1996 Edition

CPA Candidate Performance on the Uniform CPA Examination

NASBA

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INTRODUCTION

The National Association of State Boards of Accountancy (NASBA) has gathered data on CPA examination candidates since 1982 and began publishing reports on performance and selected characteristics in 1985. This book reports on the Uniform CPA Examinations given in May and November 1995.

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 each May and November examination. 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.

Tabular reports for the examinations given in 1995 are presented following this commentary. The 13 reports for each examination are consistent in topic, format, and preparation with those presented for 1994. However, as noted in last year's report, there were substantial changes in 1994, both in the format of the Uniform CPA Examination, and in the candidate questionnaire used to gather data. Reports were added to summarize performance of total 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).

In all of the tabular reports, as well as in this commentary, performance is defined in terms of

a passing score of 75 or above. All four subjects (Auditing [AUDIT], Business Law and Professional Responsibilities [LPR], Financial Accounting and Reporting–Business Enterprises [FARE], and Accounting and Reporting–Other Areas [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 and/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 individual 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 less 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 on the characteristic involved.

As in prior years, this commentary has been prepared by Park E. Leathers, Ph.D., CPA, Ernst & Young Professor Emeritus at Bowling Green State University. The comments are those of Professor Leathers and do not represent an official interpretation of the data by NASBA.

TRENDS IN EXAMINATION PARTICIPATION

The total number of CPA examination candidates declined slightly in 1995. There were 59,970 candidates in May and 66,463 in November. The three percent decrease in 1995 is less than the seven percent decrease experienced in 1994. A higher decline in 1994 may have occurred because some candidates delayed taking the examination temporarily in response to the 1994 changes in examination format.

First-time candidates continued to constitute slightly more than one-third of the total candidate population. However, there was a significant decrease in first-time candidates in November 1995 (down 8.5 percent from November 1994). Once again, this may have resulted because some 1994 first-time candidates deferred taking the examination from May to November, presumably in deference to the new format. However, it also may foretell further declines in total candidates.

After a phenomenal growth from 1950 to 1983 (a compounded rate of eight percent per year), examination participation advanced much more moderately through the rest of the 1980s. With the decrease experienced in 1995, the number of candidates is slightly below the level experienced in 1981. Compared to 1990, the all-time high for examination participation, there were 12 percent fewer candidates in 1995. The overall decline in the 1990s results primarily from lower enrollments and graduations at accounting and business schools.

A NATIONAL VIEW OF PERFORMANCE

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

NATIONAL PASSING PERCENTAGES BY SUBJECT AND OVERALL

	1994		1995	
	May	November	May	November
First-time candidates:				
Auditing	32.8%	29.4%	29.5%	32.9%
Business Law & Professional Responsibilities	32.5	33.1	33.6	31.8
Financial Accounting & Reporting–Business Enterprises	33.7	30.8	32.4	33.5
Accounting & Reporting–Other Areas	32.5	29.2	31.3	30.0
All subjects taken	17.6%	15.5%	17.0%	17.0%
Some subject(s)	32.0	32.0	31.2	31.2
No subjects	50.4	52.5	51.7	51.7
Repeat candidates:				
Auditing	35.1%	34.3%	32.8%	35.7%
Business Law & Professional Responsibilities	35.7	36.7	35.7	31.5
Financial Accounting & Reporting–Business Enterprises	29.7	32.5	30.1	32.0
Accounting & Reporting–Other Areas	28.7	30.9	31.2	30.2
All subjects taken	29.4%	29.4%	29.4%	28.3%
Some subject(s)	27.8	28.8	27.7	28.3
No subjects	42.8	41.8	43.0	43.4
All candidates:				
Auditing	34.2%	32.1%	31.4%	34.4%
Business Law & Professional Responsibilities	34.4	35.0	34.8	31.6
Financial Accounting & Reporting–Business Enterprises	31.4	31.7	31.1	32.6
Accounting & Reporting–Other Areas	30.4	30.1	31.3	30.1
All subjects taken	25.5%	24.2%	25.3%	24.3%
Some subject(s)	29.2	30.0	28.8	46.4
No subjects	45.3	45.8	45.8	29.4

Average passing rates under the new CPA examination format are compared in the first table below to the rates achieved under the old format during the 1985-93 period. Thus far, first-time candidates are not faring as well under the new format as they did under the old format, in terms of passing all subjects taken,

but repeat candidates are performing better. There has been a deterioration in performance on the ARE examination, in comparison to Accounting Practice, but passing rates for AUDIT and LPR are higher than those on their predecessor examinations.

COMPARISON OF AVERAGE
PASSING RATES

	1985-93		1994-95	
First-time candidates:				
All subjects taken	20.6%		16.8%	
Some subjects	28.1		31.6	
Sub-total	48.7		48.4	
No subjects		51.3		51.6
Repeat candidates:				
All subjects taken	28.4%		29.1%	
Some subjects	26.6		28.2	
Sub-total	55.0		57.3	
No subjects		45.0		42.8

COMPARISON OF PASSING RATES BY SUBJECT

	1985-93	1994-95
First-time candidates:		
Auditing	30.2%	31.2%
Business Law	31.5	
Business Law & Professional Responsibilities		32.8
Accounting Theory	33.1	
Financial Accounting & Reporting–Business Enterprises		32.6
Accounting Practice	33.5	
Accounting & Reporting–Other Areas		30.8
Repeat candidates:		
Auditing	34.3%	34.5%
Business Law	33.9	
Business Law & Professional Responsibilities		34.9
Accounting Theory	30.9	
Financial Accounting & Reporting–Business Enterprises		31.1
Accounting Practice	31.7	
Accounting & Reporting–Other Areas		30.3

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, a large number of the repeat candidates are taking four subjects.

Report 4 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 57 percent of all May 1995 candidates and 61 percent of all November 1995 candidates took all four subjects. Of these, 10.9 percent passed all four subjects in May and 11.4 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 percent in both May and November 1995). Although some of this difference may arise because a substantial number of first-time candidates 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 every subject at a rate that is higher than the national average. The honor roll states for 1995 are presented below.

HONOR ROLL STATES

May 1995	November 1995
Arizona	Arizona
California	California
Colorado	Colorado
Florida	Florida
Georgia	Illinois
Illinois	Minnesota
Iowa	New York
Minnesota	Oregon
New York	Utah
Oregon	Virginia
Utah	Washington
Washington	Wisconsin
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 on the next page, 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 as to 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 1995	
1	Utah	40.4
2	New Hampshire	26.8
3	Illinois	26.7
4	Minnesota	26.3
5	Florida	25.6
6	Iowa	25.1
7	Arizona	23.8
8	Wisconsin	23.1
9	Georgia	22.6
10	Oregon	20.8

Rank	Jurisdiction	Percentage Passing
	NOVEMBER 1995	
1	Florida	36.1
2	Nevada	30.5
3	Wisconsin	28.8
4	Colorado	28.5
5	Minnesota	27.7
6	Utah	27.5
7	Wyoming	25.0
8	Arizona	24.2
9	Illinois	23.3
10	Virginia	22.0

First-time Candidates Passing Auditing

Rank	Jurisdiction	Percentage Passing
	MAY 1995	
1	Utah	61.5
2	Florida	44.6
3	Montana	44.5
4	Illinois	40.3
5	Wisconsin	40.0

Rank	Jurisdiction	Percentage Passing
	NOVEMBER 1995	
1	Florida	57.1
2	Utah	53.6
3	Nevada	47.6
4	Wisconsin	47.3
5	Minnesota	46.0

First-time Candidates Passing Business Law & Professional Responsibilities

Rank	Jurisdiction	Percentage Passing
	MAY 1995	
1	Utah	59.6
2	Minnesota	50.2
3	Iowa	44.2
	Wisconsin	44.2
5	Florida	43.6
	Illinois	43.6

Rank	Jurisdiction	Percentage Passing
	NOVEMBER 1995	
1	Florida	56.5
2	Wisconsin	47.9
3	Minnesota	47.1
4	Utah	46.4
5	Nevada	43.9

First-time Candidates Passing Financial Accounting & Reporting–Business Enterprise

Rank	Jurisdiction	Percentage Passing	Rank	Jurisdiction	Percentage Passing
	MAY 1995			NOVEMBER 1995	
1	Utah	63.5			
2	Minnesota	51.0	1	Minnesota	55.6
3	Iowa	50.9	2	Florida	55.1
4	Wisconsin	48.2	3	Utah	53.6
5	Oregon	46.7	4	Wisconsin	50.7
			5	Nevada	48.8

First-time Candidates Passing Accounting & Reporting–Other Areas

Rank	Jurisdiction	Percentage Passing	Rank	Jurisdiction	Percentage Passing
	MAY 1995			NOVEMBER 1995	
1	Utah	59.6	1	Florida	54.5
2	Iowa	47.3	2	Utah	49.3
3	Florida	46.1	3	Minnesota	46.6
4	Wisconsin	43.8	4	Wisconsin	45.3
5	Illinois	42.1	5	Colorado	40.5

The major statutory difference among jurisdictions that affects perceived performance is the requirement to take all subjects not previously passed, which prevails in all but five of the 54 jurisdictions. These five jurisdictions are listed in the following table, which compares their percentages of candidates taking four subjects to all other jurisdictions as a group and to the national average. Four of the five jurisdictions had four-subject participation below 50 percent in both May and November 1995, and these were the only jurisdictions for which that was observed. In these jurisdictions, it is concluded that first-time candidates often do not take all four subjects; hence the lower overall participation rate. New York and California, two of the largest jurisdictions, are particularly affected by this statutory difference. Only in Pennsylvania is there relatively little effect–most first-time candidates in Pennsylvania take all four subjects, although it is not required.

PERCENTAGE OF TOTAL CANDIDATES TAKING FOUR SUBJECTS IN JURISDICTIONS THAT ALLOW CANDIDATES TO TAKE FEWER THAN FOUR SUBJECTS

	May 1995	November 1995
California	29%	31%
New Mexico	46	49
New York	14	16
Pennsylvania	58	63
Virgin Islands	30	36
All other jurisdictions	69	74
National average	57%	61%

If a jurisdiction's first-time candidates do not take all four subjects, its "all subjects passed" percentage may be artificially high, and this advantage also prevails for colleges and universities whose candidates take the examination in that jurisdiction. This is because, 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. The "all subjects passed" percentage is based on the number of subjects taken, and a candidate passing two subjects of two taken is treated the same as one passing four of four. Candidates who take fewer than four subjects should perform better on individual subjects because they can concentrate on preparation for just these subjects.

The next table compares passing rates for first-time candidates to those for candidates taking all four subjects. In nearly all cases, the former will be higher because first-time candidates taking all subjects perform better than repeat candidates taking all subjects. However, a large differential (or high ratio between the two percentages) may denote an artificial advantage for that jurisdiction's candidates resulting from the statutory difference. This appears to prevail for New York and perhaps for Pennsylvania. In California, on the other hand, candidates taking four subjects perform very well in comparison to the state's first-time candidates as a group.

PASSING RATES FOR FIRST-TIME CANDIDATES AND
CANDIDATES TAKING FOUR SUBJECTS IN JURISDICTIONS
THAT ALLOW CANDIDATES TO TAKE FEWER THAN FOUR SUBJECTS

	First-Time Candidates		Candidates Taking Four Subjects	
	May 1995	November 1995	May 1995	November 1995
California	20.4%	18.2%	15.8%	13.0%
New Mexico	9.6	11.7	5.0	8.0
New York	18.9	17.4	10.7	9.0
Pennsylvania	6.5	8.2	3.0	4.3
Virgin Islands	--	--	--	--
National average	17.0%	17.0%	10.9%	11.4%

Given the foregoing observations, passing percentages for those taking all four subjects may provide a better basis for comparison. 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. Note that there is considerable congruence between this list and the first table in this section of the report, which lists the top ten jurisdictions for first-time candidates passing all subjects taken.

Candidates Taking All Four Subjects and Passing All Four Subjects

MAY 1995			NOVEMBER 1995		
Rank	Jurisdiction	Percentage Passing	Rank	Jurisdiction	Percentage Passing
1	Utah	24.5	1	Florida	24.0
2	Minnesota	21.5	2	Minnesota	23.3
3	Illinois	18.7	3	Wisconsin	21.5
4	Iowa	18.3	4	Utah	20.8
5	Wisconsin	18.1	5	Arizona	19.7
6	Arizona	16.9	6	Colorado	18.6
7	Florida	16.4	7	Nevada	18.0
8	Oregon	16.1	8	Illinois	16.2
9	California	15.8	9	Oregon	15.9
10	Washington	15.6	10	Washington	14.3

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 they performed and how they compare to their peers. In the absence of this survey, the information likely will be surmised and reported in an ad hoc, less comprehensive manner. There also will be pressure on state boards of accountancy to produce these data, as many previously did. The purpose of NASBA's reporting of 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 1995 and 281 institutions with at least 20 such candidates in November 1995. There were 49 institutions in May 1995 with 10 or more first-time candidates holding advanced degrees and 62 in November 1995. The number of institutions declined in November, in part because of a 1994 tendency to defer taking the examination until November.

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

RANKING OF COLLEGES AND UNIVERSITIES BY NUMBER OF FIRST-TIME CANDIDATES

May 1995			November 1995		
Rank	School	Number	Rank	School	Number
	Candidates Without Advanced Degrees				
1	University of Illinois-Urbana	280	1	University of Maryland--College Park	192
2	University of Maryland-College Park	155	2	Baruch College of CUNY	145
3	Baruch College of CUNY	148	3	Indiana University-Bloomington	121
4	University of Northern Iowa	122	4	Pennsylvania State University-University Park	116
5	Indiana University-Bloomington	113	5	University of Puerto Rico-Rio Piedras	115
	University of California-Los Angeles	113	6	Villanova University	111
7	University of Puerto Rico-Rio Piedras	106	7	Texas A&M University	110
8	University of Notre Dame	102	8	California State University-Northridge	108
9	University of Washington	99	9	University of Wisconsin-Madison	103
10	University of California-Santa Barbara	96	10	Ohio State University	102
	Candidates With Advanced Degrees				
1	University of Texas-Austin	96	1	Brigham Young University	62
2	University of North Carolina-Chapel Hill	77	2	Northeastern University	54
3	University of Florida	66	3	University of Florida	51
4	Brigham Young University	64	4	University of Tennessee-Knoxville	47
5	University of Illinois-Urbana	35	5	DePaul University	39

INSTITUTIONAL PASSING RATES

The schools with highest passing percentages for first-time candidates on individual examination subjects are listed below for the May 1995 and November 1995 examinations. The eligibility criterion for an institution's inclusion on the lists 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 1995			NOVEMBER 1995		
Rank	School	Percentage Passing	Rank	School	Percentage Passing
	Candidates Without Advanced Degrees				
	Auditing				
1	Montana State University	70.7	1	Canisius College	75.0
2	University of Illinois-Urbana	62.9	2	University of Wisconsin-LaCrosse	74.2
3	Northeast Missouri State University	59.3	3	University of Virginia	70.5
4	University of Pennsylvania	57.7	4	University of Florida	64.9
5	Gonzaga University	55.6	5	Florida International University	63.2
	Business Law & Professional Responsibilities				
1	Wake Forest University	73.8	1	University of Wisconsin-LaCrosse	74.2
2	Illinois Wesleyan University	70.0	2	Canisius College	65.0
3	Gonzaga University	66.7	3	John Carroll University	64.5
4	University of Pennsylvania	65.4	4	University of Wisconsin-Madison	64.1
5	University of Northern Iowa	62.3	5	University of Pennsylvania	61.1
	Financial Accounting & Reporting–Business Enterprises				
	Wake Forest University	88.1	1	John Carroll University	77.4
	Montana State University	73.2	2	Northern Illinois University	71.7
	University of Northern Iowa	71.3	3	University of Minnesota-Minneapolis	69.0
	St. Cloud State University	66.7	4	University of Wisconsin-LaCrosse	67.7
	Northern Illinois University	65.9	5	University of Virginia	65.6
	Accounting & Reporting–Other Areas				
	Montana State University	70.7	1	Appalachian State University	66.7
	Northern Illinois University	70.7	2	Northern Illinois University	65.7
	Wake Forest University	64.3	3	University of Florida	64.9
	University of Northern Iowa	63.1	4	University of Iowa	62.5
	Northeast Missouri State University	63.0	5	University of Minnesota-Minneapolis	62.0

MAY 1995			NOVEMBER 1995		
Rank	School	Percentage Passing	Rank	School	Percentage Passing
	Candidates With Advanced Degrees				
	Auditing				
1	University of South Florida	89.5	1	University of Wisconsin-Madison	90.0
2	University of Michigan-Ann Arbor	78.6	2	University of Michigan-Ann Arbor	81.8
3	University of Denver	76.5	3	University of Florida	80.4
	Business Law & Professional Responsibilities				
1	University of South Florida	89.5	1	University of Michigan-Ann Arbor	90.9
2	Texas A&M University	79.4	2	University of Wisconsin-Madison	90.0
3	University of Michigan-Ann Arbor	71.4	3	State University of New York at Buffalo	81.8
				University of Michigan-Ann Arbor	81.8
				University of West Florida	81.8
	Financial Accounting & Reporting–Business Enterprises				
1	University of South Florida	84.2	1	University of Wisconsin-Madison	100.0
2	Georgia State University	81.8	2	Arizona State University	90.0
3	Texas A&M University	76.5	3	College of St. Thomas	82.4
	Accounting & Reporting–Other Areas				
1	University of Florida	77.3	1	University of Washington	100.0
2	Georgia State University	72.7		University of Wisconsin-Madison	100.0
	North Carolina State University-Raleigh	72.7	3	Arizona State University	90.0

The following table lists the ten schools whose first-time candidates without advanced degrees had the ten highest passing rates for all subjects taken. It also includes schools that had the five highest passing rates among first-time candidates with advanced degrees. To be eligible for the lists, an institution must have had at least 20 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) that 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, so passing percentages have been accepted as presented

in Report 12 and rankings (both for 1995 and previous years) have been prepared on that basis.

RANKING OF COLLEGES AND UNIVERSITIES
BY PERCENTAGES PASSING ALL SUBJECTS TAKEN

MAY 1995			NOVEMBER 1995		
Rank	School	Percentage Passing	Rank	School	Percentage Passing
	Candidates Without Advanced Degrees				
1	Montana State University	48.8	1	University of Virginia	44.3
2	Wake Forest University	45.2	2	University of Florida	43.2
3	University of Pennsylvania	42.3	3	Northern Illinois University	42.4
4	Northeast Missouri State University	40.7	4	University of Wisconsin-LaCrosse	41.9
	University of Illinois-Urbana	40.7	5	University of Wisconsin-Madison	40.8
6	Portland State University	40.0	6	University of Minnesota-Minneapolis	39.4
7	University of California-Los Angeles	39.8	7	Northern Arizona University	38.5
8	University of Northern Iowa	38.5		University of Missouri-Columbia	38.5
9	Florida International University	36.4	9	Brigham Young University	38.1
10	DePaul University	34.7	10	University of Wisconsin-Whitewater	37.3
	Candidates With Advanced Degrees				
1	University of Michigan-Ann Arbor	64.3	1	University of Wisconsin-Madison	90.0
2	Baruch College of CUNY	61.5	2	University of Central Florida	66.7
	New York University	61.5	3	University of Michigan-Ann Arbor	63.6
4	University of South Florida	57.9	4	Arizona State University	60.0
5	University of Central Florida	56.3	5	University of South Florida	58.8

Among undergraduate institutions, Montana State University had the highest overall passing percentage on a May examination for the second time (since 1985, the first year these data were published), and the University of Virginia led in November. Both front-runners among advanced degree holders had been listed previously, the University of Michigan heading May for the third time, and the University of Wisconsin-Madison leading November for the second. In fact, given the many schools eligible for the above lists, it is noteworthy that numerous schools have appeared on these lists on several occasions. The following table recognizes those schools that have been listed four or more times in the ten years (20 examinations) from 1986 to 1995.

