40	12.5	12.5	2.5	5.0	2.5	85.0	12.5
U OF AL-UNIVERSITY	.6	134	14.9	17.2	11.2	10.4	4.5	73.1	22.4
U OF MONTEVALLO	.1	14		14.3		14.3		78.6	21.4
U OF SO ALABAMA	.2	53	13.2	13.2	11.3	20.8	5.7	71.7	22.6
Alaska									
U OF ALASKA ANCHORAGE		9	11.1	22.2	22.2	33.3	11.1	66.7	22.2
U OF ALASKA FAIRBANKS		7	28.6	28.6	14.3	28.6	14.3	42.9	42.9
Arizona									
ARIZONA STATE	.6	139	38.8	44.6	43.9	43.9	26.6	40.3	33.1
NORTHERN ARIZ U	.1	14	57.1	64.3	71.4	71.4	57.1	21.4	21.4
U OF ARIZONA	.3	63	44.4	47.6	44.4	39.7	30.2	39.7	30.2
Arkansas									
ARKANSAS STATE	.2	35	14.3	17.1	11.4	22.9	2.9	65.7	31.4
ARKANSAS TECH U		5			20.0	20.0		80.0	20.0
HARDING COLL		9		11.1	11.1	11.1		88.9	11.1
JOHN BROWN U		5	40.0	80.0	40.0	40.0	40.0	20.0	40.0
U OF AR-FAYETTEVILLE	.1	32	59.4	34.4	34.4	25.0	9.4	31.3	59.4
U OF AR-LITTLE ROCK	.1	20	10.0	10.0	15.0	25.0		60.0	40.0
U OF AR-MONTICELLO		6	16.7	16.7	16.7	16.7	16.7	83.3	
U OF CENTRAL AR	.1	23	8.7	8.7	13.0	13.0		78.3	21.7
California									
CAL LUTHERAN COLL		5	40.0	80.0	20.0	40.0	20.0	20.0	60.0
CAL ST BAKERSFIELD U	.1	19	36.8	36.8	26.3	31.6	26.3	57.9	15.8
CAL ST SAN BERNARDINO U	.2	44	36.4	40.9	36.4	43.2	20.5	40.9	38.6
CAL ST SONOMA U		11	45.5	54.5	45.5	18.2	27.3	27.3	45.5

* 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-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CAL ST STANISLAUS U	.1	21	19.0	14.3	28.6	28.6	9.5	66.7	23.8
CAL ST U-CHICO	.1	30	20.0	10.0	16.7	16.7	13.3	66.7	20.0
CAL ST U-FRESNO	.3	58	25.9	36.2	17.2	31.0	12.1	53.4	34.5
CAL ST U-FULLERTON	.4	91	24.2	34.1	28.6	27.5	15.4	50.5	34.1
CAL ST U-HAYWARD	.2	52	19.2	21.2	34.6	30.8	9.6	48.1	42.3
CAL ST U-LONG BEACH	.2	54	13.0	31.5	18.5	18.5	13.0	51.9	35.2
CAL ST U-LOS ANGELES	.4	81	13.6	24.7	16.0	28.4	11.1	58.0	30.9
CAL ST U-NORTHRIDGE	.4	100	16.0	35.0	28.0	31.0	16.0	47.0	37.0
CAL ST U-POMONA	.2	45	33.3	33.3	31.1	35.6	20.0	44.4	35.6
CAL ST U-SACRAMENTO	.3	74	28.4	41.9	23.0	21.6	18.9	47.3	33.8
CAL ST-DOMINGUEZ	.2	34	17.6	23.5	17.6	11.8	11.8	73.5	14.7
CAL ST-SAN LUIS	.1	29	27.6	48.3	51.7	51.7	20.7	24.1	55.2
CHAPMAN COLL		9	33.3	22.2	33.3	22.2	11.1	55.6	33.3
DEVRY INSTI	.1	16	6.3	18.8	6.3	6.3	12.5	75.0	12.5
GOLDEN GATE	.2	35	25.7	25.7	31.4	17.1	14.3	48.6	37.1
LA VERNE COLL		11	27.3	36.4	18.2	27.3	9.1	63.6	27.3
LOYOLA MARYMOUNT	.1	20	20.0	35.0	5.0	10.0	15.0	65.0	20.0
NATIONAL	.1	12	16.7	16.7	33.3	41.7	25.0	50.0	25.0
PEPPERDINE		6		33.3				66.7	33.3
SAN DIEGO STATE	.3	70	34.3	45.7	37.1	30.0	22.9	38.6	38.6
SAN FRANCISCO STATE	.3	71	11.3	23.9	19.7	18.3	8.5	66.2	25.4
SAN JOSE STATE	.3	75	22.7	36.0	33.3	34.7	14.7	45.3	40.0
ST MARYS OF CAL		5	20.0	20.0		20.0	20.0	60.0	20.0
U OF CAL-BERKELEY	.2	37	27.0	40.5	35.1	32.4	32.4	37.8	29.7
U OF CAL-LOS ANGELES	.4	82	30.5	53.7	46.3	37.8	35.4	34.1	30.5
U OF CAL-RIVERSIDE	.1	22	36.4	45.5	36.4	36.4	27.3	31.8	40.9
U OF CAL-SAN DIEGO		5	20.0	20.0	20.0	40.0	20.0	60.0	20.0
U OF CAL-SANTA BARBARA	.2	43	34.9	46.5	41.9	37.2	20.9	41.9	37.2
U OF SAN DIEGO	.1	20	5.0	15.0	15.0	20.0	10.0	70.0	20.0
U OF SAN FRANCISCO	.1	14	21.4	21.4	35.7	35.7	35.7	64.3	
U OF SANTA CLARA	.1	16	25.0	25.0	31.3	31.3	31.3	43.8	25.0
U OF SOUTHERN CAL	.4	89	37.1	44.9	28.1	29.2	18.0	37.1	44.9
U OF THE PACIFIC		5	40.0	40.0	40.0	40.0	20.0	40.0	40.0
Colorado									
CO STATE	.1	32	40.6	46.9	37.5	34.4	25.0	43.8	31.3
FORT LEWIS COLL	.1	12	33.3	41.7	50.0	41.7	33.3	41.7	25.0
METROPOLITAN ST COLL	.2	34	35.3	35.3	35.3	44.1	20.6	44.1	35.3
REGIS COLL	.1	23	8.7	17.4	21.7	17.4	8.7	78.3	13.0
U OF CO-BOULDER	.2	50	42.0	60.0	48.0	30.0	18.0	24.0	58.0
U OF CO-CO SPRINGS		8	12.5	12.5	12.5	12.5	12.5	87.5	
U OF CO-DENVER	.1	19	36.8	47.4	36.8	36.8	21.1	31.6	47.4
U OF DENVER		6	33.3	16.7		33.3		50.0	50.0
U OF NORTHERN CO		10	20.0	20.0	20.0	20.0	10.0	60.0	30.0
U OF SOUTHERN CO		5						100.0	

* 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-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Connecticut									
CENTRAL CONN ST U	.2	54	11.1	22.2	9.3	24.1	7.4	68.5	24.1
FAIRFIELD	.2	42	31.0	40.5	26.2	7.1	11.9	42.9	45.2
QUINNIPIAC COLL	.1	24	20.8	20.8	29.2	25.0	8.3	58.3	33.3
SACRED HEART UNIV	.1	13	15.4	7.7	15.4	15.4		76.9	23.1
SO CT STATE U	.1	14	21.4	28.6	28.6	28.6	21.4	71.4	7.1
U OF CONN	.3	60	41.7	41.7	25.0	26.7	10.0	40.0	50.0
U OF HARTFORD	.1	16	18.8	6.3	12.5			81.3	18.8
U OF NEW HAVEN		7	28.6	28.6	28.6	42.9	14.3	57.1	28.6
WESTERN CONN ST U		11	45.5	63.6	36.4	63.6	36.4	18.2	45.5
Delaware									
GOLDEY BEACOM COLL	.1	12	8.3	41.7	16.7	41.7	8.3	50.0	41.7
U OF DELAWARE	.3	57	42.1	61.4	57.9	57.9	22.8	19.3	57.9
District of Columbia									
AMERICAN	.1	17	23.5	23.5	23.5	17.6	11.8	64.7	23.5
CATHOLIC U OF AMER		7	14.3	28.6	14.3	14.3	14.3	71.4	14.3
GEORGE WASHINGTON	.1	20	20.0	45.0	25.0	25.0	15.0	55.0	30.0
GEORGETOWN	.1	25	32.0	32.0	32.0	28.0	12.0	56.0	32.0
HOWARD	.1	30	36.7	33.3	20.0	13.3	10.0	53.3	36.7
STRAYER COLL	.1	22	18.2	18.2	13.6	13.6	9.1	77.3	13.6
U OF DC	.1	14	7.1	7.1				85.7	14.3
Florida									
BARRY	.1	17	11.8	29.4	17.6	11.8	5.9	64.7	29.4
FL AGRI & MECH	.1	19	26.3	21.1				73.7	26.3
FL ATLANTIC U	.3	76	48.7	50.0	56.6	53.9	34.2	28.9	36.8
FL INTERNATIONAL	.2	50	48.0	44.0	48.0	42.0	26.0	28.0	46.0
FL SOUTHERN COLL	.1	15	33.3	33.3	13.3	26.7	13.3	60.0	26.7
FL STATE	.3	65	52.3	55.4	40.0	40.0	27.7	32.3	40.0
FLAGLER COLL		5	20.0	20.0	60.0	40.0	40.0	40.0	20.0
NOVA		11	27.3	18.2	18.2	18.2	18.2	72.7	9.1
ROLLINS COLL		6	16.7	33.3	16.7	33.3	16.7	66.7	16.7
ST LEO COLL	.1	12	16.7	50.0	16.7	8.3		50.0	50.0
STETSON U	.1	14	50.0	78.6	50.0	50.0	35.7	21.4	42.9
U OF CENTRAL FL	.3	61	34.4	31.1	47.5	34.4	16.4	45.9	37.7
U OF FLORIDA	.2	37	51.4	54.1	56.8	54.1	40.5	24.3	35.1
U OF MIAMI	.1	20	45.0	50.0	25.0	30.0	20.0	40.0	40.0
U OF NORTH FL	.1	26	50.0	38.5	50.0	42.3	30.8	38.5	30.8
U OF SO FLORIDA	.4	98	55.1	67.3	61.2	59.2	41.8	20.4	37.8
U OF TAMPA		10	40.0	30.0	60.0	10.0	10.0	40.0	50.0
U OF WEST FLORIDA	.1	20	20.0	20.0	15.0	15.0	5.0	60.0	35.0
Georgia									
AUGUSTA COLL		10		10.0				90.0	10.0
BRENAU COLL		6	16.7		16.7			83.3	16.7
COLUMBUS COLL		9	11.1	11.1	11.1			66.7	33.3

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

REPORT NUMBER 12-A

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GA COLLEGE	.1	22	13.6	13.6	9.1	13.6	9.1	77.3	13.6
GA INST OF TECH		6	33.3	50.0	33.3	33.3	33.3	50.0	16.7
GA SOUTHERN COLL	.1	31	35.5	25.8	25.8	22.6	16.1	54.8	29.0
GA SOUTHWESTERN COLL	.1	12	33.3	33.3	16.7	16.7	16.7	66.7	16.7
GA STATE	.4	92	31.5	27.2	23.9	31.5	13.0	55.4	31.5
KENNESAW COLL	.1	29	34.5	34.5	34.5	20.7	13.8	48.3	37.9
MERCER U-ATLANTA		7	42.9	42.9	57.1	42.9	28.6	42.9	28.6
MERCER U-MACON		10	20.0	30.0	40.0	20.0		60.0	40.0
MOREHOUSE COLL		10	10.0	20.0	10.0	30.0		50.0	50.0
NORTH GEORGIA COLL		7	14.3					85.7	14.3
OGLETHORPE		11	45.5	54.5	45.5	18.2	18.2	18.2	63.6
PIEDMONT COLL		9	22.2	11.1	22.2	22.2	11.1	77.8	11.1
SAVANNAH STATE		9				11.1		88.9	11.1
U OF GEORGIA	.3	60	50.0	51.7	46.7	43.3	26.7	30.0	43.3
VALDOSTA STATE	.1	23	13.0	13.0	17.4	30.4	8.7	69.6	21.7
WEST GEORGIA COLL		7	42.9	14.3	14.3	28.6		28.6	71.4
Hawaii									
BRIGHAM YOUNG		6	33.3	33.3	33.3	33.3	33.3	66.7	
HAWAII PACIFIC COLL	.1	22	27.3	27.3	36.4	18.2	13.6	59.1	27.3
U OF HAWAII-MANOA	.3	69	30.4	36.2	31.9	42.0	15.9	42.0	42.0
Idaho									
BOISE STATE	.2	39	20.5	33.3	28.2	43.6	17.9	48.7	33.3
U OF IDAHO	.1	13	30.8	46.2	46.2	46.2	15.4	23.1	61.5
Illinois									
AUGUSTANA COLL	.1	18	22.2	27.8	22.2	27.8	22.2	72.2	5.6
AURORA COLL		11	27.3	18.2	9.1	9.1		54.5	45.5
BRADLEY		8	12.5	12.5	12.5	12.5	12.5	87.5	
CHICAGO STATE	.1	13		23.1				76.9	23.1
COLL OF ST FRANCIS		9		11.1	11.1	11.1		88.9	11.1
DEPAUL	.4	93	26.9	25.8	24.7	33.3	17.2	57.0	25.8
DEVRY INST-CHICAGO		7		14.3	14.3	14.3		85.7	14.3
EASTERN IL	.1	29	24.1	27.6	20.7	20.7	10.3	58.6	31.0
ELMHURST COLL	.1	18	27.8	33.3	27.8	27.8	11.1	50.0	38.9
GOVERNORS STATE	.1	14	7.1	21.4	28.6	35.7	7.1	57.1	35.7
IL STATE	.1	26	15.4	26.9	19.2	11.5	7.7	65.4	26.9
LEWIS		9	11.1	22.2	11.1	11.1	11.1	77.8	11.1
MCKENDREE COLL		7	28.6	42.9	57.1	42.9	28.6	42.9	28.6
MILLIKIN		6	33.3	33.3	33.3	33.3	33.3	66.7	
NORTH CENTRAL COLL	.1	21	14.3	14.3	14.3	14.3	9.5	81.0	9.5
NORTHEASTERN IL	.1	33	15.2	21.2	21.2	21.2	9.1	72.7	18.2
NORTHERN IL	.4	101	58.4	45.5	63.4	61.4	34.7	22.8	42.6
NORTHWESTERN		10	30.0	30.0	40.0	50.0	10.0	40.0	50.0
QUINCY COLL		6	33.3	33.3	33.3	50.0	16.7	33.3	50.0
ROOSEVELT	.1	24	20.8	25.0	16.7	20.8	8.3	70.8	20.8

* 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-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ROSARY COLL		7	42.9	42.9	14.3	28.6	14.3	57.1	28.6
SANGAMON STATE	.1	17	35.3	41.2	23.5	35.3	17.6	47.1	35.3
ST XAVIER COLL	.1	18	33.3	44.4	33.3	50.0	33.3	44.4	22.2
STHN IL U-CARBONDALE	.1	22	40.9	31.8	31.8	22.7	9.1	45.5	45.5
STHN IL U-EDWARDSVILLE	.1	16	43.8	50.0	50.0	50.0	18.8	25.0	56.3
TRINITY CHRISTIAN		10	30.0	40.0	40.0	40.0	30.0	50.0	20.0
U OF CHICAGO-LOYOLA	.1	22	22.7	40.9	31.8	22.7	13.6	45.5	40.9
U OF IL-CHICAGO	.4	93	24.7	33.3	35.5	28.0	18.3	53.8	28.0
U OF IL-URBANA	.2	54	44.4	55.6	37.0	38.9	27.8	31.5	40.7
WESTERN IL U	.1	31	35.5	32.3	35.5	48.4	16.1	38.7	45.2
Indiana									
BALL ST	.1	33	21.2	15.2	18.2	18.2	12.1	75.8	12.1
BUTLER	.1	20	45.0	40.0	40.0	35.0	25.0	40.0	35.0
IN CENTRAL		5	20.0	20.0		20.0		80.0	20.0
IN ST U-TERRE HAUTE	.1	12		8.3	8.3	16.7		75.0	25.0
IN U-BLOOMINGTON	.5	107	39.3	48.6	33.6	33.6	19.6	37.4	43.0
IN U-FORT WAYNE	.1	31	22.6	35.5	32.3	32.3	19.4	58.1	22.6
IN U-KOKOMO		7	42.9	14.3				57.1	42.9
IN U-NORTHWEST	.1	26	30.8	30.8	26.9	30.8	26.9	69.2	3.8
IN U-PURDUE-INDPLS	.2	36	38.9	41.7	38.9	44.4	22.2	38.9	38.9
IN U-SOUTH BEND	.1	20	30.0	40.0	35.0	30.0	20.0	50.0	30.0
IN U-SOUTHEAST		8	25.0	50.0	62.5	75.0	25.0		75.0
PURDUE U-CALUMET	.1	22		13.6	9.1	4.5		86.4	13.6
PURDUE U-MAIN CAMPUS	.2	43	44.2	37.2	34.9	37.2	23.3	39.5	37.2
PURDUE U-NO CENTRAL		7	14.3	42.9	28.6	28.6	14.3	57.1	28.6
ST MARYS COLL	.1	15	13.3	46.7	20.0	40.0	6.7	46.7	46.7
U OF EVANSVILLE		7	28.6	28.6	14.3	14.3	14.3	71.4	14.3
U OF NOTRE DAME	.2	45	44.4	51.1	44.4	35.6	26.7	42.2	31.1
U OF SOUTH INDIANA	.1	15	13.3	13.3	6.7			66.7	33.3
VALPARAISO		11	72.7	36.4	27.3	18.2	18.2	27.3	54.5
Iowa									
BUENA VISTA COLL	.1	12		8.3	8.3			83.3	16.7
COE COLL		5		20.0	20.0	20.0		80.0	20.0
DRAKE		9	44.4	77.8	55.6	44.4	44.4	22.2	33.3
IOWA STATE	.2	39	28.2	33.3	30.8	30.8	15.4	48.7	35.9
IOWA WESLEYAN COLL		5						100.0	
LUTHER COLL	.1	13	38.5	46.2	46.2	30.8	23.1	38.5	38.5
SIMPSON COLL		8	25.0	62.5	62.5	25.0	12.5	25.0	62.5
ST AMBROSE COLL		11	27.3	18.2	18.2	27.3	18.2	63.6	18.2
U OF IOWA	.1	23	30.4	47.8	52.2	39.1	21.7	26.1	52.2
U OF NORTHERN IOWA		8	62.5	50.0	50.0	37.5	25.0	25.0	50.0
UPPER IOWA U	.1	25	12.0	12.0	16.0	20.0	8.0	80.0	12.0
Kansas									
EMPORIA STATE	.1	24	45.8	33.3	45.8	50.0	29.2	45.8	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.

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
FORT HAYS STATE	.1	12	16.7	33.3	33.3	33.3	8.3	50.0	41.7
KANSAS STATE	.2	36	36.1	16.7	25.0	27.8	8.3	52.8	38.9
PITTSBURG STATE		8	12.5	12.5	12.5	12.5	12.5	87.5	
U OF KANSAS	.2	38	34.2	36.8	44.7	42.1	28.9	50.0	21.1
WASHBURN U OF TOPEKA		6		33.3	16.7	66.7		33.3	66.7
WICHITA STATE	.1	23	21.7	34.8	30.4	30.4	8.7	56.5	34.8
Kentucky									
BELLARMINE COLL	.1	16	18.8	31.3	18.8	31.3	18.8	62.5	18.8
BRESCIA COLL		5	60.0	40.0	60.0	80.0	40.0	20.0	40.0
EASTERN KY	.1	17	29.4	11.8	23.5	17.6	5.9	64.7	29.4
GEORGETOWN COLL		7	28.6	28.6	28.6	14.3	14.3	57.1	28.6
MOREHEAD STATE	.1	13	7.7			7.7		84.6	15.4
MURRAY STATE	.1	19	31.6	36.8	31.6	31.6	26.3	57.9	15.8
NORTHERN KENTUCKY U	.1	17	29.4	41.2	41.2	35.3	17.6	47.1	35.3
THOMAS MORE COLL		5	40.0	40.0	20.0	40.0	20.0	60.0	20.0
TRANSYLVANIA		7	71.4	28.6	28.6	28.6	14.3	14.3	71.4
U OF KENTUCKY	.2	55	29.1	27.3	27.3	36.4	12.7	49.1	38.2
U OF LOUISVILLE	.2	41	24.4	26.8	26.8	29.3	12.2	53.7	34.1
WESTERN KY	.1	16	25.0	25.0	37.5	18.8	18.8	62.5	18.8
Louisiana									
CENTENARY OF LA		5	20.0	20.0	20.0	20.0	20.0	80.0	
DILLARD		5						100.0	
GRAMBLING STATE		5	20.0	20.0	20.0	20.0	20.0	80.0	
LA COLL		6	33.3	33.3	33.3	16.7		50.0	50.0
LA ST U-A&M	.3	70	38.6	50.0	31.4	34.3	21.4	42.9	35.7
LA ST U-SHREVEPORT	.1	16	6.3	18.8	18.8	12.5		68.8	31.3
LA TECH	.1	21	14.3	14.3	23.8	19.0	14.3	71.4	14.3
LOYOLA U	.1	12	33.3	41.7	25.0	25.0	8.3	50.0	41.7
MCNEESE STATE	.1	13	7.7	23.1	23.1	30.8	7.7	69.2	23.1
NICHOLLS STATE	.1	24	20.8	41.7	20.8	25.0	12.5	54.2	33.3
NORTHEAST LA	.1	17	17.6	29.4	23.5	11.8	5.9	70.6	23.5
SOUTHEASTERN LA	.1	22	18.2	31.8	22.7	22.7	4.5	59.1	36.4
SOUTHERN U-BATON ROUGE		11	9.1	9.1	9.1	9.1	9.1	90.9	
TULANE U	.1	19	42.1	52.6	36.8	26.3	31.6	42.1	26.3
U OF NEW ORLEANS	.2	52	36.5	42.3	36.5	40.4	23.1	44.2	32.7
U OF STHWESTN LA	.1	25	40.0	60.0	48.0	48.0	24.0	32.0	44.0
XAVIER U OF LA		6	16.7	16.7		16.7		83.3	16.7
Maine									
HUSSON COLL		6	33.3	16.7	16.7	33.3	16.7	66.7	16.7
U OF ME-ORONO		9	11.1	11.1	11.1			77.8	22.2
U OF ME-PORTLAND	.1	14	21.4	14.3	35.7	35.7	7.1	50.0	42.9
Maryland									
BOWIE STATE	.1	12						100.0	
COLL OF NOTRE DAME		5	20.0	20.0	20.0	40.0	20.0	60.0	20.0

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

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

REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
FROSTBURG STATE	.1	23	21.7	26.1	13.0	21.7	4.3	60.9	34.8
LOYOLA COLL	.2	39	30.8	33.3	30.8	23.1	12.8	51.3	35.9
MORGAN STATE		7						100.0	
MT ST MARYS COLL	.1	24	20.8	20.8	20.8	16.7	4.2	62.5	33.3
SALISBURY STATE	.1	26	15.4	19.2	19.2	23.1	11.5	69.2	19.2
TOWSON STATE	.2	46	34.8	39.1	32.6	15.2	13.0	54.3	32.6
U OF BALTIMORE	.2	48	25.0	31.3	33.3	22.9	12.5	52.1	35.4
U OF MD-BALTO	.1	12	33.3	41.7	41.7	41.7	16.7	41.7	41.7
U OF MD-COLLEGE PARK	.8	180	33.3	43.9	27.2	25.0	14.4	50.0	35.6
U OF MD-EASTERN SHORE		7						100.0	
Massachusetts									
AMERICAN INTERNATL		5				20.0		80.0	20.0
ASSUMPTION COLL	.1	13	7.7	7.7	7.7	7.7	7.7	92.3	
ATLANTIC UNION COLL		5	40.0	20.0	20.0	40.0	20.0	60.0	20.0
BABSON COLL	.1	31	29.0	38.7	29.0	12.9	12.9	54.8	32.3
BENTLEY COLL	.3	68	14.7	23.5	26.5	20.6	5.9	55.9	38.2
BOSTON COLL	.3	66	30.3	34.8	22.7	13.6	6.1	51.5	42.4
BOSTON U	.2	34	23.5	32.4	26.5	17.6	5.9	55.9	38.2
COLLEGE OF HOLY CROSS	.1	19	42.1	52.6	36.8	15.8	26.3	36.8	36.8
FITCHBURG STATE		9	44.4	66.7	55.6	66.7	44.4	22.2	33.3
GORDON COLL		6	33.3	16.7	33.3	33.3	16.7	66.7	16.7
MERRIMACK COLL	.1	23	26.1	17.4	17.4	13.0		69.6	30.4
NICHOLS COLL		8	37.5	62.5	50.0	50.0	12.5	25.0	62.5
NORTHEASTERN U	.3	61	24.6	19.7	19.7	13.1	8.2	62.3	29.5
SALEM STATE	.1	16	25.0	31.3	6.3	18.8		37.5	62.5
SOUTHEASTERN MASS	.1	26	23.1	23.1	34.6	26.9	15.4	53.8	30.8
STONEHILL COLL		6	33.3	33.3				66.7	33.3
SUFFOLK	.1	17		5.9	17.6	5.9		76.5	23.5
U OF LOWELL	.1	21	19.0	14.3	19.0	9.5	9.5	76.2	14.3
U OF MASS-AMHERST	.2	35	28.6	48.6	31.4	31.4	17.1	42.9	40.0
U OF MASS-BOSTON	.1	13	7.7	15.4	7.7	7.7		69.2	30.8
WESTERN NEW ENG COLL	.1	14	14.3	14.3	7.1	7.1		71.4	28.6
WESTFIELD ST COLL		5	40.0					60.0	40.0
WORCESTER STATE		5		20.0	20.0			80.0	20.0
Michigan									
ADRIAN COLL		5	40.0	20.0	40.0			40.0	60.0
ALMA COLL		5	60.0	80.0	80.0	20.0	20.0	20.0	60.0
AQUINAS COLL		5	40.0	20.0	20.0	20.0	20.0	60.0	20.0
CALVIN COLL	.1	14	50.0	35.7	50.0	50.0	28.6	35.7	35.7
CENTRAL MICH	.1	31	29.0	32.3	32.3	35.5	19.4	45.2	35.5
DAVENPORT COLLEGE	.1	14	21.4	21.4	21.4	28.6	14.3	64.3	21.4
DETROIT COLL OF BUS		8						100.0	
EASTERN MICH	.1	28	32.1	32.1	39.3	32.1	17.9	57.1	25.0
FERRIS STATE	.1	23	26.1	21.7	26.1	26.1	13.0	69.6	17.4

* 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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GRAND VALLEY ST	.1	18	33.3	38.9	33.3	44.4	27.8	44.4	27.8
HILLSDALE COLL		8		12.5				87.5	12.5
HOPE COLL		6	33.3	16.7	33.3			33.3	66.7
LAKE SUPERIOR STATE		7	28.6	14.3	42.9	57.1		28.6	71.4
LAWRENCE INST TECH		5						100.0	
MICHIGAN STATE	.4	90	44.4	35.6	32.2	35.6	13.3	37.8	48.9
NORTHERN MICH		8	62.5	62.5	62.5	50.0	50.0	25.0	25.0
NORTHWOOD INST	.1	13	15.4	38.5	46.2	38.5	15.4	38.5	46.2
OAKLAND U	.1	16	43.8	31.3	62.5	43.8	18.8	37.5	43.8
SAGINAW VALLEY ST	.1	13	38.5	38.5	23.1	23.1	23.1	46.2	30.8
U OF MI-ANN ARBOR	.3	66	57.6	63.6	62.1	53.0	43.9	16.7	39.4
U OF MI-DEARBORN	.1	18	16.7	11.1	38.9	33.3	11.1	61.1	27.8
U OF MI-FLINT		10	50.0	40.0	40.0	30.0	20.0	50.0	30.0
WALSH COLLEGE	.2	51	31.4	43.1	29.4	39.2	19.6	45.1	35.3
WAYNE STATE	.1	31	45.2	38.7	32.3	29.0	16.1	41.9	41.9
WESTERN MI U	.2	48	16.7	20.8	18.8	29.2	4.2	52.1	43.8
Minnesota									
AUGSBURG COLL		10	50.0	40.0	40.0	50.0	20.0	40.0	40.0
BEMIDJI STATE		6	33.3	66.7	33.3	33.3	33.3	33.3	33.3
COLL OF ST BENEDICT		7	57.1	42.9	42.9	42.9	42.9	42.9	14.3
COLL OF ST CATHERINE		6		16.7				83.3	16.7
COLL OF ST THOMAS	.2	53	28.3	32.1	34.0	34.0	11.3	49.1	39.6
CONCORDIA MOORHEAD		6	83.3	66.7	83.3	83.3	66.7	16.7	16.7
GUSTAVUS ADOLPHUS		6	16.7	33.3	33.3	33.3		50.0	50.0
MANKATO STATE	.2	40	37.5	50.0	47.5	35.0	25.0	40.0	35.0
MOORHEAD STATE	.1	23	26.1	30.4	30.4	43.5	17.4	39.1	43.5
SOUTHWEST STATE		10	30.0	40.0	40.0	50.0	20.0	40.0	40.0
ST CLOUD STATE	.2	48	39.6	43.8	56.3	47.9	25.0	31.3	43.8
ST JOHNS U		10	30.0	30.0	30.0	60.0		20.0	80.0
U OF MN-DULUTH	.2	36	47.2	47.2	55.6	55.6	33.3	27.8	38.9
U OF MN-MNPLS	.3	74	45.9	47.3	59.5	54.1	23.0	18.9	58.1
WINONA STATE	.1	19	52.6	47.4	57.9	52.6	42.1	36.8	21.1
Mississippi									
BELHAVEN COLL	.1	18	5.6	5.6	5.6	5.6	5.6	94.4	
DELTA STATE	.1	30	13.3	26.7	16.7	26.7	10.0	66.7	23.3
JACKSON STATE	.1	24		16.7		4.2		83.3	16.7
MILLSAPS COLL	.1	13	23.1	23.1	23.1	23.1	23.1	76.9	
MS COLL	.1	33	6.1	6.1		3.0		84.8	15.2
MS ST U	.3	72	9.7	12.5	8.3	8.3	4.2	83.3	12.5
MS U FOR WOMEN	.1	13	7.7	7.7		15.4		84.6	15.4
U OF MS	.2	55	18.2	20.0	16.4	16.4	7.3	72.7	20.0
U OF SOUTHERN MS	.5	108	11.1	17.6	10.2	11.1	6.5	77.8	15.7
Missouri									
CENTRAL MO STATE	.1	25	24.0	28.0	40.0	40.0	8.0	52.0	40.0