COLLEGES AND UNIVERSITIES WITH THE HIGHEST PERCENTAGE
OF CANDIDATES PASSING ALL SUBJECTS TAKEN
1986-1995

Candidates Without Advanced Degrees

School	Listings
University of Pennsylvania	16
Northern Illinois University	13
University of Wisconsin-Madison	11
University of Michigan-Ann Arbor	9
Montana State University	9
University of Northern Iowa	8
State University of New York at Albany	7
University of Illinois-Urbana	7
University of California-Santa Barbara	5
Idaho State University	5
University of Minnesota-Minneapoli	5
University of Wisconsin-Whitewater	5
University of California-Los Angeles	4
University of Florida	4

Candidates With Advanced Degrees

School	Listings
University of Texas-Austin	10
Baruch College of CUNY	9
University of South Florida	9
University of California-Los Angeles	7
University of Michigan-Ann Arbor	7
State University of New York at Buffalo	6
University of Wisconsin-Madison	6
University of Denver	5
New York University	4
University of Central Florida	4
University of Florida	4

CHARACTERISTICS OF CANDIDATES

Three questions in the 1995 candidate questionnaire addressed the nature of the candidate's 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 third (Report 7) related to semester hours in accounting earned or to be earned within 120 days. Other questions in the questionnaire were designed to gather data on academic aptitude examination scores --the SAT, the ACT, the GRE, and the GMAT (Reports 8 and 9), participation in CPA examination coaching courses (Report 10), and the candidate's decision to major in accounting (Report 11).

LEVEL OF EDUCATION

The proportion of first-time candidates with advanced degrees increased from 12.9 percent in May 1994 to 13.7 percent in May 1995. In November, however, there was a decline, from 14.7 percent in 1994 to 13.6 percent in 1995. Overall there was a slight decrease in the percentage of advanced degrees from the previous year, which is surprising given the movement toward the 150-hour educational requirement in many jurisdictions. In mitigation, note that there had been a rather sharp increase in advanced degrees in 1994, and 1995 compares favorably to 1990, when slightly more than ten percent of first-time candidates reported advanced degrees.

Among advanced degrees, the master of accountancy is moving forward as the degree of choice. Nearly half of the 1995 first-time candidates with advanced-degrees held the master of accountancy, followed by the non-accounting MBA degree (25 percent) and the MBA with an accounting concentration (19 percent). Holders of non-business masters, law degrees, and the Ph.D. constituted fewer than ten percent of the advanced degree holders and only about one percent of all first-time candidates.

The percentage of repeat candidates with advanced degrees increased slightly, from 12.5 percent in 1994 to 12.7 percent in 1995. This was a carry-over from the higher ratio of 1994 first-time candidates with advanced degrees. Contrary to pre-1994, however, fewer 1995 repeat candidates then first-time candidates held advanced degrees. This occurred in part because advanced-degree holders are more likely to pass all subjects on the first attempt and because repeat candidates who begin taking the examination before the 150-hour requirement becomes effective are allowed to

complete the examination within a statutory period, even though they do not have 150 hours of education.

Completion of an advanced degree continues to be associated with strong CPA examination performance. In 1995, first-time candidates who held advanced degrees were nearly twice as likely to pass all subjects as first-time candidates with bachelor's degrees only. Among the three major advanced degrees, the leading performers were holders of the master of accountancy (32.5 percent passing all subjects, compared to 16.1 percent for bachelor degree-holders). They were followed by the MBA holders with a concentration in accounting (29.2 percent passing all subjects) and the other first-time candidates with MBAs (28.9 percent).

TOTAL SEMESTER HOURS

Thirty percent of the first-time candidates in 1995 reported more than 150 semester hours of academic study, and nearly 20 percent reported more than 160 hours. Less than half of the first-time candidates reported fewer than 130 hours, and only 2.6 percent reported fewer than 120. The average for all first-time candidates was 140 semester hours, up from 139 in 1994.

Consistent with the lower number of advanced-degree holders among repeat candidates, semester hours for repeat candidates were slightly lower than for first-time candidates. Average semester hours for repeat candidates in 1995 were 139, compared to 137 in 1994.

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 51 percent better chance to pass all subjects, when compared to those with fewer than 150 hours. This advantage was only nine percent for repeat candidates, not nearly so great a disparity. The latter results because bachelor degree-holders achieve higher passing percentages when they repeat the examination and because better-prepared advanced-degree holders tend to pass all subjects the first time, thus eliminating themselves from the repeat candidate pool.

Semester hours are subject to 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.

SEMESTER HOURS OF ACCOUNTING

The average semester hours of accounting for first-time candidates with an advanced degree was 34.7, and the average reported for first-time candidates without an advanced degree was 30.6 semester hours. As discussed in the previous section, these hours are subject to some degree of reporting error.

Report 7 and the following table show that passing rates generally increase slightly as more hours of accounting are added. However, the increments are relatively small, and the 1995 difference in the all-subject passing rate, from 15-23 hours to 37-42 hours, was not great. In the highest category (43 or more hours), the passing rate decreases. This may result from overreporting of hours by less capable candidates.

FIRST-TIME ALL-SUBJECT PASSING RATE RELATED TO SEMESTER HOURS OF ACCOUNTING

Hours	Graduate	Undergraduate
43 or more	30.4%	15.1%
37 to 42	33.5	17.6
31 to 36	33.1	16.1
24 to 30	31.5	16.5
15 to 23	30.5	15.6
10 to 14	25.8	13.8
Under 10	17.5	10.3

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 1995		November 1995	
	Number of Candidates	Percentage of Total Candidates	Number of Candidates	Percentage of Total Candidates
Scholastic Aptitude Test (SAT)	8,025	40.9%	9,546	40.3%
American College Testing (ACT)	5,274	26.9	5,847	24.7
Graduate Record Examination (GRE)	297	1.5%	329	1.4%
Graduate Management Admissions Test (GMAT)	3,164	16.1	3,639	15.4

It is probable that the scores reported by candidates are biased upward (not only in 1995 but also in prior years). These scores are difficult to remember, and a few candidates may feel it to their advantage to intentionally overstate performance. This measurement bias, if it occurs, tends to diminish the observed relationship between examination performance and the academic aptitude scores, a relationship which still is 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 candidates. Scores were generally consistent with 1994. Greater volatility in the GRE is a result of the relatively few candidates reporting these scores.

ESTIMATED AVERAGE SCORES
FOR FIRST-TIME CANDIDATES

	May 1994	November 1994	May 1995	November 1995
SAT verbal	508	505	504	503
SAT mathematics	577	569	570	570
ACT verbal	24.1	23.7	24.6	24.4
ACT mathematics	25.6	25.0	25.5	25.3
GRE verbal	553	527	526	525
GRE quantitative	601	595	605	610
GRE analytical	594	581	589	598
GMAT	543	541	544	546

As noted, higher SAT and ACT scores historically have been strongly associated with CPA examination

performance. This prevailed in 1995, 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 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 (23 and under on 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

May 1995	High Group	Middle Group	Low Group
SAT Verbal	2.01	1.31	.77
SAT Mathematics	1.71	.92	.49
ACT Verbal	2.06	1.25	.59
ACT Mathematics	1.88	1.04	.50
GRE Verbal	2.75	1.26	1.30
GRE Quantitative	2.08	1.34	.72
GRE Analytical	2.33	1.29	.72
GMAT	3.03	1.58	.80
November 1995			
SAT Verbal	1.97	1.34	.74
SAT Mathematic	1.62	.97	.51
ACT Verbal	2.04	1.41	.77
ACT Mathematics	2.04	1.18	.61
GRE Verbal	3.14	1.98	1.87
GRE Quantitative	3.14	1.36	.38
GRE Analytical	3.04	1.47	1.53
GMAT	2.65	1.65	.64

SUPPLEMENTARY EXAMINATION PREPARATION

Nearly two-thirds of first-time candidates and more than half of repeat candidates reported participation in a CPA review course in the six months prior to the 1995 examinations. The proprietary (privately offered) course, was cited by 88 percent of the first-time candidates and 91 percent of repeat candidates who had taken courses. College-sponsored non-credit courses were prominent for first-time May candidates (13 percent of those taking a course) but only half as important in November. Fewer than five 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 fewer than two percent of first-time candidates. Overall participation in coaching courses was about the same as in 1994, but there was a slight increase in relative emphasis on proprietary courses.

It should be recognized that the NASBA questionnaire does not make it completely 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 self-taught 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 1.0 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 48 percent more likely to pass the AUDIT examination in May 1995 and 51 percent more likely to pass it in November 1995, in comparison to candidates with no coaching course.

Based on these tables and observations for previous years, a number of observations may be offered:

- CPA coaching courses are generally beneficial to candidates, but they are much more helpful for first-time candidates than repeat candidates. Effectiveness varies based upon the examination subject and type of course.

- Review courses are most beneficial on the LPR examination. This occurs because this is the area of greatest effectiveness for proprietary courses.

- College-sponsored courses, even more than the proprietary and firm-sponsored courses, are relatively helpful for first-time candidates rather than repeat candidates.

- Firm-sponsored courses are of most help in the AUDIT examination.

- Review courses provide the least advantage on the FARE examination. Perhaps this is because these materials are more easily mastered than the other subjects through independent study.

RATIOS OF SUCCESS PERCENTAGES
FOR CANDIDATES PARTICIPATING IN CPA REVIEW COURSES

	First-Time Candidates		Repeat Candidates	
	May 1995	November 1995	May 1995	November 1995
Auditing	1.48	1.51	1.14	1.16
Business Law & Professional Responsibilities	1.58	1.64	1.28	1.23
Financial Accounting & Reporting–Business Enterprises	1.41	1.42	1.18	1.16
Accounting & Reporting–Other Areas	1.45	1.58	1.13	1.25
Passing all subjects taken	1.75	1.85	1.06	1.06
Passing one or more subjects	1.31	1.34	1.13	1.13

RATIOS OF SUCCESS PERCENTAGES
BY TYPE OF CPA REVIEW COURSE

	First-Time Candidates		Repeat Candidates	
	May 1995	November 1995	May 1995	November 1995
Auditing				
College-sponsored	1.66	1.38	1.00	1.00
Proprietary	1.45	1.52	1.14	1.16
Firm-sponsored	1.36	1.58	1.46	1.28
Business Law & Professional Responsibilities				
College-sponsored	1.52	1.35	1.06	1.07
Proprietary	1.60	1.66	1.30	1.25
Firm-sponsored	1.17	1.53	1.22	1.12
Financial Accounting & Reporting–Business Enterprises				
College-sponsored	1.62	1.47	1.05	1.06
Proprietary	1.38	1.41	1.19	1.17
Firm-sponsored	1.06	1.57	1.09	1.21
Accounting & Reporting–Other Areas				
College-sponsored	1.67	1.70	1.01	1.12
Proprietary	1.43	1.57	1.14	1.26
Firm-sponsored	1.15	1.53	1.08	1.14

DECISION TO MAJOR IN ACCOUNTING

In 1994 and 1995 the candidate questionnaire asked when candidates 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, which averages the responses for 1994 and 1995. (The "other" choice presumably attracted those candidates who could not recall with certainty.) The principal changes from 1994 were that slightly fewer candidates selected accounting in lower division college and slightly more made their selections after the undergraduate degree.

TIMING OF DECISION TO MAJOR IN ACCOUNTING
1994-95

	Graduate		Undergraduate	
	May	November	May	November
In high school or earlier	20.9%	21.0%	39.4%	38.6%
Lower division college	26.3	22.9	38.0	37.4
Upper division college	10.2	10.4	10.7	10.9
After undergraduate degree	33.0	35.4	7.7	8.3
Other	9.6	10.3	4.2	4.8

Not surprisingly, those obtaining graduate degrees decided on accounting at a later time, but close to half of the candidates in this group had made their decisions by the end of the sophomore year. It is noteworthy that far more of these individuals 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 he or she performs on the CPA examination. This applies regardless of whether one obtains a graduate degree. First-time 1995 candidates who chose accounting in high school were 32 percent less likely to pass all subjects. Those making the selection after the bachelor's degree (who did not obtain an advanced degree) strongly outperformed other undergraduate degree-holders; the passing percentage

(on all subjects) for candidates with advanced degrees exceeded that for other advanced-degree holders by about 14 percent.

Although 1994 was the first year that this question was asked in the NASBA program, 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 and May 1995 responses allows the comparison presented below. The strong current tendency to make a decision in high school continues a trend already observed in 1980. Similarly, there has been an ongoing movement toward fewer decisions in the first two years (lower division) of college. As compared to 1970, many more 1994 and 1995 candidates decided upon accounting after they received their bachelor's degree, but this change had been accomplished by 1980.

HISTORICAL COMPARISON OF DECISION TO MAJOR IN ACCOUNTING

	May 1970	May 1980	May 1994/1995
High school or earlier	29.3%	33.9%	38.6%
Lower division college	53.3	41.9	37.9
Upper division college	13.1	12.1	11.3
After undergraduate degree	4.3	12.2	12.2

SUMMARY

The 1995 NASBA study of CPA examination candidate characteristics and performance continues a tradition begun in the early 1980s. In general, the results affirm those reported in prior years. Based on two years of experience with the new examination format, it appears that passing percentages for first-time candidates on the ARE examination may be down somewhat from those previously experienced for Accounting Practice. To date, however, passing percentages for AUDIT and LPR are higher than on the predecessor examinations.

The jurisdictions associated with above-average examination success, and the academic institutions with outstanding results, show considerable consistency. Educational level, scores on academic aptitude examinations, CPA review course preparation, and semester hours of collegiate study all were strongly associated with CPA examination performance.

May 1995
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

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

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

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

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

12-C Performance of Repeat Candidates without Advanced Degrees by School

12-D 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 1995 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	.1	15	20.0	13.3	26.7	20.0	13.3	66.7	20.0
Alaska	.3	54	14.8	18.5	31.5	31.5	11.1	59.3	29.6
Arizona	1.1	214	39.8	42.1	35.1	37.0	23.8	42.5	33.6
Arkansas	.8	151	13.2	7.3	15.9	23.3	4.0	69.5	26.5
California	11.4	2,238	32.3	38.0	39.2	37.1	20.4	46.8	32.8
Colorado	1.9	374	35.4	37.8	35.4	37.5	18.2	43.0	38.8
Connecticut	.7	144	24.6	31.9	25.2	28.0	14.6	56.9	28.5
Delaware	.4	79	22.8	31.6	36.7	29.1	19.0	51.9	29.1
District of Columbia	.2	44	18.6	18.2	22.0	11.9	6.8	68.2	25.0
Florida	1.3	258	44.6	43.6	43.0	46.1	25.6	34.1	40.3
Georgia	4.8	934	36.2	38.4	36.3	34.9	22.6	47.0	30.4
Guam		8	25.0		12.5	25.0		75.0	25.0
Hawaii	.4	81	32.1	30.9	34.6	27.2	13.6	49.4	37.0
Idaho	.4	73	32.9	32.9	37.0	37.0	20.5	47.9	31.5
Illinois	7.9	1,552	40.3	43.6	44.0	42.1	26.7	41.6	31.7
Indiana	2.1	418	23.5	28.6	25.9	23.5	11.7	60.0	28.2
Iowa	2.0	387	32.8	44.2	50.9	47.3	25.1	39.3	35.7
Kansas	.9	171	25.7	27.5	27.5	28.7	11.7	54.4	33.9
Kentucky	1.0	199	27.6	31.2	30.7	31.2	19.1	55.8	25.1
Louisiana	1.5	296	22.6	28.0	19.6	23.6	13.2	65.5	21.3
Maine	.3	63	9.5	11.1	15.9	19.0	3.2	76.2	20.6
Maryland	3.5	695	25.0	32.2	26.2	25.0	12.9	56.3	30.8
Massachusetts	2.5	486	26.6	30.2	28.8	26.0	14.6	56.4	29.0
Michigan	2.5	492	23.5	28.0	23.8	34.2	12.8	55.5	31.7
Minnesota	1.3	247	44.5	50.2	51.0	39.7	26.3	36.4	37.2
Mississippi	.2	39	12.8	17.9	15.4	12.8	5.1	76.9	17.9
Missouri	2.2	435	32.6	32.4	32.4	29.2	15.6	50.8	33.6
Montana	1.1	211	29.7	23.7	44.5	41.1	18.5	46.9	34.6

* 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 1995 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	1.0	192	26.0	32.8	31.8	26.6	14.6	52.1	33.3
Nevada	.4	71	26.8	31.0	38.2	26.8	16.9	54.9	28.2
New Hampshire	.2	41	31.7	41.5	37.5	37.5	26.8	43.9	29.3
New Jersey	2.0	383	16.8	25.7	18.1	19.6	8.4	65.0	26.6
New Mexico	.5	94	22.4	27.1	25.3	25.3	9.6	57.4	33.0
New York	8.7	1,717	29.0	35.1	32.2	28.2	18.9	55.4	25.7
North Carolina	3.1	615	27.2	30.8	33.1	31.7	17.2	54.1	28.6
North Dakota	.4	82	12.2	19.5	19.5	26.8	4.9	62.2	32.9
Ohio	4.2	818	30.5	35.2	30.8	30.0	17.7	52.7	29.6
Oklahoma	1.5	297	24.9	32.7	19.2	21.9	6.1	51.2	42.8
Oregon	.8	154	35.9	35.9	46.7	40.8	20.8	40.3	39.0
Pennsylvania	4.3	848	18.2	21.6	15.6	15.8	6.5	65.7	27.8
Puerto Rico	1.3	257	8.2	8.6	12.9	12.1	4.3	81.3	14.4
Rhode Island	.2	39	18.4	21.1	28.2	30.8	12.8	61.5	25.6
South Carolina	.5	98	17.3	19.4	18.6	18.6	10.2	70.4	19.4
South Dakota	.4	86	19.8	29.1	33.7	32.5	8.1	54.7	37.2
Tennessee	.6	117	36.8	37.6	27.4	32.5	15.4	45.3	39.3
Texas	9.6	1,890	28.3	31.2	29.0	27.7	13.4	52.6	33.9
Utah	.3	52	61.5	59.6	63.5	59.6	40.4	13.5	46.2
Vermont	.2	41	22.0	26.8	29.3	34.1	14.6	53.7	31.7
Virgin Islands		3	33.3	33.3				66.7	33.3
Virginia	2.6	516	30.7	34.2	31.6	27.9	15.3	51.9	32.8
Washington	2.6	512	32.2	38.0	40.9	38.9	19.5	44.9	35.5
West Virginia	.3	63	17.5	20.6	19.4	14.5	9.5	73.0	17.5
Wisconsin	1.3	251	40.0	44.2	48.2	43.8	23.1	33.1	43.8
Wyoming	.2	44	18.2	25.0	27.3	20.5	11.4	65.9	22.7
National Totals	100.0	19,639	29.5	33.6	32.4	31.3	17.0	51.7	31.2

* 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 1995 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	1.6	644	30.1	37.5	28.3	31.0	26.7	38.0	35.2
Alaska	.2	96	25.6	18.2	40.6	40.6	16.7	41.7	41.7
Arizona	.9	358	37.1	48.2	36.9	39.6	34.9	37.2	27.9
Arkansas	.8	305	31.0	32.6	28.3	34.9	25.6	37.0	37.4
California	11.3	4,542	38.9	41.6	42.7	39.8	35.1	41.3	23.6
Colorado	1.2	473	44.8	51.7	36.3	43.6	40.2	29.0	30.9
Connecticut	1.3	510	34.9	36.7	26.0	33.0	30.0	39.4	30.6
Delaware	.3	113	30.7	37.3	26.3	31.4	31.0	44.2	24.8
District of Columbia	.3	110	13.3	24.4	17.2	16.0	17.3	63.6	19.1
Florida	1.4	578	39.2	40.4	37.0	34.6	38.2	34.6	27.2
Georgia	3.8	1,540	32.7	39.9	30.4	30.3	29.7	39.4	30.8
Guam		19	30.8	15.4	25.0	22.2	15.8	47.4	36.8
Hawaii	.3	130	25.9	32.2	22.2	29.5	27.7	46.2	26.2
Idaho	.3	116	29.2	25.5	28.6	30.9	25.0	44.0	31.0
Illinois	5.0	2,006	36.2	39.8	32.7	33.0	31.4	37.3	31.4
Indiana	1.5	617	26.9	31.0	21.8	25.0	24.1	47.8	28.0
Iowa	.8	336	30.9	33.6	24.2	22.4	27.7	46.1	26.2
Kansas	.6	227	31.1	32.5	27.6	31.8	27.8	44.9	27.3
Kentucky	1.0	398	35.2	33.9	22.9	31.2	24.4	44.0	31.7
Louisiana	1.3	518	30.0	37.2	28.1	31.6	29.2	40.3	30.5
Maine	.3	106	30.7	20.0	21.5	30.4	19.8	48.1	32.1
Maryland	3.8	1,517	32.9	36.7	31.2	29.9	28.1	40.7	31.2
Massachusetts	2.8	1,115	38.9	37.8	29.0	32.3	27.6	37.8	34.6
Michigan	2.2	888	31.5	34.6	24.9	32.3	27.3	43.8	28.9
Minnesota	1.1	437	48.6	52.0	44.2	43.9	45.5	28.4	26.1
Mississippi	.9	372	26.9	28.5	24.3	26.9	21.8	43.8	34.4
Missouri	1.9	763	34.4	35.1	30.3	30.9	29.9	40.4	29.8
Montana	.4	169	36.4	33.6	40.6	34.3	33.7	37.9	28.4

* 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 1995 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.5	208	33.1	33.8	29.2	25.0	31.3	40.4	28.4
Nevada	.3	139	29.8	33.0	31.5	37.4	33.1	41.7	25.2
New Hampshire	.2	97	29.7	28.4	20.7	21.7	26.8	51.5	21.6
New Jersey	4.2	1,697	20.7	23.8	21.4	21.7	21.2	55.5	23.3
New Mexico	.5	210	30.5	35.0	31.7	32.8	26.2	43.3	30.5
New York	13.5	5,452	35.6	40.6	40.3	35.0	33.7	45.5	20.8
North Carolina	2.4	985	28.9	32.8	21.9	27.6	24.5	45.7	29.8
North Dakota	.3	103	28.2	39.7	34.5	42.9	34.0	35.0	31.1
Ohio	4.2	1,698	30.4	32.1	27.5	29.3	26.4	45.2	28.3
Oklahoma	.9	357	39.3	43.0	40.3	33.9	38.9	31.7	29.4
Oregon	.6	223	36.4	43.9	36.1	39.1	32.7	36.3	30.9
Pennsylvania	6.5	2,613	28.5	27.6	20.8	24.5	22.9	48.5	28.6
Puerto Rico	1.5	607	19.5	19.8	21.0	16.4	20.1	59.5	20.4
Rhode Island	.4	153	27.6	28.3	21.1	27.6	24.2	47.7	28.1
South Carolina	.9	363	30.2	32.5	23.8	32.2	25.3	41.6	33.1
South Dakota	.3	113	22.0	27.4	29.4	32.9	20.4	44.2	35.4
Tennessee	1.4	573	32.9	34.9	23.1	28.9	24.3	42.1	33.7
Texas	7.4	2,986	32.2	32.7	27.7	29.4	27.5	44.5	28.0
Utah	.3	124	49.3	51.8	46.5	55.3	41.9	23.4	34.7
Vermont	.1	60	34.1	39.1	24.4	38.5	28.3	43.3	28.3
Virgin Islands		7	33.3	100.0	40.0		28.6	71.4	
Virginia	3.0	1,228	30.3	34.0	28.1	29.9	26.7	42.9	30.4
Washington	1.5	612	36.4	40.0	36.1	38.0	33.2	35.9	30.9
West Virginia	.7	280	20.4	23.2	17.4	16.3	18.9	57.1	23.9
Wisconsin	1.0	407	43.6	46.2	45.6	40.9	38.1	27.0	34.9
Wyoming	.1	33	35.0	36.4	29.2	42.9	33.3	27.3	39.4
National Totals	100.0	40,331	32.8	35.7	30.1	31.2	29.4	43.0	27.7

* 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 All Candidates by Jurisdiction

MAY 1995 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	1.1	659	29.8	36.7	28.2	30.6	26.4	38.7	34.9
Alaska	.3	150	21.3	18.3	36.6	36.6	14.7	48.0	37.3
Arizona	1.0	572	38.4	45.2	36.0	38.3	30.8	39.2	30.1
Arkansas	.8	456	23.9	22.3	23.3	30.2	18.4	47.8	33.8
California	11.3	6,780	36.1	40.0	41.0	38.6	30.2	43.1	26.6
Colorado	1.4	847	39.7	43.9	35.8	40.2	30.5	35.2	34.4
Connecticut	1.1	654	31.9	35.3	25.8	31.6	26.6	43.3	30.1
Delaware	.3	192	26.9	34.4	31.6	30.2	26.0	47.4	26.6
District of Columbia	.3	154	15.1	22.1	18.7	14.7	14.3	64.9	20.8
Florida	1.4	836	41.4	41.7	39.5	39.6	34.3	34.4	31.2
Georgia	4.1	2,474	34.4	39.2	33.1	32.4	27.0	42.3	30.7
Guam		27	28.6	9.5	20.8	23.1	11.1	55.6	33.3
Hawaii	.4	211	28.9	31.5	28.4	28.3	22.3	47.4	30.3
Idaho	.3	189	30.8	28.7	32.9	34.0	23.3	45.5	31.2
Illinois	5.9	3,558	38.3	41.8	38.6	37.7	29.3	39.2	31.5
Indiana	1.7	1,035	25.3	29.8	23.8	24.3	19.1	52.8	28.1
Iowa	1.2	723	32.0	40.2	41.5	38.3	26.3	42.5	31.3
Kansas	.7	398	28.4	29.9	27.6	30.1	20.9	49.0	30.2
Kentucky	1.0	597	32.2	32.8	26.1	31.2	22.6	47.9	29.5
Louisiana	1.4	814	26.6	33.0	24.5	28.2	23.3	49.5	27.1
Maine	.3	169	21.0	16.2	19.0	25.0	13.6	58.6	27.8
Maryland	3.7	2,212	29.9	34.9	29.3	28.1	23.3	45.6	31.1
Massachusetts	2.7	1,601	34.0	34.9	28.9	30.0	23.7	43.4	32.9
Michigan	2.3	1,380	27.9	31.8	24.4	33.2	22.1	48.0	29.9
Minnesota	1.1	684	46.7	51.1	47.6	41.8	38.6	31.3	30.1
Mississippi	.7	411	25.1	27.1	23.2	25.2	20.2	47.0	32.8
Missouri	2.0	1,198	33.6	33.9	31.2	30.2	24.7	44.2	31.1
Montana	.6	380	32.3	27.3	43.2	38.9	25.3	42.9	31.8

* 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 1995 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.7	400	28.9	33.2	30.7	25.9	23.3	46.0	30.8
Nevada	.4	210	28.5	32.1	34.4	32.9	27.6	46.2	26.2
New Hampshire	.2	138	30.5	33.3	27.6	29.1	26.8	49.3	23.9
New Jersey	3.5	2,080	19.7	24.3	20.6	21.2	18.8	57.3	23.9
New Mexico	.5	304	27.3	32.0	29.2	29.9	21.1	47.7	31.3
New York	12.0	7,169	33.4	38.7	37.9	33.0	30.2	47.8	22.0
North Carolina	2.7	1,600	28.1	31.9	27.1	29.4	21.7	48.9	29.4
North Dakota	.3	185	20.0	28.3	25.5	33.3	21.1	47.0	31.9
Ohio	4.2	2,516	30.4	33.4	28.8	29.6	23.6	47.7	28.7
Oklahoma	1.1	654	30.5	36.6	28.5	27.0	24.0	40.5	35.5
Oregon	.6	377	36.2	40.1	41.8	40.0	27.9	37.9	34.2
Pennsylvania	5.8	3,461	25.0	25.5	19.2	21.7	18.9	52.7	28.4
Puerto Rico	1.4	864	15.4	15.7	17.9	14.8	15.4	66.0	18.6
Rhode Island	.3	192	25.2	26.4	22.9	28.4	21.9	50.5	27.6
South Carolina	.8	461	26.6	29.0	22.4	28.5	22.1	47.7	30.2
South Dakota	.3	199	20.9	28.2	31.5	32.7	15.1	48.7	36.2
Tennessee	1.2	690	33.8	35.6	24.0	29.7	22.8	42.6	34.6
Texas	8.1	4,876	30.3	32.0	28.3	28.6	22.0	47.7	30.3
Utah	.3	176	54.5	54.8	53.7	57.0	41.5	20.5	38.1
Vermont	.2	101	28.2	33.3	26.7	36.3	22.8	47.5	29.7
Virgin Islands		10	33.3	50.0	25.0		20.0	70.0	10.0
Virginia	2.9	1,744	30.5	34.1	29.4	29.2	23.3	45.6	31.1
Washington	1.9	1,124	34.1	38.9	38.9	38.5	27.0	40.0	33.0
West Virginia	.6	343	19.7	22.5	17.9	15.9	17.2	60.1	22.7
Wisconsin	1.1	658	42.0	45.3	46.8	42.3	32.4	29.3	38.3
Wyoming	.1	77	23.4	28.8	27.9	27.7	20.8	49.4	29.9
National Totals	100.0	59,970	31.4	34.8	31.1	31.3	25.3	45.8	28.8

* 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 1995 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Alabama	659	373	13	3.5
Alaska	150	113	8	7.1
Arizona	572	350	59	16.9
Arkansas	456	322	9	2.8
California	6,780	1,998	316	15.8
Colorado	847	579	86	14.9
Connecticut	654	405	30	7.4
Delaware	192	134	18	13.4
District of Columbia	154	110	5	4.5
Florida	836	488	80	16.4
Georgia	2,474	1,753	264	15.1
Guam	27	21	0	.0
Hawaii	211	137	12	8.8
Idaho	189	134	17	12.7
Illinois	3,558	2,668	500	18.7
Indiana	1,035	749	58	7.7
Iowa	723	557	102	18.3
Kansas	398	292	25	8.6
Kentucky	597	420	52	12.4
Louisiana	814	589	55	9.3
Maine	169	121	2	1.7
Maryland	2,212	1,563	148	9.5
Massachusetts	1,601	1,061	101	9.5
Michigan	1,380	939	85	9.1
Minnesota	684	418	90	21.5
Mississippi	411	246	4	1.6
Missouri	1,198	816	89	10.9
Montana	380	291	44	15.1
Nebraska	400	292	32	11.0
Nevada	210	140	15	10.7
New Hampshire	138	77	10	13.0
New Jersey	2,080	1,319	53	4.0
New Mexico	304	139	7	5.0
New York	7,169	1,025	110	10.7
North Carolina	1,600	1,162	119	10.2
North Dakota	185	119	4	3.4
Ohio	2,516	1,691	186	11.0
Oklahoma	654	413	22	5.3
Oregon	377	254	41	16.1
Pennsylvania	3,461	2,004	61	3.0
Puerto Rico	864	605	15	2.5
Rhode Island	192	120	7	5.8
South Carolina	461	299	15	5.0
South Dakota	199	153	9	5.9
Tennessee	690	392	22	5.6

* 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 1995 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Texas	4,876	3,374	338	10.0
Utah	176	98	24	24.5
Vermont	101	75	9	12.0
Virgin Islands	10	3	0	.0
Virginia	1,744	1,189	118	9.9
Washington	1,124	797	124	15.6
West Virginia	343	205	9	4.4
Wisconsin	658	469	85	18.1
Wyoming	77	60	5	8.3
TOTAL ALL STATES	59,970	34,121	3,712	10.9

* 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 1995 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	52.2	60.9	56.0	70.8	40.0	20.0	40.0
Masters in Accounting	6.7	1,190	51.2	52.0	56.9	56.4	35.6	29.2	35.1
MBA Emphasis in Accounting	2.4	435	44.9	49.0	54.0	47.6	29.4	31.7	38.9
Other MBA	3.5	623	41.9	47.4	45.6	44.9	28.3	38.2	33.5
Non-Business Masters	.7	119	35.7	40.0	42.6	49.1	26.1	38.7	35.3
Law Degree	.3	57	34.6	62.7	44.2	40.8	29.8	33.3	36.8
Bachelors	83.9	14,946	27.6	31.8	30.6	29.4	15.8	54.4	29.8
Less than Bachelors	.3	58	32.1	28.3	30.2	25.0	15.5	55.2	29.3
No Degree	2.1	371	21.0	23.2	23.5	19.9	10.0	65.5	24.5
Total Answering	100.0	17,824	30.1	34.1	33.5	32.3	17.9	51.6	30.4
Not Answering		1,815	24.2	29.0	22.4	22.2	8.0	53.1	38.9
Repeat Candidates									
Doctoral	.1	41	18.5	30.4	50.0	45.5	26.8	48.8	24.4
Masters in Accounting	5.5	2,068	41.8	41.5	37.3	40.3	36.9	33.8	29.4
MBA Emphasis in Accounting	2.8	1,060	37.7	40.6	35.2	31.9	31.6	38.7	29.7
Other MBA	3.6	1,351	36.8	39.7	33.4	34.6	32.1	38.5	29.5
Non-Business Masters	.5	184	31.0	40.7	27.6	36.5	37.5	39.1	23.4
Law Degree	.4	144	42.4	61.5	35.6	44.4	41.0	31.9	27.1
Bachelors	84.2	31,799	31.7	35.0	28.8	29.9	27.9	43.9	28.2
Less than Bachelors	.4	136	34.4	36.4	20.0	40.9	33.1	43.4	23.5
No Degree	2.6	985	26.8	28.6	23.8	26.2	24.7	49.7	25.6
Total Answering	100.0	37,768	32.5	35.6	29.4	30.6	28.6	43.1	28.3
Not Answering		2,563	40.3	38.1	42.9	42.1	40.4	41.0	18.6

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

REPORT NUMBER 05

Performance of Candidates by Total Semester Hours

MAY 1995 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	2.3	413	27.7	30.9	31.7	29.8	18.4	55.2	26.4
120 - 130	40.1	7,313	27.0	31.3	29.3	27.7	15.2	55.7	29.1
131 - 149	27.4	5,003	26.3	30.3	29.9	29.0	14.8	54.8	30.4
150 - 160	11.5	2,105	37.1	40.1	40.1	39.5	24.0	44.3	31.7
More than 160	18.6	3,397	37.4	42.2	43.4	42.2	24.2	41.8	34.0
Total Answering	100.0	18,231	29.9	34.1	33.4	32.2	17.8	51.5	30.6
Not Answering		1,408	23.9	27.9	20.6	20.1	6.8	54.3	38.8
Repeat Candidates									
Fewer than 120	3.2	1,243	30.0	33.3	29.4	29.5	26.5	45.1	28.5
120 - 130	41.8	16,190	32.1	35.0	28.6	30.4	28.3	43.8	27.9
131 - 149	26.8	10,368	31.9	34.9	28.9	29.2	27.7	44.3	28.0
150 - 160	10.9	4,236	32.6	36.0	30.3	32.4	28.7	41.4	29.9
More than 160	17.3	6,697	34.1	38.5	33.0	33.4	31.5	40.9	27.5
Total Answering	100.0	38,734	32.4	35.6	29.6	30.7	28.7	43.2	28.1
Not Answering		1,597	48.4	40.0	45.5	46.4	46.3	36.8	17.0

* 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 Semester Hours of Accounting

MAY 1995 UNIFORM CPA EXAMINATION

SEMESTER HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Graduate									
43 or More	30.7	722	48.4	48.5	54.2	54.2	32.5	31.2	36.3
37 To 42	15.7	369	50.1	56.7	56.4	59.4	36.9	26.3	36.9
31 To 36	20.3	479	47.1	51.1	53.2	52.0	32.2	31.1	36.7
24 To 30	22.7	534	45.9	49.3	49.5	46.0	31.8	36.3	31.8
15 To 23	6.8	161	43.7	50.4	51.0	47.3	30.4	37.3	32.3
10 To 14	1.6	37	37.5	47.1	51.4	50.0	27.0	37.8	35.1
Under 10	2.3	53	25.5	28.8	39.2	44.2	18.9	47.2	34.0
Total Answering	100.0	2,355	46.9	50.2	52.7	52.0	32.4	32.4	35.1
Not Answering		94	40.7	48.3	48.3	36.0	23.4	31.9	44.7
Undergraduate									
43 or More	8.7	1,285	25.3	30.2	32.0	30.4	14.9	55.5	29.6
37 To 42	10.5	1,549	28.9	31.2	33.1	33.2	17.6	52.5	29.9
31 To 36	30.0	4,441	27.8	32.5	30.8	29.2	16.0	54.2	29.8
24 To 30	42.3	6,266	28.4	32.1	29.7	28.7	15.8	54.4	29.9
15 To 23	5.4	803	27.0	33.9	32.0	30.1	16.1	52.7	31.3
10 To 14	1.1	158	24.3	26.4	25.5	25.0	16.5	63.9	19.6
Under 10	2.1	315	18.3	24.1	29.3	24.9	10.2	60.6	29.2
Total Answering	100.0	14,817	27.7	31.8	30.7	29.4	15.9	54.4	29.8
Not Answering		2,373	23.5	27.9	22.6	22.3	8.8	55.4	35.8

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

REPORT NUMBER 07

Performance of First-Time Candidates by SAT & ACT Scores

MAY 1995 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	2.3	181	33.1	35.4	37.2	37.4	21.5	48.1	30.4
600 To 699	9.9	795	56.8	57.1	56.0	54.1	37.1	26.2	36.7
550 To 599	15.9	1,274	43.9	46.4	45.1	42.3	25.4	38.2	36.4
500 To 549	23.7	1,900	33.8	37.7	35.9	33.6	20.2	47.7	32.2
450 To 499	24.4	1,957	26.1	31.0	28.3	27.2	14.7	56.5	28.8
400 To 449	16.2	1,299	21.7	27.0	24.3	22.1	13.2	63.0	23.8
Under 400	7.7	619	13.9	19.6	23.4	19.2	7.8	67.0	25.2
SAT Mathematics									
700 And Above	9.5	757	50.1	51.8	56.6	52.8	36.7	31.4	31.8
600 To 699	29.2	2,339	42.2	46.6	46.3	42.8	26.7	37.8	35.5
550 To 599	19.1	1,529	33.2	36.0	34.5	32.8	17.7	48.7	33.6
500 To 549	21.0	1,679	26.3	30.2	28.1	26.4	13.8	56.8	29.4
450 To 499	12.6	1,010	18.8	23.6	17.3	17.0	9.2	67.2	23.6
400 To 449	7.2	577	15.0	19.4	14.0	13.9	8.0	73.8	18.2
Under 400	1.4	111	5.6	11.8	10.9	9.3	1.8	79.3	18.9
ACT Verbal									
32 And Above	3.4	179	55.7	54.3	53.4	53.9	39.1	31.8	29.1
28 To 31	18.1	944	55.0	53.1	54.7	50.8	34.3	29.4	36.2
24 To 27	34.9	1,818	36.8	40.2	40.0	38.8	21.3	42.6	36.1
20 To 23	31.8	1,659	23.3	28.0	27.1	26.2	11.3	57.1	31.6
Below 20	11.8	614	14.5	18.7	16.9	18.0	6.8	71.8	21.3
ACT Mathematics									
32 And Above	6.7	353	52.0	55.7	62.1	54.8	37.4	28.6	34.0
28 To 31	25.2	1,330	48.1	47.9	51.5	46.7	30.5	34.1	35.3
24 To 27	35.6	1,880	33.0	36.8	35.1	34.4	17.7	47.4	34.9
20 To 23	23.9	1,258	21.5	24.3	21.4	22.8	9.3	61.7	29.0
Below 20	8.6	453	13.1	20.0	15.5	18.1	6.0	71.1	23.0