* 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-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
COLUMBIA COLL	.1	16	12.5	12.5	6.3	12.5		75.0	25.0
LINDENWOOD COLL		6						100.0	
MARYVILLE COLL		9	22.2	44.4	33.3	33.3	22.2	55.6	22.2
MO SOUTHERN STATE	.1	25	20.0	24.0	36.0	24.0	8.0	60.0	32.0
MO WESTERN ST COLL		5						100.0	
NORTHEAST MO STATE	.1	17	41.2	47.1	35.3	29.4	17.6	35.3	47.1
NORTHWEST MO STATE	.1	13	7.7	7.7		15.4		84.6	15.4
PARK COLL	.1	12	25.0	33.3	25.0	16.7	16.7	66.7	16.7
ROCKHURST COLL	.1	15	33.3	33.3	33.3	33.3	33.3	66.7	
SOUTHEAST MO STATE	.2	34	38.2	38.2	41.2	41.2	20.6	41.2	38.2
SOUTHWEST BAPTIST COLL		6		16.7	16.7	16.7		66.7	33.3
SOUTHWEST MO STATE	.2	43	37.2	27.9	25.6	34.9	14.0	46.5	39.5
ST LOUIS U	.1	19	26.3	36.8	36.8	26.3	5.3	47.4	47.4
U OF MO-COLUMBIA	.2	56	42.9	46.4	46.4	46.4	32.1	37.5	30.4
U OF MO-KANSAS CITY	.1	21	9.5	19.0	9.5	4.8	4.8	81.0	14.3
U OF MO-ST LOUIS	.3	58	39.7	44.8	32.8	43.1	25.9	43.1	31.0
WASHINGTON U	.1	18	38.9	55.6	38.9	38.9	27.8	38.9	33.3
WILLIAM JEWELL COLL		8	25.0	12.5	12.5	12.5		62.5	37.5
WILLIAM WOODS COLL		5	20.0					80.0	20.0
Montana									
U OF MONTANA	.1	12	16.7	16.7	33.3	33.3	8.3	66.7	25.0
Nebraska									
KEARNEY STATE		10	30.0	30.0	30.0	30.0	10.0	60.0	30.0
U OF NEBR-LINCOLN	.1	32	34.4	34.4	43.8	28.1	9.4	37.5	53.1
U OF NEBR-OMAHA	.1	29	34.5	41.4	55.2	48.3	24.1	34.5	41.4
Nevada									
U OF NV-LAS VEGAS	.2	35	42.9	34.3	28.6	28.6	14.3	48.6	37.1
U OF NV-RENO	.1	18	61.1	55.6	72.2	38.9	38.9	22.2	38.9
New Hampshire									
FRANKLIN PIERCE COLL		9	11.1			22.2		77.8	22.2
NH COLL	.1	17	23.5	41.2	35.3	29.4	17.6	47.1	35.3
U OF NH		8	50.0	62.5	25.0	37.5	12.5	25.0	62.5
New Jersey									
FARLGH DCKSN-MADISON	.1	19	21.1	26.3	21.1	21.1	5.3	63.2	31.6
FARLGH DCKSN-RTHFD		8	12.5	12.5				87.5	12.5
FARLGH DCKSN-TEANECK		6	33.3	33.3	16.7	16.7	16.7	66.7	16.7
GEORGIAN CT COLL	.1	13	15.4	23.1	15.4	7.7	7.7	76.9	15.4
GLASSBORO STATE	.1	31	3.2	6.5	6.5	12.9	3.2	83.9	12.9
KEAN COLL OF NJ	.2	37	8.1	16.2	5.4	10.8	2.7	81.1	16.2
MONMOUTH COLL	.1	18	16.7	16.7	11.1	11.1	11.1	83.3	5.6
MONTCLAIR STATE	.2	55	16.4	16.4	10.9	12.7	3.6	72.7	23.6
RAMAPO COLL OF NJ	.1	21	14.3	28.6	9.5	9.5	4.8	71.4	23.8
RICHARD STOCKTON ST	.1	26	7.7	23.1	15.4	11.5	3.8	73.1	23.1
RIDER COLL	.2	40	17.5	17.5	25.0	17.5	10.0	67.5	22.5

* 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.

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
RUTGERS U-CAMDEN	.1	29	13.8	24.1	20.7	13.8	3.4	65.5	31.0
RUTGERS U-NEW BRNSWK	.5	109	52.3	62.4	40.4	40.4	33.0	31.2	35.8
RUTGERS U-NEWARK	.3	69	15.9	29.0	15.9	18.8	10.1	62.3	27.5
SETON HALL	.3	59	11.9	18.6	3.4	6.8	1.7	74.6	23.7
ST PETERS COLL	.1	26	15.4	23.1	15.4	11.5	7.7	65.4	26.9
TRENTON STATE	.1	27	51.9	55.6	51.9	48.1	40.7	40.7	18.5
WILLIAM PATERSON	.1	28	21.4	25.0	14.3	14.3	17.9	75.0	7.1
New Mexico									
COLL OF SANTA FE		6	50.0	16.7	33.3	50.0		16.7	83.3
EASTERN NEW MEXICO		8						100.0	
NEW MEXICO STATE	.1	30	13.3	16.7	16.7	16.7	10.0	76.7	13.3
U OF NEW MEXICO	.2	34	29.4	29.4	11.8	23.5	14.7	58.8	26.5
New York									
ADELPHI	.1	13	23.1	15.4	15.4	23.1	15.4	61.5	23.1
ALFRED		8	37.5	25.0	25.0	25.0	25.0	50.0	25.0
CANISIUS COLL	.1	17	64.7	70.6	41.2	29.4	41.2	17.6	41.2
CLARKSON U		10		10.0				90.0	10.0
CUNY BERNARD BARUCH	.7	158	23.4	28.5	21.5	15.8	17.7	53.8	28.5
CUNY BROOKLYN COLL	.2	43	23.3	51.2	30.2	37.2	25.6	30.2	44.2
CUNY HUNTER COLL	.1	20	10.0	20.0	15.0	15.0	15.0	70.0	15.0
CUNY LEHMAN COLL	.1	19		10.5	5.3	15.8	5.3	78.9	15.8
CUNY MEDGAR EVERS		6		16.7	16.7	16.7		66.7	33.3
CUNY QUEENS COLL	.5	108	16.7	29.6	4.6	7.4	14.8	63.9	21.3
CUNY STATEN ISLAND	.1	19	21.1	15.8	15.8	5.3	5.3	73.7	21.1
CUNY YORK	.1	18	5.6	5.6	11.1	5.6	5.6	77.8	16.7
DOMINICAN BLAUVELT		8		12.5	12.5			75.0	25.0
DOWLING COLL	.1	27	33.3	25.9	18.5	22.2	22.2	63.0	14.8
FORDHAM	.1	29	6.9	20.7	10.3	13.8	10.3	69.0	20.7
HOFSTRA	.4	81	13.6	33.3	9.9	18.5	11.1	60.5	28.4
IONA COLL	.1	16	31.3	56.3		6.3	25.0	37.5	37.5
ITHACA COLL	.1	14	28.6	21.4	7.1	14.3	7.1	71.4	21.4
L I U-CW POST	.1	28	10.7	10.7	28.6	28.6	17.9	60.7	21.4
LE MOYNE COLL	.1	32	12.5	25.0	12.5	6.3	9.4	68.8	21.9
MANHATTAN COLL	.1	26	19.2	38.5	7.7	11.5	15.4	61.5	23.1
MARIST COLL		10	20.0	20.0	30.0	10.0	10.0	50.0	40.0
MERCY COLL		10	30.0	30.0	20.0	10.0	30.0	60.0	10.0
NAZARETH OF RCHSTR		6			16.7			83.3	16.7
NEW YORK U	.3	70	32.9	44.3	21.4	14.3	25.7	42.9	31.4
NIAGARA U	.1	12	25.0	25.0	16.7	16.7		58.3	41.7
NY TECH INST-WESTBURY	.1	17	5.9	17.6	11.8	11.8	5.9	70.6	23.5
PACE U-NY	.2	45	20.0	24.4	17.8	17.8	15.6	60.0	24.4
PACE U-PLEASANTVILLE	.1	19	15.8	31.6	15.8	15.8	5.3	52.6	42.1
PACE U-WHITE PLAINS		8	12.5	12.5				75.0	25.0
RENSSELAER POLY INST		5	20.0	20.0	20.0	20.0	20.0	60.0	20.0

* 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-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ROCHESTER INST TECH	.1	20	15.0	10.0	20.0	20.0	5.0	70.0	25.0
RUSSELL SAGE COLL		5		20.0	20.0	20.0		60.0	40.0
SIENA COLL	.2	48	20.8	25.0	12.5	16.7	14.6	66.7	18.8
ST BONAVENTURE U	.1	32	6.3	18.8	9.4	12.5	3.1	75.0	21.9
ST FRANCIS COLL		11		27.3	9.1	9.1		72.7	27.3
ST JOHN FISHER COLL	.1	19	26.3	15.8	21.1	31.6	15.8	42.1	42.1
ST JOHNS	.4	90	13.3	13.3	10.0	12.2	7.8	72.2	20.0
ST THOMAS AQUINAS		11	18.2	36.4	9.1	18.2	9.1	63.6	27.3
SUNY AT ALBANY	.2	44	22.7	29.5	22.7	29.5	25.0	52.3	22.7
SUNY AT BINGHAMTON	.3	64	21.9	25.0	28.1	29.7	21.9	43.8	34.4
SUNY AT BUFFALO	.2	43	18.6	30.2	25.6	27.9	16.3	48.8	34.9
SUNY COLL BROCKPORT	.1	16	18.8	25.0	31.3	25.0		56.3	43.8
SUNY COLL FREDONIA	.1	24	20.8	29.2	33.3	25.0	8.3	54.2	37.5
SUNY COLL GENESEO	.1	13	46.2	38.5	23.1	30.8	30.8	46.2	23.1
SUNY COLL NEW PALTZ	.1	12	16.7	25.0	33.3	41.7	16.7	41.7	41.7
SUNY COLL OLD WESTURY	.2	38	13.2	26.3	28.9	34.2	18.4	47.4	34.2
SUNY COLL OSWEGO	.1	20	30.0	40.0	30.0	20.0	15.0	35.0	50.0
SUNY COLL PLATTSBURGH		11	9.1	27.3	9.1	9.1	18.2	63.6	18.2
SUNY COLL UTICA-ROME	.1	12	8.3	16.7		8.3	8.3	75.0	16.7
SYRACUSE	.1	29	31.0	37.9	17.2	17.2		44.8	55.2
TOURO	.1	28	7.1	17.9	17.9	42.9	21.4	53.6	25.0
UTICA COLL-SYRACUSE	.1	14	35.7	21.4	14.3	7.1	7.1	57.1	35.7
YESHIVA	.1	13	7.7	30.8	23.1	30.8	30.8	53.8	15.4
North Carolina									
APPALACHIAN STATE	.1	33	45.5	42.4	42.4	42.4	27.3	42.4	30.3
ATLANTIC CHRISTIAN		6						100.0	
CAMPBELL U		9		11.1	11.1	11.1		77.8	22.2
EAST CAROLINA		5			20.0	20.0		80.0	20.0
ELON COLL		6	33.3	16.7		16.7		66.7	33.3
FAYETTEVILLE STATE		5	20.0	20.0	20.0			80.0	20.0
GARDNER-WEBB COLL		6	16.7	16.7	16.7	16.7	16.7	83.3	
GREENSBORO COLL		6	16.7	16.7	16.7	16.7	16.7	83.3	
GUILFORD COLL		11	18.2	27.3	18.2	45.5	9.1	36.4	54.5
HIGH POINT COLL	.1	16	12.5	25.0	12.5	12.5	12.5	75.0	12.5
MEREDITH COLL		6	16.7	16.7	16.7			83.3	16.7
NC AGRIC & TECH		8	12.5					87.5	12.5
NC CENTRAL		5						100.0	
NC ST U-RALEIGH	.1	27	7.4	22.2	11.1	14.8	3.7	66.7	29.6
NC WESLEYAN COLL		9	11.1	11.1	22.2	22.2	11.1	77.8	11.1
QUEENS COLL		5	20.0	20.0	20.0	20.0	20.0	80.0	
U OF NC-ASHEVILLE		5	20.0	40.0	20.0	20.0		40.0	60.0
U OF NC-CHARLOTTE	.1	26	23.1	26.9	23.1	19.2	15.4	69.2	15.4
U OF NC-GREENSBORO	.1	14	14.3	21.4	21.4	7.1		64.3	35.7
U OF NC-WILMINGTON	.1	15	13.3	26.7	6.7	13.3	6.7	66.7	26.7

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

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WESTERN CAROLINA U		8	37.5	37.5	50.0	50.0	25.0	50.0	25.0
WINSTON-SALEM STATE		6						100.0	
North Dakota									
MINOT STATE		6	50.0	33.3	50.0	16.7	16.7	50.0	33.3
NO DAKOTA STATE	.1	14		35.7	50.0	28.6		35.7	64.3
U OF NO DAKOTA	.1	24	16.7	8.3	37.5	33.3	8.3	54.2	37.5
Ohio									
BALDWIN-WALLACE COLL	.1	22	22.7	27.3	22.7	22.7	9.1	54.5	36.4
BOWLING GREEN STATE	.1	30	30.0	43.3	33.3	26.7	16.7	46.7	36.7
CAPITAL U		7	28.6	42.9	14.3	28.6	14.3	42.9	42.9
CASE WESTERN RESERVE	.1	12	16.7	41.7	25.0	16.7	8.3	50.0	41.7
CEDARVILLE COLL		6	50.0	50.0	16.7	16.7		50.0	50.0
CLEVELAND STATE	.2	46	30.4	30.4	23.9	26.1	13.0	54.3	32.6
DEVRY INSTI		5						100.0	
FINDLAY COLL		6			16.7	16.7		83.3	16.7
FRANKLIN U	.1	22	18.2	31.8	36.4	22.7	9.1	54.5	36.4
JOHN CARROLL U	.2	41	36.6	46.3	53.7	24.4	17.1	41.5	41.5
KENT STATE	.2	44	27.3	43.2	34.1	43.2	18.2	47.7	34.1
MALONE COLL		7	28.6		14.3	14.3		57.1	42.9
MARIETTA COLL		6	16.7					83.3	16.7
MIAMI U	.5	114	48.2	57.0	43.9	41.2	29.8	32.5	37.7
MT ST JOSEPH		5	20.0	40.0	40.0	60.0	20.0	40.0	40.0
MT UNION COLL		5	60.0	80.0	60.0	80.0	60.0	20.0	20.0
OHIO NORTHERN		5	40.0	40.0	20.0	20.0		60.0	40.0
OHIO STATE	.5	118	30.5	35.6	37.3	27.1	18.6	49.2	32.2
OHIO U	.1	25	48.0	44.0	52.0	40.0	36.0	40.0	24.0
OTTERBEIN COLL		10	20.0	20.0		20.0		60.0	40.0
TIFFIN U		6	16.7	16.7	16.7	33.3	16.7	66.7	16.7
U OF AKRON	.3	58	25.9	25.9	31.0	22.4	5.2	46.6	48.3
U OF CINCINNATI	.3	76	21.1	38.2	27.6	32.9	14.5	50.0	35.5
U OF DAYTON	.2	35	34.3	37.1	25.7	28.6	17.1	48.6	34.3
U OF STEUBENVILLE		5	40.0	40.0	20.0	20.0	20.0	60.0	20.0
U OF TOLEDO	.2	41	39.0	39.0	39.0	46.3	24.4	41.5	34.1
WITTENBERG U		6	33.3	33.3	33.3	33.3	16.7	50.0	33.3
WRIGHT STATE	.2	50	32.0	20.0	32.0	42.0	10.0	46.0	44.0
XAVIER		9	33.3	33.3	44.4	44.4	22.2	44.4	33.3
YOUNGSTOWN STATE	.2	46	13.0	13.0	13.0	13.0	4.3	76.1	19.6
Oklahoma									
CAMERON U		9	44.4	44.4	22.2	33.3	11.1	33.3	55.6
CENTRAL STATE	.1	29	31.0	34.5	13.8	24.1	10.3	51.7	37.9
EAST CENTRAL OK STATE	.1	12	33.3	33.3	33.3	33.3	25.0	58.3	16.7
LANGSTON U	.1	25	24.0	32.0	28.0	40.0	24.0	56.0	20.0
NORTHEASTERN OK ST	.1	17	23.5	41.2	23.5	11.8	11.8	58.8	29.4
NORTHWESTERN OK ST		8	25.0	37.5	12.5	37.5	12.5	62.5	25.0

* 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-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
OK BAPTIST		9	22.2	44.4	33.3	33.3	22.2	55.6	22.2
OK CHRISTIAN COLL		6		16.7				83.3	16.7
OK CITY U		5	40.0	40.0	40.0	40.0	40.0	60.0	
OK ST U	.2	46	45.7	45.7	34.8	41.3	26.1	34.8	39.1
SOUTHEASTERN OK STATE		6	16.7	16.7				83.3	16.7
SOUTHWESTERN OK STATE	.1	12	25.0	25.0	25.0	33.3	8.3	58.3	33.3
U OF OK-NORMAN	.2	35	40.0	34.3	37.1	34.3	14.3	42.9	42.9
U OF TULSA	.1	16	43.8	37.5	37.5	31.3	18.8	43.8	37.5
Oregon									
LINFIELD COLL		5	40.0	60.0	60.0	40.0	40.0	40.0	20.0
OREGON STATE	.1	21	42.9	42.9	61.9	33.3	23.8	38.1	38.1
PORTLAND STATE	.2	52	42.3	38.5	57.7	50.0	28.8	36.5	34.6
SOUTHERN OR STATE		5	40.0	80.0	20.0	60.0	20.0	20.0	60.0
U OF OREGON	.1	25	28.0	24.0	36.0	32.0	12.0	56.0	32.0
U OF PORTLAND		7	28.6	14.3	42.9	14.3	14.3	57.1	28.6
Pennsylvania									
ALBRIGHT COLL		6	16.7	16.7		16.7		83.3	16.7
BLOOMSBURG U	.1	14		7.1		7.1		92.9	7.1
BUCKNELL U	.1	27	33.3	29.6	25.9	7.4	14.8	48.1	37.0
CALIFORNIA U		5	20.0	40.0	20.0	40.0		40.0	60.0
CLARION U OF PA	.1	15	20.0	26.7	13.3	20.0	6.7	60.0	33.3
DE VLY COLL SCI & AGR		5		20.0		20.0		60.0	40.0
DREXEL	.2	52	7.7	19.2	17.3	21.2	3.8	69.2	26.9
DUQUESNE	.1	19	21.1	26.3	15.8	10.5		57.9	42.1
ELIZABETHTOWN COLL		7	28.6	28.6	42.9	42.9	28.6	42.9	28.6
FRANKLIN & MARSHALL		10	50.0	40.0	40.0	30.0	30.0	30.0	40.0
GANNON U		6	16.7	33.3	16.7	33.3	16.7	50.0	33.3
GENEVA COLL		5		20.0				80.0	20.0
INDIANA U OF PA	.2	37	24.3	18.9	8.1	8.1		62.2	37.8
KINGS COLL		6	16.7	16.7	16.7	16.7		33.3	66.7
KUTZTOWN U OF PA	.1	13	30.8	30.8	23.1	23.1	15.4	61.5	23.1
LA ROCHE COLL		5						100.0	
LA SALLE COLL	.2	46	19.6	23.9	19.6	19.6	4.3	58.7	37.0
LEBANON VALLEY COLL		5	20.0	20.0	20.0	20.0	20.0	80.0	
LEHIGH U	.2	41	19.5	31.7	29.3	22.0	9.8	41.5	48.8
MARYWOOD COLL	.1	13	7.7	38.5	7.7	30.8	7.7	61.5	30.8
MILLERSVILLE U		5	40.0	20.0	20.0	20.0	20.0	60.0	20.0
MORAVIAN COLL		6	16.7	16.7				66.7	33.3
MUHLENBERG COLL		11	36.4	36.4	18.2	18.2	18.2	54.5	27.3
PA ST U-BEHREND	.1	15	13.3	13.3	26.7	26.7	6.7	66.7	26.7
PA ST U-CAPITOL	.1	18	11.1	11.1	5.6	5.6	5.6	88.9	5.6
PA ST U-U PARK	.5	119	39.5	49.6	21.0	18.5	10.1	42.0	47.9
PHILA TEXTILE & SCI	.1	20	5.0	20.0		35.0		60.0	40.0
POINT PARK COLL		5	20.0		20.0	20.0		80.0	20.0

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

REPORT NUMBER 12-A

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ROBERT MORRIS COLL	.2	44	18.2	20.5	20.5	20.5	6.8	65.9	27.3
SHIPPENSBURG U OF PA	.1	16	37.5	31.3	43.8	12.5		25.0	75.0
ST JOSEPHS COLL	.1	33	18.2	30.3	12.1	24.2	9.1	63.6	27.3
ST VINCENT COLL		7	28.6	28.6	28.6	28.6	28.6	71.4	
SUSQUEHANNA U		7		14.3				85.7	14.3
TEMPLE	.3	60	20.0	25.0	15.0	18.3	6.7	65.0	28.3
U OF PA	.2	55	54.5	58.2	56.4	50.9	41.8	20.0	38.2
U OF PITTSBURGH	.2	48	10.4	18.8	16.7	20.8	6.3	70.8	22.9
U OF SCRANTON	.1	27	7.4	22.2	25.9	3.7		66.7	33.3
URSINUS COLL		7		14.3	28.6	14.3		71.4	28.6
VILLANOVA	.6	126	31.0	41.3	23.8	19.0	11.1	46.0	42.9
WEST CHESTER U OF PA	.1	27	22.2	40.7	29.6	29.6	11.1	48.1	40.7
WIDENER U	.1	31	9.7	19.4	12.9	22.6		61.3	38.7
WILKES COLL		6	16.7	16.7	16.7			83.3	16.7
YORK COLL OF PA		11	18.2	18.2	27.3	18.2	18.2	72.7	9.1
Puerto Rico									
CATHOLIC U OF PR	.1	14				7.1		92.9	7.1
CAYEY U COLL-PR	.1	25		8.0	8.0			88.0	12.0
INTER AMER-HATO REY	.1	32		3.1	3.1			96.9	3.1
INTER AMER-SAN GERMN		7						100.0	
SACRED HEART COLL		6			16.7			83.3	16.7
U OF PR-MAYAGUEZ	.2	35	17.1	22.9	20.0	11.4	8.6	71.4	20.0
U OF PR-RIO PIEDRAS	.6	127	13.4	22.0	19.7	15.7	11.0	73.2	15.7
Rhode Island									
BRYANT COLL	.3	71	25.4	36.6	25.4	16.9	9.9	59.2	31.0
JOHNSON & WALES U		11				9.1		90.9	9.1
PROVIDENCE COLL	.1	20	50.0	60.0	35.0	35.0	25.0	25.0	50.0
RHODE ISLAND COLLEGE	.1	12	25.0	33.3	16.7	16.7	16.7	58.3	25.0
U OF RHODE ISLAND	.1	22	18.2	22.7	31.8	27.3	13.6	68.2	18.2
South Carolina									
BOB JONES U	.1	12	25.0	16.7	16.7	16.7		66.7	33.3
CHARLESTON COLL	.1	15	26.7	40.0	26.7	20.0	20.0	60.0	20.0
CLEMSON	.2	47	17.0	19.1	12.8	14.9	4.3	68.1	27.7
COLUMBIA COLL		5	20.0	20.0	20.0	20.0	20.0	80.0	
FURMAN		11	63.6	45.5	63.6	45.5	27.3	27.3	45.5
LANDER COLL		6	16.7	50.0	16.7			50.0	50.0
PRESBYTERIAN COLL		7			28.6	28.6		57.1	42.9
SC STATE		9	33.3	33.3	22.2	22.2	11.1	55.6	33.3
THE CITADEL		6	16.7	16.7				83.3	16.7
U OF SC-COASTAL		9	11.1	33.3	22.2	11.1		66.7	33.3
U OF SC-COLUMBIA	.2	45	24.4	15.6	17.8	11.1	6.7	68.9	24.4
U OF SC-SPARTANBURG		9	33.3	22.2	22.2	44.4	11.1	55.6	33.3
WINTHROP COLL	.1	14	21.4	21.4	28.6	21.4	14.3	71.4	14.3
WOOFORD COLL		10	40.0	10.0	20.0	10.0	10.0	60.0	30.0

* 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-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
South Dakota									
BLACK HILLS STATE		5	20.0			20.0		80.0	20.0
NATL COLL OF BUS		5	20.0					80.0	20.0
NORTHERN STATE		5	20.0			40.0		60.0	40.0
U OF SD	.1	13	23.1	23.1	23.1	23.1	7.7	53.8	38.5
Tennessee									
AUSTIN PEAY STATE		6	83.3	50.0	66.7	50.0	16.7		83.3
BELMONT COLL		5	40.0	20.0	20.0			60.0	40.0
CHRISTIAN BROS COLL		6	16.7	16.7	16.7	16.7	16.7	83.3	
DAVID LIPSCOMB COLL		9	33.3	11.1	11.1	11.1	11.1	66.7	22.2
EAST TENN STATE		5	20.0	40.0	20.0	20.0	20.0	60.0	20.0
FREED-HARDEMAN COLL		7				14.3		85.7	14.3
MEMPHIS STATE	.1	32	28.1	21.9	18.8	15.6	9.4	65.6	25.0
MIDDLE TENN STATE	.1	15	40.0	13.3	40.0	20.0	13.3	46.7	40.0
TENN STATE		5	20.0	20.0	20.0			80.0	20.0
U OF TN-CHATTANOOGA	.1	16	37.5	18.8	25.0	25.0	12.5	56.3	31.3
U OF TN-KNOXVILLE	.1	13	61.5	46.2	46.2	53.8	46.2	30.8	23.1
Texas									
ABILENE CHRISTIAN		5	40.0	60.0	20.0	40.0		20.0	80.0
ANGELO STATE	.1	12	25.0	25.0	25.0	16.7	16.7	75.0	8.3
BAYLOR	.2	35	31.4	25.7	34.3	20.0	8.6	48.6	42.9
CORPUS CHRISTI STATE U	.1	16	18.8	37.5	37.5	31.3	18.8	56.3	25.0
LAREDO STATE		7	14.3	14.3	14.3			85.7	14.3
MIDWESTERN STATE		9	11.1	33.3	22.2	22.2		44.4	55.6
PAN AMERICAN U		8	12.5	12.5	12.5	12.5	12.5	87.5	
SAM HOUSTON STATE	.1	15	20.0	20.0	6.7	26.7		73.3	26.7
SOUTHERN METHODIST	.1	22	36.4	31.8	36.4	31.8	18.2	45.5	36.4
SOUTHWEST TEX STATE	.2	44	9.1	25.0	11.4	20.5	4.5	68.2	27.3
SOUTHWESTERN U		8	12.5	12.5		37.5		50.0	50.0
ST EDWARDS U		9	11.1	33.3	33.3	22.2		66.7	33.3
ST MARYS U-SAN ANTONIO	.1	19	15.8	10.5	15.8	15.8	10.5	84.2	5.3
STEPHEN F AUSTIN STATE	.1	20	20.0	25.0	25.0	30.0	15.0	65.0	20.0
TARLETON STATE		9		11.1	11.1			77.8	22.2
TEX A&I-KINGSVILLE		5						100.0	
TEX A&M	.3	64	28.1	32.8	35.9	31.3	21.9	53.1	25.0
TEX CHRISTIAN		7	28.6	28.6	42.9	28.6	28.6	57.1	14.3
TEX TECH	.1	16	12.5	18.8	18.8	18.8	6.3	68.8	25.0
TRINITY U	.1	13	46.2	53.8	46.2	38.5	30.8	30.8	38.5
U OF HOUSTON		11	63.6	45.5	63.6	45.5	36.4	27.3	36.4
U OF HOUSTON CLEAR LAKE		9	11.1		11.1			88.9	11.1
U OF HOUSTON-VICTORIA	.1	13	7.7	23.1	7.7	15.4		69.2	30.8
U OF NORTH TEXAS	.1	20	15.0	20.0	20.0	10.0		70.0	30.0
U OF TEX-ARLINGTON	.2	54	38.9	25.9	40.7	38.9	16.7	48.1	35.2
U OF TEX-AUSTIN	.3	65	38.5	36.9	40.0	33.8	20.0	43.1	36.9

* 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.