* 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 1995 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	4.7	14	57.1	92.3	38.5	53.8	28.6	7.1	64.3
600 To 699	16.2	48	58.7	71.1	63.8	64.6	52.1	18.8	29.2
550 To 599	20.2	60	41.7	45.0	36.2	35.6	23.3	41.7	35.0
500 To 549	19.2	57	43.9	44.6	40.7	45.5	19.3	28.1	52.6
450 To 499	15.2	45	55.6	47.7	68.2	59.1	37.8	22.2	40.0
400 To 449	14.8	44	26.2	28.6	32.5	36.6	11.4	54.5	34.1
Under 400	9.8	29	14.8	22.2	33.3	37.0	13.8	55.2	31.0
GRE Quantitative									
700 And Above	24.7	72	53.6	57.4	60.3	65.7	37.5	20.8	41.7
600 To 699	27.8	81	46.9	58.0	48.1	51.3	33.3	25.9	40.7
550 To 599	23.0	67	47.0	45.3	50.0	47.0	28.4	29.9	41.8
500 To 549	10.3	30	31.0	41.4	31.0	23.3	10.0	46.7	43.3
450 To 499	7.2	21	28.6	30.0	40.0	35.0	19.0	52.4	28.6
400 To 449	4.1	12	16.7	16.7	9.1	9.1	8.3	75.0	16.7
Under 400	2.7	8			12.5	12.5		87.5	12.5
GRE Analytical									
700 And Above	16.3	45	64.4	75.0	64.3	70.5	53.3	15.6	31.1
600 To 699	29.3	81	49.4	53.8	51.9	58.4	32.1	25.9	42.0
550 To 599	21.7	60	41.4	46.6	49.2	42.4	28.3	31.7	40.0
500 To 549	17.8	49	34.0	31.9	34.8	36.2	14.3	44.9	40.8
450 To 499	6.2	17	25.0	40.0	35.3	29.4	11.8	41.2	47.1
400 To 449	5.1	14	14.3	14.3	7.7	7.7	7.1	78.6	14.3
Under 400	3.6	10	20.0	11.1	30.0	22.2	20.0	70.0	10.0
GMAT									
700 And Above	3.0	96	67.0	67.4	73.6	68.8	54.2	16.7	29.2
600 To 699	20.8	658	64.4	66.9	70.7	68.5	51.2	17.5	31.3
550 To 599	23.5	743	46.6	49.4	53.9	49.9	29.7	31.0	39.3
500 To 549	24.6	778	37.7	44.8	46.6	44.2	24.2	36.2	39.6
450 To 499	16.2	514	32.3	37.4	36.1	35.0	19.1	46.7	34.2
400 To 449	7.8	246	15.5	23.0	19.1	18.9	5.3	63.4	31.3
Under 400	4.1	129	10.1	12.9	14.8	15.1	7.0	79.8	13.2

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

REPORT NUMBER 09

Performance of Candidates by Supplementary Study

MAY 1995 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	13.1	1,704	37.4	36.9	41.5	40.2	22.5	45.3	32.2
Proprietary	85.2	11,043	32.6	38.9	35.4	34.4	19.7	47.7	32.6
Firm-Sponsored	1.7	216	30.5	28.4	27.1	27.6	13.9	53.2	32.9
Total Answering	100.0	12,963	33.2	38.5	36.1	35.0	20.0	47.5	32.5
Not Answering		6,810	22.5	24.3	25.6	24.1	11.4	59.8	28.8
Repeat Candidates									
College-Sponsored	4.6	974	30.4	32.8	28.9	29.5	24.5	43.2	32.2
Proprietary	90.7	19,394	34.7	40.2	32.6	33.3	30.5	39.6	29.9
Firm-Sponsored	4.8	1,023	44.4	37.7	30.0	31.3	29.7	39.2	31.1
Total Answering	100.0	21,391	34.9	39.7	32.3	33.0	30.2	39.8	30.1
Not Answering		19,295	30.5	31.0	27.4	29.1	28.5	46.5	25.0

* 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 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Graduate									
In High School or Earlier	20.9	501	39.1	45.1	46.7	48.3	26.7	34.9	38.3
Lower Division College	26.3	632	51.5	51.5	52.7	50.7	34.5	32.8	32.8
Upper Division College	10.0	239	47.6	52.4	58.6	52.1	31.8	31.4	36.8
After Undergraduate Degree	32.4	777	48.6	52.7	55.8	55.6	34.6	30.0	35.4
Other	10.4	250	45.3	49.2	51.7	50.0	31.6	31.6	36.8
Total Answering	100.0	2,399	46.9	50.3	52.9	51.8	32.3	32.1	35.6
Not Answering		50	34.1	36.4	35.6	32.6	20.0	50.0	30.0
Undergraduate									
In High School or Earlier	39.9	6,088	23.4	27.2	25.7	24.3	12.8	60.2	27.0
Lower Division College	37.5	5,720	29.8	33.6	32.6	31.5	17.2	52.5	30.3
Upper Division College	10.5	1,602	30.2	35.2	32.6	30.3	16.7	50.4	32.9
After Undergraduate Degree	8.0	1,225	36.1	41.1	40.3	40.3	23.1	43.3	33.6
Other	4.1	633	24.9	30.8	32.9	31.3	13.9	51.7	34.4
Total Answering	100.0	15,268	27.5	31.7	30.5	29.2	15.7	54.6	29.7
Not Answering		1,922	23.4	28.3	22.4	22.4	8.1	53.9	38.0

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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	.1	12	8.3	16.7	25.0	16.7	8.3	75.0	16.7
OAKWOOD COLL		5	20.0	40.0	20.0			60.0	40.0
TROY ST-TROY		6	50.0	33.3	33.3	16.7	16.7	50.0	33.3
U OF AL-BIRMINGHAM		6	16.7		33.3	33.3	16.7	33.3	50.0
U OF AL-UNIVERSITY	.1	9	11.1			11.1		88.9	11.1
Alaska									
U OF ALASKA ANCHORAGE	.1	13	23.1	30.8	30.8	30.8	23.1	61.5	15.4
U OF ALASKA FAIRBANKS		6	16.7	16.7	33.3	50.0	16.7	33.3	50.0
Arizona									
ARIZONA STATE	.4	76	46.1	43.4	44.7	42.1	28.9	38.2	32.9
DEVRY INSTI		6	16.7	16.7	33.3	33.3	16.7	66.7	16.7
NORTHERN ARIZ U	.1	10	10.0	30.0	50.0	50.0	10.0	30.0	60.0
U OF ARIZONA	.3	47	29.8	29.8	27.7	23.4	14.9	53.2	31.9
Arkansas									
ARKANSAS STATE	.2	32	9.4	9.4	9.4	18.8	6.3	78.1	15.6
ARKANSAS TECH U		7	28.6	28.6	42.9	42.9	28.6	57.1	14.3
HARDING COLL	.1	14	14.3		14.3	28.6		71.4	28.6
HENDERSON ST U	.1	14			21.4	28.6		64.3	35.7
OUACHITA BAPTIST		5						100.0	
SOUTHERN ARKANSAS U	.1	14		7.1	14.3	7.1		85.7	14 3
U OF AR-FAYETTEVILLE	.1	19	21.1	15.8	26.3	36.8	10.5	52.6	36.8
U OF AR-LITTLE ROCK	.1	14	28.6	7.1	7.1	21.4	7.1	64.3	28.6
U OF AR-MONTICELLO		5	40.0	20.0	20.0			60.0	40.0
U OF CENTRAL AR	.1	16	6.3	12.5	12.5	18.8		68.8	31.3
California									
AZUSA PACIFIC COLL		6			16.7			83.3	16.7
BIOLA U	.1	9	11.1	33.3	11.1	11.1	11.1	66.7	22.2
CAL LUTHERAN COLL	.1	14	21.4	35.7	14.3	42.9	7.1	42.9	50.0
CAL ST BAKERSFIELD U	.1	10	20.0	20.0	30.0	20.0	20.0	60.0	20.0
CAL ST SAN BERNARDINO U	.2	38	31.6	26.3	23.7	36.8	23.7	47.4	28.9
CAL ST SONOMA U	.1	23	47.8	56.5	43.5	47.8	30.4	26.1	43.5
CAL ST STANISLAUS U	.1	25	16.0	12.0	20.0	28.0	8.0	64.0	28.0
CAL ST U-CHICO	.2	28	28.6	25.0	7.1	28.6	3.6	50.0	46.4
CAL ST U-FRESNO	.2	41	12.2	19.5	19.5	26.8	7.3	58.5	34.1
CAL ST U-FULLERTON	.5	82	31.7	39.0	35.4	30.5	20.7	43.9	35.4
CAL ST U-HAYWARD	.4	62	16.1	27.4	29.0	21.0	17.7	53.2	29.0
CAL ST U-LONG BEACH	.4	62	17.7	29.0	24.2	30.6	14.5	56.5	29.0
CAL ST U-LOS ANGELES	.4	61	13.1	26.2	26.2	21.3	8.2	57.4	34.4
CAL ST U-NORTHRIDGE	.5	94	33.0	40.4	34.0	36.2	25.5	40.4	34.0
CAL ST U-POMONA	.3	50	16.0	26.0	26.0	34.0	14.0	54.0	32.0
CAL ST U-SACRAMENTO	.4	74	36.5	41.9	27.0	29.7	18.9	45.9	35.1
CAL ST-DOMINGUEZ	.2	28	17.9	28.6	7.1	10.7	7.1	67.9	25.0
CAL ST-SAN LUIS	.3	53	26.4	30.2	26.4	39.6	20.8	45.3	34.0

* 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 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CHAPMAN COLL	.1	9	22.2	22.2	22.2	22.2	11.1	66.7	22.2
CLAREMONT MENS COLL	.1	12	16.7	16.7	33.3	8.3		50.0	50.0
DEVRY INSTI		7		14.3				85.7	14.3
GOLDEN GATE	.2	28	32.1	35.7	42.9	17.9	25.0	46.4	28.6
LA VERNE COLL		6	16.7	33.3		33.3		50.0	50.0
LOYOLA MARYMOUNT	.1	16	18.8	43.8	50.0	37.5	18.8	43.8	37.5
NATIONAL	.1	22	18.2	27.3	18.2	9.1	18.2	63.6	18.2
PACIFIC UNION COLL		6	50.0	50.0	50.0	33.3	33.3	50.0	16.7
PEPPERDINE	.1	9	33.3	33.3	33.3	22.2	11.1	44.4	44.4
SAN DIEGO STATE	.4	75	40.0	28.0	28.0	33.3	22.7	48.0	29.3
SAN FRANCISCO STATE	.5	87	16.1	20.7	13.8	17.2	9.2	65.5	25.3
SAN JOSE STATE	.3	50	28.0	46.0	28.0	42.0	16.0	30.0	54.0
ST MARYS OF CAL	.1	15		33.3	6.7	13.3		66.7	33.3
U OF CAL-BERKELEY	.4	64	25.0	34.4	32.8	31.3	21.9	42.2	35.9
U OF CAL-LOS ANGELES	.7	113	46.0	57.5	48.7	52.2	39.8	24.8	35.4
U OF CAL-RIVERSIDE	.1	19	21.1	31.6	15.8	15.8	10.5	63.2	26.3
U OF CAL-SAN DIEGO		7	28.6	57.1	42.9	28.6	28.6	42.9	28.6
U OF CAL-SANTA BARBARA	.6	96	35.4	42.7	49.0	44.8	33.3	34.4	32.3
U OF REDLANDS		5	20.0	20.0	20.0	40.0	20.0	60.0	20.0
U OF SAN DIEGO	.2	29	13.8	20.7	13.8	20.7	10.3	69.0	20.7
U OF SAN FRANCISCO	.1	22	18.2	13.6	13.6	13.6	9.1	77.3	13.6
U OF SANTA CLARA	.2	36	16.7	30.6	44.4	36.1	19.4	41.7	38.9
U OF SOUTHERN CAL	.4	65	24.6	35.4	27.7	21.5	18.5	43.1	38.5
U OF THE PACIFIC		7	42.9	42.9	28.6	28.6	28.6	57.1	14.3
Colorado									
ADAMS STATE COLL	.1	15	13.3	13.3	26.7	26.7	6.7	66.7	26.7
CO STATE	.1	23	43.5	26.1	26.1	21.7	13.0	52.2	34.8
FORT LEWIS COLL	.1	19	15.8	26.3	21.1	31.6	5.3	63.2	31.6
MESA COLL	.1	16	12.5	12.5	18.8	43.8		56.3	43.8
METROPOLITAN ST COLL	.3	47	31.9	36.2	31.9	36.2	27.7	55.3	17.0
REGIS COLL	.1	10		60.0		30.0		40.0	60.0
U OF CO-BOULDER	.3	51	41.2	51.0	47.1	49.0	25.5	27.5	47.1
U OF CO-CO SPRINGS		8	25.0	12.5	25.0	25.0	12.5	75.0	12.5
U OF CO-DENVER	.1	21	52.4	57.1	33.3	42.9	19.0	19.0	61.9
U OF DENVER	.1	10	20.0	20.0	30.0	30.0		50.0	50.0
U OF NORTHERN CO	.1	16	31.3	37.5	43.8	31.3	12.5	37.5	50.0
WESTERN ST COLL	.1	15	6.7	6.7	20.0	33.3	6.7	66.7	26.7
Connecticut									
CENTRAL CONN ST U	.2	32	18.8	21.9	21.9	31.3	9.4	59.4	31.3
FAIRFIELD	.1	11	36.4	36.4	9.1	9.1	18.2	54.5	27.3
QUINNIPIAC COLL	.1	12						100.0	
SO CT STATE U		6	33.3	33.3	33.3	16.7		50.0	50.0
U OF CONN	.1	24	41.7	50.0	41.7	33.3	29.2	41.7	29.2
U OF HARTFORD		5	20.0	20.0	20.0	20.0	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-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Delaware									
DELAWARE ST COLL	.1	9						100.0	
GOLDEY BEACOM COLL		5		20.0	20.0	20.0		80.0	20.0
U OF DELAWARE	.2	33	30.3	45.5	51.5	42.4	24.2	33.3	42.4
District of Columbia									
AMERICAN	.1	9	22.2	22.2	11.1			66.7	33.3
GEORGE WASHINGTON		8	25.0	50.0	25.0	25.0		37.5	62.5
GEORGETOWN	.1	20	40.0	50.0	50.0	25.0	15.0	35.0	50.0
HOWARD	.1	21	14.3	4.8	4.8			85.7	14.3
STRAYER COLL	.1	12	16.7	33.3	16.7	25.0	8.3	66.7	25.0
U OF DC	.1	10				10.0		90.0	10.0
Florida									
BARRY	.1	13	30.8	30.8	38.5	46.2	30.8	53.8	15.4
FL AGRI & MECH	.1	17	17.6	29.4	11.8	11.8	5.9	64.7	29.4
FL ATLANTIC U	.1	23	47.8	52.2	52.2	47.8	30.4	26.1	43.5
FL INTERNATIONAL	.3	55	54.5	54.5	61.8	52.7	36.4	23.6	40.0
FL SOUTHERN COLL	.1	11	18.2	27.3	18.2	27.3	18.2	63.6	18.2
FL STATE	.3	55	30.9	30.9	23.6	27.3	12.7	47.3	40.0
ST LEO COLL	.1	15	20.0	20.0	13.3	20.0	13.3	66.7	20.0
STETSON U		7	57.1	57.1	71.4	42.9	42.9	28.6	28.6
U OF CENTRAL FL	.1	23	30.4	39.1	52.2	34.8	17.4	43.5	39.1
U OF FLORIDA	.1	17	52.9	58.8	35.3	35.3	17.6	35.3	47.1
U OF MIAMI	.1	13	46.2	61.5	46.2	61.5	38.5	23.1	38.5
U OF NORTH FL	.1	21	38.1	47.6	33.3	33.3	14.3	23.8	61.9
U OF SO FLORIDA	.4	74	47.3	50.0	52.7	48.6	29.7	29.7	40.5
U OF WEST FLORIDA	.1	9	22.2	44.4	22.2	22.2	11.1	44.4	44.4
Georgia									
AUGUSTA COLL	.1	10		10.0				90.0	10.0
BERRY COLL	.1	11		27.3	18.2	27.3		63.6	36.4
EMORY		6	66.7	83.3	50.0	33.3	33.3	16.7	50.0
GA COLLEGE	.1	19	10.5	15.8	10.5	10.5	5.3	78.9	15.8
GA INST OF TECH		5	20.0		20.0			80.0	20.0
GA SOUTHERN COLL	.2	29		3.4	6.9	6.9		93.1	6.9
GA STATE	.3	57	33.3	38.6	24.6	29.8	17.5	50.9	31.6
KENNESAW COLL	.2	41	24.4	22.0	26.8	22.0	14.6	65.9	19.5
MERCER U-MACON		6	16.7	16.7	16.7			83.3	16.7
NORTH GEORGIA COLL	.1	9	11.1	11.1	11.1			77.8	22.2
OGLETHORPE		6	33.3	33.3	33.3	16.7	16.7	66.7	16.7
U OF GEORGIA	.3	48	37.5	29.2	41.7	39.6	27.1	50.0	22.9
VALDOSTA STATE	.1	15	13.3	6.7		6.7		86.7	13.3
WEST GEORGIA COLL		6						100.0	
Guam									
U OF GUAM		5				20.0		80.0	20.0
Hawaii									
HAWAII PACIFIC COLL	.1	9	22.2	44.4	44.4	33.3	22.2	55.6	22.2

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

REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF HAWAII-MANOA	.3	48	33.3	29.2	27.1	22.9	16.7	60.4	22.9
Idaho									
BOISE STATE	.2	26	30.8	26.9	26.9	30.8	11.5	50.0	38.5
IDAHO STATE	.1	16	50.0	37.5	68.8	75.0	31.3	18.8	50.0
U OF IDAHO	.1	21	14.3	14.3	19.0	19.0	4.8	71.4	23.8
Illinois									
AUGUSTANA COLL		5	40.0	40.0	80.0	60.0	20.0		80.0
BRADLEY	.3	43	34.9	25.6	30.2	25.6	16.3	55.8	27.9
CHICAGO STATE		8		12.5				87.5	12.5
DEPAUL	.6	95	46.3	52.6	50.5	55.8	34.7	34.7	30.5
DEVRY INST-LOMBARD		6		16.7	16.7	16.7		83.3	16.7
EASTERN IL	.2	39	7.7	23.1	20.5	23.1	7.7	69.2	23.1
ELMHURST COLL	.1	16	25.0	25.0	12.5	25.0	12.5	62.5	25.0
GOVERNORS STATE	.1	14	35.7	50.0	57.1	42.9	21.4	28.6	50.0
IL INST TECH		6	16.7					83.3	16.7
IL STATE	.5	92	44.6	46.7	47.8	56.5	32.6	27.2	40.2
IL WESLEYAN	.2	30	36.7	70.0	40.0	36.7	16.7	30.0	53.3
LEWIS	.1	13	30.8	38.5	23.1	15.4	15.4	61.5	23.1
MILLIKIN		5	20.0	40.0	40.0	20.0	20.0	60.0	20.0
NO PARK COLL		6			16.7			83.3	16.7
NORTH CENTRAL COLL	.1	17	17.6	11.8	11.8	5.9	5.9	82.4	11.8
NORTHEASTERN IL	.2	29	10.3	37.9	13.8	17.2	6.9	62.1	31.0
NORTHERN IL	.2	41	46.3	48.8	65.9	70.7	34.1	24.4	41.5
ROOSEVELT	.1	22	18.2	31.8	31.8	27.3	18.2	63.6	18.2
ROSARY COLL		5						100.0	
SANGAMON STATE	.1	18	66.7	72.2	77.8	61.1	61.1	16.7	22.2
ST XAVIER COLL		8	12.5	12.5	12.5	25.0		62.5	37.5
STHN IL U-CARBONDALE	.3	47	38.3	38.3	44.7	48.9	25.5	38.3	36.2
STHN IL U-EDWARDSVILLE	.1	20	50.0	60.0	40.0	50.0	25.0	30.0	45.0
U OF CHICAGO-LOYOLA	.2	27	29.6	33.3	37.0	29.6	25.9	59.3	14.8
U OF IL-CHICAGO	.4	67	22.4	26.9	25.4	19.4	10.4	61.2	28.4
U OF IL-URBANA	1.6	280	62.9	57.9	56.4	53.9	40.7	27.1	32.1
WESTERN IL U	.2	28	17.9	14.3	21.4	17.9	7.1	67.9	25.0
Indiana									
BALL ST	.3	46	4.3	8.7	15.2	10.9		80.4	19.6
IN ST U-TERRE HAUTE	.1	23	8.7	13.0	21.7	13.0	4.3	69.6	26.1
IN U-BLOOMINGTON	.7	113	39.8	53.1	33.6	35.4	24.8	40.7	34.5
IN U-FORT WAYNE	.1	23	26.1	17.4	30.4	21.7	8.7	65.2	26.1
IN U-NORTHWEST		8	12.5	25.0	12.5	12.5		62.5	37.5
IN U-PURDUE-INDPLS	.2	37	24.3	40.5	35.1	32.4	18.9	51.4	29.7
IN U-SOUTH BEND	.1	16	12.5	18.8	6.3			81.3	18.8
IN U-SOUTHEAST		5	20.0	40.0	40.0	40.0	20.0	40.0	40.0
MANCHESTER COLL	.1	13	15.4	7.7	15.4	7.7	7.7	84.6	7.7
PURDUE U-CALUMET	.1	14	21.4	14.3	14.3	21.4	7.1	71.4	21.4

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MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
PURDUE U-MAIN CAMPUS	.2	35	42.9	25.7	28.6	31.4	14.3	45.7	40.0
ST JOSEPHS COLL	.1	9	22.2	33.3	11.1	11.1		55.6	44.4
ST MARYS COLL	.1	10	60.0	70.0	40.0	40.0	30.0	30.0	40.0
TAYLOR		7						100.0	
U OF EVANSVILLE	.1	9	11.1	11.1	11.1	11.1		77.8	22.2
U OF NOTRE DAME	.6	102	52.0	55.9	54.9	44.1	32.4	33.3	34.3
U OF SOUTH INDIANA	.1	18	16.7	27.8	27.8	27.8	16.7	66.7	16.7
VALPARAISO		6	66.7	50.0	66.7	83.3	33.3	16.7	50.0
Iowa									
BUENA VISTA COLL	.1	20	15.0	25.0	15.0	25.0	5.0	70.0	25.0
CENTRAL U OF IOWA		8	50.0	25.0	75.0	37.5	25.0	25.0	50.0
COE COLL		6	16.7	33.3	16.7	16.7		66.7	33.3
DORDT COLL		6	33.3	16.7	66.7	33.3		16.7	83.3
DRAKE	.1	18	44.4	33.3	50.0	44.4	16.7	33.3	50.0
GRANDVIEW COLL		6	50.0	50.0	33.3	33.3	33.3	50.0	16.7
IOWA STATE	.2	39	25.6	38.5	43.6	35.9	20.5	51.3	28.2
IOWA WESLEYAN COLL		6				16.7		83.3	16.7
LUTHER COLL	.1	13	23.1	23.1	23.1	38.5	15.4	46.2	38.5
MT MERCY COLL		6	50.0	33.3	66.7	50.0	33.3	33.3	33.3
NORTHWESTERN COLL		5						100.0	
SIMPSON COLL	.1	17	17.6	17.6	23.5	11.8	5.9	70.6	23.5
ST AMBROSE COLL	.1	12	25.0	50.0	50.0	50.0	25.0	41.7	33.3
U OF IOWA	.3	50	34.0	46.0	58.0	62.0	28.0	28.0	44.0
U OF NORTHERN IOWA	.7	122	41.8	62.3	71.3	63.1	38.5	23.8	37.7
UPPER IOWA U	.1	9	33.3	22.2	33.3	33.3	22.2	55.6	22.2
WARTBURG COLL		7		28.6	28.6	42.9		57.1	42.9
Kansas									
BAKER	.1	12	8.3	16.7	16.7			75.0	25.0
BETHANY COLL		5						100.0	
EMPORIA STATE		6	50.0	16.7	16.7	50.0	16.7	50.0	33.3
FORT HAYS STATE	.1	15	6.7	13.3	6.7	6.7	6.7	86.7	6.7
KANSAS STATE	.2	35	31.4	40.0	17.1	28.6	17.1	54.3	28.6
MCPHERSON COLL		6	16.7	33.3	33.3			66.7	33.3
PITTSBURG STATE	.1	11	18.2	18.2	27.3	9.1	9.1	72.7	18.2
U OF KANSAS	.2	34	26.5	26.5	29.4	26.5	14.7	55.9	29.4
WASHBURN U OF TOPEKA	.1	10	30.0	20.0	20.0	10.0	10.0	70.0	20.0
WICHITA STATE	.1	19	36.8	36.8	42.1	52.6	15.8	31.6	52.6
Kentucky									
BELLARMINE COLL		5	40.0	60.0	40.0	40.0	20.0	20.0	60.0
EASTERN KY	.1	10	40.0	20.0	40.0	30.0	20.0	50.0	30.0
GEORGETOWN COLL	.1	12	25.0	16.7	25.0	25.0	16.7	75.0	8.3
MOREHEAD STATE	.1	14	28.6	35.7	28.6	35.7	21.4	57.1	21.4
MURRAY STATE	.1	12	16.7	25.0	41.7	16.7	16.7	58.3	25.0
NORTHERN KENTUCKY U	.1	11	27.3	27.3	27.3	36.4	9.1	45.5	45.5

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
PIKEVILLE COLL		6	16.7	16.7	16.7	16.7	16.7	83.3	
TRANSYLVANIA		6	50.0	50.0	50.0	50.0	33.3	33.3	33.3
U OF KENTUCKY	.3	45	24.4	31.1	20.0	20.0	11.1	57.8	31.1
U OF LOUISVILLE	.1	25	36.0	36.0	36.0	40.0	32.0	48.0	20.0
WESTERN KY	.1	15	13.3	13.3	26.7	26.7	13.3	66.7	20.0
Louisiana									
CENTENARY OF LA		6						100.0	
DILLARD		8	12.5	12.5				87.5	12.5
LA ST U-A&M	.3	58	34.5	48.3	31.0	32.8	24.1	50.0	25.9
LA ST U-SHREVEPORT	.1	12	33.3	50.0	25.0	41.7	16.7	41.7	41.7
LA TECH	.1	14	7.1	7.1	7.1	7.1		85.7	14.3
LOYOLA U		8	25.0	12.5	25.0	25.0	12.5	75.0	12.5
MCNEESE STATE	.1	12	25.0	25.0	33.3	33.3	16.7	66.7	16.7
NICHOLLS STATE		6	16.7	33.3	16.7	16.7	16.7	66.7	16.7
NORTHEAST LA	.1	13	23.1	30.8	15.4	23.1	15.4	69.2	15.4
SOUTHEASTERN LA	.1	17	11.8	17.6	17.6	23.5	11.8	76.5	11.8
SOUTHERN U-BATON ROUGE	.1	12	8.3	8.3	8.3	8.3	8.3	91.7	
TULANE U		5	60.0	40.0			20.0	40.0	40.0
U OF NEW ORLEANS	.2	42	26.2	31.0	28.6	21.4	9.5	57.1	33.3
U OF STHWESTN LA	.2	28	17.9	28.6	17.9	32.1	14.3	60.7	25.0
Maine									
HUSSON COLL	.1	24	8.3	8.3	20.8	20.8	4.2	79.2	16.7
THOMAS COLL		8				12.5		87.5	12.5
U OF ME-AUGUSTA		5	20.0	20.0				80.0	20.0
U OF ME-PORTLAND	.1	10	10.0	30.0	20.0	30.0	10.0	70.0	20.0
Maryland									
BOWIE STATE	.1	9						100.0	
COLL OF NOTRE DAME		5	40.0	40.0	40.0	40.0	40.0	60.0	
FROSTBURG STATE	.1	12	16.7	33.3	25.0	50.0	16.7	50.0	33.3
MORGAN STATE	.1	9						100.0	
SALISBURY STATE	.1	19	15.8	15.8	15.8	21.1	5.3	73.7	21.1
TOWSON STATE	.2	37	54.1	43.2	48.6	32.4	16.2	29.7	54.1
U OF BALTIMORE	.2	41	22.0	31.7	24.4	19.5	9.8	65.9	24.4
U OF MD-BALTO	.1	15	26.7	26.7	33.3	26.7	6.7	53.3	40.0
U OF MD-COLLEGE PARK	.9	155	27.7	41.9	31.6	27.1	14.8	47.1	38.1
Massachusetts									
AMERICAN INTERNATL		5	20.0	40.0	20.0	40.0	20.0	40.0	40.0
ASSUMPTION COLL		6	16.7	16.7				83.3	16.7
BABSON COLL	.1	17	29.4	29.4	17.6	11.8	5.9	58.8	35.3
BENTLEY COLL	.4	72	30.6	38.9	37.5	34.7	25.0	54.2	20.8
BOSTON COLL	.3	46	37.0	37.0	21.7	21.7	15.2	50.0	34.8
BOSTON U	.2	30	23.3	16.7	33.3	20.0	10.0	60.0	30.0
COLLEGE OF HOLY CROSS		8	50.0	62.5	62.5	62.5	50.0	25.0	25.0
MERRIMACK COLL		8	12.5	37.5	25.0	12.5		62.5	37.5

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
NICHOLS COLL		7	28.6	28.6	14.3	14.3	14.3	71.4	14.3
NORTH ADAMS STATE		5	40.0	20.0	20.0	40.0	20.0	60.0	20.0
NORTHEASTERN U	.2	40	22.5	25.0	20.0	20.0	10.0	62.5	27.5
SALEM STATE	.1	10	30.0	30.0	30.0	30.0	30.0	70.0	
SOUTHEASTERN MASS	.1	20	20.0	20.0	15.0	25.0	10.0	70.0	20.0
STONEHILL COLL	.1	10	10.0	30.0	10.0	10.0	10.0	70.0	20.0
SUFFOLK	.1	14			14.3	14.3		85.7	14.3
U OF LOWELL	.1	16	12.5	25.0	31.3	31.3	12.5	62.5	25.0
U OF MASS-AMHERST	.2	40	27.5	35.0	35.0	30.0	12.5	45.0	42.5
U OF MASS-BOSTON	.1	18	5.6	5.6	5.6	11.1	5.6	88.9	5.6
WESTERN NEW ENG COLL		7		14.3				85.7	14.3
WESTFIELD ST COLL	.1	11	9.1	18.2		18.2		72.7	27.3
WORCESTER STATE		5	20.0	20.0	20.0	20.0	20.0	80.0	
Michigan									
CALVIN COLL		7	57.1	57.1	28.6	57.1	14.3		85.7
CENTRAL MICH	.2	27	18.5	25.9	18.5	29.6	11.1	59.3	29.6
DETROIT COLL OF BUS	.1	10		20.0	10.0	10.0		80.0	20.0
EASTERN MICH	.1	21	4.8	19.0	19.0	19.0		57.1	42.9
FERRIS STATE	.1	10	30.0	60.0	40.0	40.0	10.0	20.0	70.0
GRAND VALLEY ST	.1	19	36.8	47.4	21.1	42.1	21.1	42.1	36.8
HILLSDALE COLL		5	40.0	20.0	60.0	40.0	20.0	20.0	60.0
LAKE SUPERIOR STATE		8		12.5		12.5		87.5	12.5
MICHIGAN STATE	.4	72	31.9	27.8	25.0	36.1	12.5	48.6	38.9
MICHIGAN TECH		6						100.0	
NORTHERN MICH	.1	9	11.1	44.4	22.2	22.2	11.1	55.6	33.3
OAKLAND U	.1	20	25.0	15.0	20.0	30.0	10.0	60.0	30.0
SAGINAW VALLEY ST	.1	10	30.0	20.0	20.0	30.0	10.0	60.0	30.0
U OF DETROIT		6	16.7	33.3	33.3	33.3	16.7	66.7	16.7
U OF MI-ANN ARBOR	.2	36	27.8	38.9	36.1	33.3	19.4	41.7	38.9
U OF MI-DEARBORN	.1	22	22.7	22.7	18.2	22.7	4.5	54.5	40.9
U OF MI-FLINT		8						100.0	
WALSH COLLEGE	.3	46	26.1	32.6	30.4	52.2	17.4	47.8	34.8
WAYNE STATE	.1	16	6.3	25.0	12.5	18.8	6.3	62.5	31.3
WESTERN MI U	.3	52	15.4	15.4	13.5	13.5	3.8	75.0	21.2
Minnesota									
AUGSBURG COLL		5	60.0	60.0	40.0	40.0	40.0	40.0	20.0
BEMIDJI STATE		8	50.0	87.5	87.5	50.0	50.0	12.5	37.5
COLL OF ST CATHERINE		6			16.7			83.3	16.7
COLL OF ST THOMAS	.2	26	46.2	42.3	42.3	30.8	26.9	46.2	26.9
CONCORDIA MOORHEAD		5	20.0	20.0	40.0	60.0	20.0	40.0	40.0
MANKATO STATE	.1	22	36.4	40.9	36.4	40.9	13.6	40.9	45.5
MOORHEAD STATE	.1	24	16.7	45.8	29.2	33.3	16.7	50.0	33.3
SOUTHWEST STATE		7	28.6	42.9	57.1	57.1	14.3	28.6	57.1
ST CLOUD STATE	.1	24	54.2	54.2	66.7	41.7	29.2	16.7	54.2

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ST JOHNS U		6	50.0	33.3	16.7	50.0	16.7	33.3	50.0
ST MARYS COLL		5		20.0				80.0	20.0
U OF MN-DULUTH	.1	18	44.4	55.6	61.1	38.9	33.3	33.3	33.3
U OF MN-MNPLS	.3	46	43.5	54.3	60.9	39.1	28.3	28.3	43.5
WINONA STATE		7	28.6	57.1	42.9	28.6	14.3	42.9	42.9
Mississippi									
U OF MS	.1	10	10.0	10.0	20.0	10.0		80.0	20.0
U OF SOUTHERN MS	.1	12	25.0	41.7	8.3	16.7	8.3	50.0	41.7
Missouri									
CENTRAL MO STATE	.1	17	11.8	35.3	23.5	17.6	11.8	64.7	23.5
COLUMBIA COLL	.1	14	28.6	35.7	21.4	21.4	7.1	57.1	35.7
LINDENWOOD COLL		5	20.0					80.0	20.0
MARYVILLE COLL	.1	12	33.3	25.0	33.3	33.3	16.7	50.0	33.3
MO WESTERN ST COLL		7		14.3	42.9	42.9		57.1	42.9
NORTHEAST MO STATE	.2	27	59.3	40.7	63.0	63.0	40.7	29.6	29.6
NORTHWEST MO STATE		8	50.0	62.5	50.0	25.0	25.0	37.5	37.5
SOUTHEAST MO STATE	.1	17	23.5	23.5	23.5	17.6	17.6	76.5	5.9
SOUTHWEST BAPTIST COLL		7	14.3	42.9	28.6			57.1	42.9
SOUTHWEST MO STATE	.3	50	32.0	20.0	28.0	32.0	14.0	54.0	32.0
ST LOUIS U	.1	20	40.0	25.0	35.0	20.0	20.0	60.0	20.0
U OF MO-COLUMBIA	.3	51	39.2	37.3	35.3	37.3	15.7	41.2	43.1
U OF MO-KANSAS CITY	.1	18	22.2	22.2	16.7	16.7	11.1	72.2	16.7
U OF MO-ST LOUIS	.3	48	25.0	31.3	25.0	29.2	10.4	45.8	43.8
WASHINGTON U	.1	12	66.7	75.0	58.3	50.0	50.0	25.0	25.0
WEBSTER COLL		5		20.0		20.0		60.0	40.0
WILLIAM JEWELL COLL	.1	9	11.1		11.1	11.1		88.9	11.1
Montana									
CARROLL COLL	.1	9	33.3	22.2	33.3	33.3	22.2	66.7	11.1
EASTERN MONTANA COLL	.2	31	45.2	29.0	35.5	41.9	22.6	45.2	32.3
MONTANA ST UNIV	.2	41	70.7	56.1	73.2	70.7	48.8	17.1	34.1
U OF MONTANA	.1	9	22.2	11.1	44.4	55.6	11.1	44.4	44.4
Nebraska									
CHADRON STATE		7		42.9	28.6	28.6		57.1	42.9
CREIGHTON	.1	21	38.1	52.4	52.4	47.6	19.0	28.6	52.4
HASTINGS COLL		7						100.0	
KEARNEY STATE		6		33.3	33.3			50.0	50.0
MIDLAND LUTHERAN COLL		7						100.0	
NEBR-WESLEYAN		6	33.3	33.3	33.3	33.3	33.3	66.7	
PERU STATE COLL		7	28.6	42.9	28.6	42.9	28.6	57.1	14.3
U OF NEBR-LINCOLN	.2	39	28.2	33.3	30.8	20.5	10.3	46.2	43.6
U OF NEBR-OMAHA	.2	32	21.9	31.3	28.1	21.9	9.4	53.1	37.5
Nevada									
U OF NV-LAS VEGAS	.2	31	25.8	29.0	22.6	22.6	16.1	64.5	19.4
U OF NV-RENO		7	42.9	14.3	42.9	57.1		14.3	85.7