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF TEX-DALLAS	.1	22	27.3	31.8	40.9	40.9	13.6	31.8	54.5
U OF TEX-EL PASO	.1	15	13.3	26.7	33.3	13.3	20.0	60.0	20.0
U OF TEX-SAN ANTONIO	.2	40	25.0	32.5	30.0	30.0	12.5	57.5	30.0
U OF TEX-TYLER	.1	13	15.4	23.1	30.8	46.2	15.4	46.2	38.5
Utah									
BRIGHAM YOUNG	.1	15	46.7	40.0	53.3	46.7	33.3	40.0	26.7
U OF UTAH	.1	13	30.8	23.1	15.4	30.8	7.7	53.8	38.5
UTAH STATE		6	16.7	16.7	33.3	33.3	16.7	66.7	16.7
Vermont									
CHAMPLAIN COLLEGE		5			20.0			80.0	20.0
ST MICHAELS COLL		8	12.5	12.5			12.5	87.5	
U OF VT	.1	15	40.0	13.3	26.7	33.3	6.7	46.7	46.7
Virginia									
AVERETT COLL		8	12.5	12.5				87.5	12.5
CHRISTOPHER NEWPORT	.1	25	24.0	32.0	40.0	28.0	20.0	60.0	20.0
COLL OF WILLIAM & MARY	.1	16	43.8	68.8	50.0	37.5	25.0	25.0	50.0
GEORGE MASON U	.3	64	42.2	39.1	26.6	25.0	15.6	45.3	39.1
HAMPTON U	.1	19	10.5	15.8	5.3			78.9	21.1
JAMES MADISON U	.2	52	48.1	48.1	53.8	42.3	30.8	38.5	30.8
MARYMOUNT U		6		33.3		16.7		66.7	33.3
OLD DOMINION U	.1	29	37.9	27.6	37.9	37.9	20.7	48.3	31.0
RADFORD U	.1	22	4.5	13.6				81.8	18.2
ROANOKE COLL		7	28.6	42.9	42.9			42.9	57.1
U OF RICHMOND		5	40.0	40.0	40.0	40.0	20.0	40.0	40.0
U OF VA	.3	66	56.1	50.0	40.9	22.7	19.7	33.3	47.0
VA COMMONWEALTH U	.2	35	20.0	28.6	22.9	31.4	14.3	60.0	25.7
VA POLY TECH	.3	57	49.1	29.8	42.1	38.6	15.8	36.8	47.4
VA STATE		8			12.5	25.0		75.0	25.0
WASHINGTON & LEE		5	60.0	20.0	40.0	40.0		20.0	80.0
Washington									
CENTRAL WASH STATE	.3	67	35.8	40.3	44.8	52.2	23.9	38.8	37.3
CITY U	.1	14	14.3	21.4	64.3	57.1	7.1	28.6	64.3
EASTERN WASH STATE	.1	24	50.0	62.5	41.7	54.2	37.5	25.0	37.5
GONZAGA U		5	80.0	40.0	40.0	40.0		20.0	80.0
PACIFIC LUTHERAN	.1	12	41.7	33.3	33.3	41.7	25.0	50.0	25.0
SEATTLE PACIFIC COLL		7	42.9	28.6	28.6	28.6	28.6	57.1	14.3
SEATTLE U	.1	22	36.4	31.8	40.9	36.4	27.3	50.0	22.7
ST MARTINS COLL		8	50.0	37.5	50.0	37.5	25.0	50.0	25.0
U OF PUGET SOUND		9	33.3	11.1	44.4	44.4		33.3	66.7
U OF WASH	.3	77	41.6	39.0	63.6	42.9	27.3	28.6	44.2
WALLA WALLA COLL		5		20.0				80.0	20.0
WASH STATE	.2	45	22.2	20.0	15.6	20.0	11.1	71.1	17.8
WESTERN WASH STATE	.1	23	47.8	60.9	47.8	56.5	39.1	21.7	39.1
West Virginia									
CONCORD COLL		7	57.1	42.9	71.4	42.9	42.9	28.6	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-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
FAIRMONT STATE		8	12.5	12.5	12.5	12.5	12.5	87.5	
MARSHALL U		11		9.1		9.1		90.9	9.1
SHEPHERD COLL		6	16.7	50.0	16.7	16.7		50.0	50.0
W VA INST TECH		9	22.2	22.2	11.1	11.1	11.1	66.7	22.2
W VA STATE		11	27.3	9.1	27.3	9.1	9.1	54.5	36.4
W VA U	.2	49	28.6	26.5	20.4	20.4	10.2	57.1	32.7
Wisconsin									
CARROLL COLL		11	45.5	45.5	63.6	72.7	36.4	27.3	36.4
CARTHAGE COLL		5	80.0	80.0	80.0	80.0	40.0		60.0
LAKELAND COLL	.1	32	21.9	21.9	34.4	28.1	12.5	59.4	28.1
MARQUETTE U	.2	48	45.8	45.8	43.8	41.7	25.0	29.2	45.8
MT MARY COLL		7	71.4	71.4	71.4	71.4	57.1	14.3	28.6
ST NORBERT COLL		11	27.3	36.4	27.3	36.4	27.3	63.6	9.1
U OF WI-EAU CLAIRE	.2	56	50.0	44.6	46.4	53.6	26.8	30.4	42.9
U OF WI-LA CROSSE	.2	40	50.0	67.5	62.5	57.5	40.0	22.5	37.5
U OF WI-MADISON	.4	92	56.5	69.6	59.8	55.4	41.3	21.7	37.0
U OF WI-MILWAUKEE	.3	77	39.0	40.3	63.6	51.9	26.0	28.6	45.5
U OF WI-OSHKOSH	.2	37	40.5	62.2	56.8	56.8	32.4	21.6	45.9
U OF WI-PARKSIDE		10	40.0	40.0	60.0	50.0	20.0	30.0	50.0
U OF WI-PLATTEVILLE		7	57.1	57.1	42.9	57.1	42.9	28.6	28.6
U OF WI-RIVER FALLS		8	50.0	37.5	37.5	37.5	25.0	37.5	37.5
U OF WI-STEVENS PT		11	36.4	36.4	63.6	63.6	27.3	27.3	45.5
U OF WI-SUPERIOR		6	16.7		33.3	33.3		66.7	33.3
U OF WI-WHITEWATER	.3	59	50.8	55.9	54.2	61.0	30.5	22.0	47.5
SCHOOLS WITH FEWER THAN FIVE	3.5	789	18.3	21.4	20.3	19.3	10.8	66.4	22.8
SCHOOLS OUTSIDE THE U.S.	2.9	649	35.6	32.7	42.1	32.7	23.4	46.2	30.4
SCHOOLS NOT RECORDED	19.6	4,417	24.9	27.5	24.8	22.6	9.8	55.8	34.4
TOTALS	100.0	22,576	26.7	30.5	27.4	26.0	14.2	54.3	31.5

* 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-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
ALABAMA A & M	.2	8						100.0	
ATHENS STATE COLL	.9	29		3.4	3.4	3.4		89.7	10.3
AUBURN U-AUBURN	1.8	59	23.7	22.0	22.0	23.7	8.5	64.4	27.1
AUBURN U-MONTGOMERY	.8	25	12.0	12.0	24.0	20.0	4.0	68.0	28.0
BIRMINGHAM SOUTHERN	.5	17	5.9	5.9	11.8	17.6	5.9	82.4	11.8
HUNTINGDON COLL	.2	5	20.0	20.0	20.0	20.0	20.0	80.0	
JACKSONVILLE STATE	.4	13	7.7	15.4	15.4	15.4	7.7	69.2	23.1
NORTH ALABAMA U	.7	24		4.2	4.2	4.2		95.8	4.2
SAMFORD U	.4	12	8.3	8.3	8.3			83.3	16.7
TROY ST-DOTHAN	.6	21				4.8		95.2	4.8
TROY ST-MONTGOMERY	.3	10	10.0	20.0	10.0			80.0	20.0
TROY ST-TROY	.6	20			10.0			90.0	10.0
TUSKEGEE INSTITUTE	.2	7	14.3	14.3	14.3	14.3	14.3	85.7	
U OF AL-BIRMINGHAM	1.8	59	16.9	13.6	11.9	13.6	6.8	76.3	16.9
U OF AL-HUNTSVILLE	.5	17	11.8	5.9		5.9		88.2	11.8
U OF AL-UNIVERSITY	1.8	61	23.0	27.9	16.4	19.7	6.6	62.3	31.1
U OF MONTEVALLO	.2	5				20.0		80.0	20.0
U OF SO ALABAMA	.8	25	24.0	20.0	16.0	24.0	12.0	64.0	24.0
Arizona									
AMER GRAD SC OF MGMT	.2	5	60.0	80.0	60.0	60.0	80.0	20.0	
ARIZONA STATE	.5	18	50.0	55.6	44.4	27.8	16.7	27.8	55.6
California									
CAL ST U-FULLERTON	.2	5	20.0	40.0	80.0	60.0			100.0
GOLDEN GATE	.2	7	42.9	71.4	28.6	57.1	28.6	28.6	42.9
NATIONAL	.2	5	60.0	60.0	60.0	60.0	60.0	40.0	
SAN DIEGO STATE	.2	6	100.0	83.3	83.3	83.3	83.3		16.7
SAN FRANCISCO STATE	.3	11	36.4	36.4	45.5	18.2	36.4	36.4	27.3
SAN JOSE STATE	.4	12	58.3	58.3	50.0	41.7	50.0	25.0	25.0
U OF CAL-LOS ANGELES	.3	11	36.4	45.5	54.5	63.6	54.5	36.4	9.1
U OF SOUTHERN CAL	.7	23	34.8	60.9	56.5	65.2	47.8	17.4	34.8
Colorado									
U OF CO-BOULDER	.2	6	83.3	83.3	83.3	83.3	83.3	16.7	
U OF DENVER	.3	11	27.3	27.3	27.3	36.4	18.2	45.5	36.4
Connecticut									
CENTRAL CONN ST U	.2	6	33.3	33.3	83.3	83.3	50.0	16.7	33.3
U OF CONN	.4	13	53.8	53.8	53.8	38.5	38.5	38.5	23.1
U OF HARTFORD	.7	22	54.5	27.3	40.9	36.4	13.6	31.8	54.5
Delaware									
U OF DELAWARE	.2	6	50.0	50.0	66.7	50.0	33.3	16.7	50.0
District of Columbia									
GEORGE WASHINGTON	.5	15	46.7	60.0	53.3	46.7	33.3	33.3	33.3
Florida									
FL ATLANTIC U	.2	8	87.5	62.5	87.5	62.5	50.0	12.5	37.5

* 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-B

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < P E R C E N T P A S S I N G > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
FL INTERNATIONAL	.8	25	32.0	44.0	72.0	56.0	16.0	12.0	72.0
FL STATE	.5	15	46.7	53.3	53.3	46.7	26.7	26.7	46.7
NOVA	.2	6	16.7	16.7	33.3	33.3		66.7	33.3
STETSON U	.4	12	66.7	66.7	50.0	58.3	41.7	25.0	33.3
U OF CENTRAL FL	.7	22	68.2	68.2	81.8	72.7	50.0	4.5	45.5
U OF FLORIDA	1.5	51	70.6	66.7	72.5	76.5	49.0	9.8	41.2
U OF MIAMI	.5	15	66.7	80.0	46.7	66.7	40.0	6.7	53.3
U OF NORTH FL	.2	6	83.3	66.7	83.3	83.3	66.7	16.7	16.7
U OF SO FLORIDA	.5	18	83.3	88.9	83.3	72.2	61.1	5.6	33.3
U OF WEST FLORIDA	.4	12	58.3	66.7	50.0	50.0	41.7	33.3	25.0
Georgia									
GA STATE	.9	29	48.3	51.7	55.2	58.6	37.9	31.0	31.0
U OF GEORGIA	.4	12	41.7	41.7	50.0	41.7	8.3	25.0	66.7
Illinois									
DEPAUL	.9	31	67.7	45.2	45.2	61.3	22.6	19.4	58.1
ROSARY COLL	.2	5	40.0	40.0	40.0	20.0	20.0	60.0	20.0
U OF IL-CHICAGO	.3	11	63.6	54.5	90.9	81.8	54.5	9.1	36.4
U OF IL-URBANA	.3	9	77.8	44.4	55.6	77.8	33.3	22.2	44.4
Indiana									
IN U-BLOOMINGTON	.2	6	66.7	50.0	50.0	66.7	50.0	33.3	16.7
PURDUE U-MAIN CAMPUS	.2	7	71.4	42.9	71.4	57.1	28.6	14.3	57.1
U OF NOTRE DAME	.3	9	11.1	22.2	11.1	22.2	11.1	77.8	11.1
Iowa									
U OF IOWA	.3	11	72.7	63.6	72.7	63.6	54.5	18.2	27.3
Kansas									
KANSAS STATE	.4	12	58.3	41.7	83.3	75.0	33.3	16.7	50.0
U OF KANSAS	.4	13	30.8	53.8	46.2	69.2	30.8	15.4	53.8
WICHITA STATE	.2	5	60.0	60.0	60.0	60.0	60.0	40.0	
Kentucky									
U OF KENTUCKY	.2	8	25.0	50.0	25.0	25.0	12.5	37.5	50.0
Louisiana									
LA ST U-A&M	.2	6	33.3	50.0	33.3	33.3		50.0	50.0
LA TECH	.2	6	66.7	33.3	66.7	66.7	33.3	33.3	33.3
Maryland									
U OF MD-COLLEGE PARK	.5	18	55.6	50.0	50.0	50.0	44.4	38.9	16.7
Massachusetts									
BENTLEY COLL	1.2	39	38.5	38.5	43.6	38.5	17.9	38.5	43.6
BOSTON U	.7	22	36.4	13.6	40.9	36.4	13.6	54.5	31.8
NORTHEASTERN U	2.0	67	47.8	38.8	58.2	29.9	16.4	35.8	47.8
Michigan									
EASTERN MICH	.3	10	70.0	30.0	70.0	30.0	20.0	30.0	50.0
MICHIGAN STATE	.9	31	54.8	61.3	67.7	71.0	45.2	22.6	32.3
OAKLAND U	.2	5	20.0	40.0	20.0	60.0		20.0	80.0
U OF MI-ANN ARBOR	.5	18	72.2	83.3	94.4	83.3	61.1		38.9

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

REPORT NUMBER 12-B

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WALSH COLLEGE	.7	24	70.8	58.3	70.8	75.0	45.8	12.5	41.7
WAYNE STATE	.3	11	36.4	54.5	36.4	45.5	18.2	27.3	54.5
WESTERN MI U	.2	8	50.0	37.5	37.5	37.5	25.0	37.5	37.5
Minnesota									
U OF MN-MNPLS	.5	15	60.0	80.0	73.3	73.3	40.0	6.7	53.3
Mississippi									
MS ST U	.5	17	23.5	11.8	11.8	17.6	5.9	64.7	29.4
U OF MS	.6	21	42.9	42.9	23.8	33.3	9.5	42.9	47.6
U OF SOUTHERN MS	.3	11	36.4	36.4	27.3	27.3	27.3	63.6	9.1
Missouri									
U OF MO-COLUMBIA	.2	7	57.1	85.7	57.1	71.4	57.1		42.9
U OF MO-ST LOUIS	.2	6	50.0	50.0	83.3	83.3	33.3	16.7	50.0
New Jersey									
FARLGH DCKSN-MADISON	.3	11	27.3	27.3	9.1	18.2	9.1	72.7	18.2
FARLGH DCKSN-RTHFD	.2	8	12.5	12.5	25.0	25.0	12.5	75.0	12.5
MONTCLAIR STATE	.2	5	20.0	20.0			20.0	80.0	
RUTGERS U-NEWARK	.9	29	55.2	72.4	34.5	55.2	27.6	13.8	58.6
SETON HALL	.2	5	20.0	40.0	20.0	60.0	20.0	40.0	40.0
New York									
CORNELL	.2	5	40.0	60.0	40.0	20.0	20.0	20.0	60.0
CUNY BERNARD BARUCH	.8	28	50.0	57.1	60.7	50.0	71.4	17.9	10.7
FORDHAM	.4	14		35.7	21.4	42.9	21.4	50.0	28.6
HOFSTRA	.4	12	41.7	58.3	41.7	41.7	33.3	16.7	50.0
L I U-CW POST	.5	18	11.1	27.8	38.9	38.9	27.8	44.4	27.8
NEW YORK U	1.2	41	56.1	61.0	48.8	34.1	36.6	14.6	48.8
PACE U-NY	.3	9	33.3	22.2	44.4	22.2	22.2	44.4	33.3
PACE U-WHITE PLAINS	.4	12	41.7	25.0	25.0	33.3	25.0	50.0	25.0
SIENA COLL	.2	5	40.0	60.0	60.0	20.0	20.0	40.0	40.0
ST JOHNS	.5	15	40.0	20.0	26.7	33.3	33.3	40.0	26.7
SUNY AT ALBANY	.3	10	40.0	80.0	40.0	40.0	30.0	10.0	60.0
SUNY AT BINGHAMTON	.2	6	33.3	33.3	16.7	66.7	16.7	16.7	66.7
SUNY AT BUFFALO	.2	5	60.0	60.0	60.0	80.0	40.0		60.0
SYRACUSE	.2	5	60.0	40.0	40.0	40.0	20.0	20.0	60.0
U OF ROCHESTER	.2	5	100.0	100.0	40.0	60.0	40.0		60.0
North Carolina									
U OF NC-CHAPEL HILL	1.4	45	48.9	48.9	64.4	48.9	31.1	24.4	44.4
Ohio									
CASE WESTERN RESERVE	.3	9	33.3	55.6	88.9	77.8	33.3		66.7
CLEVELAND STATE	.3	10	30.0	20.0	30.0	20.0	10.0	60.0	30.0
KENT STATE	.2	5	20.0	60.0	80.0	100.0	20.0		80.0
MIAMI U	.2	6	50.0	66.7	33.3	66.7	50.0	16.7	33.3
OHIO STATE	.3	10	70.0	70.0	90.0	70.0	50.0		50.0
U OF TOLEDO	.2	7	28.6	28.6	42.9	57.1	28.6	42.9	28.6
Oklahoma									
OK CITY U	.2	5	20.0	40.0	40.0			40.0	60.0

* 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-B

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
OK ST U	.5	15	53.3	66.7	60.0	60.0	26.7	13.3	60.0
U OF OK-NORMAN	.3	9	44.4	66.7	66.7	55.6	44.4	33.3	22.2
Oregon									
PORTLAND STATE	.2	5	40.0	60.0	60.0	80.0	40.0	20.0	40.0
Pennsylvania									
DREXEL	.4	13	15.4	23.1	46.2	30.8	7.7	38.5	53.8
LA SALLE COLL	.2	7	28.6	28.6	28.6	28.6	14.3	42.9	42.9
ROBERT MORRIS COLL	.3	9	44.4	55.6	22.2	55.6	22.2	44.4	33.3
ST JOSEPHS COLL	.2	5	40.0	40.0	20.0	60.0	20.0	40.0	40.0
TEMPLE	.2	7	57.1	71.4	42.9	71.4	28.6	14.3	57.1
U OF PA	.2	5	40.0	80.0	80.0	60.0	40.0	20.0	40.0
U OF PITTSBURGH	.5	15	33.3	26.7	26.7	33.3	6.7	46.7	46.7
WIDENER U	.2	6			16.7	16.7		83.3	16.7
Puerto Rico									
INTER AMER-HATO REY	.2	5						100.0	
U OF PR-MAYAGUEZ	.2	6			16.7			83.3	16.7
U OF PR-RIO PIEDRAS	.2	5						100.0	
Rhode Island									
BRYANT COLL	.2	7	14.3	28.6	14.3	28.6	14.3	71.4	14.3
South Carolina									
CLEMSON	.3	9	22.2	33.3	33.3	33.3	22.2	55.6	22.2
U OF SC-COLUMBIA	.4	13	38.5	46.2	53.8	61.5	38.5	30.8	30.8
South Dakota									
U OF SD	.2	6				16.7		83.3	16.7
Tennessee									
MEMPHIS STATE	.2	7	28.6	42.9	28.6	42.9		42.9	57.1
U OF TN-KNOXVILLE	1.1	35	42.9	45.7	31.4	34.3	14.3	40.0	45.7
Texas									
BAYLOR	.2	6	50.0	50.0	50.0	66.7	33.3	33.3	33.3
RICE	.2	5	80.0	100.0	100.0	80.0	80.0		20.0
TEX A&M	.3	10	20.0	70.0	70.0	60.0	20.0	20.0	60.0
TEX TECH	.2	5	80.0	80.0	60.0	80.0	60.0	20.0	20.0
U OF NORTH TEXAS	.5	17	47.1	64.7	41.2	47.1	23.5	29.4	47.1
U OF TEX-ARLINGTON	.4	14	71.4	64.3	85.7	71.4	42.9	7.1	50.0
U OF TEX-AUSTIN	1.2	40	55.0	62.5	62.5	57.5	55.0	25.0	20.0
U OF TEX-DALLAS	.4	12	33.3	66.7	50.0	66.7	25.0	16.7	58.3
U OF TEX-SAN ANTONIO	.3	9	55.6	66.7	55.6	66.7	44.4	22.2	33.3
Utah									
BRIGHAM YOUNG	1.8	58	53.4	58.6	53.4	58.6	29.3	20.7	50.0
U OF UTAH	.8	27	63.0	37.0	51.9	37.0	22.2	25.9	51.9
UTAH STATE	.7	22	45.5	45.5	63.6	59.1	27.3	18.2	54.5
WEBER STATE	.4	12	33.3	25.0	25.0	25.0	8.3	50.0	41.7
Virginia									
GEORGE MASON U	.3	9	55.6	44.4	22.2	44.4		11.1	88.9

REPORT NUMBER 12-B

* 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.

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
OLD DOMINION U	.2	5	60.0	60.0	60.0	60.0	40.0	20.0	40.0
U OF VA	.6	19	73.7	63.2	68.4	47.4	36.8	15.8	47.4
VA POLY TECH	.2	8	50.0	50.0	62.5	37.5	37.5	37.5	25.0
Washington									
SEATTLE U	.2	8	87.5	62.5	75.0	62.5	37.5	12.5	50.0
U OF WASH	.6	21	33.3	42.9	61.9	76.2	33.3	19.0	47.6
West Virginia									
MARSHALL U	.2	6	66.7	66.7	33.3	50.0	33.3	33.3	33.3
W VA U	.2	5	20.0	40.0		20.0		60.0	40.0
Wisconsin									
U OF WI-MADISON	.2	7	57.1	85.7	57.1	71.4	42.9	14.3	42.9
U OF WI-MILWAUKEE	.3	11	27.3	45.5	54.5	72.7	18.2	18.2	63.6
U OF WI-WHITEWATER	.3	11	36.4	54.5	72.7	54.5	36.4	18.2	45.5
SCHOOLS WITH FEWER THAN FIVE	22.7	752	35.0	41.5	36.4	38.4	21.9	44.0	34.0
SCHOOLS OUTSIDE THE U.S.	5.8	193	24.9	29.5	42.0	29.0	15.0	49.2	35.8
SCHOOLS NOT RECORDED	5.6	184	32.6	35.3	37.5	39.7	23.9	45.7	30.4
TOTALS	100.0	3,309	38.4	41.7	42.0	41.3	24.4	40.0	35.7

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

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

REPORT NUMBER 12-B

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
ATHENS STATE COLL		16	12.5	6.3	18.8	25.0	12.5	62.5	25.0
AUBURN U-AUBURN	.3	99	23.2	25.3	34.3	29.3	29.3	33.3	37.4
AUBURN U-MONTGOMERY	.1	26	38.5	30.8	34.6	23.1	30.8	26.9	42.3
BIRMINGHAM SOUTHERN		15		26.7	6.7	13.3	20.0	60.0	20.0
JACKSONVILLE STATE	.1	33	18.2	21.2	27.3	27.3	24.2	36.4	39.4
LIVINGSTON U		6		33.3	16.7	16.7		50.0	50.0
NORTH ALABAMA U	.1	36	13.9	25.0	25.0	25.0	25.0	33.3	41.7
OAKWOOD COLL		13	23.1	23.1	7.7	7.7	15.4	46.2	38.5
SAMFORD U		17	35.3	35.3	29.4	17.6	17.6	35.3	47.1
SPRING HILL COLL		5	40.0	60.0	20.0	40.0	20.0	20.0	60.0
TROY ST-DOTHAN		17	11.8	5.9	17.6		11.8	70.6	17.6
TROY ST-MONTGOMERY		5	20.0	60.0		40.0	40.0	20.0	40.0
TROY ST-TROY	.1	42	23.8	23.8	11.9	4.8	14.3	61.9	23.8
TUSKEGEE INSTITUTE		7	14.3	28.6	14.3		28.6	57.1	14.3
U OF AL-BIRMINGHAM	.1	53	13.2	13.2	15.1	11.3	9.4	64.2	26.4
U OF AL-HUNTSVILLE		19	15.8	5.3	26.3	15.8	26.3	57.9	15.8
U OF AL-UNIVERSITY	.3	101	34.7	24.8	21.8	21.8	27.7	33.7	38.6
U OF MONTEVALLO		12	25.0	33.3	25.0	41.7	25.0	25.0	50.0
U OF SO ALABAMA	.1	35	28.6	31.4	40.0	34.3	25.7	25.7	48.6
Alaska									
U OF ALASKA ANCHORAGE	.1	23	21.7	21.7	8.7	13.0	8.7	56.5	34.8
U OF ALASKA FAIRBANKS		19	26.3	31.6	15.8	10.5	36.8	47.4	15.8
Arizona									
ARIZONA STATE	.6	210	26.7	29.0	25.7	22.4	40.5	28.1	31.4
DEVRY INSTI		6	16.7	16.7	33.3			33.3	66.7
GRAND CANYON COLL		5	20.0	20.0	40.0	20.0	20.0	60.0	20.0
NORTHERN ARIZ U	.1	29	31.0	13.8	31.0	31.0	34.5	27.6	37.9
U OF ARIZONA	.2	78	21.8	28.2	21.8	23.1	37.2	35.9	26.9
Arkansas									
ARKANSAS STATE	.1	56	21.4	30.4	17.9	33.9	12.5	41.1	46.4
ARKANSAS TECH U	.1	28	17.9	17.9	17.9	25.0	21.4	50.0	28.6
COLL OF THE OZARKS		5	60.0	40.0	20.0		20.0	40.0	40.0
HARDING COLL	.1	39	23.1	25.6	12.8	15.4	17.9	56.4	25.6
HENDERSON ST U		12	8.3		16.7	33.3	16.7	50.0	33.3
HENDRIX COLL		14	21.4	64.3	35.7	14.3	42.9	28.6	28.6
OUACHITA BAPTIST		8	12.5	12.5		12.5	12.5	62.5	25.0
SOUTHERN ARKANSAS U		9	33.3	55.6	22.2		22.2	33.3	44.4
U OF AR-FAYETTEVILLE	.1	56	19.6	30.4	25.0	28.6	32.1	35.7	32.1
U OF AR-LITTLE ROCK	.1	50	28.0	36.0	24.0	26.0	26.0	30.0	44.0
U OF AR-MONTICELLO		11	18.2	36.4	9.1	18.2	9.1	54.5	36.4
U OF CENTRAL AR	.1	48	16.7	33.3	16.7	12.5	22.9	39.6	37.5
California									
ARMSTRONG COLL		5	40.0			20.0	40.0	40.0	20.0