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REPORT NUMBER 12-A

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MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
New Hampshire									
FRANKLIN PIERCE COLL		7		14.3				85.7	14.3
NH COLL		5	20.0		20.0	20.0		80.0	20.0
New Jersey									
FARLGH DCKSN-MADISON	.1	13	30.8	23.1	15.4	15.4	23.1	69.2	7.7
GLASSBORO STATE	.1	18	5.6	27.8	22.2	33.3	5.6	55.6	38.9
KEAN COLL OF NJ	.2	30	3.3	6.7		3.3		90.0	10.0
MONTCLAIR STATE	.1	25	16.0	16.0	8.0	16.0	4.0	76.0	20.0
RAMAPO COLL OF NJ	.1	16	18.8	25.0	6.3	6.3	6.3	68.8	25.0
RICHARD STOCKTON ST	.1	25	28.0	40.0	32.0	24.0	20.0	56.0	24.0
RIDER COLL	.1	23	4.3	13.0	8.7	4.3	4.3	82.6	13.0
RUTGERS U-CAMDEN	.1	11	27.3	54.5	36.4	36.4	27.3	45.5	27.3
RUTGERS U-NEW BRNSWK	.1	18	27.8	44.4	11.1	22.2	11.1	38.9	50.0
RUTGERS U-NEWARK	.4	61	18.0	19.7	11.5	9.8	13.1	68.9	18.0
SETON HALL	.1	18	11.1	16.7				77.8	22.2
ST PETERS COLL	.1	17	5.9					94.1	5.9
TRENTON STATE		8	37.5	37.5	25.0	50.0	25.0	50.0	25.0
WILLIAM PATERSON	.1	23	13.0	26.1	17.4	17.4	4.3	65.2	30.4
New Mexico									
NEW MEXICO HIGHLANDS		5			20.0			80.0	20.0
NEW MEXICO STATE	.2	32	15.6	18.8	28.1	25.0	9.4	65.6	25.0
U OF NEW MEXICO	.1	17	17.6	29.4	17.6	23.5	11.8	58.8	29.4
New York									
ADELPHI	.1	16	37.5	25.0	12.5	18.8	25.0	50.0	25.0
CANISIUS COLL		6	66.7	83.3	33.3	33.3	50.0	16.7	33.3
COLL OF ST ROSE		7			14.3	14.3	14.3	85.7	
CUNY BERNARD BARUCH	.9	148	19.6	23.0	18.2	17.6	20.3	63.5	16.2
CUNY BROOKLYN COLL	.3	45	15.6	33.3	35.6	33.3	24.4	44.4	31.1
CUNY HUNTER COLL	.2	30	6.7	10.0	10.0	10.0	6.7	80.0	13.3
CUNY LEHMAN COLL	.1	20	5.0	15.0	5.0		10.0	85.0	5.0
CUNY QUEENS COLL	.5	79	24.1	44.3	8.9	15.2	24.1	48.1	27.8
CUNY STATEN ISLAND	.1	18	5.6	5.6	5.6	5.6	5.6	88.9	5.6
CUNY YORK	.1	14	35.7	50.0	42.9	21.4	28.6	42.9	28.6
DOWLING COLL	.1	19	10.5	21.1	10.5		10.5	73.7	15.8
FORDHAM	.1	13		15.4	23.1	7.7	15.4	76.9	7.7
HOFSTRA	.3	57	22.8	31.6	12.3	22.8	17.5	57.9	24.6
IONA COLL	.2	27	14.8	22.2	11.1	11.1	11.1	70.4	18.5
ITHACA COLL		8	25.0	25.0	12.5			37.5	62.5
L I U-BKLYN CENTER		7		14.3	14.3	14.3	14.3	71.4	14.3
L I U-CW POST	.1	25	8.0	32.0	20.0	16.0	12.0	60.0	28.0
L I U-SOUTHAMPTON		8	12.5	37.5		12.5		62.5	37.5
LE MOYNE COLL	.1	22	18.2	4.5	9.1	18.2	4.5	72.7	22.7
MANHATTAN COLL		7		14.3				85.7	14.3
MARIST COLL		6	83.3	50.0	33.3	16.7	50.0	16.7	33.3

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NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
MERCY COLL	.1	20	5.0	15.0	10.0		5.0	75.0	20.0
NEW YORK U	.2	30	16.7	40.0	13.3	23.3	16.7	56.7	26.7
NIAGARA U	.1	10		10.0				90.0	10.0
NY TECH INST-WESTBURY		7	28.6	71.4	28.6	14.3	28.6	14.3	57.1
PACE U-NY	.4	65	38.5	41.5	30.8	16.9	23.1	43.1	33.8
PACE U-PLEASANTVILLE	.4	61	19.7	14.8	11.5	8.2	4.9	70.5	24.6
PACE U-WHITE PLAINS	.1	9	11.1	22.2	11.1			66.7	33.3
ROCHESTER INST TECH		7			14.3	42.9	14.3	57.1	28.6
SIENA COLL	.1	23	8.7	26.1	17.4	4.3	8.7	69.6	21.7
ST BONAVENTURE U		7		14.3	14.3	14.3		85.7	14.3
ST FRANCIS COLL		7		42.9	14.3			57.1	42.9
ST JOHN FISHER COLL	.1	14	35.7	28.6	35.7	35.7	14.3	35.7	50.0
ST JOHNS	.2	39	7.7	10.3	7.7	10.3	7.7	82.1	10.3
ST THOMAS AQUINAS		8	12.5	25.0				75.0	25.0
SUNY AT ALBANY	.3	55	43.6	60.0	23.6	20.0	34.5	29.1	36.4
SUNY AT BINGHAMTON	.3	59	30.5	22.0	25.4	23.7	22.0	49.2	28.8
SUNY AT BUFFALO	.2	36	36.1	38.9	38.9	47.2	25.0	30.6	44.4
SUNY COLL BROCKPORT		7		28.6		14.3		71.4	28.6
SUNY COLL FREDONIA		5		40.0	20.0	60.0		20.0	80.0
SUNY COLL GENESEO	.2	29	37.9	24.1	31.0	10.3	10.3	41.4	48.3
SUNY COLL NEW PALTZ	.1	16	12.5	25.0	25.0	25.0	18.8	56.3	25.0
SUNY COLL OLD WESTURY	.2	30	23.3	30.0	20.0	26.7	16.7	60.0	23.3
SUNY COLL OSWEGO	.1	23	13.0	21.7	17.4	4.3	8.7	65.2	26.1
SUNY COLL PLATTSBURGH	.2	33	21.2	24.2	27.3	33.3	24.2	54.5	21.2
SYRACUSE	.1	12	16.7	33.3	25.0	8.3	8.3	50.0	41.7
TOURO	.1	18	11.1	33.3	44.4	27.8	33.3	44.4	22.2
UTICA COLL-SYRACUSE		5		20.0	20.0			80.0	20.0
YESHIVA	.1	15	33.3	66.7		26.7	40.0	26.7	33.3
North Carolina									
APPALACHIAN STATE	.1	14	28.6	21.4	28.6	21.4	14.3	64.3	21.4
ATLANTIC CHRISTIAN	.1	9	11.1		11.1	22.2		77.8	22.2
BELMONT ABBEY COLL	.1	12	8.3		8.3	25.0	8.3	75.0	16.7
CAMPBELL U	.1	9	11.1		11.1	11.1		88.9	11.1
CATAWBA COLL		6						100.0	
EAST CAROLINA	.1	17	17.6	17.6	11.8	11.8	5.9	82.4	11.8
ELON COLL	.1	12	16.7	33.3	16.7	25.0	8.3	66.7	25.0
FAYETTEVILLE STATE		5			20.0	20.0		80.0	20.0
GUILFORD COLL	.1	12	33.3	41.7	50.0	33.3	33.3	41.7	25.0
HIGH POINT COLL	.1	11		27.3				72.7	27.3
LENOIR-RHYNE COLL		5						100.0	
MEREDITH COLL		8	37.5	37.5	25.0	25.0	25.0	62.5	12.5
NC AGRIC & TECH	.2	27	7.4	11.1	7.4	3.7		77.8	22.2
NC CENTRAL	.1	10						100.0	
NC ST U-RALEIGH	.2	36	16.7	33.3	36.1	33.3	13.9	52.8	33.3

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MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
PEMBROKE STATE		6	16.7		16.7			83.3	16.7
PFIEFFER COLL		5				20.0		80.0	20.0
QUEENS COLL		5		20.0				80.0	20.0
U OF NC-ASHEVILLE	.1	13	7.7	7.7	30.8	30.8	7.7	69.2	23.1
U OF NC-CHARLOTTE	.3	57	26.3	22.8	29.8	21.1	12.3	54.4	33.3
U OF NC-GREENSBORO	.1	13	23.1	23.1	30.8	15.4	7.7	69.2	23.1
U OF NC-WILMINGTON	.1	25	12.0	16.0	16.0	16.0	8.0	72.0	20.0
WAKE FOREST	.2	42	50.0	73.8	88.1	64.3	45.2	9.5	45.2
WESTERN CAROLINA U		8	25.0	12.5	25.0	50.0	12.5	50.0	37.5
WINSTON-SALEM STATE		6						100.0	
North Dakota									
DICKINSON STATE		7		28.6	14.3	28.6		57.1	42.9
MARY COLL	.1	14			14.3	14.3		78.6	21.4
MAYVILLE STATE		6						100.0	
MINOT STATE	.1	9	11.1	11.1	11.1	33.3	11.1	66.7	22.2
NO DAKOTA STATE	.1	11	27.3	45.5	27.3	27.3	18.2	54.5	27.3
U OF NO DAKOTA	.2	26	23.1	19.2	42.3	34.6	3.8	46.2	50.0
Ohio									
BALDWIN-WALLACE COLL	.2	26	38.5	30.8	30.8	38.5	11.5	50.0	38.5
BOWLING GREEN STATE	.1	18	27.8	38.9	22.2	22.2	16.7	61.1	22.2
CAPITAL U		5				20.0		80.0	20.0
CENTRAL STATE		7						100.0	
CLEVELAND STATE	.3	49	28.6	42.9	32.7	32.7	20.4	51.0	28.6
DEVRY INSTI		7	14.3	28.6	14.3	28.6	14.3	71.4	14.3
DYKE COLL		7	14.3	28.6		14.3		71.4	28.6
FINDLAY COLL		5	20.0	20.0	20.0	20.0	20.0	80.0	
FRANKLIN U	.2	37	29.7	35.1	35.1	24.3	13.5	54.1	32.4
HEIDELBERG COLL		7	57.1	28.6	28.6	14.3	14.3	42.9	42.9
JOHN CARROLL U	.1	14	35.7	42.9	42.9	42.9	21.4	28.6	50.0
KENT STATE	.2	29	31.0	27.6	13.8	13.8	10.3	65.5	24.1
MALONE COLL		6		16.7				83.3	16.7
MARIETTA COLL		5	20.0					80.0	20.0
MIAMI U	.4	66	40.9	34.8	42.4	36.4	22.7	40.9	36.4
MT ST JOSEPH		8	12.5	12.5		12.5	12.5	87.5	
OHIO NORTHERN		7	14.3	14.3	14.3	14.3	14.3	85.7	
OHIO STATE	.5	84	34.5	42.9	40.5	29.8	23.8	47.6	28.6
OHIO U	.1	20	15.0	20.0	10.0	10.0	10.0	75.0	15.0
OHIO WESLEYAN	.1	9	33.3	33.3	33.3	22.2	22.2	66.7	11.1
U OF AKRON	.3	48	22.9	22.9	22.9	25.0	10.4	58.3	31.3
U OF CINCINNATI	.3	54	40.7	48.1	40.7	33.3	25.9	42.6	31.5
U OF DAYTON	.1	22	27.3	31.8	31.8	27.3	22.7	54.5	22.7
U OF TOLEDO	.2	37	35.1	32.4	24.3	32.4	10.8	48.6	40.5
WALSH COLL	.1	9	22.2	11.1				77.8	22.2
WRIGHT STATE	.2	36	22.2	33.3	30.6	36.1	16.7	55.6	27.8

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
XAVIER	.1	20	30.0	40.0	25.0	25.0	10.0	45.0	45.0
YOUNGSTOWN STATE	.1	17	17.6	23.5	11.8	5.9	5.9	76.5	17.6
Oklahoma									
CAMERON U	.1	10	10.0	20.0	20.0	20.0	10.0	80.0	10.0
CENTRAL STATE	.2	26	23.1	38.5	30.8	26.9		46.2	53.8
LANGSTON U	.1	12	41.7	50.0	25.0	41.7	16.7	41.7	41.7
NORTHEASTERN OK ST	.1	12	16.7	33.3	8.3	25.0	8.3	50.0	41.7
OK CITY U		5	20.0	20.0		20.0		60.0	40.0
OK ST U	.2	32	21.9	25.0	15.6	18.8	3.1	56.3	40.6
ORAL ROBERTS U		5	20.0	20.0	20.0	20.0		60.0	40.0
SOUTHWESTERN OK STATE	.1	9	11.1	22.2	11.1	22.2	11.1	77.8	11.1
U OF OK-NORMAN	.1	22	45.5	45.5	45.5	40.9	22.7	31.8	45.5
U OF TULSA		6	16.7	50.0	33.3	66.7	16.7	33.3	50.0
Oregon									
EASTERN OR STATE		5			20.0	20.0		80.0	20.0
LINFIELD COLL		5	20.0	20.0	60.0	20.0		20.0	80.0
OREGON STATE	.2	27	48.1	33.3	63.0	51.9	25.9	22.2	51.9
PORTLAND STATE	.2	30	46.7	43.3	56.7	53.3	40.0	33.3	26.7
U OF OREGON	.2	29	24.1	34.5	34.5	31.0	10.3	44.8	44.8
U OF PORTLAND	.1	11	18.2	36.4	18.2	27.3	9.1	54.5	36.4
Pennsylvania									
BLOOMSBURG U	.2	38	2.6	7.9	7.9	7.9		84.2	15.8
BUCKNELL U	.1	12	25.0		33.3	25.0		58.3	41.7
CALIFORNIA U		5		20.0				80.0	20.0
CLARION U OF PA	.1	14	21.4	21.4	14.3	14.3	14.3	71.4	14.3
COLL MISERICORDIA	.1	10						100.0	
DREXEL	.2	26	19.2	34.6	3.8	11.5	7.7	53.8	38.5
DUQUESNE	.1	21	33.3	28.6	28.6	19.0	14.3	61.9	23.8
ELIZABETHTOWN COLL		5						100.0	
GANNON U		7	14.3	42.9	14.3	14.3	14.3	57.1	28.6
GETTYSBURG COLL		7	28.6	42.9	14.3	28.6	14.3	42.9	42.9
GROVE CITY COLL	.2	30	16.7	13.3	36.7	13.3	3.3	56.7	40.0
INDIANA U OF PA	.2	34	5.9	20.6	5.9	11.8		70.6	29.4
KINGS COLL	.2	28		3.6	7.1	3.6		85.7	14.3
KUTZTOWN U OF PA		5	40.0	60.0				40.0	60.0
LA SALLE COLL	.1	14	14.3	14.3	14.3	7.1	7.1	78.6	14.3
LEHIGH U	.2	34	29.4	23.5	26.5	29.4	8.8	44.1	47.1
LYCOMING COLL		5						100.0	
MERCYHURST COLL		5	20.0	20.0				60.0	40.0
MESSIAH COLL	.1	17	35.3	41.2	29.4	29.4	29.4	58.8	11.8
MILLERSVILLE U	.1	19	5.3	5.3		5.3		89.5	10.5
MUHLENBERG COLL	.1	15	13.3	6.7				86.7	13.3
PA ST U-BEHREND	.1	11				9.1		90.9	9.1
PA ST U-CAPITOL	.1	16	6.3	6.3	6.3	12.5		81.3	18.8

* 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.

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
PA ST U-U PARK	.4	75	26.7	30.7	10.7	14.7	9.3	61.3	29.3
PHILA TEXTILE & SCI		6	33.3	33.3	16.7	16.7	16.7	66.7	16.7
POINT PARK COLL		8	25.0	50.0	25.0	50.0	25.0	37.5	37.5
ROBERT MORRIS COLL	.2	36	27.8	22.2	16.7	27.8	8.3	52.8	38.9
SHIPPENSBURG U OF PA	.1	10	50.0	50.0	50.0	50.0	50.0	50.0	
ST JOSEPHS COLL	.1	15	20.0	26.7	26.7	26.7	13.3	60.0	26.7
ST VINCENT COLL	.1	11		9.1		9.1		81.8	18.2
TEMPLE	.3	47	17.0	21.3	17.0	10.6	6.4	66.0	27.7
U OF PA	.2	26	57.7	65.4	57.7	42.3	42.3	23.1	34.6
U OF PITTSBURGH	.2	29	17.2	20.7	3.4	3.4	3.4	75.9	20.7
U OF SCRANTON	.1	20	5.0	15.0	10.0	5.0		75.0	25.0
VILLANOVA	.2	42	26.2	33.3	9.5	11.9	2.4	52.4	45.2
WEST CHESTER U OF PA	.1	13	23.1	15.4	15.4	15.4	7.7	69.2	23.1
WESTMINSTER COLL	.1	9	22.2		11.1	11.1		77.8	22.2
WIDENER U	.1	10	20.0	30.0	30.0	30.0	20.0	60.0	20.0
WILKES COLL		6	16.7	16.7				83.3	16.7
YORK COLL OF PA	.1	10	10.0	10.0	10.0			80.0	20.0
Puerto Rico									
BAYAMON CENTRAL U		5						100.0	
CATHOLIC U OF PR	.1	22	4.5	4.5	4.5	4.5		90.9	9.1
CAYEY U COLL-PR	.1	14	7.1	7.1	14.3	7.1	7.1	85.7	7.1
INTER AMER-HATO REY	.1	25			8.0	4.0		88.0	12.0
SACRED HEART COLL		7	28.6	14.3	42.9	28.6	14.3	57.1	28.6
U OF PR-MAYAGUEZ		5		40.0	20.0			60.0	40.0
U OF PR-RIO PIEDRAS	.6	106	12.3	14.2	18.9	17.9	7.5	75.5	17.0
Rhode Island									
BRYANT COLL	.2	26	15.4	38.5	34.6	23.1	11.5	42.3	46.2
PROVIDENCE COLL		7		28.6	14.3	14.3		71.4	28.6
RHODE ISLAND COLLEGE		5	20.0	20.0	20.0	20.0		60.0	40.0
U OF RHODE ISLAND	.1	13	7.7	15.4		15.4		76.9	23.1
South Carolina									
BOB JONES U		6	33.3	16.7	16.7	16.7	16.7	66.7	16.7
CHARLESTON COLL	.1	10	10.0	20.0	30.0	20.0		60.0	40.0
CLEMSON	.1	20	20.0	15.0	25.0	20.0	10.0	70.0	20.0
SC STATE		6						100.0	
U OF SC-AIKEN		5	20.0	20.0				80.0	20.0
U OF SC-COASTAL		5	20.0	20.0	40.0	40.0	20.0	60.0	20.0
U OF SC-COLUMBIA	.2	26	34.6	30.8	26.9	26.9	23.1	61.5	15.4
WINTHROP COLL		6		33.3		16.7		66.7	33.3
South Dakota									
BLACK HILLS STATE		6	33.3	16.7	33.3	16.7		50.0	50.0
NATL COLL OF BUS		8	25.0	37.5	12.5	25.0		50.0	50.0
NORTHERN STATE		6	16.7	16.7		16.7		83.3	16.7
U OF SD	.2	28	17.9	25.0	32.1	39.3	3.6	53.6	42.9