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

REPORT NUMBER 12-C

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
AZUSA PACIFIC COLL		6	16.7	50.0	50.0	16.7	33.3	16.7	50.0
BIOLA U		9	33.3	33.3	11.1	11.1	55.6	33.3	11.1
CAL LUTHERAN COLL		6	33.3	16.7	16.7	16.7	50.0	16.7	33.3
CAL ST BAKERSFIELD U	.1	22	9.1	13.6	13.6	9.1	22.7	68.2	9.1
CAL ST SAN BERNARDINO U	.2	64	21.9	28.1	17.2	15.6	31.3	40.6	28.1
CAL ST SONOMA U	.1	33	30.3	27.3	36.4	33.3	45.5	21.2	33.3
CAL ST STANISLAUS U	.1	40	22.5	22.5	12.5	30.0	32.5	45.0	22.5
CAL ST U-CHICO	.2	58	24.1	24.1	13.8	22.4	34.5	37.9	27.6
CAL ST U-FRESNO	.3	132	25.0	28.0	14.4	22.0	33.3	38.6	28.0
CAL ST U-FULLERTON	.4	169	18.3	26.6	19.5	14.2	30.8	41.4	27.8
CAL ST U-HAYWARD	.3	126	21.4	19.8	21.4	17.5	32.5	43.7	23.8
CAL ST U-LONG BEACH	.4	149	22.1	30.9	18.8	16.1	36.9	38.9	24.2
CAL ST U-LOS ANGELES	.5	179	19.0	23.5	15.6	17.3	31.8	44.1	24.0
CAL ST U-NORTHRIDGE	.6	238	24.4	29.0	21.4	17.6	34.5	36.6	29.0
CAL ST U-POMONA	.3	98	25.5	18.4	21.4	14.3	33.7	40.8	25.5
CAL ST U-SACRAMENTO	.5	183	24.6	21.3	15.8	17.5	36.6	41.5	21.9
CAL ST-DOMINGUEZ	.1	47	17.0	21.3	19.1	8.5	27.7	46.8	25.5
CAL ST-SAN LUIS	.2	82	28.0	39.0	14.6	25.6	36.6	23.2	40.2
CHAPMAN COLL		10	20.0	40.0	10.0	10.0	30.0	60.0	10.0
CLAREMONT MENS COLL		12	33.3	25.0	33.3	33.3	58.3	25.0	16.7
DEVRY INSTI		8	37.5	50.0	12.5	37.5	62.5	12.5	25.0
GOLDEN GATE	.2	58	17.2	25.9	25.9	27.6	34.5	32.8	32.8
HUMBOLDT STATE		6	50.0	50.0	16.7	33.3	16.7	16.7	66.7
LA VERNE COLL		13	7.7	23.1	30.8	23.1	23.1	53.8	23.1
LOYOLA MARYMOUNT	.2	62	24.2	40.3	24.2	21.0	35.5	29.0	35.5
MT SAINT MARYS		7	14.3		28.6	14.3	28.6	71.4	
NATIONAL	.1	33	33.3	33.3	30.3	21.2	39.4	42.4	18.2
PACIFIC UNION COLL		12	16.7	33.3	25.0	33.3	33.3	33.3	33.3
PEPPERDINE		17	23.5	35.3	29.4	35.3	35.3	35.3	29.4
POINT LOMA COLL		5		20.0	20.0	20.0	40.0	40.0	20.0
SAN DIEGO STATE	.4	140	23.6	29.3	20.0	17.1	35.0	35.7	29.3
SAN FRANCISCO STATE	.5	209	17.7	24.9	17.7	17.2	30.6	46.9	22.5
SAN JOSE STATE	.3	117	22.2	26.5	17.1	15.4	38.5	41.9	19.7
SOUTHERN CAL COLL		5						100.0	
ST MARYS OF CAL	.1	38	21.1	23.7	21.1	10.5	23.7	42.1	34.2
U OF CAL-BERKELEY	.3	128	32.0	39.1	25.0	19.5	49.2	21.9	28.9
U OF CAL-LOS ANGELES	.4	170	25.3	25.9	18.8	20.6	42.9	34.1	22.9
U OF CAL-RIVERSIDE		17	17.6	23.5	23.5	17.6	23.5	52.9	23.5
U OF CAL-SAN DIEGO		8	37.5	25.0	12.5	12.5	50.0	25.0	25.0
U OF CAL-SANTA BARBARA	.4	141	31.9	33.3	19.9	15.6	46.8	31.2	22.0
U OF SAN DIEGO	.2	75	16.0	20.0	26.7	17.3	22.7	46.7	30.7
U OF SAN FRANCISCO	.1	48	12.5	16.7	25.0	14.6	33.3	45.8	20.8
U OF SANTA CLARA	.2	72	19.4	27.8	26.4	19.4	33.3	37.5	29.2
U OF SOUTHERN CAL	.4	158	24.7	27.2	25.9	22.8	41.1	33.5	25.3

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

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

REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF THE PACIFIC	.1	22	18.2	22.7	13.6	18.2	18.2	50.0	31.8
WOODBURY		10		10.0	20.0		10.0	70.0	20.0
Colorado									
ADAMS STATE COLL		10	10.0		20.0	20.0	10.0	60.0	30.0
CO STATE	.2	65	21.5	20.0	33.8	33.8	29.2	36.9	33.8
FORT LEWIS COLL	.1	23	21.7	47.8	17.4	26.1	17.4	34.8	47.8
MESA COLL		15	13.3	20.0	13.3	13.3	26.7	66.7	6.7
METROPOLITAN ST COLL	.2	68	26.5	22.1	23.5	25.0	29.4	42.6	27.9
REGIS COLL		17	23.5	17.6	17.6	17.6	11.8	52.9	35.3
U OF CO-BOULDER	.2	58	27.6	25.9	29.3	29.3	36.2	32.8	31.0
U OF CO-CO SPRINGS		17	35.3	17.6	11.8	17.6	41.2	41.2	17.6
U OF CO-DENVER	.1	30	16.7	36.7	16.7	33.3	40.0	30.0	30.0
U OF DENVER		8	25.0	37.5		12.5	37.5	50.0	12.5
U OF NORTHERN CO	.1	27	37.0	25.9	18.5	14.8	33.3	33.3	33.3
U OF SOUTHERN CO		7	14.3	42.9	14.3	28.6	14.3	42.9	42.9
WESTERN ST COLL		9	55.6	33.3	33.3		33.3	44.4	22.2
Connecticut									
BRIDGEPORT		11	9.1	18.2	18.2	18.2	27.3	45.5	27.3
CENTRAL CONN ST U	.2	84	21.4	22.6	19.0	28.6	19.0	47.6	33.3
FAIRFIELD	.2	77	29.9	31.2	20.8	24.7	41.6	29.9	28.6
QUINNIPIAC COLL	.1	34	23.5	20.6	14.7	5.9	29.4	52.9	17.6
SACRED HEART UNIV	.1	22	31.8	22.7	18.2	27.3	18.2	45.5	36.4
SO CT STATE U	.1	26	19.2	23.1	34.6	30.8	26.9	38.5	34.6
U OF CONN	.2	80	28.8	38.8	27.5	25.0	32.5	33.8	33.8
U OF HARTFORD	.1	23	13.0	17.4	8.7	8.7	17.4	69.6	13.0
U OF NEW HAVEN		13	23.1	7.7	15.4	7.7	7.7	61.5	30.8
WESTERN CONN ST U		17	17.6	23.5	17.6	17.6	23.5	52.9	23.5
Delaware									
DELAWARE ST COLL		18	5.6	11.1	5.6	16.7	11.1	66.7	22.2
GOLDEY BEACOM COLL		18	38.9	16.7	5.6	5.6	33.3	44.4	22.2
U OF DELAWARE	.2	78	26.9	26.9	29.5	30.8	42.3	24.4	33.3
District of Columbia									
AMERICAN	.1	42	19.0	21.4	11.9	19.0	23.8	45.2	31.0
BENJAMIN FRANKLIN U		16	18.8	25.0	12.5	18.8	12.5	56.3	31.3
CATHOLIC U OF AMER		13	23.1	30.8	15.4	15.4	15.4	61.5	23.1
GEORGE WASHINGTON	.1	42	16.7	23.8	14.3	26.2	28.6	42.9	28.6
GEORGETOWN	.1	49	28.6	32.7	28.6	28.6	46.9	28.6	24.5
HOWARD	.1	54	18.5	24.1	14.8	18.5	13.0	50.0	37.0
SOUTHEASTERN		15	6.7	26.7	20.0	13.3	13.3	66.7	20.0
STRAYER COLL	.1	30	10.0	10.0	6.7	6.7	16.7	70.0	13.3
U OF DC	.1	32	12.5	12.5	3.1	15.6	3.1	71.9	25.0
Florida									
BARRY		16	25.0	12.5	25.0	25.0	31.3	37.5	31.3
FL AGRI & MECH		18	16.7	44.4	11.1	5.6	5.6	50.0	44.4

* 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.

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
FL ATLANTIC U	.1	50	28.0	32.0	32.0	24.0	38.0	28.0	34.0
FL INTERNATIONAL	.1	52	34.6	28.8	44.2	23.1	38.5	17.3	44.2
FL SOUTHERN COLL		17	35.3	11.8	11.8	35.3	29.4	41.2	29.4
FL STATE	.2	94	30.9	34.0	26.6	30.9	29.8	28.7	41.5
FLAGLER COLL		15	13.3	13.3	33.3	6.7	33.3	46.7	20.0
FT LAUDERDALE COLL		5		20.0	20.0	60.0	20.0	40.0	40.0
JACKSONVILLE U		9	44.4	33.3	11.1	11.1	44.4	33.3	22.2
JONES COLL-ORLANDO		5	20.0	20.0	20.0	20.0	20.0	40.0	40.0
PALM BEACH ATLANTIC		5		20.0	20.0			80.0	20.0
ROLLINS COLL		8	12.5	12.5	12.5	37.5	12.5	37.5	50.0
ST LEO COLL		13	23.1	23.1	38.5	30.8	30.8	38.5	30.8
ST THOMAS U		11	36.4	36.4	36.4	18.2	18.2	45.5	36.4
STETSON U		17	41.2	23.5	17.6	35.3	29.4	35.3	35.3
TAMPA COLL		8		12.5	25.0		12.5	62.5	25.0
U OF CENTRAL FL	.2	68	20.6	25.0	23.5	27.9	27.9	39.7	32.4
U OF FLORIDA	.1	27	33.3	37.0	33.3	25.9	59.3	18.5	22.2
U OF MIAMI	.1	32	18.8	15.6	31.3	18.8	28.1	40.6	31.3
U OF NORTH FL	.1	46	32.6	21.7	21.7	17.4	34.8	45.7	19.6
U OF SO FLORIDA	.3	100	34.0	29.0	25.0	26.0	33.0	31.0	36.0
U OF TAMPA		18	27.8	11.1	16.7	16.7	16.7	61.1	22.2
U OF WEST FLORIDA	.1	31	12.9	35.5	16.1	19.4	29.0	32.3	38.7
Georgia									
AUGUSTA COLL		16	12.5		18.8	31.3	6.3	56.3	37.5
BERRY COLL	.1	20	5.0	25.0	25.0	20.0	25.0	50.0	25.0
BRENAU COLL		8	12.5	25.0	12.5		12.5	62.5	25.0
CLARK/ATLANTA U		11	18.2	18.2	27.3	9.1	9.1	54.5	36.4
COLUMBUS COLL	.1	22	18.2	31.8	22.7	18.2	22.7	45.5	31.8
EMORY	.1	35	22.9	40.0	25.7	40.0	40.0	25.7	34.3
GA COLLEGE	.1	30	23.3	23.3	20.0	26.7	43.3	33.3	23.3
GA INST OF TECH	.1	20	30.0	35.0	25.0	30.0	25.0	30.0	45.0
GA SOUTHERN COLL	.2	62	22.6	32.3	25.8	22.6	25.8	37.1	37.1
GA SOUTHWESTERN COLL		15	6.7		6.7	20.0	6.7	66.7	26.7
GA STATE	.4	147	23.1	29.9	16.3	27.2	29.9	39.5	30.6
KENNESAW COLL	.2	65	24.6	23.1	27.7	35.4	30.8	29.2	40.0
MERCER U-ATLANTA		7	28.6	28.6	42.9	71.4	42.9	28.6	28.6
MERCER U-MACON		13	15.4	15.4	15.4	38.5	30.8	30.8	38.5
MOREHOUSE COLL		16	18.8	12.5	18.8	18.8	12.5	50.0	37.5
MORRIS BROWN COLL		6	16.7	16.7		16.7	33.3	66.7	
NORTH GEORGIA COLL		19	21.1	10.5	10.5	15.8	10.5	57.9	31.6
OGLETHORPE		11	18.2	27.3	9.1	18.2	27.3	63.6	9.1
SAVANNAH STATE		12	8.3	8.3	8.3	16.7		66.7	33.3
U OF GEORGIA	.4	150	29.3	25.3	34.0	25.3	32.7	32.0	35.3
VALDOSTA STATE	.1	28	14.3	14.3	17.9	21.4	10.7	53.6	35.7
WEST GEORGIA COLL	.1	26	30.8	7.7	19.2	11.5	19.2	50.0	30.8

* 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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Guam									
U OF GUAM	.1	21	19.0	14.3	19.0	9.5	19.0	57.1	23.8
Hawaii									
BRIGHAM YOUNG		11	45.5	27.3	36.4	9.1	27.3	36.4	36.4
CHAMINADE		7	14.3	14.3	28.6	14.3	14.3	57.1	28.6
HAWAII PACIFIC COLL		12	25.0	8.3	16.7	16.7	16.7	41.7	41.7
U OF HAWAII-MANOA	.3	114	27.2	31.6	19.3	21.9	34.2	40.4	25.4
Idaho									
BOISE STATE	.1	51	21.6	19.6	19.6	17.6	27.5	43.1	29.4
IDAHO STATE	.1	21	19.0	19.0	23.8	14.3	19.0	42.9	38.1
NORTHWEST NAZARENE		5		20.0	20.0		20.0	60.0	20.0
U OF IDAHO	.1	31	32.3	25.8	29.0	22.6	19.4	32.3	48.4
Illinois									
AUGUSTANA COLL	.1	28	35.7	25.0	25.0	3.6	21.4	46.4	32.1
AURORA COLL		6		16.7	50.0	16.7	33.3	33.3	33.3
BRADLEY	.1	39	33.3	30.8	20.5	15.4	33.3	33.3	33.3
CHICAGO STATE	.1	24	12.5	29.2	8.3	16.7	16.7	58.3	25.0
DEPAUL	.5	190	30.5	27.4	26.8	24.7	32.1	35.8	32.1
EASTERN IL	.2	61	23.0	29.5	31.1	16.4	19.7	44.3	36.1
ELMHURST COLL	.1	29	20.7	13.8	27.6	6.9	13.8	55.2	31.0
GOVERNORS STATE	.1	26	34.6	23.1	19.2	30.8	53.8	38.5	7.7
IL BENEDICTINE COLL	.1	22	13.6	40.9	13.6	9.1	27.3	40.9	31.8
IL COLL		8		12.5	12.5	37.5	37.5	50.0	12.5
IL INST TECH		6	16.7	50.0	16.7		16.7	33.3	50.0
IL STATE	.3	121	23.1	32.2	24.8	28.9	35.5	34.7	29.8
IL WESLEYAN	.1	27	25.9	22.2	7.4	25.9	40.7	37.0	22.2
LEWIS	.1	22	13.6	27.3	13.6		22.7	50.0	27.3
MACMURRAY COLL		7	28.6		28.6	14.3	28.6	42.9	28.6
MCKENDREE COLL		13	7.7	7.7	30.8	7.7	7.7	61.5	30.8
MILLIKIN	.1	30	13.3	30.0	23.3	26.7	16.7	53.3	30.0
NORTH CENTRAL COLL		18	33.3	50.0	33.3	11.1	33.3	27.8	38.9
NORTHEASTERN IL	.1	44	13.6	22.7	11.4	15.9	20.5	56.8	22.7
NORTHERN IL	.3	98	28.6	25.5	38.8	18.4	39.8	30.6	29.6
NORTHWESTERN		12	50.0	33.3	25.0	16.7	50.0	25.0	25.0
QUINCY COLL		6	33.3	16.7	16.7	33.3	33.3	50.0	16.7
ROOSEVELT	.1	48	14.6	14.6	10.4	16.7	10.4	66.7	22.9
ROSARY COLL		12	8.3		8.3		8.3	83.3	8.3
SANGAMON STATE	.1	22	54.5	9.1	18.2	9.1	40.9	31.8	27.3
ST XAVIER COLL		17	17.6	17.6	11.8	5.9	11.8	58.8	29.4
STHN IL U-CARBONDALE	.2	61	31.1	45.9	19.7	21.3	39.3	32.8	27.9
STHN IL U-EDWARDSVILLE	.1	40	22.5	32.5	25.0	22.5	25.0	42.5	32.5
TRINITY CHRISTIAN		7	28.6	28.6	28.6			71.4	28.6
U OF CHICAGO-LOYOLA	.1	57	29.8	19.3	19.3	19.3	19.3	43.9	36.8
U OF IL-CHICAGO	.3	116	16.4	17.2	22.4	23.3	23.3	46.6	30.2

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

REPORT NUMBER 12-C

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF IL-URBANA	.5	177	25.4	32.8	25.4	26.6	41.2	33.9	24.9
WESTERN IL U	.1	39	23.1	20.5	12.8	20.5	17.9	46.2	35.9
Indiana									
ANDERSON COLL		15	33.3	40.0	40.0	33.3	26.7	33.3	40.0
BALL ST	.3	104	21.2	24.0	22.1	23.1	19.2	49.0	31.7
BUTLER	.1	21	19.0	9.5	19.0	9.5	23.8	57.1	19.0
CALUMET COLL		7				28.6		71.4	28.6
FRANKLIN COLL		14	35.7	7.1	21.4	28.6	28.6	42.9	28.6
GOSHEN COLL		13	38.5	15.4	53.8	46.2	46.2	30.8	23.1
IN CENTRAL	.1	25	28.0	32.0	20.0	16.0	24.0	48.0	28.0
IN INST OF TECH		5	20.0	20.0				80.0	20.0
IN ST U-TERRE HAUTE	.1	46	19.6	15.2	21.7	17.4	13.0	58.7	28.3
IN U-BLOOMINGTON	.6	239	26.4	32.2	23.0	28.0	36.0	32.2	31.8
IN U-FORT WAYNE	.1	31	25.8	29.0	35.5	38.7	51.6	29.0	19.4
IN U-KOKOMO		12	8.3	25.0	25.0	25.0	33.3	33.3	33.3
IN U-NORTHWEST	.1	22	4.5	27.3	36.4	31.8	22.7	40.9	36.4
IN U-PURDUE-INDPLS	.1	55	32.7	29.1	27.3	27.3	23.6	40.0	36.4
IN U-SOUTH BEND	.1	22	27.3	40.9	18.2	40.9	27.3	31.8	40.9
IN U-SOUTHEAST		15	20.0	26.7	20.0	20.0	20.0	46.7	33.3
MANCHESTER COLL		17	35.3	17.6	11.8	11.8	29.4	52.9	17.6
MARIAN COLL-INDPLS		10	30.0	40.0	10.0	20.0	30.0	50.0	20.0
PURDUE U-CALUMET		17	23.5	23.5	17.6	23.5	17.6	41.2	41.2
PURDUE U-MAIN CAMPUS	.2	78	26.9	37.2	30.8	30.8	30.8	37.2	32.1
PURDUE U-NO CENTRAL		5	20.0	40.0	20.0	20.0		40.0	60.0
ST JOSEPHS COLL		13	7.7	23.1	23.1	23.1	15.4	53.8	30.8
ST MARYS COLL		19	15.8	10.5	15.8	26.3	31.6	47.4	21.1
TAYLOR		12	33.3	41.7	25.0	50.0	33.3	33.3	33.3
U OF EVANSVILLE		12	25.0	16.7	16.7	8.3	25.0	50.0	25.0
U OF NOTRE DAME	.4	153	33.3	35.3	27.5	20.3	28.8	29.4	41.8
U OF SOUTH INDIANA	.1	35	25.7	25.7	17.1	17.1	22.9	42.9	34.3
VALPARAISO		19	31.6	10.5	15.8	31.6	21.1	36.8	42.1
Iowa									
BRIAR CLIFF COLL		8	25.0		37.5	25.0	37.5	50.0	12.5
BUENA VISTA COLL	.1	41	26.8	26.8	24.4	14.6	29.3	39.0	31.7
CENTRAL U OF IOWA		8	25.0	25.0	37.5	12.5	50.0	37.5	12.5
COE COLL		10	40.0	30.0	30.0	40.0	50.0	30.0	20.0
DRAKE		18	22.2	22.2	22.2	11.1	27.8	61.1	11.1
GRACELAND COLL		5			20.0		20.0	80.0	
GRANDVIEW COLL		5	60.0	20.0	20.0	40.0	20.0	40.0	40.0
IOWA STATE	.2	69	27.5	30.4	29.0	20.3	26.1	36.2	37.7
LORAS COLL		14	21.4	35.7	21.4	28.6	21.4	42.9	35.7
LUTHER COLL		18	11.1	27.8	11.1	11.1	38.9	55.6	5.6
MT MERCY COLL		7	14.3	28.6	57.1		28.6	14.3	57.1
SIMPSON COLL	.1	20	5.0	15.0	10.0	10.0	10.0	65.0	25.0

* 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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ST AMBROSE COLL	.1	25	20.0	20.0	16.0	20.0	12.0	44.0	44.0
U OF IOWA	.2	67	34.3	34.3	28.4	19.4	32.8	32.8	34.3
U OF NORTHERN IOWA	.2	84	27.4	14.3	14.3	13.1	35.7	40.5	23.8
UPPER IOWA U		19	31.6	36.8	15.8	21.1	21.1	26.3	52.6
WARTBURG COLL		10	40.0	40.0	20.0	10.0	30.0	40.0	30.0
WILLIAM PENN COLL		12	16.7	16.7	16.7	8.3	16.7	66.7	16.7
Kansas									
BAKER		9	22.2	22.2	11.1		11.1	66.7	22.2
EMPORIA STATE		19	31.6	21.1	31.6	36.8	10.5	36.8	52.6
FORT HAYS STATE	.1	23	34.8	21.7	13.0	30.4	21.7	43.5	34.8
KANSAS STATE	.2	77	31.2	20.8	15.6	18.2	20.8	46.8	32.5
MCPHERSON COLL		6	33.3	33.3	16.7	16.7	33.3	50.0	16.7
PITTSBURG STATE	.1	21	14.3	19.0	4.8	19.0	14.3	57.1	28.6
ST MARY PLAINS COLL		9	11.1					88.9	11.1
U OF KANSAS	.1	40	40.0	32.5	35.0	17.5	42.5	25.0	32.5
WASHBURN U OF TOPEKA	.1	24	25.0	33.3	12.5	20.8	20.8	37.5	41.7
WICHITA STATE	.1	30	23.3	23.3	10.0	20.0	16.7	60.0	23.3
Kentucky									
BELLARMINE COLL	.1	38	23.7	21.1	28.9	23.7	26.3	44.7	28.9
EASTERN KY	.1	40	20.0	22.5	17.5	22.5	20.0	55.0	25.0
GEORGETOWN COLL		5	40.0	60.0	20.0	20.0	40.0	40.0	20.0
KY STATE		7		14.3	14.3	28.6	14.3	57.1	28.6
KY WESLEYAN COLL		6	16.7	16.7	16.7	50.0	33.3	33.3	33.3
MOREHEAD STATE		18	11.1	11.1	5.6	22.2	5.6	72.2	22.2
MURRAY STATE	.1	22	31.8	31.8	27.3	36.4	18.2	40.9	40.9
NORTHERN KENTUCKY U	.1	27	22.2	37.0	14.8	22.2	22.2	40.7	37.0
PIKEVILLE COLL		8	25.0	12.5	12.5	25.0	12.5	50.0	37.5
THOMAS MORE COLL		7	14.3	28.6		14.3	14.3	71.4	14.3
TRANSYLVANIA		14	21.4	35.7	21.4	7.1	14.3	50.0	35.7
U OF KENTUCKY	.2	92	22.8	25.0	20.7	17.4	22.8	43.5	33.7
U OF LOUISVILLE	.1	48	29.2	31.3	25.0	18.8	18.8	33.3	47.9
WESTERN KY	.1	37	27.0	24.3	37.8	32.4	24.3	29.7	45.9
Louisiana									
CENTENARY OF LA		12	25.0	8.3	25.0	33.3	25.0	41.7	33.3
DILLARD		5		20.0				80.0	20.0
GRAMBLING STATE		9		11.1		22.2	11.1	77.8	11.1
LA COLL		7	14.3	14.3	42.9	14.3	42.9	42.9	14.3
LA ST U-A&M	.3	108	25.9	26.9	22.2	22.2	29.6	37.0	33.3
LA ST U-SHREVEPORT	.1	25	24.0	12.0	28.0	16.0	28.0	40.0	32.0
LA TECH	.1	28	25.0	28.6	7.1	21.4	17.9	46.4	35.7
LOYOLA U	.1	21	38.1	28.6	28.6	23.8	14.3	38.1	47.6
MCNEESE STATE		11	45.5	45.5	27.3	27.3	36.4	27.3	36.4
NICHOLLS STATE	.1	24	25.0	29.2	20.8	12.5	16.7	45.8	37.5
NORTHEAST LA	.1	33	18.2	24.2	12.1	15.2	21.2	48.5	30.3

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

REPORT NUMBER 12-C

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
NORTHWESTERN STATE		9	22.2	55.6	11.1	22.2	22.2	33.3	44.4
SOUTHEASTERN LA	.1	36	19.4	19.4	22.2	5.6	16.7	50.0	33.3
SOUTHERN U-BATON ROUGE		13	7.7	15.4	15.4	23.1	15.4	53.8	30.8
TULANE U	.1	35	34.3	42.9	25.7	17.1	37.1	25.7	37.1
U OF NEW ORLEANS	.1	44	34.1	22.7	29.5	22.7	25.0	38.6	36.4
U OF STHWESTN LA	.1	44	29.5	31.8	29.5	36.4	36.4	22.7	40.9
Maine									
HUSSON COLL	.1	38	13.2	15.8	18.4	10.5	18.4	60.5	21.1
ST JOSEPHS COLL		5	60.0	20.0			40.0	40.0	20.0
THOMAS COLL		9	11.1	11.1	22.2	11.1	11.1	66.7	22.2
U OF ME-AUGUSTA		6	33.3	16.7	16.7	16.7	16.7	33.3	50.0
U OF ME-ORONO		18	27.8	44.4	16.7	22.2	33.3	38.9	27.8
U OF ME-PORTLAND	.1	26	34.6	23.1	42.3	26.9	38.5	19.2	42.3
Maryland									
BOWIE STATE		18	33.3	11.1	11.1	5.6	16.7	61.1	22.2
FROSTBURG STATE	.1	30	20.0	20.0	26.7	23.3	43.3	40.0	16.7
LOYOLA COLL	.1	38	18.4	26.3	26.3	26.3	39.5	36.8	23.7
MORGAN STATE		19	5.3	21.1	5.3	5.3	15.8	73.7	10.5
MT ST MARYS COLL	.1	36	8.3	13.9	22.2	19.4	19.4	50.0	30.6
SALISBURY STATE	.1	38	23.7	23.7	21.1	21.1	21.1	44.7	34.2
TOWSON STATE	.2	69	24.6	29.0	17.4	17.4	23.2	42.0	34.8
U OF BALTIMORE	.3	117	17.9	24.8	20.5	21.4	22.2	50.4	27.4
U OF MD-BALTO	.1	25	16.0	20.0	16.0	4.0	20.0	56.0	24.0
U OF MD-COLLEGE PARK	.8	319	24.1	30.1	18.5	17.6	24.5	41.7	33.9
Massachusetts									
AMERICAN INTERNATL		16	18.8	18.8	6.3		12.5	68.8	18.8
ASSUMPTION COLL	.1	25	32.0	32.0	24.0	12.0	20.0	44.0	36.0
BABSON COLL	.1	49	34.7	24.5	34.7	20.4	20.4	36.7	42.9
BENTLEY COLL	.4	158	27.2	22.8	29.1	19.6	29.1	41.1	29.7
BOSTON COLL	.3	96	40.6	39.6	27.1	18.8	32.3	29.2	38.5
BOSTON U	.2	68	32.4	38.2	22.1	26.5	39.7	30.9	29.4
COLLEGE OF HOLY CROSS		17	41.2	35.3	58.8	29.4	52.9	17.6	29.4
FITCHBURG STATE		11	45.5	36.4	36.4	18.2	27.3	36.4	36.4
MERRIMACK COLL	.1	50	26.0	16.0	28.0	20.0	26.0	48.0	26.0
NICHOLS COLL	.1	24	8.3	16.7	25.0	29.2	20.8	37.5	41.7
NORTH ADAMS STATE		12	16.7	25.0	33.3	8.3	41.7	41.7	16.7
NORTHEASTERN U	.3	107	26.2	20.6	15.9	18.7	18.7	46.7	34.6
SALEM STATE	.1	33	21.2	15.2	6.1	9.1	21.2	69.7	9.1
SIMMONS COLL		5	20.0	20.0		20.0		60.0	40.0
SOUTHEASTERN MASS	.1	32	18.8	28.1	25.0	25.0	28.1	34.4	37.5
STONEHILL COLL	.1	27	22.2	25.9	25.9	11.1	7.4	44.4	48.1
SUFFOLK	.1	27	25.9	37.0	18.5	18.5	22.2	40.7	37.0
U OF LOWELL	.1	42	28.6	28.6	23.8	19.0	19.0	45.2	35.7
U OF MASS-AMHERST	.2	90	28.9	31.1	25.6	22.2	24.4	35.6	40.0

* 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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF MASS-BOSTON	.1	27	22.2	37.0	18.5	11.1	22.2	48.1	29.6
WESTERN NEW ENG COLL	.1	39	15.4	15.4	7.7	20.5	15.4	53.8	30.8
WESTFIELD ST COLL		13	15.4	7.7	7.7	15.4	7.7	76.9	15.4
WORCESTER STATE		15	13.3	6.7	6.7	13.3	20.0	73.3	6.7
Michigan									
ADRIAN COLL		5	20.0		20.0	20.0	20.0	60.0	20.0
ALBION COLL		18	16.7	22.2	11.1	5.6	16.7	55.6	27.8
ANDREWS		9	22.2	33.3	22.2	33.3	22.2	44.4	33.3
AQUINAS COLL		12	41.7	16.7	16.7	16.7	33.3	41.7	25.0
CALVIN COLL		17	52.9	41.2	29.4	17.6	41.2	29.4	29.4
CENTRAL MICH	.2	76	28.9	35.5	26.3	23.7	30.3	30.3	39.5
CLEARY COLL		5						100.0	
DAVENPORT COLLEGE	.1	24	16.7	20.8	20.8	12.5	20.8	50.0	29.2
DETROIT COLL OF BUS		17	5.9	5.9	11.8	29.4	11.8	64.7	23.5
EASTERN MICH	.1	45	22.2	26.7	26.7	24.4	28.9	37.8	33.3
FERRIS STATE	.1	33	21.2	27.3	27.3	12.1	27.3	42.4	30.3
GRAND VALLEY ST	.1	31	12.9	32.3	35.5	22.6	19.4	32.3	48.4
HILLSDALE COLL		17	52.9	41.2	58.8	17.6	29.4	23.5	47.1
HOPE COLL		7	42.9	28.6	42.9	57.1	71.4	14.3	14.3
LAKE SUPERIOR STATE		9	44.4	33.3	33.3	55.6	44.4	22.2	33.3
LAWRENCE INST TECH		7	42.9		42.9	14.3	42.9	42.9	14.3
MICHIGAN STATE	.4	153	21.6	25.5	24.8	21.6	26.8	43.8	29.4
MICHIGAN TECH		7	71.4	42.9	28.6	42.9	14.3	14.3	71.4
NORTHERN MICH		15	53.3	40.0	20.0	33.3	33.3	20.0	46.7
NORTHWOOD INST		18	27.8	38.9	38.9	5.6	27.8	44.4	27.8
OAKLAND U	.1	35	25.7	22.9	28.6	14.3	11.4	48.6	40.0
SAGINAW VALLEY ST		14	35.7	21.4	21.4	21.4	28.6	28.6	42.9
SPRING ARBOR COLL		5		20.0		20.0	20.0	80.0	
U OF DETROIT		12		8.3	16.7			83.3	16.7
U OF MI-ANN ARBOR	.1	43	25.6	25.6	27.9	23.3	34.9	37.2	27.9
U OF MI-DEARBORN	.1	30	20.0	36.7	23.3	20.0	33.3	30.0	36.7
U OF MI-FLINT	.1	22	31.8	27.3	18.2	22.7	27.3	36.4	36.4
WALSH COLLEGE	.2	69	20.3	23.2	18.8	20.3	33.3	39.1	27.5
WAYNE STATE	.2	65	15.4	20.0	12.3	21.5	16.9	55.4	27.7
WESTERN MI U	.3	114	28.1	20.2	28.1	21.9	28.1	44.7	27.2
Minnesota									
AUGSBURG COLL		11	36.4	18.2	18.2	9.1	9.1	27.3	63.6
BEMIDJI STATE		8	12.5	12.5		37.5	12.5	62.5	25.0
COLL OF ST BENEDICT		9	55.6	44.4	22.2	11.1	22.2	22.2	55.6
COLL OF ST CATHERINE		9	55.6	33.3	44.4	11.1	22.2	33.3	44.4
COLL OF ST THOMAS	.1	47	40.4	36.2	27.7	29.8	38.3	19.1	42.6
CONCORDIA MOORHEAD		12	25.0	33.3	41.7	41.7	50.0	16.7	33.3
GUSTAVUS ADOLPHUS		12	25.0	33.3	8.3	33.3	33.3	33.3	33.3
MANKATO STATE	.1	46	37.0	30.4	37.0	30.4	41.3	21.7	37.0

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

REPORT NUMBER 12-C

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
MOORHEAD STATE	.1	46	26.1	19.6	19.6	23.9	21.7	39.1	39.1
SOUTHWEST STATE		11	18.2	9.1	18.2	27.3	18.2	36.4	45.5
ST CLOUD STATE	.1	40	57.5	35.0	40.0	40.0	45.0	25.0	30.0
ST JOHNS U		14	35.7	35.7	21.4	14.3	35.7	28.6	35.7
ST MARYS COLL		6		16.7	16.7			66.7	33.3
U OF MN-DULUTH	.1	25	24.0	24.0	8.0	16.0	24.0	44.0	32.0
U OF MN-MNPLS	.2	72	48.6	38.9	37.5	31.9	54.2	13.9	31.9
WINONA STATE	.1	25	24.0	20.0	24.0	20.0	36.0	40.0	24.0
Mississippi									
BELHAVEN COLL		10	20.0	30.0	10.0	50.0	10.0	30.0	60.0
DELTA STATE	.1	33	24.2	18.2	18.2	15.2	15.2	45.5	39.4
JACKSON STATE		14	7.1		7.1	7.1		92.9	7.1
MILLSAPS COLL	.1	22	22.7	18.2	9.1	13.6	13.6	59.1	27.3
MS COLL	.1	54	14.8	11.1	16.7	14.8	13.0	57.4	29.6
MS ST U	.2	89	39.3	28.1	21.3	25.8	16.9	38.2	44.9
MS U FOR WOMEN		9	33.3	22.2		11.1	11.1	66.7	22.2
U OF MS	.1	53	26.4	32.1	28.3	18.9	34.0	34.0	32.1
U OF SOUTHERN MS	.2	87	21.8	20.7	23.0	33.3	20.7	43.7	35.6
Missouri									
CENTRAL MO STATE	.1	29	17.2	27.6	17.2	27.6	24.1	41.4	34.5
COLUMBIA COLL		10	40.0	30.0	20.0	20.0	60.0	20.0	20.0
DEVRY INST		7	14.3	28.6	14.3	14.3	14.3	42.9	42.9
DRURY COLL		7	14.3	28.6		28.6	42.9	28.6	28.6
EVANGEL COLL		9	11.1	11.1	22.2	22.2	22.2	55.6	22.2
FONTBONNE COLL		7			14.3			85.7	14.3
LINDENWOOD COLL		5	20.0					80.0	20.0
MARYVILLE COLL		18	22.2	16.7	22.2	22.2	11.1	61.1	27.8
MO SOUTHERN STATE	.1	20	30.0	15.0	15.0	20.0	35.0	50.0	15.0
MO WESTERN ST COLL		9	22.2	33.3	33.3	33.3	33.3	33.3	33.3
NORTHEAST MO STATE	.1	29	37.9	27.6	24.1	10.3	20.7	31.0	48.3
NORTHWEST MO STATE		15	20.0	20.0	13.3	26.7	20.0	46.7	33.3
PARK COLL		8	12.5	37.5	25.0	37.5	37.5	25.0	37.5
ROCKHURST COLL	.1	36	16.7	11.1	22.2	8.3	13.9	58.3	27.8
SCHOOL OF THE OZARKS		9	44.4	33.3	33.3	44.4	22.2	33.3	44.4
SOUTHEAST MO STATE	.1	40	25.0	25.0	20.0	20.0	25.0	42.5	32.5
SOUTHWEST BAPTIST COLL		8	37.5	25.0	25.0	25.0		37.5	62.5
SOUTHWEST MO STATE	.2	88	29.5	30.7	29.5	25.0	33.0	31.8	35.2
ST LOUIS U	.1	46	30.4	28.3	23.9	21.7	26.1	41.3	32.6
U OF MO-COLUMBIA	.2	74	33.8	39.2	31.1	24.3	44.6	28.4	27.0
U OF MO-KANSAS CITY	.1	45	22.2	26.7	17.8	15.6	22.2	46.7	31.1
U OF MO-ST LOUIS	.3	106	25.5	23.6	26.4	23.6	24.5	39.6	35.8
WASHINGTON U	.1	25	32.0	28.0	28.0	28.0	40.0	32.0	28.0
WEBSTER COLL		5			40.0	20.0	20.0	60.0	20.0
WILLIAM JEWELL COLL		10	20.0	30.0	30.0	10.0	40.0	50.0	10.0

* 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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Montana									
EASTERN MONTANA COLL		15	20.0	13.3	26.7	20.0	33.3	26.7	40.0
MONTANA ST UNIV	.1	38	7.9	28.9	13.2	15.8	28.9	44.7	26.3
U OF MONTANA	.1	42	28.6	35.7	28.6	28.6	45.2	28.6	26.2
Nebraska									
BELLEVUE COLL		6	33.3	16.7	33.3		33.3	33.3	33.3
CREIGHTON	.1	25	28.0	32.0	52.0	16.0	40.0	20.0	40.0
DOANE COLL		5	40.0	20.0	20.0	20.0		60.0	40.0
HASTINGS COLL		12	33.3	33.3	16.7	8.3	25.0	50.0	25.0
KEARNEY STATE		12	8.3		8.3	16.7		66.7	33.3
MIDLAND LUTHERAN COLL		10	30.0	10.0	20.0	20.0	10.0	70.0	20.0
NEBR-WESLEYAN		8	50.0	25.0	37.5		25.0	37.5	37.5
PERU STATE COLL		5			40.0		40.0	60.0	
U OF NEBR-LINCOLN	.1	51	41.2	43.1	19.6	27.5	35.3	25.5	39.2
U OF NEBR-OMAHA	.1	40	15.0	20.0	22.5	22.5	25.0	37.5	37.5
WAYNE STATE		11	27.3	18.2	27.3	27.3	36.4	27.3	36.4
Nevada									
U OF NV-LAS VEGAS	.1	49	20.4	24.5	22.4	20.4	24.5	46.9	28.6
U OF NV-RENO		17	29.4	47.1	35.3	29.4	58.8	17.6	23.5
New Hampshire									
FRANKLIN PIERCE COLL		8		12.5	25.0	12.5	12.5	62.5	25.0
NH COLL	.1	42	16.7	26.2	28.6	21.4	31.0	47.6	21.4
NH PLYMOUTH STATE		12	33.3	8.3	50.0	33.3	8.3	41.7	50.0
U OF NH	.1	20	50.0	30.0	20.0	20.0	15.0	30.0	55.0
New Jersey									
BLOOMFIELD COLL		12	16.7	16.7	16.7	25.0	16.7	66.7	16.7
FARLGH DCKSN-MADISON	.1	39	23.1	25.6	17.9	15.4	20.5	48.7	30.8
FARLGH DCKSN-RTHFD	.1	27	18.5	18.5	22.2	11.1	33.3	51.9	14.8
FARLGH DCKSN-TEANECK	.1	36	13.9	22.2	8.3	5.6	19.4	55.6	25.0
GEORGIAN CT COLL	.1	27	11.1	25.9	14.8	22.2	3.7	55.6	40.7
GLASSBORO STATE	.1	51	19.6	29.4	15.7	17.6	11.8	41.2	47.1
KEAN COLL OF NJ	.2	75	13.3	16.0	16.0	14.7	20.0	49.3	30.7
MONMOUTH COLL	.1	54	18.5	18.5	16.7	13.0	22.2	51.9	25.9
MONTCLAIR STATE	.4	152	19.7	25.0	17.8	19.1	19.7	48.7	31.6
RAMAPO COLL OF NJ	.1	52	23.1	21.2	23.1	15.4	32.7	40.4	26.9
RICHARD STOCKTON ST	.2	65	13.8	16.9	20.0	13.8	13.8	61.5	24.6
RIDER COLL	.3	119	21.0	16.0	19.3	19.3	27.7	44.5	27.7
RUTGERS U-CAMDEN	.2	74	20.3	20.3	17.6	13.5	17.6	50.0	32.4
RUTGERS U-NEW BRNSWK	.3	116	27.6	17.2	25.9	19.8	41.4	35.3	23.3
RUTGERS U-NEWARK	.5	174	18.4	16.7	17.8	12.6	16.7	56.3	27.0
SETON HALL	.3	126	16.7	15.1	13.5	12.7	19.0	57.9	23.0
ST PETERS COLL	.2	60	11.7	13.3	13.3	6.7	8.3	68.3	23.3
TRENTON STATE	.1	47	25.5	17.0	31.9	25.5	40.4	38.3	21.3
UPSALA COLL		11	18.2	9.1	18.2	9.1	18.2	54.5	27.3

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

REPORT NUMBER 12-C

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WILLIAM PATERSON	.2	77	16.9	19.5	15.6	16.9	16.9	48.1	35.1
New Mexico									
COLL OF SANTA FE		8			25.0		25.0	75.0	
COLL OF THE SO WEST		5		20.0		40.0		60.0	40.0
EASTERN NEW MEXICO		17	17.6	23.5	17.6	17.6	11.8	47.1	41.2
NEW MEXICO STATE	.2	64	23.4	21.9	7.8	14.1	31.3	53.1	15.6
U OF NEW MEXICO	.1	57	33.3	24.6	33.3	26.3	40.4	35.1	24.6
New York									
ADELPHI	.2	75	16.0	21.3	20.0	12.0	36.0	49.3	14.7
ALFRED	.1	22	13.6	22.7	31.8	9.1	31.8	40.9	27.3
CANISIUS COLL	.1	24	29.2	25.0	20.8	16.7	37.5	33.3	29.2
CLARKSON U	.1	27	22.2	14.8	18.5	18.5	22.2	51.9	25.9
COLL OF ST ROSE		9	22.2	33.3	33.3		11.1	33.3	55.6
CORNELL U STATUTORY		5	60.0	60.0	20.0	40.0	60.0		40.0
CUNY BERNARD BARUCH	1.0	396	19.7	22.7	17.2	12.1	30.8	47.5	21.7
CUNY BROOKLYN COLL	.4	138	23.2	29.7	18.8	19.6	37.7	38.4	23.9
CUNY HUNTER COLL	.2	73	20.5	20.5	12.3	9.6	28.8	52.1	19.2
CUNY LEHMAN COLL	.1	52	11.5	21.2	19.2	11.5	26.9	53.8	19.2
CUNY MEDGAR EVERS		13	23.1	23.1	15.4	7.7	23.1	46.2	30.8
CUNY QUEENS COLL	.6	240	17.5	24.6	16.7	14.6	35.4	47.9	16.7
CUNY STATEN ISLAND	.1	40	5.0	12.5	12.5	12.5	12.5	67.5	20.0
CUNY YORK	.1	36	16.7	13.9	13.9	8.3	22.2	61.1	16.7
DOMINICAN BLAUVELT		13		7.7	7.7		7.7	84.6	7.7
DOWLING COLL	.2	58	17.2	17.2	12.1	13.8	24.1	51.7	24.1
DYOUVILLE COLL		8	37.5	12.5		12.5	25.0	62.5	12.5
ELMIRA COLL		15		13.3	13.3	20.0	13.3	60.0	26.7
FORDHAM	.3	114	18.4	23.7	17.5	19.3	29.8	46.5	23.7
HOFSTRA	.7	267	20.6	25.5	20.2	21.0	39.7	38.6	21.7
IONA COLL	.3	105	19.0	18.1	15.2	15.2	26.7	54.3	19.0
ITHACA COLL	.1	37	21.6	8.1	27.0	27.0	29.7	37.8	32.4
L I U-BKLYN CENTER		19	10.5	36.8	21.1	21.1	26.3	47.4	26.3
L I U-CW POST	.4	137	17.5	18.2	17.5	10.2	26.3	53.3	20.4
L I U-SOUTHAMPTON		8	37.5	37.5	37.5	25.0	62.5	25.0	12.5
LE MOYNE COLL	.2	80	15.0	17.5	21.3	11.3	32.5	50.0	17.5
MANHATTAN COLL	.2	63	20.6	15.9	12.7	23.8	33.3	46.0	20.6
MARIST COLL	.1	25	20.0	24.0	24.0	16.0	40.0	44.0	16.0
MARYMOUNT MANHATTAN		6	16.7	16.7	16.7	16.7	33.3	66.7	
MERCY COLL	.1	27	7.4	3.7	14.8	3.7	3.7	74.1	22.2
NAZARETH OF RCHSTR		5	40.0			20.0	20.0	40.0	40.0
NEW YORK U	.5	184	22.8	24.5	22.3	22.3	37.0	35.9	27.2
NIAGARA U	.1	26	23.1	11.5	11.5	19.2	19.2	53.8	26.9
NY TECH INST-NYC		10		10.0	10.0			80.0	20.0
NY TECH INST-WESTBURY	.1	30	13.3	13.3	20.0	23.3	26.7	53.3	20.0
PACE U-NY	.5	188	19.7	19.1	18.1	17.6	32.4	45.7	21.8

* 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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
PACE U-PLEASANTVILLE	.5	206	20.9	19.9	18.9	16.0	24.8	48.5	26.7
PACE U-WHITE PLAINS	.1	37	18.9	29.7	21.6	27.0	32.4	35.1	32.4
REGENTS EXTERNAL DEG		5	20.0	60.0	40.0	20.0	40.0	20.0	40.0
RENSSELAER POLY INST		8	12.5		25.0	25.0	37.5	62.5	
ROCHESTER INST TECH	.1	56	10.7	25.0	21.4	17.9	30.4	41.1	28.6
RUSSELL SAGE COLL		13	23.1	15.4	15.4	15.4	23.1	46.2	30.8
SIENA COLL	.3	115	27.0	23.5	18.3	17.4	31.3	40.0	28.7
ST BONAVENTURE U	.1	50	30.0	12.0	18.0	12.0	24.0	50.0	26.0
ST FRANCIS COLL	.1	31	25.8	25.8	6.5	16.1	16.1	54.8	29.0
ST JOHN FISHER COLL	.1	34	23.5	29.4	20.6	17.6	35.3	41.2	23.5
ST JOHNS	.7	248	14.1	18.5	14.1	14.1	25.8	55.2	19.0
ST THOMAS AQUINAS	.1	24	12.5	16.7	4.2	16.7	12.5	62.5	25.0
SUNY AT ALBANY	.5	193	23.3	33.7	18.7	25.9	46.1	25.4	28.5
SUNY AT BINGHAMTON	.4	150	27.3	33.3	26.0	20.0	51.3	28.7	20.0
SUNY AT BUFFALO	.2	95	24.2	20.0	23.2	26.3	44.2	31.6	24.2
SUNY COLL BROCKPORT		17	23.5	29.4	35.3	17.6	58.8	29.4	11.8
SUNY COLL FREDONIA	.1	25	24.0	28.0	16.0	16.0	40.0	36.0	24.0
SUNY COLL GENESEO	.2	61	26.2	21.3	27.9	21.3	34.4	32.8	32.8
SUNY COLL NEW PALTZ	.1	25	24.0	28.0	20.0	28.0	44.0	44.0	12.0
SUNY COLL OLD WESTURY	.1	55	20.0	21.8	20.0	16.4	36.4	45.5	18.2
SUNY COLL OSWEGO	.2	64	29.7	26.6	17.2	7.8	35.9	37.5	26.6
SUNY COLL PLATTSBURGH	.1	53	20.8	24.5	17.0	15.1	39.6	41.5	18.9
SUNY COLL UTICA-ROME		13	15.4		30.8	15.4	7.7	61.5	30.8
SYRACUSE	.2	83	30.1	27.7	16.9	20.5	36.1	38.6	25.3
TOURO	.1	47	25.5	27.7	6.4	6.4	36.2	48.9	14.9
UTICA COLL-SYRACUSE	.1	30	10.0	20.0	16.7	23.3	10.0	46.7	43.3
WAGNER COLL		14	14.3	21.4	21.4	28.6	42.9	50.0	7.1
YESHIVA	.1	41	17.1	24.4	12.2	29.3	39.0	36.6	24.4
North Carolina									
APPALACHIAN STATE	.2	68	29.4	20.6	20.6	19.1	20.6	44.1	35.3
ATLANTIC CHRISTIAN		9	22.2	22.2	11.1	22.2	11.1	77.8	11.1
BELMONT ABBEY COLL		13	23.1	7.7	15.4		15.4	61.5	23.1
CAMPBELL U		18	16.7	16.7	27.8	11.1	22.2	50.0	27.8
CATAWBA COLL		13		30.8	15.4		30.8	53.8	15.4
EAST CAROLINA	.2	68	16.2	16.2	16.2	10.3	23.5	57.4	19.1
ELON COLL	.1	23	21.7	17.4	17.4	17.4	26.1	60.9	13.0
GARDNER-WEBB COLL		14		7.1	14.3	14.3	7.1	78.6	14.3
GREENSBORO COLL		5	20.0	40.0	20.0	20.0	20.0	60.0	20.0
GUILFORD COLL	.1	25	12.0	24.0	28.0	28.0	40.0	36.0	24.0
HIGH POINT COLL	.1	29	10.3	24.1	13.8	13.8	20.7	51.7	27.6
JOHNSON C SMITH U		8	12.5	12.5	12.5		12.5	75.0	12.5
LENOIR-RHYNE COLL		15	20.0	20.0	26.7	13.3	33.3	46.7	20.0
MEREDITH COLL		16	25.0	12.5	18.8		31.3	50.0	18.8
METHODIST COLL		6	16.7		16.7	16.7		66.7	33.3

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

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
NC AGRIC & TECH	.1	37	27.0	16.2	18.9	8.1	18.9	59.5	21.6
NC CENTRAL		9						100.0	
NC ST U-RALEIGH	.3	119	21.8	22.7	17.6	14.3	23.5	52.9	23.5
NC WESLEYAN COLL		8	25.0	25.0	12.5	25.0	25.0	62.5	12.5
PEMBROKE STATE		17	11.8	17.6	5.9	23.5	11.8	52.9	35.3
PFIEFFER COLL		6	16.7	33.3	33.3	33.3	16.7	50.0	33.3
QUEENS COLL		6	16.7	50.0	33.3		16.7	33.3	50.0
U OF NC-ASHEVILLE	.1	22	27.3	27.3	31.8	27.3	27.3	40.9	31.8
U OF NC-CHAPEL HILL		13	23.1	15.4	30.8	23.1	46.2	38.5	15.4
U OF NC-CHARLOTTE	.2	94	16.0	27.7	21.3	22.3	24.5	38.3	37.2
U OF NC-GREENSBORO	.1	55	23.6	30.9	20.0	18.2	38.2	32.7	29.1
U OF NC-WILMINGTON	.1	51	21.6	31.4	13.7	9.8	21.6	49.0	29.4
WAKE FOREST	.1	40	27.5	27.5	22.5	15.0	37.5	27.5	35.0
WESTERN CAROLINA U		19	21.1	21.1		15.8	21.1	57.9	21.1
WINGATE COLL		5	20.0	20.0	20.0		20.0	60.0	20.0
North Dakota									
DICKINSON STATE		5		40.0	20.0	20.0	20.0	40.0	40.0
MARY COLL		6	16.7	33.3	16.7	33.3		33.3	66.7
MINOT STATE		17	23.5	35.3	41.2	29.4	35.3	23.5	41.2
NO DAKOTA STATE		17	23.5	35.3	23.5	17.6	35.3	41.2	23.5
U OF NO DAKOTA	.2	61	45.9	34.4	36.1	31.1	42.6	18.0	39.3
Ohio									
ASHLAND COLL		6	16.7	16.7	33.3	33.3	16.7	50.0	33.3
BALDWIN-WALLACE COLL	.1	53	9.4	22.6	20.8	26.4	28.3	50.9	20.8
BOWLING GREEN STATE	.2	67	29.9	22.4	31.3	28.4	29.9	29.9	40.3
CAPITAL U	.1	21	23.8	14.3	38.1	23.8	28.6	38.1	33.3
CASE WESTERN RESERVE		17	35.3	11.8	35.3	41.2	35.3	23.5	41.2
CEDARVILLE COLL		11	36.4	27.3	36.4	27.3	36.4	18.2	45.5
CENTRAL STATE		8	12.5	12.5				87.5	12.5
CLEVELAND STATE	.2	83	25.3	25.3	22.9	20.5	15.7	43.4	41.0
DEFIANCE COLL		8				12.5		87.5	12.5
DYKE COLL		14	14.3	21.4	7.1	42.9	14.3	42.9	42.9
FINDLAY COLL		7	14.3	28.6				71.4	28.6
FRANKLIN U	.1	52	7.7	11.5	19.2	13.5	28.8	57.7	13.5
JOHN CARROLL U	.1	45	46.7	40.0	35.6	15.6	26.7	26.7	46.7
KENT STATE	.2	77	26.0	24.7	22.1	20.8	23.4	41.6	35.1
MARIETTA COLL		7	28.6	28.6	28.6		28.6	42.9	28.6
MIAMI U	.5	175	36.0	37.7	32.6	24.6	40.6	27.4	32.0
MT ST JOSEPH		9		11.1	22.2	22.2		55.6	44.4
MT UNION COLL		15	20.0			13.3	6.7	73.3	20.0
MUSKINGUM COLL		9	22.2	33.3		44.4	33.3	33.3	33.3
NOTRE DAME COLL		6	16.7	16.7	16.7	16.7	33.3	50.0	16.7
OHIO NORTHERN		11	18.2	18.2	36.4	18.2	36.4	45.5	18.2
OHIO STATE	.6	228	22.8	25.0	20.6	22.8	28.1	43.0	28.9

* 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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
OHIO U	.1	50	28.0	30.0	28.0	28.0	28.0	38.0	34.0
OHIO WESLEYAN		13	46.2	15.4	23.1	7.7	30.8	30.8	38.5
OTTERBEIN COLL		11	9.1	9.1	36.4	9.1	36.4	63.6	
TIFFIN U		11	9.1	9.1		27.3	9.1	54.5	36.4
U OF AKRON	.3	107	22.4	22.4	21.5	28.0	27.1	41.1	31.8
U OF CINCINNATI	.4	135	23.7	22.2	15.6	20.0	16.3	46.7	37.0
U OF DAYTON	.2	58	24.1	19.0	24.1	17.2	27.6	44.8	27.6
U OF STEUBENVILLE		10		10.0	20.0	50.0		50.0	50.0
U OF TOLEDO	.1	48	25.0	8.3	22.9	20.8	12.5	56.3	31.3
WALSH COLL		12	16.7	33.3		16.7	33.3	50.0	16.7
WILMINGTON COLL		5				20.0		80.0	20.0
WITTENBERG U		9	22.2	44.4	11.1	11.1	22.2	33.3	44.4
WRIGHT STATE	.2	59	25.4	20.3	18.6	18.6	15.3	47.5	37.3
XAVIER	.1	29	27.6	24.1	34.5	13.8	17.2	41.4	41.4
YOUNGSTOWN STATE	.2	60	28.3	23.3	30.0	23.3	31.7	36.7	31.7
Oklahoma									
BARTLESVILLE WESLEYAN		5	40.0	20.0	20.0	20.0	40.0	40.0	20.0
CAMERON U		8	12.5	12.5	37.5	37.5	25.0	25.0	50.0
CENTRAL STATE	.1	44	18.2	29.5	11.4	15.9	15.9	47.7	36.4
EAST CENTRAL OK STATE		15		6.7	6.7	33.3	13.3	53.3	33.3
LANGSTON U		10	30.0	20.0	50.0	30.0	60.0	20.0	20.0
NORTHEASTERN OK ST	.1	22	18.2	27.3	18.2	27.3	13.6	50.0	36.4
NORTHWESTERN OK ST		9	33.3	33.3	33.3	11.1	33.3	44.4	22.2
OK CITY U		7	14.3	14.3			14.3	71.4	14.3
OK PANHANDLE ST		8	25.0	12.5	12.5		37.5	62.5	
OK ST U	.1	56	23.2	21.4	23.2	28.6	14.3	35.7	50.0
ORAL ROBERTS U		13	61.5	38.5	30.8	23.1	30.8	30.8	38.5
SOUTHEASTERN OK STATE		12	25.0	41.7	41.7	16.7	33.3	33.3	33.3
SOUTHWESTERN OK STATE		19	26.3	36.8	5.3	21.1	10.5	47.4	42.1
U OF OK-NORMAN	.1	40	17.5	20.0	25.0	15.0	27.5	42.5	30.0
U OF TULSA		16	43.8	37.5	37.5	43.8	25.0	6.3	68.8
Oregon									
EASTERN OR STATE		7	28.6	14.3	14.3	14.3	42.9	42.9	14.3
LINFIELD COLL		11	9.1	18.2	36.4	18.2	9.1	54.5	36.4
OREGON STATE	.1	37	21.6	45.9	32.4	27.0	43.2	24.3	32.4
PORTLAND STATE	.1	52	17.3	40.4	36.5	30.8	38.5	25.0	36.5
SOUTHERN OR STATE		15	13.3	40.0	20.0	33.3		53.3	46.7
U OF OREGON	.1	45	28.9	28.9	26.7	13.3	33.3	31.1	35.6
U OF PORTLAND		13	46.2	15.4	23.1	30.8	30.8	38.5	30.8
Pennsylvania									
ALBRIGHT COLL	.1	21	28.6	19.0	23.8	14.3	14.3	52.4	33.3
ALVERNIA COLL		5	20.0	20.0				60.0	40.0
BLOOMSBURG U	.2	78	19.2	21.8	21.8	16.7	34.6	42.3	23.1
BUCKNELL U	.1	53	41.5	34.0	24.5	22.6	35.8	22.6	41.5