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

REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Tennessee									
CHRISTIAN BROS COLL		6	16.7	50.0	33.3	16.7	16.7	50.0	33.3
DAVID LIPSCOMB COLL	.1	13	7.7	30.8	7.7	30.8		53.8	46.2
EAST TENN STATE		8	12.5	12.5	37.5	37.5	12.5	50.0	37.5
MEMPHIS STATE	.1	25	32.0	36.0	24.0	24.0	12.0	52.0	36.0
MIDDLE TENN STATE	.1	10	40.0	40.0	30.0	40.0	20.0	20.0	60.0
TENN TECH		8	12.5	25.0	12.5	50.0		50.0	50.0
U OF TN-CHATTANOOGA	.1	9	55.6	33.3	44.4	33.3	22.2	22.2	55.6
Texas									
ANGELO STATE		5						100.0	
BAYLOR	.1	21	19.0	23.8	9.5	14.3	9.5	71.4	19.0
CORPUS CHRISTI STATE U		6	16.7		33.3	16.7		66.7	33.3
E TEXAS STATE	.1	12	8.3		16.7	25.0		75.0	25.0
LAMAR U	.1	10	30.0	30.0	10.0	20.0		70.0	30.0
PAN AMERICAN U	.1	15		6.7	6.7	6.7		93.3	6.7
SAM HOUSTON STATE	.1	11	36.4	45.5	36.4	54.5	18.2	36.4	45.5
SOUTHERN METHODIST		8	12.5	25.0	12.5	37.5		50.0	50.0
SOUTHWEST TEX STATE	.1	23	8.7	13.0	4.3			87.0	13.0
ST MARYS U-SAN ANTONIO		7				14.3		85.7	14.3
STEPHEN F AUSTIN STATE	.1	14	14.3	21.4	7.1	7.1	7.1	78.6	14.3
TARLETON STATE		7		42.9				57.1	42.9
TEX A&M	.4	68	27.9	29.4	30.9	32.4	17.6	58.8	23.5
TEX CHRISTIAN		8	12.5	12.5	12.5			75.0	25.0
TEX TECH	.1	19	21.1	21.1	15.8	21.1	10.5	68.4	21.1
TEX WESLEYAN COLL		6	50.0	16.7	33.3	33.3	16.7	50.0	33.3
U OF HOUSTON	.3	51	21.6	23.5	37.3	25.5	11.8	56.9	31.4
U OF HOUSTON CLEAR LAKE	.2	29	13.8	10.3	17.2	6.9	6.9	79.3	13.8
U OF HOUSTON DOWN TOWN	.1	17	11.8	17.6	17.6	11.8	5.9	76.5	17.6
U OF HOUSTON-VICTORIA		7	42.9	42.9	42.9	28.6	28.6	57.1	14.3
U OF NORTH TEXAS	.2	29	24.1	34.5	24.1	24.1	10.3	51.7	37.9
U OF TEX-ARLINGTON	.3	54	38.9	40.7	40.7	44.4	18.5	27.8	53.7
U OF TEX-AUSTIN	.4	65	32.3	35.4	41.5	38.5	18.5	43.1	38.5
U OF TEX-DALLAS	.2	30	20.0	16.7	13.3	13.3	13.3	80.0	6.7
U OF TEX-EL PASO	.1	13	15.4	23.1	30.8	23.1	7.7	53.8	38.5
U OF TEX-PERMIAN BASIN		5	20.0	40.0	40.0	40.0	20.0	40.0	40.0
U OF TEX-SAN ANTONIO	.3	50	32.0	34.0	30.0	40.0	14.0	40.0	46.0
U OF TEX-TYLER	.1	13	30.8	23.1	23.1	30.8	15.4	61.5	23.1
WEST TEX STATE		5			20.0	40.0		60.0	40.0
Utah									
BRIGHAM YOUNG	.1	22	31.8	27.3	27.3	22.7	13.6	45.5	40.9
U OF UTAH		8	37.5	50.0	37.5	37.5	12.5	12.5	75.0
Vermont									
CHAMPLAIN COLLEGE		7	28.6	28.6	42.9	28.6	28.6	57.1	14.3
U OF VT	.1	10	30.0	20.0	20.0	60.0	10.0	30.0	60.0

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REPORT NUMBER 12-A

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Virginia									
CHRISTOPHER NEWPORT	.1	14	28.6	21.4	21.4	14.3	7.1	64.3	28.6
COLL OF WILLIAM & MARY	.1	10	20.0	40.0	30.0	20.0	10.0	50.0	40.0
GEORGE MASON U	.4	67	32.8	32.8	28.4	22.4	17.9	52.2	29.9
HAMPTON U	.1	20		10.0				90.0	10.0
JAMES MADISON U	.2	33	39.4	42.4	30.3	30.3	24.2	48.5	27.3
MARYMOUNT U		5						100.0	
NORFOLK STATE		8						100.0	
OLD DOMINION U	.1	21	28.6	28.6	23.8	23.8	14.3	61.9	23.8
RADFORD U	.1	11	9.1	27.3	9.1	18.2	9.1	63.6	27.3
U OF VA	.2	27	44.4	44.4	40.7	40.7	18.5	37.0	44.4
VA COMMONWEALTH U	.2	41	22.0	17.1	24.4	19.5	7.3	68.3	24.4
VA POLY TECH	.1	21	38.1	47.6	28.6	33.3	19.0	47.6	33.3
VA STATE	.1	10	10.0	10.0				90.0	10.0
WASHINGTON & LEE	.1	9	55.6	33.3	44.4	33.3	22.2	33.3	44.4
Washington									
CENTRAL WASH STATE	.4	61	21.3	27.9	31.1	32.8	11.5	54.1	34.4
CITY U	.1	11	27.3	54.5	54.5	45.5	18.2	36.4	45.5
EASTERN WASH STATE	.1	25	40.0	52.0	36.0	44.0	24.0	48.0	28.0
GONZAGA U	.2	27	55.6	66.7	40.7	33.3	22.2	25.9	51.9
PACIFIC LUTHERAN	.1	13	30.8	30.8	38.5	38.5	23.1	46.2	30.8
SEATTLE U	.1	24	29.2	37.5	33.3	37.5	20.8	54.2	25.0
ST MARTINS COLL		8	25.0	37.5	25.0	25.0	25.0	62.5	12.5
U OF PUGET SOUND	.1	14	21.4	14.3	21.4	21.4	14.3	71.4	14.3
U OF WASH	.6	99	43.4	50.5	59.6	59.6	30.3	27.3	42.4
WALLA WALLA COLL	.1	9	22.2	22.2		11.1		77.8	22.2
WASH STATE	.3	44	22.7	20.5	22.7	20.5	13.6	65.9	20.5
WESTERN WASH STATE	.1	15	20.0	33.3	33.3	26.7	13.3	60.0	26.7
West Virginia									
FAIRMONT STATE		5	20.0	20.0	20.0	20.0	20.0	80.0	
MARSHALL U	.1	12		16.7	8.3	8.3		83.3	16.7
SHEPHERD COLL		6	33.3	33.3	16.7			50.0	50.0
W VA STATE	.1	10	50.0	50.0	40.0	20.0	20.0	30.0	50.0
W VA U	.1	23	34.8	30.4	21.7	21.7	8.7	56.5	34.8
WEST LIBERTY STATE		6	16.7	16.7				83.3	16.7
Wisconsin									
CARTHAGE COLL		5						100.0	
LAKELAND COLL	.1	25	48.0	52.0	60.0	44.0	28.0	36.0	36.0
MARQUETTE U	.2	26	42.3	38.5	34.6	34.6	15.4	46.2	38.5
U OF WI-EAU CLAIRE	.2	26	38.5	38.5	42.3	38.5	19.2	38.5	42.3
U OF WI-LA CROSSE	.1	9	44.4	55.6	33.3	44.4	11.1	33.3	55.6
U OF WI-MADISON	.4	61	52.5	59.0	59.0	50.8	31.1	24.6	44.3
U OF WI-MILWAUKEE	.2	42	42.9	40.5	59.5	52.4	19.0	26.2	54.8
U OF WI-OSHKOSH	.1	20	25.0	40.0	30.0	30.0	10.0	40.0	50.0

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REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF WI-PARKSIDE		6		33.3		33.3		50.0	50.0
U OF WI-RIVER FALLS		8	37.5	37.5	37.5	12.5	12.5	62.5	25.0
U OF WI-STEVENS PT		6	16.7	33.3	16.7	33.3		16.7	83.3
U OF WI-SUPERIOR		6	33.3	33.3	66.7	83.3	33.3	16.7	50.0
U OF WI-WHITEWATER	.1	21	38.1	47.6	47.6	47.6	28.6	33.3	38.1
Wyoming									
U OF WYOMING	.2	36	19.4	22.2	27.8	22.2	16.7	69.4	13.9
SCHOOLS WITH FEWER THAN FIVE	5.2	889	19.2	23.8	19.7	19.1	10.0	63.7	26.3
SCHOOLS OUTSIDE THE U.S.	3.0	512	27.3	25.8	38.3	31.8	18.0	47.9	34.2
SCHOOLS NOT RECORDED	14.6	2,503	22.9	27.4	21.7	21.5	9.4	57.3	33.2
TOTALS	100.0	17,190	26.0	30.4	27.5	26.8	14.9	54.5	30.6

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MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
California									
CAL ST U-HAYWARD	.3	8	50.0	25.0	50.0	37.5	25.0	37.5	37.5
CAL ST U-NORTHRIDGE	.2	5		20.0	40.0	60.0		40.0	60.0
CAL ST U-SACRAMENTO	.5	13	69.2	69.2	38.5	30.8	38.5	7.7	53.8
GOLDEN GATE	.4	9	44.4	33.3	66.7	44.4	22.2	22.2	55.6
SAN DIEGO STATE	.5	13	46.2	30.8	46.2	61.5	30.8	23.1	46.2
SAN FRANCISCO STATE	.3	8	37.5	25.0	62.5	25.0	25.0	25.0	50.0
U OF CAL-BERKELEY	.2	6	66.7	50.0	66.7	66.7	33.3	16.7	50.0
U OF CAL-LOS ANGELES	.6	15	26.7	26.7	53.3	46.7	26.7	46.7	26.7
U OF CAL-SAN DIEGO	.2	5	20.0	60.0	20.0	60.0		20.0	80.0
U OF SOUTHERN CAL	.2	6	50.0	66.7	50.0	16.7	33.3	33.3	33.3
Colorado									
CO STATE	.3	7	71.4	57.1	85.7	71.4	42.9	14.3	42.9
U OF CO-BOULDER	.4	9	66.7	55.6	55.6	66.7	44.4	11.1	44.4
U OF CO-DENVER	.2	6	16.7	50.0	50.0	33.3	16.7	50.0	33.3
U OF DENVER	.7	17	76.5	64.7	64.7	64.7	47.1	11.8	41.2
Connecticut									
U OF CONN	.2	6	33.3	100.0	50.0	33.3	33.3		66.7
U OF HARTFORD	.4	10	30.0	40.0	30.0	40.0	20.0	40.0	40.0
District of Columbia									
AMERICAN	.3	7	14.3	42.9	28.6	28.6	14.3	42.9	42.9
GEORGE WASHINGTON	.5	13	15.4	23.1	23.1	30.8	7.7	61.5	30.8
Florida									
FL INTERNATIONAL	1.1	27	66.7	70.4	70.4	63.0	51.9	14.8	33.3
FL STATE	.7	18	61.1	61.1	38.9	66.7	38.9	22.2	38.9
NOVA	.4	11	36.4	36.4	27.3	36.4	27.3	45.5	27.3
U OF CENTRAL FL	.7	16	68.8	62.5	62.5	68.8	56.3	31.3	12.5
U OF FLORIDA	2.7	66	69.7	69.7	75.8	77.3	53.0	9.1	37.9
U OF MIAMI	.4	10	50.0	50.0	30.0	50.0	30.0	30.0	40.0
U OF SO FLORIDA	.8	19	89.5	89.5	84.2	63.2	57.9	5.3	36.8
Georgia									
GA STATE	.4	11	54.5	54.5	81.8	72.7	45.5	18.2	36.4
U OF GEORGIA	.3	7	57.1	71.4	100.0	100.0	57.1		42.9
Illinois									
DEPAUL	.9	22	54.5	63.6	54.5	50.0	45.5	31.8	22.7
IL STATE	.2	5	60.0	80.0	80.0	80.0	60.0		40.0
NORTHERN IL	.2	6	33.3	50.0	66.7	50.0	16.7		83.3
STHN IL U-CARBONDALE	.3	7	42.9	42.9	57.1	71.4	42.9	28.6	28.6
U OF CHICAGO	.2	5	60.0	60.0	60.0	60.0	60.0	40.0	
U OF IL-CHICAGO	.3	7	57.1	57.1	57.1	57.1	57.1	28.6	14.3
U OF IL-URBANA	1.4	35	60.0	60.0	68.6	60.0	34.3	14.3	51.4
Indiana									
MANCHESTER COLL	.5	12	58.3	50.0	58.3	58.3	41.7	33.3	25.0
PURDUE U-MAIN CAMPUS	.2	6	33.3	50.0	66.7	83.3	50.0	16.7	33.3

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REPORT NUMBER 12-B

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF NOTRE DAME	.2	6	33.3	50.0	50.0	50.0	16.7	33.3	50.0
Iowa									
U OF IOWA	.2	6	66.7	83.3	100.0	100.0	66.7		33.3
Kansas									
KANSAS STATE	.4	9	22.2	33.3	22.2	33.3	22.2	66.7	11.1
U OF KANSAS	.4	9	33.3	33.3	66.7	33.3	11.1	22.2	66.7
Louisiana									
LA ST U-A&M	.3	8	75.0	50.0	75.0	75.0	37.5	12.5	50.0
Maryland									
LOYOLA COLL	.4	11	54.5	45.5	54.5	45.5	27.3	27.3	45.5
U OF MD-COLLEGE PARK	.6	15	60.0	60.0	40.0	60.0	33.3	33.3	33.3
Massachusetts									
BENTLEY COLL	1.0	24	58.3	45.8	58.3	50.0	41.7	37.5	20.8
BOSTON U	.2	5	20.0	20.0	20.0	20.0	20.0	80.0	
NORTHEASTERN U	.3	8	50.0	37.5	50.0	37.5	37.5	50.0	12.5
SUFFOLK	.3	7	28.6	42.9	28.6	28.6	28.6	57.1	14.3
U OF MASS-AMHERST	.2	5	40.0	40.0	60.0	60.0	20.0	40.0	40.0
Michigan									
MICHIGAN STATE	.5	13	61.5	61.5	53.8	61.5	38.5	23.1	38.5
U OF MI-ANN ARBOR	.6	14	78.6	71.4	71.4	71.4	64.3	14.3	21.4
WALSH COLLEGE	.6	15	40.0	33.3	40.0	40.0	33.3	53.3	13.3
WESTERN MI U	.2	6	33.3	33.3	33.3	66.7	16.7	33.3	50.0
Minnesota									
U OF MN-MNPLS	.2	6	50.0	50.0	66.7	66.7	33.3	16.7	50.0
Mississippi									
MS ST U	.5	13	23.1	15.4	23.1	23.1	15.4	69.2	15.4
U OF MS	.5	13	30.8	15.4	23.1	7.7		61.5	38.5
Missouri									
NORTHEAST MO STATE	.2	5	40.0	40.0	40.0	40.0	20.0	40.0	40.0
U OF MO-COLUMBIA	.4	11	45.5	36.4	54.5	36.4	27.3	36.4	36.4
U OF MO-KANSAS CITY	.3	8	25.0	37.5	87.5	75.0	12.5		87.5
Montana									
U OF MONTANA	.4	11	18.2	18.2	81.8	54.5	9.1	9.1	81.8
New Jersey									
FARLGH DCKSN-MADISON	.2	6	33.3	33.3	50.0	33.3	16.7	33.3	50.0
SETON HALL	.2	6	16.7	33.3	33.3	16.7	16.7	50.0	33.3
New York									
CUNY BERNARD BARUCH	1.1	26	53.8	50.0	61.5	46.2	61.5	11.5	26.9
HOFSTRA	.4	9	22.2	44.4	66.7	55.6	66.7	11.1	22.2
L I U-BKLYN CENTER	.2	5						100.0	
L I U-CW POST	.5	12	25.0	25.0	16.7	33.3	25.0	58.3	16.7
NEW YORK U	.5	13	53.8	69.2	61.5	69.2	61.5	15.4	23.1
PACE U-NY	.9	22	40.9	40.9	36.4	22.7	18.2	45.5	36.4
PACE U-WHITE PLAINS	.2	5	20.0	20.0	40.0	20.0	20.0	40.0	40.0

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

REPORT NUMBER 12-B

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ST JOHNS	.9	22	13.6	13.6	27.3	13.6	13.6	72.7	13.6
SUNY AT ALBANY	.7	18	38.9	61.1	22.2	16.7	38.9	38.9	22.2
SUNY AT BUFFALO	.8	19	47.4	52.6	47.4	63.2	42.1	26.3	31.6
North Carolina									
APPALACHIAN STATE	.4	9	66.7	44.4	55.6	44.4	33.3	22.2	44.4
EAST CAROLINA	.6	15	40.0	33.3	26.7	33.3	13.3	46.7	40.0
NC ST U-RALEIGH	.9	22	54.5	50.0	72.7	72.7	36.4	9.1	54.5
U OF NC-CHAPEL HILL	3.1	77	58.4	67.5	57.1	58.4	39.0	19.5	41.6
U OF NC-GREENSBORO	.2	6	16.7	33.3	16.7	33.3	16.7	50.0	33.3
Ohio									
CASE WESTERN RESERVE	.3	7	28.6	14.3	42.9	28.6	14.3	57.1	28.6
CLEVELAND STATE	.3	8	37.5	37.5	37.5	50.0	37.5	50.0	12.5
OHIO STATE	.3	8	87.5	75.0	75.0	87.5	75.0		25.0
U OF TOLEDO	.2	5	60.0	60.0	60.0	40.0	40.0	40.0	20.0
Oklahoma									
OK ST U	.2	6	66.7	66.7	66.7	50.0	33.3	16.7	50.0
Pennsylvania									
DREXEL	.3	8	37.5	37.5	50.0	62.5	37.5	37.5	25.0
PA ST U-U PARK	.2	5	80.0	100.0	80.0	80.0	80.0		20.0
U OF PA	.2	5	60.0	20.0	60.0	60.0	20.0	20.0	60.0
U OF PITTSBURGH	.2	6	33.3	16.7	50.0	16.7	16.7	33.3	50.0
Rhode Island									
U OF RHODE ISLAND	.4	10	30.0	40.0	50.0	50.0	30.0	50.0	20.0
South Carolina									
CLEMSON	.2	5	20.0	20.0	20.0	20.0	20.0	80.0	
U OF SC-COLUMBIA	.4	10	40.0	50.0	60.0	60.0	40.0	30.0	30.0
South Dakota									
U OF SD	.3	7	14.3	28.6	14.3	28.6	14.3	71.4	14.3
Tennessee									
EAST TENN STATE	.2	5	20.0	20.0		20.0		80.0	20.0
MEMPHIS STATE	.2	6	50.0	83.3	66.7	50.0	33.3	16.7	50.0
MIDDLE TENN STATE	.2	5	20.0	20.0	20.0	20.0	20.0	80.0	
U OF TN-KNOXVILLE	.4	11	27.3	27.3	27.3	27.3	9.1	45.5	45.5
Texas									
BAYLOR	.2	5	60.0	80.0	60.0	60.0	60.0	20.0	20.0
TEX A&M	1.4	34	61.8	79.4	76.5	64.7	50.0	11.8	38.2
TEX TECH	.7	16	31.3	50.0	37.5	31.3	12.5	43.8	43.8
U OF HOUSTON	.4	10	30.0	40.0	60.0	30.0	30.0	30.0	40.0
U OF NORTH TEXAS	.8	20	30.0	30.0	5.0	30.0		50.0	50.0
U OF TEX-ARLINGTON	.6	14	42.9	42.9	57.1	57.1	35.7	35.7	28.6
U OF TEX-AUSTIN	3.9	96	65.6	62.5	69.8	65.6	45.8	17.7	36.5
U OF TEX-DALLAS	.4	9	55.6	77.8	55.6	77.8	44.4	22.2	33.3
U OF TEX-EL PASO	.2	5	80.0	80.0	80.0	80.0	80.0	20.0	
Utah									
BRIGHAM YOUNG	2.6	64	57.8	56.3	59.4	62.5	37.5	15.6	46.9