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

REPORT NUMBER 12-C

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CALIFORNIA U		17	29.4	23.5	23.5	5.9	47.1	41.2	11.8
CEDAR CREST COLL		9	33.3	22.2	11.1		33.3	33.3	33.3
CLARION U OF PA	.1	35	25.7	28.6	22.9	11.4	25.7	40.0	34.3
COLL MISERICORDIA		7	14.3	14.3		42.9	14.3	57.1	28.6
DE VLY COLL SCI & AGR		9	33.3	22.2		22.2	22.2	44.4	33.3
DREXEL	.4	143	20.3	19.6	15.4	11.2	14.7	53.8	31.5
DUQUESNE	.2	68	14.7	20.6	8.8	16.2	25.0	47.1	27.9
EASTERN COLL		7			28.6	28.6	14.3	57.1	28.6
ELIZABETHTOWN COLL	.1	21	28.6	33.3	9.5	9.5	14.3	47.6	38.1
FRANKLIN & MARSHALL		12	8.3	25.0	33.3	16.7	16.7	33.3	50.0
GANNON U		12	8.3	8.3	25.0	25.0	25.0	41.7	33.3
GENEVA COLL		6		16.7	16.7	33.3	33.3	50.0	16.7
GETTYSBURG COLL		12	8.3	25.0			8.3	66.7	25.0
GROVE CITY COLL	.1	41	29.3	26.8	26.8	19.5	12.2	39.0	48.8
GWYNEDD-MERCY COLL		15	6.7		6.7	6.7		80.0	20.0
HOLY FAMILY COLL		8	12.5	12.5	12.5	25.0		62.5	37.5
INDIANA U OF PA	.3	118	19.5	20.3	16.9	17.8	25.4	43.2	31.4
KINGS COLL	.2	94	21.3	16.0	17.0	19.1	9.6	48.9	41.5
KUTZTOWN U OF PA		12	16.7	25.0	8.3	25.0	8.3	58.3	33.3
LA ROCHE COLL		7			14.3			85.7	14.3
LA SALLE COLL	.3	131	15.3	20.6	13.7	13.7	17.6	55.0	27.5
LEBANON VALLEY COLL		8	12.5	12.5	25.0	12.5	12.5	75.0	12.5
LEHIGH U	.2	87	28.7	40.2	21.8	19.5	43.7	28.7	27.6
LINCOLN U		7				14.3		85.7	14.3
LYCOMING COLL		18	16.7	16.7	33.3	38.9	11.1	33.3	55.6
MARYWOOD COLL		13	23.1			7.7	15.4	69.2	15.4
MERCYHURST COLL		19	31.6	15.8	21.1	26.3	5.3	47.4	47.4
MESSIAH COLL		16	18.8	18.8	18.8	25.0	37.5	37.5	25.0
MILLERSVILLE U	.1	31	32.3	38.7	12.9	6.5	35.5	38.7	25.8
MORAVIAN COLL		12	16.7	16.7	25.0	16.7	25.0	50.0	25.0
MUHLENBERG COLL	.1	24	29.2	20.8	25.0	16.7	25.0	33.3	41.7
PA ST U-BEHREND		16	18.8	6.3	25.0	18.8	25.0	50.0	25.0
PA ST U-CAPITOL	.1	43	20.9	20.9	9.3	30.2	23.3	39.5	37.2
PA ST U-U PARK	.7	259	19.3	20.8	22.8	17.8	23.6	42.5	34.0
PHILA TEXTILE & SCI	.1	32	12.5	12.5	21.9	18.8	21.9	46.9	31.3
POINT PARK COLL		6				33.3	16.7	66.7	16.7
ROBERT MORRIS COLL	.3	98	17.3	12.2	17.3	14.3	18.4	54.1	27.6
SHIPPENSBURG U OF PA	.1	42	16.7	16.7	38.1	21.4	33.3	31.0	35.7
SPRING GARDEN COLL		6	33.3	33.3				50.0	50.0
ST FRANCIS COLL	.1	26	23.1	7.7	7.7	23.1	19.2	57.7	23.1
ST JOSEPHS COLL	.2	73	17.8	21.9	19.2	16.4	24.7	45.2	30.1
ST VINCENT COLL	.1	24	25.0	33.3	16.7	8.3	29.2	37.5	33.3
SUSQUEHANNA U	.1	26	19.2	23.1	23.1	15.4	15.4	50.0	34.6
TEMPLE	.4	158	20.9	23.4	17.7	19.6	29.7	38.6	31.6

* 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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
THIEL COLL		14	21.4	35.7	14.3	7.1	14.3	42.9	42.9
U OF PA	.1	41	24.4	34.1	24.4	22.0	56.1	22.0	22.0
U OF PITTSBURGH	.2	89	18.0	13.5	21.3	18.0	20.2	51.7	28.1
U OF SCRANTON	.3	100	18.0	22.0	18.0	10.0	25.0	50.0	25.0
URSINUS COLL		16	31.3	31.3	6.3	6.3	25.0	50.0	25.0
VILLANOVA	.5	204	27.9	27.5	23.0	22.1	33.8	32.4	33.8
WAYNESBURG COLL		13	7.7	7.7	23.1		7.7	69.2	23.1
WEST CHESTER U OF PA	.1	33	18.2	36.4	18.2	18.2	27.3	36.4	36.4
WESTMINSTER COLL		16	25.0	25.0	25.0	6.3	25.0	37.5	37.5
WIDENER U	.1	47	14.9	12.8	12.8	10.6	8.5	66.0	25.5
WILKES COLL	.1	29	13.8	6.9	17.2	6.9	20.7	62.1	17.2
YORK COLL OF PA	.1	33	21.2	15.2	24.2	9.1	27.3	57.6	15.2
Puerto Rico									
BAYAMON CENTRAL U		5						100.0	
CATHOLIC U OF PR	.1	33	12.1	21.2	18.2		21.2	60.6	18.2
CAYEY U COLL-PR	.1	29	13.8	20.7	3.4	10.3	17.2	62.1	20.7
INTER AMER-HATO REY	.2	68	2.9	17.6	10.3	8.8	14.7	70.6	14.7
INTER AMER-SAN GERMN		11	18.2	9.1	18.2	9.1		63.6	36.4
SACRED HEART COLL	.1	21	23.8	14.3	4.8	4.8	19.0	71.4	9.5
U OF PR-MAYAGUEZ	.1	35	14.3	48.6	5.7	8.6	48.6	42.9	8.6
U OF PR-RIO PIEDRAS	.8	314	19.1	23.9	13.7	9.2	31.8	50.0	18.2
WORLD U		5	20.0				20.0	80.0	
Rhode Island									
BRYANT COLL	.3	115	35.7	24.3	23.5	25.2	24.3	37.4	38.3
JOHNSON & WALES U		15	26.7	6.7	13.3		13.3	66.7	20.0
PROVIDENCE COLL	.1	57	19.3	17.5	21.1	26.3	28.1	45.6	26.3
RHODE ISLAND COLLEGE		12	16.7	33.3	16.7	25.0	25.0	33.3	41.7
ROGER WILLIAMS		8	25.0	25.0	12.5	25.0	25.0	50.0	25.0
SALVE REGINA-NEWPORT		9	11.1	22.2	11.1	22.2	11.1	55.6	33.3
U OF RHODE ISLAND	.2	74	16.2	31.1	23.0	16.2	27.0	47.3	25.7
South Carolina									
BAPT COLL-CHARLESTON		6	16.7	16.7	16.7	16.7	16.7	50.0	33.3
BOB JONES U	.1	26	30.8	34.6	34.6	26.9	26.9	38.5	34.6
CHARLESTON COLL	.1	23	26.1	26.1	13.0	21.7	21.7	43.5	34.8
CLEMSON	.2	76	34.2	23.7	26.3	22.4	27.6	34.2	38.2
COLUMBIA COLL		8	12.5	12.5	37.5	25.0	37.5	50.0	12.5
FRANCIS MARION COLL		6		16.7	16.7			66.7	33.3
FURMAN		12	25.0	25.0	25.0	25.0	25.0	41.7	33.3
LANDER COLL		5						100.0	
PRESBYTERIAN COLL		5	20.0		40.0	20.0	20.0	40.0	40.0
SC STATE		9	11.1	22.2	11.1			77.8	22.2
THE CITADEL		17	23.5	17.6	23.5	29.4	17.6	47.1	35.3
U OF SC-AIKEN		6	33.3	33.3			50.0	33.3	16.7
U OF SC-COASTAL	.1	21	14.3	9.5		23.8	9.5	61.9	28.6

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

REPORT NUMBER 12-C

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF SC-COLUMBIA	.2	75	28.0	22.7	17.3	18.7	28.0	41.3	30.7
U OF SC-SPARTANBURG		10	30.0	20.0	50.0	20.0	20.0	20.0	60.0
WINTHROP COLL		18	22.2	16.7	16.7	16.7	16.7	55.6	27.8
WOOFORD COLL		8			25.0		25.0	75.0	
South Dakota									
AUGUSTANA COLL		11	18.2	45.5	18.2	27.3	54.5	27.3	18.2
BLACK HILLS STATE		18	27.8	38.9	27.8	22.2	22.2	44.4	33.3
NATL COLL OF BUS		11	18.2	18.2	36.4	27.3	27.3	27.3	45.5
NORTHERN STATE		17	17.6	23.5	5.9	17.6	17.6	58.8	23.5
SIOUX FALLS COLL		6	16.7	33.3	16.7	16.7	16.7	66.7	16.7
U OF SD	.2	62	35.5	24.2	32.3	14.5	21.0	43.5	35.5
Tennessee									
AUSTIN PEAY STATE	.1	22	13.6	22.7	9.1	13.6	22.7	54.5	22.7
BELMONT COLL		11	27.3	36.4	9.1	27.3	27.3	27.3	45.5
CARSON NEWMAN COLL		8	12.5	12.5	12.5		12.5	75.0	12.5
CHRISTIAN BROS COLL	.1	28	17.9	7.1	10.7	10.7	10.7	57.1	32.1
DAVID LIPSCOMB COLL	.1	25	20.0	40.0	16.0	16.0	28.0	44.0	28.0
EAST TENN STATE	.1	41	17.1	26.8	22.0	14.6	22.0	43.9	34.1
FISK U		5	40.0	40.0				60.0	40.0
LINCOLN MEMORIAL U		5	20.0	20.0	40.0	20.0	20.0	40.0	40.0
MEMPHIS STATE	.2	81	27.2	28.4	23.5	16.0	29.6	38.3	32.1
MIDDLE TENN STATE	.1	55	16.4	32.7	14.5	12.7	16.4	52.7	30.9
TENN STATE	.1	20	20.0	25.0	20.0	5.0		45.0	55.0
TENN TECH	.1	37	18.9	24.3	27.0	29.7	21.6	37.8	40.5
TENN WESLEYAN COLL		10	20.0	10.0		20.0	20.0	60.0	20.0
U OF TN-CHATTANOOGA	.1	36	33.3	16.7	22.2	19.4	13.9	38.9	47.2
U OF TN-KNOXVILLE	.2	69	29.0	24.6	20.3	23.2	21.7	42.0	36.2
U OF TN-MARTIN	.1	21	19.0	9.5	19.0	28.6	9.5	47.6	42.9
U OF TN-NASHVILLE		6	16.7		33.3	16.7	16.7	33.3	50.0
UNION U		10	30.0	20.0	10.0	20.0	20.0	50.0	30.0
Texas									
ABILENE CHRISTIAN		17	35.3	29.4	11.8	29.4	5.9	47.1	47.1
ANGELO STATE		13	23.1	30.8	30.8	15.4	23.1	46.2	30.8
BAYLOR	.1	24	45.8	25.0	33.3	25.0	20.8	25.0	54.2
CORPUS CHRISTI STATE U		14	14.3	21.4	7.1	14.3	21.4	50.0	28.6
E TEXAS STATE	.1	21	9.5	19.0	9.5	14.3	9.5	61.9	28.6
MARY HARDIN-BAYLOR		6			16.7			83.3	16.7
MIDWESTERN STATE		10	20.0	40.0	40.0	20.0	10.0	30.0	60.0
PAN AMERICAN U	.1	20	10.0	5.0	15.0	20.0	5.0	65.0	30.0
SAM HOUSTON STATE		15	20.0	20.0	13.3	6.7	26.7	66.7	6.7
SOUTHERN METHODIST		13	23.1	15.4	46.2	23.1	15.4	46.2	38.5
SOUTHWEST TEX STATE	.1	34	11.8	23.5	5.9	5.9	8.8	64.7	26.5
SOUTHWESTERN U		5	40.0					60.0	40.0
ST EDWARDS U		9	22.2	11.1	22.2	33.3	22.2	44.4	33.3

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

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

REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ST MARYS U-SAN ANTONIO		12	16.7	16.7	16.7	25.0	16.7	58.3	25.0
STEPHEN F AUSTIN STATE	.1	25	12.0	8.0	20.0	16.0	16.0	68.0	16.0
TARLETON STATE		9		11.1				88.9	11.1
TEX A&M	.3	101	22.8	24.8	29.7	26.7	21.8	45.5	32.7
TEX CHRISTIAN		17	17.6	23.5	17.6	35.3	11.8	52.9	35.3
TEX LUTHERAN COLL		8	37.5	12.5	37.5			25.0	75.0
TEX TECH	.1	28	25.0	21.4	25.0	7.1	17.9	46.4	35.7
TEX WOMANS U		6	33.3	33.3		16.7	33.3	50.0	16.7
TRINITY U		5	20.0	40.0	20.0	40.0		40.0	60.0
U OF HOUSTON	.1	25	24.0	16.0	28.0	16.0	20.0	56.0	24.0
U OF HOUSTON CLEAR LAKE		9	22.2	22.2	11.1	22.2	11.1	66.7	22.2
U OF HOUSTON DOWN TOWN		8				25.0		75.0	25.0
U OF HOUSTON-VICTORIA		11	27.3	36.4	9.1	9.1	27.3	63.6	9.1
U OF NORTH TEXAS	.1	31	16.1	22.6	16.1	16.1	12.9	61.3	25.8
U OF TEX-ARLINGTON	.1	53	26.4	35.8	32.1	11.3	22.6	37.7	39.6
U OF TEX-AUSTIN	.2	86	32.6	38.4	23.3	14.0	32.6	37.2	30.2
U OF TEX-DALLAS	.1	42	28.6	21.4	11.9	9.5	9.5	50.0	40.5
U OF TEX-EL PASO	.1	33	18.2	18.2	21.2	12.1	15.2	57.6	27.3
U OF TEX-PERMIAN BASIN		5	20.0	20.0	60.0		20.0	20.0	60.0
U OF TEX-SAN ANTONIO	.2	70	18.6	31.4	11.4	10.0	18.6	52.9	28.6
U OF TEX-TYLER		15	13.3	20.0	20.0	13.3	13.3	46.7	40.0
WEST TEX STATE		9	11.1	11.1	33.3	22.2	11.1	44.4	44.4
Utah									
BRIGHAM YOUNG	.1	51	17.6	21.6	23.5	29.4	27.5	39.2	33.3
U OF UTAH	.1	36	16.7	30.6	13.9	25.0	41.7	38.9	19.4
UTAH STATE	.1	23	30.4	21.7	13.0	13.0	34.8	47.8	17.4
WEBER STATE		16	18.8	25.0		12.5	37.5	50.0	12.5
WESTMINSTER COLL		6				16.7		83.3	16.7
Vermont									
CASTLETON ST COLL		6	16.7	16.7	66.7	16.7	33.3	33.3	33.3
CHAMPLAIN COLLEGE		14	35.7	35.7	28.6	21.4	28.6	21.4	50.0
ST JOSEPH PROVIDER		6	16.7	33.3	66.7	66.7		16.7	83.3
ST MICHAELS COLL		19	15.8	31.6	10.5	15.8	31.6	36.8	31.6
U OF VT	.1	23	30.4	34.8	26.1	47.8	56.5	21.7	21.7
Virginia									
AVERETT COLL		13	38.5	38.5	23.1	23.1	30.8	38.5	30.8
BRIDGEWATER COLL		10	30.0	40.0	50.0	30.0	30.0	40.0	30.0
CHRISTOPHER NEWPORT	.1	31	25.8	25.8	25.8	12.9	19.4	48.4	32.3
CLINCH VALLEY		10	40.0	20.0	40.0	40.0	40.0	30.0	30.0
COLL OF WILLIAM & MARY	.1	47	34.0	44.7	34.0	25.5	44.7	21.3	34.0
EMORY & HENRY COLL		10	10.0		10.0			80.0	20.0
GEORGE MASON U	.3	104	26.9	33.7	25.0	19.2	27.9	39.4	32.7
HAMPTON U	.1	48	12.5	22.9	6.3	16.7	16.7	58.3	25.0
JAMES MADISON U	.2	95	29.5	35.8	25.3	26.3	37.9	31.6	30.5

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

REPORT NUMBER 12-C

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
LONGWOOD COLL	.1	24	8.3	12.5	8.3	4.2	8.3	83.3	8.3
LYNCHBURG COLL		16	18.8	18.8	18.8	12.5	25.0	50.0	25.0
MARYMOUNT U		15	33.3	40.0	33.3	33.3	33.3	60.0	6.7
NORFOLK STATE		17	29.4	11.8	23.5	11.8	23.5	47.1	29.4
OLD DOMINION U	.1	56	28.6	21.4	30.4	23.2	30.4	32.1	37.5
RADFORD U	.1	43	14.0	30.2	30.2	30.2	25.6	39.5	34.9
ROANOKE COLL		8	25.0	37.5	37.5	12.5	25.0	50.0	25.0
U OF RICHMOND	.1	45	22.2	33.3	26.7	24.4	37.8	28.9	33.3
U OF VA	.1	51	45.1	35.3	27.5	23.5	49.0	19.6	31.4
VA COMMONWEALTH U	.2	92	20.7	20.7	19.6	20.7	28.3	44.6	27.2
VA POLY TECH	.3	114	27.2	31.6	15.8	21.1	36.0	35.1	28.9
VA STATE		19	10.5	5.3	5.3	10.5	5.3	78.9	15.8
VA UNION		12	8.3	8.3		8.3		83.3	16.7
WASHINGTON & LEE		16	25.0	50.0	37.5	37.5	43.8	6.3	50.0
Washington									
CENTRAL WASH STATE	.2	89	27.0	25.8	19.1	23.6	20.2	39.3	40.4
CITY U	.1	23	4.3	4.3	17.4	13.0	21.7	65.2	13.0
EASTERN WASH STATE	.1	32	34.4	25.0	31.3	31.3	34.4	28.1	37.5
GONZAGA U		14	21.4	14.3	35.7	21.4	50.0	28.6	21.4
PACIFIC LUTHERAN	.1	20	30.0	15.0	30.0	15.0	25.0	30.0	45.0
SEATTLE PACIFIC COLL		15	46.7	26.7	53.3	26.7	46.7	20.0	33.3
SEATTLE U	.1	30	6.7	13.3	26.7	3.3	13.3	60.0	26.7
ST MARTINS COLL		16	18.8	18.8	37.5	12.5	25.0	43.8	31.3
U OF PUGET SOUND		19	36.8	42.1	21.1	10.5	36.8	31.6	31.6
U OF WASH	.3	101	25.7	28.7	27.7	24.8	34.7	31.7	33.7
WALLA WALLA COLL		10	20.0	10.0	30.0		20.0	50.0	30.0
WASH STATE	.1	57	28.1	22.8	26.3	29.8	36.8	42.1	21.1
WESTERN WASH STATE	.1	34	14.7	23.5	29.4	20.6	38.2	38.2	23.5
WHITWORTH COLL		11	27.3	18.2		9.1	27.3	63.6	9.1
West Virginia									
BLUEFIELD STATE		9	11.1	11.1	11.1	22.2	11.1	55.6	33.3
CONCORD COLL		15	6.7	6.7	26.7	20.0	20.0	40.0	40.0
DAVIS & ELKINS COLL		5				20.0		80.0	20.0
FAIRMONT STATE		18	5.6		11.1	27.8	5.6	61.1	33.3
GLENVILLE STATE		8	37.5	12.5	25.0	25.0	25.0	50.0	25.0
MARSHALL U	.2	64	12.5	15.6	15.6	20.3	14.1	51.6	34.4
SHEPHERD COLL	.1	23	13.0	26.1	13.0	13.0	8.7	52.2	39.1
U OF CHARLSTON		10	30.0	10.0	10.0		10.0	50.0	40.0
W VA INST TECH		12	8.3		16.7		8.3	75.0	16.7
W VA STATE	.1	21	23.8	19.0	33.3	23.8	14.3	38.1	47.6
W VA U	.2	89	9.0	18.0	15.7	23.6	25.8	49.4	24.7
W VA WESLEYAN		8	25.0	25.0	12.5	12.5	37.5	50.0	12.5
WEST LIBERTY STATE		13	7.7	7.7	30.8	7.7	15.4	61.5	23.1
WHEELING COLL	.1	20	15.0	10.0	15.0	20.0	15.0	45.0	40.0

* 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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Wisconsin									
CARTHAGE COLL		13	15.4	23.1	15.4	7.7	23.1	53.8	23.1
LAKELAND COLL	.1	22	27.3	9.1	27.3	27.3	27.3	45.5	27.3
MARQUETTE U	.2	72	29.2	33.3	31.9	29.2	44.4	23.6	31.9
ST NORBERT COLL		12	25.0	41.7	33.3	25.0	58.3	16.7	25.0
U OF WI-EAU CLAIRE	.1	49	36.7	28.6	36.7	28.6	51.0	26.5	22.4
U OF WI-LA CROSSE		17	41.2	23.5	29.4	23.5	41.2	35.3	23.5
U OF WI-MADISON	.2	71	28.2	26.8	26.8	28.2	43.7	29.6	26.8
U OF WI-MILWAUKEE	.1	49	34.7	28.6	32.7	24.5	46.9	26.5	26.5
U OF WI-OSHKOSH	.1	30	30.0	40.0	23.3	13.3	30.0	40.0	30.0
U OF WI-PARKSIDE		12	41.7	33.3	25.0	33.3	41.7	25.0	33.3
U OF WI-PLATTEVILLE		10	30.0	40.0	30.0	20.0	40.0	30.0	30.0
U OF WI-RIVER FALLS		8	25.0	25.0	12.5	12.5	12.5	62.5	25.0
U OF WI-STEVENS PT		11	18.2	45.5	9.1	27.3	27.3	27.3	45.5
U OF WI-WHITEWATER	.2	59	44.1	35.6	33.9	27.1	40.7	25.4	33.9
Wyoming									
U OF WYOMING	.1	51	15.7	25.5	21.6	11.8	33.3	45.1	21.6
SCHOOLS WITH FEWER THAN FIVE	1.5	576	20.5	22.9	17.7	18.9	20.7	50.3	29.0
SCHOOLS OUTSIDE THE U.S.	1.9	716	26.5	30.2	21.4	15.6	30.9	40.8	28.4
SCHOOLS NOT RECORDED	11.8	4,498	19.6	22.3	19.0	18.9	34.2	42.2	23.5
TOTALS	100.0	38,124	22.8	24.5	20.9	19.4	28.7	42.6	28.8

* 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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
ALABAMA A & M	.1	6	33.3	16.7		16.7	16.7	50.0	33.3
ATHENS STATE COLL	.2	9	11.1	22.2		11.1		66.7	33.3
AUBURN U-AUBURN	.8	40	25.0	27.5	20.0	25.0	20.0	32.5	47.5
AUBURN U-MONTGOMERY	.4	18	11.1	22.2	16.7	38.9	22.2	50.0	27.8
HUNTINGDON COLL	.1	5	40.0	20.0	20.0	40.0	20.0	20.0	60.0
NORTH ALABAMA U	.3	17	5.9	23.5	23.5	52.9	11.8	35.3	52.9
SAMFORD U	.1	7	14.3	14.3	14.3	14.3	28.6	57.1	14.3
TROY ST-DOTHAN	.1	7			28.6	14.3		71.4	28.6
TROY ST-TROY	.3	17	52.9	29.4	11.8	23.5	35.3	17.6	47.1
U OF AL-BIRMINGHAM	.4	20	15.0	30.0	15.0	35.0	15.0	45.0	40.0
U OF AL-HUNTSVILLE	.2	9	11.1	22.2	33.3		22.2	55.6	22.2
U OF AL-UNIVERSITY	1.0	52	30.8	26.9	28.8	36.5	32.7	32.7	34.6
U OF SO ALABAMA	.3	17	29.4	23.5	17.6	17.6	23.5	35.3	41.2
Arizona									
AMER GRAD SC OF MGMT	.2	8	12.5	12.5	12.5	25.0	25.0	50.0	25.0
ARIZONA STATE	.3	14	42.9	57.1	42.9	7.1	57.1	21.4	21.4
NORTHERN ARIZ U	.1	5	60.0	80.0	80.0	80.0	60.0	20.0	20.0
U OF ARIZONA	.1	6	33.3	16.7	16.7		16.7	33.3	50.0
Arkansas									
U OF CENTRAL AR	.1	6						100.0	
California									
CAL ST SAN BERNARDINO U	.1	7	28.6	57.1	42.9	28.6	42.9	28.6	28.6
CAL ST U-FRESNO	.2	10	50.0	30.0	30.0	30.0	50.0	10.0	40.0
CAL ST U-FULLERTON	.2	8	12.5	37.5	37.5	12.5	50.0	37.5	12.5
CAL ST U-HAYWARD	.4	19	31.6	36.8	15.8	31.6	21.1	15.8	63.2
CAL ST U-LONG BEACH	.1	7	28.6	14.3		28.6	28.6	42.9	28.6
CAL ST U-LOS ANGELES	.4	21	23.8	33.3	14.3	9.5	28.6	42.9	28.6
CAL ST U-NORTHRIDGE	.1	6	16.7	33.3	16.7		16.7	66.7	16.7
CAL ST U-POMONA	.1	5		40.0	60.0	20.0	60.0	20.0	20.0
CAL ST U-SACRAMENTO	.4	19	10.5	31.6	26.3	26.3	42.1	31.6	26.3
CAL ST-SAN LUIS	.1	6	16.7	33.3	16.7	16.7	16.7	66.7	16.7
GOLDEN GATE	.4	20	25.0	15.0	15.0	40.0	50.0	30.0	20.0
NATIONAL	.2	9	44.4	22.2	33.3	33.3	66.7		33.3
SAN DIEGO STATE	.3	15	40.0	33.3	40.0	46.7	73.3	13.3	13.3
SAN FRANCISCO STATE	.4	18	38.9	38.9	22.2	38.9	66.7	11.1	22.2
SAN JOSE STATE	.3	15	33.3	33.3	26.7	40.0	60.0	20.0	20.0
U OF CAL-BERKELEY	.2	10	40.0	30.0	10.0	20.0	50.0	10.0	40.0
U OF CAL-LOS ANGELES	.4	23	43.5	43.5	21.7	21.7	73.9	17.4	8.7
U OF CAL-SANTA BARBARA	.1	7	14.3	28.6	28.6	28.6	42.9	28.6	28.6
U OF SANTA CLARA	.1	5	20.0	60.0		40.0	60.0		40.0
U OF SOUTHERN CAL	.8	40	37.5	35.0	27.5	25.0	45.0	30.0	25.0
Colorado									
CO STATE	.3	14	28.6	42.9	14.3	35.7	42.9	35.7	21.4

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

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

REPORT NUMBER 12-D

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
METROPOLITAN ST COLL	.2	9	22.2	22.2	11.1	22.2	33.3	44.4	22.2
REGIS COLL	.1	6	16.7	33.3	16.7		66.7	33.3	
U OF CO-BOULDER	.2	10	40.0	50.0	30.0	30.0	40.0	30.0	30.0
U OF CO-CO SPRINGS	.1	6	16.7	33.3	16.7	66.7	16.7	16.7	66.7
U OF CO-DENVER	.2	10	10.0	30.0	40.0	40.0	50.0	20.0	30.0
U OF DENVER	.4	23	26.1	21.7	17.4	13.0	17.4	43.5	39.1
Connecticut									
CENTRAL CONN ST U	.1	7	14.3	28.6		14.3	14.3	42.9	42.9
FAIRFIELD	.1	6	16.7		66.7	33.3	50.0	16.7	33.3
SO CT STATE U	.1	5		60.0	20.0	20.0	20.0	40.0	40.0
U OF CONN	.3	15	40.0	26.7	33.3	40.0	33.3	26.7	40.0
U OF HARTFORD	.4	20	40.0	25.0	25.0	35.0	55.0	25.0	20.0
District of Columbia									
AMERICAN	.3	13		15.4	46.2	30.8	61.5	23.1	15.4
GEORGE WASHINGTON	.4	23	21.7	21.7	21.7	13.0	26.1	43.5	30.4
GEORGETOWN	.2	8	25.0	37.5	25.0	62.5	62.5	25.0	12.5
HOWARD	.3	13			7.7	7.7	7.7	84.6	7.7
SOUTHEASTERN	.2	11	18.2	18.2	18.2	9.1	9.1	72.7	18.2
STRAYER COLL	.3	13	15.4		23.1	23.1	23.1	38.5	38.5
U OF DC	.1	7	42.9	28.6		14.3	14.3	42.9	42.9
Florida									
BARRY	.1	7	14.3	28.6		28.6	57.1	28.6	14.3
FL AGRI & MECH	.1	6	33.3	16.7		16.7	33.3	50.0	16.7
FL ATLANTIC U	.2	8	25.0	37.5	37.5	12.5	37.5	25.0	37.5
FL INTERNATIONAL	.6	32	18.8	43.8	28.1	31.3	40.6	25.0	34.4
FL SOUTHERN COLL	.1	7	28.6	42.9	14.3	42.9	71.4	14.3	14.3
FL STATE	.4	18	22.2	27.8	33.3	27.8	50.0	27.8	22.2
NOVA	.3	17	47.1	17.6	11.8	29.4	35.3	17.6	47.1
ST THOMAS U	.1	5	20.0	20.0	20.0	20.0		60.0	40.0
STETSON U	.2	8	25.0	25.0	25.0	25.0	37.5	12.5	50.0
U OF CENTRAL FL	.2	12	8.3	33.3	33.3	8.3	58.3	25.0	16.7
U OF FLORIDA	.9	44	45.5	47.7	47.7	43.2	56.8	11.4	31.8
U OF MIAMI	.4	19	15.8	31.6	42.1	15.8	36.8	31.6	31.6
U OF NORTH FL	.1	5	40.0	60.0	60.0	80.0	60.0		40.0
U OF SO FLORIDA	.3	16	43.8	56.3	56.3	50.0	62.5	6.3	31.3
U OF TAMPA	.1	6	33.3	33.3	50.0	16.7	33.3	50.0	16.7
U OF WEST FLORIDA	.4	21	23.8	42.9	33.3	19.0	28.6	42.9	28.6
Georgia									
GA INST OF TECH	.1	7	28.6	42.9	14.3	57.1	28.6	14.3	57.1
GA SOUTHERN COLL	.1	5			60.0	40.0	40.0	20.0	40.0
GA STATE	.6	31	16.1	29.0	19.4	29.0	22.6	35.5	41.9
U OF GEORGIA	.7	36	50.0	30.6	22.2	25.0	36.1	36.1	27.8
Hawaii									
HAWAII PACIFIC COLL	.1	6	16.7	33.3		16.7	16.7	33.3	50.0

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

REPORT NUMBER 12-D

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF HAWAII-MANOA	.2	12	16.7	8.3	50.0	33.3	41.7	33.3	25.0
Illinois									
DEPAUL	.6	30	33.3	20.0	33.3	36.7	50.0	26.7	23.3
GOVERNORS STATE	.1	5	20.0		40.0	40.0	20.0	20.0	60.0
ROOSEVELT	.2	11	18.2	27.3	9.1	18.2		54.5	45.5
STHN IL U-CARBONDALE	.1	7	28.6	42.9	28.6	28.6	14.3	42.9	42.9
U OF CHICAGO	.2	8		37.5		62.5	62.5	25.0	12.5
U OF CHICAGO-LOYOLA	.1	6	33.3	16.7	66.7	16.7	33.3	16.7	50.0
U OF IL-CHICAGO	.2	12	16.7	25.0	16.7	41.7	50.0	25.0	25.0
U OF IL-URBANA	.4	23	30.4	30.4	30.4	30.4	52.2	26.1	21.7
Indiana									
IN U-BLOOMINGTON	.1	7	42.9	28.6	28.6	28.6	28.6	42.9	28.6
IN U-PURDUE-INDPLS	.1	6	50.0	16.7	16.7	16.7	33.3	50.0	16.7
MANCHESTER COLL	.2	8	25.0	50.0	12.5		75.0	25.0	
U OF NOTRE DAME	.3	16	6.3	31.3	56.3	25.0	37.5	25.0	37.5
Iowa									
U OF IOWA	.3	14	35.7	21.4	28.6	21.4	50.0	28.6	21.4
Kansas									
KANSAS STATE	.1	7	28.6	42.9	28.6	28.6	28.6	28.6	42.9
U OF KANSAS	.2	12	58.3	50.0	41.7	33.3	50.0	8.3	41.7
WICHITA STATE	.2	9	44.4	44.4	22.2	33.3	44.4	22.2	33.3
Kentucky									
U OF KENTUCKY	.2	10	30.0	30.0	40.0	40.0	60.0	20.0	20.0
Louisiana									
LA ST U-A&M	.2	8	50.0	37.5	50.0	37.5	25.0	12.5	62.5
LA ST U-SHREVEPORT	.1	5	60.0	40.0	20.0	80.0	60.0		40.0
LA TECH	.1	7	28.6	42.9	42.9	57.1	42.9	14.3	42.9
TULANE U	.2	12	41.7	33.3		33.3	41.7	16.7	41.7
U OF NEW ORLEANS	.1	5	20.0	40.0	60.0	20.0		40.0	60.0
Maryland									
BOWIE STATE	.1	5				20.0		80.0	20.0
LOYOLA COLL	.2	12	16.7	25.0	25.0	50.0	33.3	25.0	41.7
MORGAN STATE	.1	7		28.6	14.3			57.1	42.9
SALISBURY STATE	.1	5	40.0	20.0	80.0	40.0	20.0		80.0
U OF BALTIMORE	.2	11	18.2	36.4	18.2	9.1	36.4	36.4	27.3
U OF MD-COLLEGE PARK	.4	19	31.6	15.8	15.8	21.1	31.6	57.9	10.5
Massachusetts									
BABSON COLL	.2	8	25.0	37.5	37.5	25.0	62.5	12.5	25.0
BENTLEY COLL	.7	37	27.0	21.6	18.9	32.4	35.1	29.7	35.1
BOSTON COLL	.1	5	80.0	60.0	40.0	20.0	60.0		40.0
BOSTON U	.3	17	35.3	47.1	29.4	17.6	35.3	29.4	35.3
NORTHEASTERN U	1.0	52	30.8	32.7	23.1	13.5	38.5	34.6	26.9
SUFFOLK	.1	5		20.0			20.0	80.0	
U OF MASS-BOSTON	.1	7	28.6	28.6	42.9		14.3	42.9	42.9

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

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

REPORT NUMBER 12-D

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < P E R C E N T P A S S I N G > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Michigan									
ANDREWS	.1	5	20.0	20.0		20.0		60.0	40.0
DETROIT COLL OF BUS	.1	5			20.0	20.0	20.0	80.0	
EASTERN MICH	.2	12	33.3	25.0	8.3	25.0	50.0	33.3	16.7
MICHIGAN STATE	.6	29	17.2	20.7	27.6	13.8	31.0	44.8	24.1
U OF MI-ANN ARBOR	.4	21	38.1	33.3	28.6	33.3	38.1	23.8	38.1
WALSH COLLEGE	.5	28	14.3	21.4	32.1	14.3	28.6	39.3	32.1
WAYNE STATE	.3	14	14.3	14.3	28.6	14.3	14.3	57.1	28.6
WESTERN MI U	.2	12	41.7	58.3	16.7	16.7	41.7	41.7	16.7
Mississippi									
DELTA STATE	.1	5	40.0		40.0	20.0	40.0	20.0	40.0
JACKSON STATE	.2	10	40.0	30.0	20.0	50.0	20.0	30.0	50.0
MS ST U	.8	42	40.5	31.0	26.2	19.0	14.3	40.5	45.2
U OF MS	.8	43	32.6	34.9	14.0	20.9	25.6	39.5	34.9
U OF SOUTHERN MS	.4	18	38.9	44.4	16.7	16.7	38.9	27.8	33.3
Missouri									
SOUTHWEST MO STATE	.3	13	30.8	30.8	7.7	15.4	23.1	38.5	38.5
U OF MO-COLUMBIA	.4	19	31.6	52.6	21.1	31.6	42.1	21.1	36.8
U OF MO-KANSAS CITY	.6	29	20.7	34.5	41.4	34.5	20.7	34.5	44.8
U OF MO-ST LOUIS	.2	11	72.7	81.8	18.2	27.3	54.5		45.5
Montana									
U OF MONTANA	.2	9	55.6	11.1	22.2	33.3	33.3	22.2	44.4
Nebraska									
U OF NEBR-OMAHA	.1	5	20.0	20.0	20.0	40.0	20.0	60.0	20.0
New Hampshire									
NH COLL	.3	13	7.7	7.7	30.8	38.5	7.7	46.2	46.2
New Jersey									
FARLGH DCKSN-MADISON	.4	20	30.0	15.0	10.0	35.0	45.0	25.0	30.0
FARLGH DCKSN-RTHFD	.2	8	50.0	25.0	25.0		37.5	37.5	25.0
FARLGH DCKSN-TEANECK	.2	9	11.1	33.3	44.4	22.2	22.2	44.4	33.3
MONMOUTH COLL	.2	12	8.3	8.3	25.0	25.0	16.7	58.3	25.0
RUTGERS U-NEW BRNSWK	.2	12	33.3	25.0	50.0	33.3	41.7	33.3	25.0
RUTGERS U-NEWARK	1.0	49	18.4	36.7	24.5	26.5	28.6	38.8	32.7
SETON HALL	.4	20	20.0	10.0	20.0	25.0	30.0	50.0	20.0
ST PETERS COLL	.1	6	16.7		33.3	33.3	16.7	33.3	50.0
New Mexico									
NEW MEXICO STATE	.1	7	57.1	42.9	42.9	57.1	57.1		42.9
U OF NEW MEXICO	.1	7	14.3	42.9	28.6	28.6	42.9	14.3	42.9
New York									
ADELPHI	.6	29	20.7	17.2	13.8	10.3	41.4	44.8	13.8
CANISIUS COLL	.1	5	20.0	40.0	20.0			20.0	80.0
CLARKSON U	.1	5	20.0	20.0	40.0	40.0	80.0		20.0
COLUMBIA U	.2	8	50.0	25.0	12.5	25.0	87.5	12.5	
CUNY BERNARD BARUCH	1.1	54	31.5	35.2	14.8	13.0	48.1	29.6	22.2

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

REPORT NUMBER 12-D

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CUNY BROOKLYN COLL	.2	12	16.7	16.7	8.3	33.3	50.0	41.7	8.3
CUNY LEHMAN COLL	.1	7	14.3	14.3			14.3	85.7	
CUNY QUEENS COLL	.2	10	20.0	20.0	10.0		20.0	60.0	20.0
DOWLING COLL	.1	6	16.7	50.0		50.0	16.7	33.3	50.0
FORDHAM	.6	31	19.4	12.9	22.6	25.8	41.9	41.9	16.1
HOFSTRA	.5	26	23.1	34.6	19.2	30.8	53.8	19.2	26.9
IONA COLL	.2	10	20.0	10.0	40.0	20.0	30.0	50.0	20.0
L I U-BKLYN CENTER	.5	27	7.4	7.4	3.7	14.8	7.4	70.4	22.2
L I U-CW POST	1.0	51	19.6	17.6	15.7	15.7	33.3	47.1	19.6
LE MOYNE COLL	.2	8	12.5	25.0	25.0	37.5	62.5	37.5	
MANHATTAN COLL	.1	7	28.6	28.6	57.1	28.6	57.1	42.9	
MERCY COLL	.1	5		20.0	20.0			60.0	40.0
NEW YORK U	.8	40	17.5	20.0	32.5	25.0	57.5	32.5	10.0
NY TECH INST-WESTBURY	.1	5	40.0	40.0	20.0	20.0	60.0		40.0
PACE U-NY	1.0	51	23.5	25.5	21.6	21.6	47.1	35.3	17.6
PACE U-PLEASANTVILLE	.2	11	27.3	63.6		36.4	63.6	18.2	18.2
PACE U-WHITE PLAINS	.4	21	19.0	9.5	42.9	28.6	38.1	23.8	38.1
ROCHESTER INST TECH	.1	5	20.0		20.0	40.0	40.0	20.0	40.0
SIENA COLL	.1	5	20.0	20.0	40.0		60.0	40.0	
ST JOHNS	1.3	68	22.1	26.5	20.6	19.1	39.7	41.2	19.1
SUNY AT ALBANY	.7	35	28.6	20.0	25.7	20.0	34.3	34.3	31.4
SUNY AT BINGHAMTON	.4	22	36.4	36.4	18.2	22.7	31.8	27.3	40.9
SUNY AT BUFFALO	.4	18	27.8	27.8	22.2	27.8	55.6	38.9	5.6
SYRACUSE	.3	15	26.7	20.0	26.7	20.0	53.3	40.0	6.7
U OF ROCHESTER	.2	10	30.0	40.0	40.0	40.0	70.0	20.0	10.0
UNION COLL	.2	10	20.0	20.0	30.0	20.0	30.0	50.0	20.0
North Carolina									
APPALACHIAN STATE	.2	9	11.1	55.6	33.3	22.2	77.8	11.1	11.1
EAST CAROLINA	.1	7	28.6	42.9	14.3	28.6	28.6	42.9	28.6
NC AGRIC & TECH	.1	5	60.0	60.0	20.0	20.0	20.0		80.0
NC ST U-RALEIGH	.2	8	37.5	12.5	25.0	12.5		37.5	62.5
U OF NC-CHAPEL HILL	1.4	70	32.9	32.9	38.6	34.3	42.9	22.9	34.3
U OF NC-GREENSBORO	.1	6	50.0	16.7	33.3	50.0	33.3	33.3	33.3
North Dakota									
U OF NO DAKOTA	.1	5	60.0	40.0	40.0	20.0	40.0	20.0	40.0
Ohio									
CASE WESTERN RESERVE	.2	8	25.0	25.0	25.0	12.5	25.0	62.5	12.5
CLEVELAND STATE	.3	13	46.2	15.4	23.1	46.2	53.8	23.1	23.1
MIAMI U	.3	15	33.3	26.7	46.7	40.0	53.3	13.3	33.3
OHIO STATE	.2	11	36.4	36.4	18.2	36.4	27.3	27.3	45.5
U OF AKRON	.2	8	25.0	37.5	25.0	25.0	50.0	25.0	25.0
U OF CINCINNATI	.1	6	16.7	33.3			33.3	66.7	
U OF DAYTON	.1	6	16.7	33.3		16.7	33.3	50.0	16.7
U OF TOLEDO	.2	9	33.3	55.6	22.2	44.4	33.3		66.7

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

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

REPORT NUMBER 12-D

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
YOUNGSTOWN STATE	.1	6	16.7	16.7	16.7	16.7	16.7	50.0	33.3
Oklahoma									
CENTRAL STATE	.1	5	20.0	60.0	20.0		40.0	20.0	40.0
OK ST U	.2	10	10.0	40.0			10.0	60.0	30.0
U OF OK-NORMAN	.2	9	33.3	44.4	11.1	22.2	11.1	33.3	55.6
Oregon									
PORTLAND STATE	.2	8	37.5	12.5	25.0	37.5	75.0	12.5	12.5
Pennsylvania									
BLOOMSBURG U	.1	5	40.0	40.0		20.0		60.0	40.0
DREXEL	.4	18	22.2	22.2	33.3	16.7	33.3	33.3	33.3
DUQUESNE	.3	14	14.3	21.4	14.3	35.7	14.3	35.7	50.0
INDIANA U OF PA	.2	12	33.3	33.3	8.3	16.7	25.0	33.3	41.7
LA SALLE COLL	.3	15	20.0	13.3		13.3	13.3	60.0	26.7
LEHIGH U	.1	6	50.0	33.3	50.0	50.0	66.7	16.7	16.7
PA ST U-U PARK	.3	13	38.5	61.5	15.4	7.7	38.5	30.8	30.8
ROBERT MORRIS COLL	.3	14	7.1	21.4	14.3	14.3	42.9	57.1	
SHIPPENSBURG U OF PA	.1	5		20.0	20.0	20.0		40.0	60.0
ST JOSEPHS COLL	.2	9	22.2	22.2	11.1	44.4	22.2	22.2	55.6
TEMPLE	.4	22	18.2	40.9	13.6	18.2	45.5	36.4	18.2
U OF PA	.3	14	21.4	7.1	7.1	14.3	42.9	50.0	7.1
U OF PITTSBURGH	.2	11	36.4	27.3	36.4	18.2	36.4	27.3	36.4
U OF SCRANTON	.1	7	14.3	28.6	28.6	28.6	42.9	28.6	28.6
VILLANOVA	.3	16	25.0	18.8	12.5	25.0	31.3	31.3	37.5
WIDENER U	.3	13	23.1	7.7	38.5	7.7	30.8	53.8	15.4
Puerto Rico									
INTER AMER-HATO REY	.4	21	14.3	33.3	9.5	14.3	28.6	42.9	28.6
U OF PR-MAYAGUEZ	.2	8		25.0			12.5	75.0	12.5
U OF PR-RIO PIEDRAS	.5	27	3.7	22.2	22.2		29.6	55.6	14.8
Rhode Island									
BRYANT COLL	.2	10	20.0	50.0	10.0	30.0	30.0	30.0	40.0
U OF RHODE ISLAND	.2	9	22.2	33.3	22.2	22.2	44.4	33.3	22.2
South Carolina									
BOB JONES U	.1	5	60.0	20.0	60.0	20.0	40.0	20.0	40.0
CLEMSON	.3	14	21.4	35.7	42.9	50.0	28.6	35.7	35.7
FURMAN	.1	5	40.0	80.0	20.0		80.0		20.0
U OF SC-COLUMBIA	.4	20	40.0	30.0	30.0	25.0	35.0	25.0	40.0
WINTHROP COLL	.2	10	40.0	30.0	40.0	40.0	30.0	20.0	50.0
South Dakota									
U OF SD	.1	6	16.7	16.7	33.3	50.0	33.3	33.3	33.3
Tennessee									
DAVID LIPSCOMB COLL	.1	5	40.0	40.0	80.0	20.0	20.0		80.0
MEMPHIS STATE	.2	12	33.3	16.7		33.3	8.3	33.3	58.3
MIDDLE TENN STATE	.2	11	36.4	27.3		27.3	27.3	45.5	27.3
TENN TECH	.2	9	33.3	22.2	11.1			66.7	33.3

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

REPORT NUMBER 12-D

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

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF TN-KNOXVILLE	.6	30	30.0	26.7	43.3	16.7	26.7	30.0	43.3
VANDERBILT	.1	5	20.0	20.0	20.0	40.0	60.0	20.0	20.0
Texas									
TEX A&M	.1	7	28.6	57.1	28.6		57.1	28.6	14.3
U OF NORTH TEXAS	.3	17	23.5	35.3	23.5	41.2	11.8	23.5	64.7
U OF TEX-ARLINGTON	.2	9	66.7	22.2	33.3	55.6	33.3	11.1	55.6
U OF TEX-AUSTIN	.5	25	48.0	28.0	36.0	24.0	32.0	28.0	40.0
U OF TEX-EL PASO	.1	6		16.7		50.0	50.0	33.3	16.7
U OF TEX-SAN ANTONIO	.1	6	16.7	16.7			16.7	66.7	16.7
Utah									
BRIGHAM YOUNG	1.4	74	27.0	29.7	31.1	36.5	44.6	25.7	29.7
SOUTHERN UTAH STATE	.3	14	14.3	14.3	7.1	14.3	21.4	50.0	28.6
U OF UTAH	.5	24	33.3	50.0	41.7	41.7	29.2	20.8	50.0
UTAH STATE	.5	27	25.9	33.3	33.3	18.5	37.0	37.0	25.9
WEBER STATE	.3	13	46.2	46.2	38.5	23.1	46.2	23.1	30.8
Virginia									
GEORGE MASON U	.1	5			20.0	40.0		60.0	40.0
HAMPTON U	.1	6	16.7	33.3			16.7	66.7	16.7
JAMES MADISON U	.1	5	60.0	60.0	80.0	60.0	60.0		40.0
OLD DOMINION U	.1	7	42.9	42.9	28.6		71.4	14.3	14.3
U OF VA	.4	21	19.0	28.6	38.1	38.1	19.0	33.3	47.6
VA POLY TECH	.4	22	27.3	36.4	31.8	27.3	45.5	45.5	9.1
Washington									
U OF WASH	.4	19	31.6	36.8	26.3	10.5	52.6	31.6	15.8
West Virginia									
FAIRMONT STATE	.1	7	14.3		14.3		14.3	71.4	14.3
MARSHALL U	.2	12	8.3	33.3	25.0		41.7	33.3	25.0
W VA STATE	.1	5						100.0	
W VA U	.5	27	25.9	18.5	25.9	7.4	33.3	44.4	22.2
Wisconsin									
MARQUETTE U	.2	8	50.0	37.5	50.0	12.5	12.5	25.0	62.5
U OF WI-EAU CLAIRE	.1	5	40.0	40.0	20.0	20.0	60.0	40.0	
U OF WI-MADISON	.1	6	50.0	16.7	33.3	33.3	50.0	16.7	33.3
U OF WI-MILWAUKEE	.4	20	40.0	40.0	20.0	20.0	65.0	20.0	15.0
U OF WI-PARKSIDE	.1	5			40.0	40.0	20.0	40.0	40.0
U OF WI-WHITEWATER	.1	5	60.0		20.0	40.0	40.0	20.0	40.0
SCHOOLS WITH FEWER THAN FIVE	18.5	949	21.2	25.1	22.0	21.8	28.8	42.4	28.9
SCHOOLS OUTSIDE THE U.S.	5.3	271	24.7	29.9	14.8	16.2	31.4	43.2	25.5

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

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

REPORT NUMBER 12-D

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1994 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < P E R C E N T P A S S I N G > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SCHOOLS NOT RECORDED	5.5	282	19.5	25.9	22.0	24.5	28.7	39.7	31.6
TOTALS	100.0	5,142	25.4	28.1	23.6	24.0	34.3	36.2	29.5

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

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

REPORT NUMBER 12-D

NABSA STATISTICAL INFORMATION SERVICE

SCHOOL INDEX

NOVEMBER 1994 UNIFORM CPA EXAMINATION

Alabama							
ALABAMA A & M	26	HUNTINGDON COLL	19	OAKWOOD COLL	19	TUSKEGEE INSTITUTE	22
ALABAMA STATE U	16	JACKSONVILLE STATE	75	SAMFORD U	56	U OF AL-BIRMINGHAM	246
ATHENS STATE COLL	98	LIVINGSTON U	26	SPRING HILL COLL	18	U OF AL-HUNTSVILLE	85
AUBURN U-AUBURN	284	MILES COLL	2	TROY ST-DOTHAN	87	U OF AL-UNIVERSITY	348
AUBURN U-MONTGOMERY	115	MOBILE COLL	7	TROY ST-MONTGOMERY	36	U OF MONTEVALLO	33
BIRMINGHAM SOUTHERN	67	NORTH ALABAMA U	128	TROY ST-TROY	123	U OF SO ALABAMA	130
Alaska							
U OF ALASKA ANCHORAGE	34	U OF ALASKA FAIRBANKS	27				
Arizona							
AMER GRAD SC OF MGMT	16	DEVRY INSTI	10	NORTHERN ARIZ U	48		
ARIZONA STATE	381	GRAND CANYON COLL	6	U OF ARIZONA	151		
Arkansas							
ARKANSAS COLL	3	HARDING COLL	49	OUACHITA BAPTIST	11	U OF AR-MONTICELLO	17
ARKANSAS STATE	94	HENDERSON ST U	17	SOUTHERN ARKANSAS U	11	U OF AR-PINE BLUFF	4
ARKANSAS TECH U	34	HENDRIX COLL	17	U OF AR-FAYETTEVILLE	94	U OF CENTRAL AR	78
COLL OF THE OZARKS	6	JOHN BROWN U	8	U OF AR-LITTLE ROCK	74		
California							
AMBASSADOR COLL	2	CAL ST U-POMONA	150	MONTEREY INSTITUTE	2	U OF CAL-RIVERSIDE	43
ARMSTRONG COLL	9	CAL ST U-SACRAMENTO	279	MT SAINT MARYS	11	U OF CAL-SAN DIEGO	14
AZUSA PACIFIC COLL	7	CAL ST-DOMINGUEZ	87	NATIONAL	59	U OF CAL-SANTA BARBARA	192
BIOLA U	12	CAL ST-SAN LUIS	121	NORTHROP	6	U OF REDLANDS	3
CAL BAPTIST COLL	5	CHAPMAN COLL	20	PACIFIC COLL	1	U OF SAN DIEGO	99
CAL LUTHERAN COLL	12	CLAREMONT MENS COLL	16	PACIFIC UNION COLL	14	U OF SAN FRANCISCO	67
CAL ST BAKERSFIELD U	44	CLAREMONT U-GRAD CTR	1	PEPPERDINE	23	U OF SANTA CLARA	96
CAL ST SAN BERNARDINO U	118	COLL OF NOTRE DAME	5	POINT LOMA COLL	9	U OF SOUTHERN CAL	310
CAL ST SONOMA U	46	DEVRY INSTI	25	SAN DIEGO STATE	231	U OF THE PACIFIC	28
CAL ST STANISLAUS U	67	GOLDEN GATE	120	SAN FRANCISCO STATE	309	US INTERNATIONAL	2
CAL ST U-CHICO	90	HUMBOLDT STATE	9	SAN JOSE STATE	219	US NAVAL POSTGRAD	1
CAL ST U-FRESNO	201	JOHN F KENNEDY U	4	SOUTHERN CAL COLL	5	W COAST U-LA	3
CAL ST U-FULLERTON	273	LA VERNE COLL	29	ST MARYS OF CAL	44	W COAST U-ORANGE CO	1
CAL ST U-HAYWARD	201	LINCOLN U	1	STANFORD UNIV	4	WOODBURY	18
CAL ST U-LONG BEACH	213	LOMA LINDA	5	U OF CAL-BERKELEY	179		
CAL ST U-LOS ANGELES	285	LOS ANGELES BAPTIST	3	U OF CAL-IRVINE	4		
CAL ST U-NORTHRIDGE	348	LOYOLA MARYMOUNT	85	U OF CAL-LOS ANGELES	286		
Colorado							
ADAMS STATE COLL	11	METROPOLITAN ST COLL	113	U OF CO-DENVER	63	US AIR FORCE ACADEMY	1
CO STATE	115	REGIS COLL	46	U OF DENVER	48	WESTERN ST COLL	13
FORT LEWIS COLL	37	U OF CO-BOULDER	124	U OF NORTHERN CO	41		
MESA COLL	18	U OF CO-CO SPRINGS	33	U OF SOUTHERN CO	14		
Connecticut							
ALBERTUS MAGNUS COLL	1	QUINNIPIAC COLL	61	U OF CONN	168	YALE	3
BRIDGEPORT	12	SACRED HEART UNIV	37	U OF HARTFORD	81		
CENTRAL CONN ST U	151	SO CT STATE U	46	U OF NEW HAVEN	26		
FAIRFIELD	129	ST JOSEPH COLL	5	WESTERN CONN ST U	32		

NABSA STATISTICAL INFORMATION SERVICE

SCHOOL INDEX

NOVEMBER 1994 UNIFORM CPA EXAMINATION

Delaware							
DELAWARE ST COLL	24	GOLDEY BEACOM COLL	30	U OF DELAWARE	145	WILMINGTON COLL	9
District of Columbia							
AMERICAN	76	GALLAUDET UNIV	5	MT VERNON COLL	2	U OF DC	57
BENJAMIN FRANKLIN U	19	GEORGE WASHINGTON	100	SOUTHEASTERN	34		
CATHOLIC U OF AMER	24	GEORGETOWN	83	STRAYER COLL	69		
FEDERAL CITY COLL	2	HOWARD	100	TRINITY COLL	1		
Florida							
BARRY	40	FL SOUTHERN COLL	41	PALM BEACH ATLANTIC	11	U OF MIAMI	86
BETHUNE COOKMAN COLL	6	FL STATE	192	ROLLINS COLL	17	U OF NORTH FL	83
COLL OF BOCA RATON	1	FLAGLER COLL	23	ST LEO COLL	31	U OF SO FLORIDA	232
FL AGRI & MECH	46	FT LAUDERDALE COLL	6	ST THOMAS U	18	U OF TAMPA	35
FL ATLANTIC U	142	JACKSONVILLE U	12	STETSON U	51	U OF WEST FLORIDA	84
FL INST OF TECH	4	JONES COLL-JACKSONVILLE	2	TAMPA COLL	16		
FL INTERNATIONAL	159	JONES COLL-ORLANDO	9	U OF CENTRAL FL	163		
FL MEMORIAL COLL	6	NOVA	37	U OF FLORIDA	159		
Georgia							
ALBANY ST COLLEGE	3	FORT VALLEY STATE	5	MERCER U-ATLANTA	21	SAVANNAH STATE	22
AUGUSTA COLL	30	GA COLLEGE	57	MERCER U-MACON	24	SHORTER COLL	3
BERRY COLL	22	GA INST OF TECH	35	MOREHOUSE COLL	27	U OF GEORGIA	258
BRENAU COLL	17	GA SOUTHERN COLL	102	MORRIS BROWN COLL	10	VALDOSTA STATE	54
CLARK/ATLANTA U	18	GA SOUTHWESTERN COLL	31	NORTH GEORGIA COLL	28	WESLEYAN COLL	6
COLUMBUS COLL	33	GA STATE	299	OGLETHORPE	24	WEST GEORGIA COLL	36
DEVRY INSTI	4	KENNESAW COLL	102	PAINE COLL	1		
EMORY	40	LAGRANGE COLL	4	PIEDMONT COLL	14		
Guam							
U OF GUAM	25						
Hawaii							
BRIGHAM YOUNG	21	HAWAII PACIFIC COLL	41	U OF HAWAII-MANOA	198		
CHAMINADE	16	U OF HAWAII-HILO	5				
Idaho							
BOISE STATE	92	IDAHO STATE	25	NORTHWEST NAZARENE	9		
COLL OF IDAHO	5	LEWIS-CLARK STATE	5	U OF IDAHO	44		

Illinois

AERO-SPACE INSTITUTE	1	EUREKA COLL	1	MILLIKIN	37	ROOSEVELT	85
AUGUSTANA COLL	47	GOVERNORS STATE	49	MONMOUTH COLL	4	ROSARY COLL	27
AURORA COLL	18	GREENVILLE COLL	5	MUNDELEIN COLL	9	SANGAMON STATE	44
BARAT COLL	6	IL BENEDICTINE COLL	30	NO PARK COLL	7	ST XAVIER COLL	37
BRADLEY	48	IL COLL	12	NORTH CENTRAL COLL	39	STHN IL U-CARBONDALE	94
CHICAGO STATE	39	IL INST TECH	14	NORTHEASTERN IL	81	STHN IL U-EDWARDSVILLE	64
COLL OF ST FRANCIS	13	IL STATE	152	NORTHERN IL	206	TRINITY CHRISTIAN	17
DEPAUL	344	IL WESLEYAN	30	NORTHWESTERN	30	U OF CHICAGO	15
DEVRY INST-CHICAGO	11	KENDALL COLL	1	OLIVET NAZARENE COLL	8	U OF CHICAGO-LOYOLA	89
DEVRY INST-LOMBARD	6	LEWIS	34	PARKS COLL-ST LOUIS U	3	U OF IL-CHICAGO	232
EASTERN IL	93	MACMURRAY COLL	10	PRINCIPIA COLL	1	U OF IL-URBANA	263
ELMHURST COLL	50	MCKENDREE COLL	22	QUINCY COLL	13	WESTERN IL U	75

Indiana

ANDERSON COLL	20	IN CENTRAL	33	MANCHESTER COLL	28	ST MARYS COLL	35
BALL ST	142	IN INST OF TECH	7	MARIAN COLL-INDPLS	13	TAYLOR	16
BETHEL COLL	1	IN ST U-TERRE HAUTE	60	MARION COLL-MARION	7	TRI-STATE U	3
BUTLER	43	IN U-BLOOMINGTON	359	OAKLAND CITY COLL	3	U OF EVANSVILLE	21
CALUMET COLL	11	IN U-FORT WAYNE	62	PURDUE U-CALUMET	39	U OF NOTRE DAME	223
FRANKLIN COLL	15	IN U-KOKOMO	19	PURDUE U-MAIN CAMPUS	130	U OF SOUTH INDIANA	52
GOSHEN COLL	16	IN U-NORTHWEST	51	PURDUE U-NO CENTRAL	12	VALPARAISO	31
GRACE THEOL SEMINARY	4	IN U-PURDUE-INDPLS	98	ST FRANCIS COLL	3		
HANOVER COLL	3	IN U-SOUTH BEND	43	ST JOSEPHS COLL	15		
HUNTINGTON COLL	6	IN U-SOUTHEAST	24	ST MARY-OF-THE-WOODS	5		

Iowa

BRIAR CLIFF COLL	11	GRACELAND COLL	7	MORNINGSIDE COLL	8	U OF NORTHERN IOWA	92
BUENA VISTA COLL	53	GRANDVIEW COLL	8	MT MERCY COLL	10	UPPER IOWA U	45
CENTRAL U OF IOWA	10	IOWA STATE	108	NORTHWESTERN COLL	5	WARTBURG COLL	12
CLARKE COLL	3	IOWA WESLEYAN COLL	10	SIMPSON COLL	29	WESTMAR COLL	3
COE COLL	15	LORAS COLL	18	ST AMBROSE COLL	38	WILLIAM PENN COLL	12
DORDT COLL	8	LUTHER COLL	31	U OF DUBUQUE	4		
DRAKE	31	MARYCREST COLL	2	U OF IOWA	115		

Kansas

BAKER	13	FRIENDS	8	OTTAWA	3	U OF KANSAS	103
BENEDICTINE COLL	5	KANSAS NEWMAN	5	PITTSBURG STATE	33	WASHBURN U OF TOPEKA	32
BETHANY COLL	4	KANSAS STATE	132	SOUTHWESTERN COLL	1	WICHITA STATE	67
BETHEL COLL	5	MARYMOUNT COLL	2	ST MARY COLL	1		
EMPORIA STATE	47	MCPHERSON COLL	6	ST MARY PLAINS COLL	9		
FORT HAYS STATE	41	MID-AMERICA NAZARENE	6	STERLING COLL	1		

Kentucky

BELLARMINE COLL	58	EASTERN KY	60	MURRAY STATE	44	U OF KENTUCKY	165
BEREA COLL	5	GEORGETOWN COLL	12	NORTHERN KENTUCKY U	48	U OF LOUISVILLE	93
BRESCIA COLL	10	KY STATE	9	PIKEVILLE COLL	14	UNION COLL	1
CAMPBELLSVILLE COLL	3	KY WESLEYAN COLL	7	THOMAS MORE COLL	14	WESTERN KY	61
CUMBERLAND COLL	5	MOREHEAD STATE	35	TRANSYLVANIA	24		

NABSA STATISTICAL INFORMATION SERVICE

SCHOOL INDEX

NOVEMBER 1994 UNIFORM CPA EXAMINATION

Louisiana							
CENTENARY OF LA	18	LA ST U-SHREVEPORT	46	NORTHEAST LA	52	ST MARYS DOMINICAN	1
DILLARD	10	LA TECH	62	NORTHWESTERN STATE	13	TULANE U	70
GRAMBLING STATE	16	LOYOLA U	36	SOUTHEASTERN LA	60	U OF NEW ORLEANS	105
LA COLL	13	MCNEESE STATE	26	SOUTHERN U-BATON ROUGE	28	U OF STHWESTN LA	72
LA ST U-A&M	192	NICHOLLS STATE	50	SOUTHERN U-NEW ORLEANS	5	XAVIER U OF LA	11
Maine							
COLBY COLL	1	THOMAS COLL	10	U OF ME-ORONO	32	WESTBROOK COLL	2
HUSSON COLL	44	U OF ME-AUGUSTA	11	U OF ME-PORTLAND	43		
ST JOSEPHS COLL	6	U OF ME-MACHIAS	3	U OF ME-PRESQUE ISLE	2		
Maryland							
BOWIE STATE	37	JOHNS HOPKINS	3	SALISBURY STATE	72	U OF MD-COLLEGE PARK	536
COLL OF NOTRE DAME	7	LOYOLA COLL	90	TOWSON STATE	121	U OF MD-EASTERN SHORE	9
COLUMBIA UNION COLL	6	MORGAN STATE	34	U OF BALTIMORE	180	WESTERN MARYLAND COLL	6
FROSTBURG STATE	55	MT ST MARYS COLL	65	U OF MD-BALTO	39		
Massachusetts							
AMERICAN INTERNATL	23	BOSTON U	141	MERRIMACK COLL	77	SUFFOLK	51
ANNA MARIA COLL	1	CLARK U	2	NICHOLS COLL	34	U OF LOWELL	68
ASSUMPTION COLL	41	COLLEGE OF HOLY CROSS	39	NORTH ADAMS STATE	18	U OF MASS-AMHERST	131
ATLANTIC UNION COLL	8	EASTERN NAZARENE	2	NORTHEASTERN U	287	U OF MASS-BOSTON	49
BABSON COLL	92	FITCHBURG STATE	20	SALEM STATE	55	WESTERN NEW ENG COLL	59
BENTLEY COLL	302	GORDON COLL	8	SIMMONS COLL	10	WESTFIELD ST COLL	18
BOSTON COLL	169	HARVARD	2	SOUTHEASTERN MASS	58	WORCESTER POLYTECHNIC	1
BOSTON ST COLL	1	MASS INST OF TECH	1	STONEHILL COLL	34	WORCESTER STATE	20
Michigan							
ADRIAN COLL	11	EASTERN MICH	95	MERCY COLL OF DETROIT	6	SPRING ARBOR COLL	5
ALBION COLL	23	FERRIS STATE	60	MICHIGAN STATE	303	U OF DETROIT	22
ALMA COLL	8	GENL MOTORS INST	1	MICHIGAN TECH	12	U OF MI-ANN ARBOR	148
ANDREWS	15	GRAND VALLEY ST	53	NAZARETH COLL	1	U OF MI-DEARBORN	56
AQUINAS COLL	18	HILLSDALE COLL	26	NORTHERN MICH	25	U OF MI-FLINT	33
CALVIN COLL	31	HOPE COLL	13	NORTHWOOD INST	32	WALSH COLLEGE	172
CENTRAL MICH	114	LAKE SUPERIOR STATE	16	OAKLAND U	60	WAYNE STATE	121
CLEARY COLL	9	LAWRENCE INST TECH	15	OLIVET COLL	2	WESTERN MI U	182
DAVENPORT COLLEGE	39	MADONNA COLL	5	SAGINAW VALLEY ST	28		
DETROIT COLL OF BUS	33	MARYGROVE COLL	2	SIENA HEIGHTS COLL	4		
Minnesota							
AUGSBURG COLL	21	COLL OF ST SCHOLASTIC	7	MANKATO STATE	90	ST JOHNS U	25
BEMIDJI STATE	14	COLL OF ST THOMAS	104	MOORHEAD STATE	73	ST MARYS COLL	10
BETHEL COLL	8	CONCORDIA MOORHEAD	18	NORTHWESTERN COLL	7	U OF MN-DULUTH	62
COLL OF ST BENEDICT	16	GUSTAVUS ADOLPHUS	18	SOUTHWEST STATE	21	U OF MN-MNPLS	163
COLL OF ST CATHERINE	15	HAMLINE	1	ST CLOUD STATE	90	WINONA STATE	46
Mississippi							
ALCORN STATE	4	MILLSAPS COLL	40	MS U FOR WOMEN	23	U OF SOUTHERN MS	224
BELHAVEN COLL	30	MS COLL	94	MS VALLEY STATE	2	WILLIAM CAREY COLL	5
DELTA STATE	70	MS IND COLL	1	RUST COLLEGE	1		
JACKSON STATE	51	MS ST U	220	U OF MS	172		

Missouri

AVILA COLL	6	LINCOLN U	8	PARK COLL	21	U OF MO-KANSAS CITY	99
CENTRAL METH COLL	5	LINDENWOOD COLL	14	ROCKHURST COLL	54	U OF MO-ST LOUIS	181
CENTRAL MO STATE	61	MARYVILLE COLL	29	SCHOOL OF THE OZARKS	9	WASHINGTON U	46
COLUMBIA COLL	26	MO BAPTIST COLL	1	SOUTHEAST MO STATE	78	WEBSTER COLL	13
CULVER-STOCKTON COLL	6	MO SOUTHERN STATE	47	SOUTHWEST BAPTIST COLL	15	WILLIAM JEWELL COLL	19
DEVRY INST	9	MO VALLEY COLL	1	SOUTHWEST MO STATE	146	WILLIAM WOODS COLL	9
DRURY COLL	13	MO WESTERN ST COLL	15	ST LOUIS U	69		
EVANGEL COLL	15	NORTHEAST MO STATE	52	TARKIO COLL	2		
FONTBONNE COLL	10	NORTHWEST MO STATE	31	U OF MO-COLUMBIA	156		

Montana

CARROLL COLL	9	GREAT FALLS COLL	5	ROCKY MTN COLL	5
EASTERN MONTANA COLL	19	MONTANA ST UNIV	39	U OF MONTANA	64

Nebraska

BELLEVUE COLL	12	DANA COLL	4	MIDLAND LUTHERAN COLL	12	U OF NEBR-OMAHA	76
CHADRON STATE	7	DOANE COLL	7	NEBR-WESLEYAN	15	UNION COLL	4
CONCORDIA TCHRS COLL	4	HASTINGS COLL	15	PERU STATE COLL	6	WAYNE STATE	15
CREIGHTON	31	KEARNEY STATE	22	U OF NEBR-LINCOLN	87		

Nevada

U OF NV-LAS VEGAS	92	U OF NV-RENO	39

New Hampshire

COLBY-SAWYER COLL	1	NATHANIEL HAWTHORNE	1	NH PLYMOUTH STATE	13
DARTMOUTH COLL	1	NEW ENGLAND COLL	4	RIVIER COLL	6
FRANKLIN PIERCE COLL	17	NH COLL	76	U OF NH	34

New Jersey

BLOOMFIELD COLL	16	GLASSBORO STATE	83	RICHARD STOCKTON ST	93	ST ELIZABETH COLL	4
CALDWELL COLL	4	KEAN COLL OF NJ	118	RIDER COLL	165	ST PETERS COLL	93
FARLGH DCKSN-MADISON	89	MONMOUTH COLL	86	RUTGERS U-CAMDEN	107	THOMAS A EDISON COLL	4
FARLGH DCKSN-RTHFD	51	MONTCLAIR STATE	215	RUTGERS U-NEW BRNSWK	241	TRENTON STATE	76
FARLGH DCKSN-TEANECK	55	PRINCETON	1	RUTGERS U-NEWARK	321	UPSALA COLL	15
GEORGIAN CT COLL	41	RAMAPO COLL OF NJ	74	SETON HALL	210	WILLIAM PATERSON	110

New Mexico

COLL OF SANTA FE	15	EASTERN NEW MEXICO	28	NEW MEXICO STATE	105	U OF NEW MEXICO	102
COLL OF THE SO WEST	6	NEW MEXICO HIGHLANDS	6	U OF ALBUQUERQUE	4	WESTERN NEW MEXICO	6

New York

ADELPHI	120	DOWLING COLL	93	NEW YORK U	335	SUNY AT BINGHAMTON	242
ALFRED	32	DYOUVILLE COLL	12	NIAGARA U	41	SUNY AT BUFFALO	161
CANISIUS COLL	49	ELMIRA COLL	19	NY TECH INST-NYC	17	SUNY COLL BROCKPORT	35
CLARKSON U	42	FORDHAM	188	NY TECH INST-WESTBURY	52	SUNY COLL EMPIRE STATE	5
COLGATE U HAMILTON	1	HOFSTRA	386	PACE U-NY	293	SUNY COLL FREDONIA	49
COLL OF ST ROSE	17	HOUGHTON COLL	5	PACE U-PLEASANTVILLE	236	SUNY COLL GENESEO	76
COLUMBIA U	13	IONA COLL	135	PACE U-WHITE PLAINS	78	SUNY COLL MARITIME	1
CORNELL	15	ITHACA COLL	54	POLYTECHNIC INST NY	2	SUNY COLL NEW PALTZ	37
CORNELL U STATUTORY	10	KINGS COLL	2	REGENTS EXTERNAL DEG	8	SUNY COLL OLD WESTURY	96
CUNY BERNARD BARUCH	636	L I U-BKLYN CENTER	52	RENSSELAER POLY INST	14	SUNY COLL OSWEGO	85
CUNY BROOKLYN COLL	196	L I U-CW POST	234	ROCHESTER INST TECH	85	SUNY COLL PLATTSBURGH	69
CUNY CITY COLL	3	L I U-SOUTHAMPTON	10	RUSSELL SAGE COLL	20	SUNY COLL UTICA-ROME	26
CUNY HUNTER COLL	96	LE MOYNE COLL	122	SIENA COLL	173	SYRACUSE	132
CUNY LEHMAN COLL	79	MANHATTAN COLL	96	SKIDMORE COLL	7	TOURO	78
CUNY MEDGAR EVERS	21	MARIST COLL	40	ST BONAVENTURE U	85	U OF ROCHESTER	16
CUNY QUEENS COLL	360	MARYMOUNT MANHATTAN	10	ST FRANCIS COLL	48	UNION COLL	15
CUNY STATEN ISLAND	60	MERCY COLL	44	ST JOHN FISHER COLL	56	UTICA COLL-SYRACUSE	46
CUNY YORK	59	MT ST VINCENT COLL	1	ST JOHNS	421	WAGNER COLL	22
DAEMEN COLL	4	NAZARETH OF RCHSTR	11	ST THOMAS AQUINAS	35	YESHIVA	56
DOMINICAN BLAUVELT	22	NEW ROCHELLE COLL	1	SUNY AT ALBANY	282		

North Carolina

APPALACHIAN STATE	114	FAYETTEVILLE STATE	9	METHODIST COLL	11	ST AUGUSTINES COLL	8
ATLANTIC CHRISTIAN	17	GARDNER-WEBB COLL	21	NC AGRIC & TECH	51	U OF NC-ASHEVILLE	29
BELMONT ABBEY COLL	18	GREENSBORO COLL	13	NC CENTRAL	18	U OF NC-CHAPEL HILL	129
BENNETT COLL	2	GUILFORD COLL	41	NC ST U-RALEIGH	154	U OF NC-CHARLOTTE	125
CAMPBELL U	31	HIGH POINT COLL	46	NC WESLEYAN COLL	17	U OF NC-GREENSBORO	77
CATAWBA COLL	15	JOHNSON C SMITH U	12	PEMBROKE STATE	22	U OF NC-WILMINGTON	69
DUKE	5	LENOIR-RHYNE COLL	19	PFIEFFER COLL	10	WAKE FOREST	45
EAST CAROLINA	80	LIVINGSTONE COLL	1	QUEENS COLL	12	WESTERN CAROLINA U	28
ELIZABETH CITY STATE	4	MARS HILL COLL	4	SHAW U	5	WINGATE COLL	9
ELON COLL	31	MEREDITH COLL	23	ST ANDREWS PRESBY	2	WINSTON-SALEM STATE	11

North Dakota

DICKINSON STATE	7	MARY COLL	8	MINOT STATE	24	U OF NO DAKOTA	92
JAMESTOWN COLL	4	MAYVILLE STATE	2	NO DAKOTA STATE	34	VALLEY CITY STATE	1

Ohio

ASHLAND COLL	11	FINDLAY COLL	14	MUSKINGUM COLL	11	U OF DAYTON	101
BALDWIN-WALLACE COLL	78	FRANKLIN U	76	NOTRE DAME COLL	10	U OF STEUBENVILLE	17
BLUFFTON COLL	4	HEIDELBERG COLL	6	OHIO DOMINICAN COLL	5	U OF TOLEDO	105
BOWLING GREEN STATE	102	JOHN CARROLL U	88	OHIO NORTHERN	18	URBANA COLL	2
CAPITAL U	31	KENT STATE	129	OHIO STATE	367	WALSH COLL	17
CASE WESTERN RESERVE	46	LAKE ERIE COLL	6	OHIO U	79	WILBERFORCE	6
CEDARVILLE COLL	17	MALONE COLL	10	OHIO WESLEYAN	19	WILMINGTON COLL	6
CENTRAL STATE	11	MARIETTA COLL	14	OTTERBEIN COLL	23	WITTENBERG U	15
CLEVELAND STATE	152	MIAMI U	310	RIO GRANDE COLL	4	WRIGHT STATE	115
DEFIANCE COLL	12	MT ST JOSEPH	14	TIFFIN U	18	XAVIER	43
DEVRY INSTI	9	MT UNION COLL	21	U OF AKRON	175	YOUNGSTOWN STATE	114
DYKE COLL	18	MT VERNON NAZARENE	7	U OF CINCINNATI	221		

NABSA STATISTICAL INFORMATION SERVICE

SCHOOL INDEX

NOVEMBER 1994 UNIFORM CPA EXAMINATION

Oklahoma

BARTLESVILLE WESLEYAN	6	LANGSTON U	36	OK CITY U	20	SOUTHEASTERN OK STATE	21
BETHANY NAZARENE	6	NORTHEASTERN OK ST	41	OK PANHANDLE ST	10	SOUTHWESTERN OK STATE	33
CAMERON U	19	NORTHWESTERN OK ST	17	OK ST U	127	U OF OK-NORMAN	93
CENTRAL STATE	80	OK BAPTIST	14	ORAL ROBERTS U	18	U OF SCI & ARTS-OK	3
EAST CENTRAL OK STATE	28	OK CHRISTIAN COLL	9	PHILLIPS U	5	U OF TULSA	35

Oregon

EASTERN OR STATE	9	LINFIELD COLL	18	PORTLAND STATE	117	U OF PORTLAND	23
GEORGE FOX COLLEGE	1	OREGON STATE	59	SOUTHERN OR STATE	22	WILLAMETTE U	5
LEWIS & CLARK COLL	1	PACIFIC U	3	U OF OREGON	76		

Pennsylvania

ALBRIGHT COLL	28	ELIZABETHTOWN COLL	29	MARYWOOD COLL	27	ST VINCENT COLL	34
ALLEGHENY COLL	1	FRANKLIN & MARSHALL	24	MERCYHURST COLL	22	SUSQUEHANNA U	34
ALVERNIA COLL	9	GANNON U	21	MESSIAH COLL	19	TEMPLE	247
BEAVER COLL	5	GENEVA COLL	12	MILLERSVILLE U	38	THIEL COLL	16
BLOOMSBURG U	98	GETTYSBURG COLL	16	MORAVIAN COLL	19	U OF PA	115
BUCKNELL U	82	GROVE CITY COLL	49	MUHLENBERG COLL	36	U OF PITTSBURGH	163
CALIFORNIA U	23	GWYNEDD-MERCY COLL	17	PA ST U-BEHREND	33	U OF SCRANTON	137
CARLOW COLL	6	HOLY FAMILY COLL	10	PA ST U-CAPITOL	65	URSINUS COLL	26
CARNEGIE-MELLON U	5	INDIANA U OF PA	168	PA ST U-U PARK	395	VILLANOVA	349
CEDAR CREST COLL	10	JUNIATA COLL	8	PHILA TEXTILE & SCI	57	WAYNESBURG COLL	17
CHESTNUT HILL COLL	2	KINGS COLL	105	POINT PARK COLL	12	WEST CHESTER U OF PA	61
CHEYNEY U OF PA	3	KUTZTOWN U OF PA	26	ROBERT MORRIS COLL	165	WESTMINSTER COLL	18
CLARION U OF PA	55	LA ROCHE COLL	12	ROSEMONT COLL	6	WIDENER U	97
COLL MISERICORDIA	9	LA SALLE COLL	199	SETON HILL COLL	1	WILKES COLL	41
DE VLY COLL SCI & AGR	14	LEBANON VALLEY COLL	15	SHIPPENSBURG U OF PA	64	YORK COLL OF PA	44
DREXEL	226	LEHIGH U	136	SPRING GARDEN COLL	6		
DUQUESNE	105	LINCOLN U	11	ST FRANCIS COLL	30		
EASTERN COLL	7	LYCOMING COLL	22	ST JOSEPHS COLL	120		

Puerto Rico

ANTILLIAN COLL	2	CAYEY U COLL-PR	57	SACRED HEART COLL	31	WORLD U	6
BAYAMON CENTRAL U	8	INTER AMER-HATO REY	126	U OF PR-MAYAGUEZ	84		
CATHOLIC U OF PR	54	INTER AMER-SAN GERMN	23	U OF PR-RIO PIEDRAS	473		

Rhode Island

BARRINGTON COLL	1	PROVIDENCE COLL	83	ROGER WILLIAMS-PROV	2
BRYANT COLL	203	RHODE ISLAND COLLEGE	24	SALVE REGINA-NEWPORT	17
JOHNSON & WALES U	31	ROGER WILLIAMS	11	U OF RHODE ISLAND	109

South Carolina

BAPT COLL-CHARLESTON	10	COLUMBIA COLL	13	NEWBERRY COLL	5	U OF SC-COLUMBIA	153
BENEDICT COLL	4	CUKER COLL	1	PRESBYTERIAN COLL	13	U OF SC-SPARTANBURG	21
BOB JONES U	43	ERSKINE COLL	4	SC STATE	20	WINTHROP COLL	42
CENTRAL WESLEYAN	4	FRANCIS MARION COLL	11	THE CITADEL	25	WOOFORD COLL	19
CHARLESTON COLL	42	FURMAN	29	U OF SC-AIKEN	9		
CLEMSON	146	LANDER COLL	11	U OF SC-COASTAL	30		

South Dakota

AUGUSTANA COLL	15	DAKOTA WESLEYAN U	5	NATL COLL OF BUS	16	SIOUX FALLS COLL	8
BLACK HILLS STATE	23	HURON COLL	6	NORTHERN STATE	22	U OF SD	87
DAKOTA STATE	1	MT MARTY COLL	1	SD STATE	2		

Tennessee

AUSTIN PEAY STATE	29	FREED-HARDEMAN COLL	11	MILLIGAN COLL	7	U OF TN-CHATTANOOGA	58
BELMONT COLL	18	KING COLL	1	SOUTHERN COLL	6	U OF TN-KNOXVILLE	147
BETHEL COLLEGE	3	LAMBUTH COLL	2	STEED COLL	1	U OF TN-MARTIN	25
BRYAN COLL	2	LANE COLLEGE	1	TENN STATE	26	U OF TN-NASHVILLE	6
CARSON NEWMAN COLL	10	LE MOYNE-OWEN COLL	4	TENN TECH	51	UNION U	15
CHRISTIAN BROS COLL	39	LINCOLN MEMORIAL U	5	TENN TEMPLE	4	VANDERBILT	9
DAVID LIPSCOMB COLL	40	MARYVILLE COLL	1	TENN WESLEYAN COLL	12		
EAST TENN STATE	52	MEMPHIS STATE	132	TREVECCA NAZARENE	1		
FISK U	8	MIDDLE TENN STATE	81	TUSCULUM COLL	1		

Texas

ABILENE CHRISTIAN	26	JARVIS CHRISTIAN	1	SOUTHWESTERN U	13	TRINITY U	18
AMER TECHNOLOGICAL U	2	LAMAR U	7	SOUTHWESTERN UNION	2	U OF DALLAS	2
ANGELO STATE	28	LAREDO STATE	13	ST EDWARDS U	19	U OF HOUSTON	41
AUSTIN COLL	5	LETOURNEAU COLL	2	ST MARYS U-SAN ANTONIO	34	U OF HOUSTON CLEAR LAKE	25
BAYLOR	69	LUBBOCK CHRISTIAN	1	ST THOMAS U	2	U OF HOUSTON DOWN TOWN	12
BISHOP COLL	1	MARY HARDIN-BAYLOR	10	STEPHEN F AUSTIN STATE	45	U OF HOUSTON-VICTORIA	24
CORPUS CHRISTI STATE U	30	MCMURRAY COLL	5	SUL ROSS STATE	5	U OF NORTH TEXAS	85
DALLAS BAPTIST COLL	5	MIDWESTERN STATE	19	TARLETON STATE	18	U OF TEX-ARLINGTON	130
DEVRY INSTI	2	OUR LADY OF LAKE	6	TEX A&I-KINGSVILLE	9	U OF TEX-AUSTIN	216
E TEXAS BAPT COLL	5	PAN AMERICAN U	28	TEX A&M	182	U OF TEX-DALLAS	80
E TEXAS STATE	27	PAUL QUINN COLLEGE	1	TEX CHRISTIAN	24	U OF TEX-EL PASO	56
HARDIN-SIMMONS U	5	PRAIRIE VIEW A & M	3	TEX LUTHERAN COLL	10	U OF TEX-PERMIAN BASIN	8
HOUSTON BAPTIST	5	RICE	5	TEX SOUTHERN	6	U OF TEX-SAN ANTONIO	125
HOWARD PAYNE U	6	SAM HOUSTON STATE	32	TEX TECH	51	U OF TEX-TYLER	30
HUSTON-TILLOTSON	1	SOUTHERN METHODIST	40	TEX WESLEYAN COLL	7	WEST TEX STATE	12
INCARNATE WORD COLL	3	SOUTHWEST TEX STATE	81	TEX WOMANS U	10		

Utah

BRIGHAM YOUNG	198	U OF UTAH	100	WEBER STATE	41
SOUTHERN UTAH STATE	19	UTAH STATE	78	WESTMINSTER COLL	14

Vermont

CASTLETON ST COLL	11	JOHNSON STATE COLL	1	SOUTHERN VT COLL	1	TRINITY COLL	7
CHAMPLAIN COLLEGE	20	LYNDON STATE COLL	2	ST JOSEPH PROVIDER	7	U OF VT	44
GREEN MNT COLL	3	NORWICH U	5	ST MICHAELS COLL	27		

Virgin Islands

VIRGIN ISL COLL	6

NABSA STATISTICAL INFORMATION SERVICE

SCHOOL INDEX

NOVEMBER 1994 UNIFORM CPA EXAMINATION

Virginia

AVERETT COLL	23	GEORGE MASON U	182	OLD DOMINION U	97	VA COMMONWEALTH U	134
BRIDGEWATER COLL	15	HAMPTON U	76	RADFORD U	68	VA INTERMONT COLLEGE	1
CHRISTOPHER NEWPORT	56	JAMES MADISON U	155	ROANOKE COLL	17	VA POLY TECH	201
CLINCH VALLEY	14	LONGWOOD COLL	27	SHENANDOAH CONSERVTORY	2	VA STATE	30
COLL OF WILLIAM & MARY	67	LYNCHBURG COLL	22	ST PAULS COLL	3	VA UNION	12
EASTERN MENNONITE	7	MARYMOUNT U	22	U OF RICHMOND	50	WASHINGTON & LEE	21
EMORY & HENRY COLL	11	NORFOLK STATE	23	U OF VA	157		

Washington

CENTRAL WASH STATE	163	PACIFIC LUTHERAN	35	U OF PUGET SOUND	33	WESTERN WASH STATE	60
CITY U	43	SEATTLE PACIFIC COLL	22	U OF WASH	218	WHITWORTH COLL	15
EASTERN WASH STATE	59	SEATTLE U	63	WALLA WALLA COLL	15		
GONZAGA U	23	ST MARTINS COLL	25	WASH STATE	108		

West Virginia

ALDERSON BROADDUS	1	FAIRMONT STATE	33	SHEPHERD COLL	32	W VA U	170
BLUEFIELD STATE	14	GLENVILLE STATE	14	U OF CHARLSTON	17	W VA WESLEYAN	13
CONCORD COLL	27	MARSHALL U	93	W VA INST TECH	22	WEST LIBERTY STATE	23
DAVIS & ELKINS COLL	7	SALEM COLL	1	W VA STATE	38	WHEELING COLL	28

Wisconsin

ALVERNO COLLEGE	1	MARQUETTE U	128	U OF WI-EAU CLAIRE	113	U OF WI-PLATTEVILLE	17
CARROLL COLL	15	MILTON COLL	1	U OF WI-LA CROSSE	59	U OF WI-RIVER FALLS	17
CARTHAGE COLL	19	MILWAUKEE SCH ENG	1	U OF WI-MADISON	176	U OF WI-STEVENS PT	24
EDGEWOOD COLL	7	MT MARY COLL	10	U OF WI-MILWAUKEE	157	U OF WI-SUPERIOR	10
LAKELAND COLL	57	MT SENARIO COLL	2	U OF WI-OSHKOSH	73	U OF WI-WHITEWATER	134
MADISON BUS COLL	2	ST NORBERT COLL	25	U OF WI-PARKSIDE	28		

Wyoming

U OF WYOMING	58