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

REPORT NUMBER 12-B

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SOUTHERN UTAH STATE	.5	13	30.8	38.5	61.5	38.5	15.4	30.8	53.8
U OF UTAH	.4	9	44.4	55.6	77.8	66.7	44.4	11.1	44.4
UTAH STATE	.4	9	55.6	55.6	66.7	55.6	44.4	22.2	33.3
WEBER STATE	.2	5	20.0	60.0	40.0	20.0			100.0
Virginia									
GEORGE MASON U	.2	5	40.0	60.0	40.0	40.0	40.0	40.0	20.0
OLD DOMINION U	.2	5	80.0	60.0	80.0	80.0	60.0		40.0
U OF VA	.4	11	63.6	54.5	72.7	63.6	36.4	18.2	45.5
VA POLY TECH	.3	7	100.0	85.7	85.7	57.1	57.1		42.9
Washington									
SEATTLE U	.3	8	25.0	50.0	50.0	50.0	25.0	37.5	37.5
U OF WASH	.3	7	57.1	57.1	71.4	71.4	57.1	14.3	28.6
West Virginia									
W VA U	.3	7	28.6	14.3	28.6	28.6	14.3	57.1	28.6
Wisconsin									
MARQUETTE U	.2	6	16.7	33.3	33.3	16.7	16.7	66.7	16.7
U OF WI-MADISON	.4	9	66.7	77.8	88.9	77.8	55.6	11.1	33.3
U OF WI-MILWAUKEE	.3	8	75.0	100.0	100.0	100.0	75.0		25.0
SCHOOLS WITH FEWER THAN FIVE	27.3	669	35.0	43.5	39.2	41.9	25.0	40.2	34.8
SCHOOLS OUTSIDE THE U.S.	6.0	147	29.9	29.3	47.6	44.9	27.2	40.8	32.0
SCHOOLS NOT RECORDED	6.6	161	46.0	47.2	44.7	41.0	29.2	37.3	33.5
TOTALS	100.0	2,449	44.5	48.1	49.7	48.6	32.1	32.4	35.5

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

REPORT NUMBER 12-B

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >							
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
ALABAMA STATE U		5						100.0	
ATHENS STATE COLL	.1	23	17.4	34.8	30.4	21.7	26.1	43.5	30.4
AUBURN U-AUBURN	.3	102	20.6	22.5	23.5	25.5	29.4	38.2	32.4
AUBURN U-MONTGOMERY	.1	35	28.6	45.7	14.3	5.7	28.6	34.3	37.1
BIRMINGHAM SOUTHERN	.1	18	33.3	50.0	33.3	16.7	16.7	38.9	44.4
HUNTINGDON COLL		10	30.0	30.0	40.0	30.0	40.0	20.0	40.0
JACKSONVILLE STATE	.1	20	5.0	30.0	15.0	20.0	20.0	40.0	40.0
LIVINGSTON U		5			20.0			80.0	20.0
NORTH ALABAMA U	.1	27	7.4	14.8	11.1	18.5	7.4	63.0	29.6
OAKWOOD COLL		11	9.1	18.2	27.3	18.2	18.2	54.5	27.3
SAMFORD U	.1	21	9.5	19.0	14.3	28.6	23.8	47.6	28.6
SPRING HILL COLL		8	25.0	25.0		25.0	25.0	62.5	12.5
TROY ST-DOTHAN		11	9.1	27.3	9.1	9.1	18.2	54.5	27.3
TROY ST-MONTGOMERY		11	18.2	27.3	27.3	36.4	9.1	36.4	54.5
TROY ST-TROY	.1	37	24.3	21.6	21.6	13.5	24.3	45.9	29.7
TUSKEGEE INSTITUTE		8	25.0	37.5	12.5	12.5	25.0	62.5	12.5
U OF AL-BIRMINGHAM	.2	81	18.5	19.8	16.0	19.8	22.2	42.0	35.8
U OF AL-HUNTSVILLE	.1	23	4.3	17.4	13.0	21.7	13.0	60.9	26.1
U OF AL-UNIVERSITY	.3	124	21.8	26.6	18.5	23.4	20.2	41.1	38.7
U OF MONTEVALLO		17	52.9	35.3	23.5	29.4	17.6	35.3	47.1
U OF SO ALABAMA	.1	52	21.2	26.9	23.1	23.1	15.4	42.3	42.3
Alaska									
U OF ALASKA ANCHORAGE	.1	25	28.0	24.0	16.0	16.0	8.0	44.0	48.0
U OF ALASKA FAIRBANKS		11	9.1		27.3	36.4	9.1	45.5	45.5
Arizona									
ARIZONA STATE	.4	158	32.3	33.5	20.9	25.9	38.0	32.3	29.7
GRAND CANYON COLL		6	33.3	33.3	16.7		50.0	50.0	
NORTHERN ARIZ U	.1	18	11.1	33.3	22.2	11.1	16.7	50.0	33.3
U OF ARIZONA	.2	68	20.6	23.5	27.9	30.9	42.6	26.5	30.9
Arkansas									
ARKANSAS STATE	.1	45	17.8	26.7	28.9	26.7	28.9	31.1	40.0
ARKANSAS TECH U	.1	18	33.3	16.7	33.3	16.7	38.9	33.3	27.8
COLL OF THE OZARKS		5		20.0	20.0	40.0	40.0	40.0	20.0
HARDING COLL	.1	34	26.5	32.4	14.7	20.6	26.5	38.2	35.3
HENDERSON ST U		14		7.1	7.1	14.3	7.1	78.6	14.3
HENDRIX COLL		8	50.0	25.0	25.0	62.5	37.5	12.5	50.0
JOHN BROWN U		5	40.0	20.0	20.0	40.0	20.0	40.0	40.0
OUACHITA BAPTIST		5		20.0				80.0	20.0
SOUTHERN ARKANSAS U		10	10.0	20.0	10.0	10.0	20.0	60.0	20.0
U OF AR-FAYETTEVILLE	.1	51	19.6	21.6	21.6	25.5	27.5	29.4	43.1
U OF AR-LITTLE ROCK	.1	42	28.6	26.2	9.5	19.0	21.4	42.9	35.7
U OF AR-MONTICELLO		13	15.4	15.4	23.1	30.8	7.7	53.8	38.5
U OF CENTRAL AR	.1	37	21.6	35.1	24.3	29.7	24.3	29.7	45.9

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

REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
California									
ARMSTRONG COLL		5						100.0	
AZUSA PACIFIC COLL		7	14.3		28.6	28.6		57.1	42.9
BIOLA U		7		42.9	57.1	14.3	42.9	42.9	14.3
CAL BAPTIST COLL		7		14.3	14.3	28.6	28.6	57.1	14.3
CAL LUTHERAN COLL		9	22.2	33.3	22.2	11.1	44.4	33.3	22.2
CAL ST BAKERSFIELD U	.1	23	13.0	17.4	13.0	4.3	13.0	65.2	21.7
CAL ST SAN BERNARDINO U	.2	80	17.5	22.5	20.0	18.8	42.5	38.8	18.8
CAL ST SONOMA U	.1	40	17.5	17.5	22.5	22.5	22.5	45.0	32.5
CAL ST STANISLAUS U	.1	46	10.9	13.0	13.0	15.2	34.8	56.5	8.7
CAL ST U-CHICO	.1	52	21.2	17.3	23.1	25.0	25.0	42.3	32.7
CAL ST U-FRESNO	.3	116	29.3	20.7	19.0	19.0	35.3	36.2	28.4
CAL ST U-FULLERTON	.5	178	23.0	26.4	18.5	26.4	35.4	36.5	28.1
CAL ST U-HAYWARD	.4	126	22.2	28.6	11.9	15.9	32.5	41.3	26.2
CAL ST U-LONG BEACH	.4	139	17.3	18.7	10.8	20.9	30.9	48.2	20.9
CAL ST U-LOS ANGELES	.5	166	19.9	19.3	16.3	13.9	31.9	46.4	21.7
CAL ST U-NORTHRIDGE	.7	242	20.2	24.8	20.2	22.3	37.6	37.6	24.8
CAL ST U-POMONA	.3	98	22.4	25.5	20.4	20.4	43.9	33.7	22.4
CAL ST U-SACRAMENTO	.4	139	22.3	21.6	13.7	22.3	34.5	41.0	24.5
CAL ST-DOMINGUEZ	.1	48	22.9	29.2	8.3	20.8	18.8	50.0	31.3
CAL ST-SAN LUIS	.2	86	25.6	17.4	25.6	22.1	39.5	34.9	25.6
CHAPMAN COLL		17	5.9	17.6	29.4	11.8	29.4	47.1	23.5
CLAREMONT MENS COLL		16	18.8	12.5	25.0	25.0	31.3	50.0	18.8
DEVRY INSTI	.1	18	16.7	38.9	11.1	27.8	38.9	50.0	11.1
GOLDEN GATE	.2	63	28.6	34.9	17.5	15.9	39.7	36.5	23.8
HUMBOLDT STATE		10	20.0	50.0	20.0	40.0	50.0	30.0	20.0
LA VERNE COLL		14	7.1	21.4	21.4	21.4	21.4	57.1	21.4
LOMA LINDA		5				20.0		80.0	20.0
LOYOLA MARYMOUNT	.1	52	25.0	30.8	9.6	25.0	40.4	32.7	26.9
NATIONAL	.1	25	12.0	20.0	8.0	16.0	20.0	68.0	12.0
PACIFIC UNION COLL		7	42.9	28.6	14.3		42.9	28.6	28.6
PEPPERDINE	.1	21	28.6	28.6	9.5	9.5	47.6	52.4	
SAN DIEGO STATE	.4	134	24.6	21.6	14.9	17.2	40.3	44.0	15.7
SAN FRANCISCO STATE	.4	151	22.5	21.9	13.9	18.5	33.1	41.7	25.2
SAN JOSE STATE	.3	109	22.0	21.1	15.6	16.5	28.4	44.0	27.5
ST MARYS OF CAL	.1	31	25.8	29.0	19.4	6.5	25.8	51.6	22.6
U OF CAL-BERKELEY	.3	116	19.0	25.9	25.9	19.8	43.1	32.8	24.1
U OF CAL-LOS ANGELES	.5	182	23.6	20.3	19.8	25.8	39.0	38.5	22.5
U OF CAL-RIVERSIDE	.1	33	18.2	33.3	24.2	15.2	33.3	27.3	39.4
U OF CAL-SAN DIEGO		9	22.2		22.2	22.2	55.6	44.4	
U OF CAL-SANTA BARBARA	.4	133	28.6	24.8	15.8	24.1	45.9	27.1	27.1
U OF SAN DIEGO	.2	73	16.4	30.1	11.0	17.8	35.6	42.5	21.9
U OF SAN FRANCISCO	.1	36	22.2	22.2	13.9	16.7	30.6	52.8	16.7
U OF SANTA CLARA	.2	67	19.4	23.9	19.4	19.4	41.8	37.3	20.9

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MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF SOUTHERN CAL	.5	166	16.9	20.5	18.7	25.9	37.3	39.2	23.5
U OF THE PACIFIC		16	25.0	31.3	31.3	25.0	50.0	25.0	25.0
W COAST U-LA		5		40.0		20.0	20.0	60.0	20.0
WOODBURY		9		44.4			11.1	55.6	33.3
Colorado									
ADAMS STATE COLL		8	25.0	50.0	25.0	25.0	25.0	25.0	50.0
CO STATE	.1	42	33.3	33.3	28.6	21.4	50.0	28.6	21.4
FORT LEWIS COLL	.1	19	15.8	21.1	21.1	36.8	31.6	47.4	21.1
MESA COLL		10	30.0	30.0	10.0		30.0	40.0	30.0
METROPOLITAN ST COLL	.2	57	24.6	22.8	31.6	29.8	33.3	31.6	35.1
REGIS COLL	.1	27	18.5	25.9	7.4	7.4	18.5	51.9	29.6
U OF CO-BOULDER	.2	75	33.3	37.3	18.7	33.3	42.7	21.3	36.0
U OF CO-CO SPRINGS		12	8.3	66.7	33.3	16.7	50.0	25.0	25.0
U OF CO-DENVER	.1	27	40.7	33.3	33.3	33.3	44.4	25.9	29.6
U OF DENVER		9	22.2	33.3	22.2	22.2	44.4	22.2	33.3
U OF NORTHERN CO	.1	19	15.8	21.1		31.6	26.3	47.4	26.3
U OF SOUTHERN CO		5	60.0	20.0	20.0	40.0	40.0	20.0	40.0
Connecticut									
BRIDGEPORT		7	14.3	42.9			14.3	57.1	28.6
CENTRAL CONN ST U	.2	72	26.4	19.4	19.4	18.1	22.2	48.6	29.2
FAIRFIELD	.3	99	15.2	17.2	25.3	27.3	35.4	39.4	25.3
QUINNIPIAC COLL	.1	32	21.9	21.9	12.5	18.8	28.1	37.5	34.4
SACRED HEART UNIV	.1	22	22.7	31.8	4.5	4.5	27.3	50.0	22.7
SO CT STATE U	.1	21	9.5	14.3	14.3	28.6	23.8	57.1	19.0
U OF CONN	.2	85	17.6	29.4	30.6	28.2	40.0	27.1	32.9
U OF HARTFORD	.1	20	10.0	20.0		25.0	5.0	60.0	35.0
U OF NEW HAVEN		9	11.1	44.4	33.3	11.1	22.2	33.3	44.4
WESTERN CONN ST U		14	14.3	28.6	35.7	21.4	28.6	50.0	21.4
Delaware									
DELAWARE ST COLL		11	9.1	18.2	18.2	27.3	18.2	45.5	36.4
GOLDEY BEACOM COLL		11	9.1		9.1	9.1	18.2	81.8	
U OF DELAWARE	.2	77	36.4	24.7	23.4	22.1	41.6	23.4	35.1
District of Columbia									
AMERICAN	.1	39	20.5	28.2	20.5	20.5	28.2	43.6	28.2
BENJAMIN FRANKLIN U		14	14.3	28.6	14.3	7.1	21.4	57.1	21.4
CATHOLIC U OF AMER		11	18.2	27.3		27.3	9.1	45.5	45.5
GEORGE WASHINGTON	.1	39	20.5	35.9	20.5	28.2	20.5	28.2	51.3
GEORGETOWN	.1	37	13.5	21.6	18.9	27.0	37.8	43.2	18.9
HOWARD	.2	60	20.0	26.7	18.3	13.3	15.0	55.0	30.0
SOUTHEASTERN		11	18.2	18.2		18.2	18.2	54.5	27.3
STRAYER COLL	.1	23	8.7	30.4	4.3		4.3	60.9	34.8
U OF DC	.1	29	6.9	3.4	10.3	3.4	13.8	75.9	10.3
Florida									
BARRY	.1	21	28.6	14.3	4.8	19.0	9.5	57.1	33.3

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REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
FL AGRI & MECH	.1	26	11.5	15.4	11.5	7.7		65.4	34.6
FL ATLANTIC U	.2	56	25.0	30.4	25.0	28.6	41.1	25.0	33.9
FL INTERNATIONAL	.1	39	30.8	41.0	17.9	17.9	33.3	33.3	33.3
FL SOUTHERN COLL	.1	19	15.8	21.1	21.1	5.3	15.8	47.4	36.8
FL STATE	.3	93	21.5	28.0	34.4	25.8	40.9	32.3	26.9
FLAGLER COLL		10	30.0	20.0	10.0	40.0	50.0	20.0	30.0
FT LAUDERDALE COLL		6	16.7	83.3	33.3	16.7	16.7	16.7	66.7
JACKSONVILLE U		6	16.7	16.7		33.3	33.3	33.3	33.3
NOVA		8	25.0	25.0	25.0	25.0	25.0	75.0	
PALM BEACH ATLANTIC		6	33.3	16.7	16.7	16.7		50.0	50.0
ROLLINS COLL		12	33.3	58.3	25.0	8.3	33.3	16.7	50.0
ST LEO COLL		16	18.8	6.3	25.0	18.8	25.0	56.3	18.8
ST THOMAS U		11	9.1	27.3	9.1	27.3	36.4	45.5	18.2
STETSON U		14	14.3	14.3	28.6	21.4	42.9	42.9	14.3
TAMPA COLL		5	20.0		20.0		40.0	60.0	
U OF CENTRAL FL	.2	62	30.6	24.2	14.5	19.4	37.1	30.6	32.3
U OF FLORIDA	.1	20	35.0	50.0	25.0	30.0	45.0	25.0	30.0
U OF MIAMI	.1	27	11.1	25.9	14.8	18.5	14.8	51.9	33.3
U OF NORTH FL	.1	34	23.5	26.5	20.6	17.6	26.5	38.2	35.3
U OF SO FLORIDA	.2	85	28.2	22.4	25.9	21.2	38.8	35.3	25.9
U OF TAMPA		17	11.8	35.3	23.5	35.3	58.8	35.3	5.9
U OF WEST FLORIDA	.1	23	39.1	26.1	30.4	34.8	43.5	21.7	34.8
Georgia									
AUGUSTA COLL		16	12.5	37.5	31.3	18.8	31.3	37.5	31.3
BERRY COLL		10	10.0	10.0	20.0		10.0	60.0	30.0
BRENAU COLL		8		37.5			12.5	62.5	25.0
CLARK/ATLANTA U		16		6.3	6.3	18.8	12.5	68.8	18.8
COLUMBUS COLL		17	17.6	29.4	5.9	11.8	23.5	52.9	23.5
EMORY		17	41.2	41.2	17.6	11.8	41.2	29.4	29.4
GA COLLEGE	.1	21	19.0	19.0	14.3	14.3	19.0	57.1	23.8
GA INST OF TECH		14	14.3	14.3	35.7	14.3	28.6	35.7	35.7
GA SOUTHERN COLL	.1	53	22.6	26.4	18.9	26.4	20.8	34.0	45.3
GA SOUTHWESTERN COLL		15	20.0	33.3	20.0		20.0	60.0	20.0
GA STATE	.4	154	16.2	30.5	24.7	20.1	31.8	40.9	27.3
KENNESAW COLL	.1	53	15.1	24.5	20.8	20.8	26.4	45.3	28.3
MERCER U-ATLANTA		7	14.3	14.3	14.3	14.3	42.9	57.1	
MERCER U-MACON		14	28.6	35.7	35.7	21.4	35.7	21.4	42.9
MOREHOUSE COLL		14	21.4	14.3	42.9	14.3	21.4	42.9	35.7
MORRIS BROWN COLL		7				14.3		85.7	14.3
NORTH GEORGIA COLL	.1	21	19.0	23.8	19.0	28.6	19.0	38.1	42.9
OGLETHORPE		12	25.0	33.3	33.3	16.7		33.3	66.7
SAVANNAH STATE		14	14.3	14.3	21.4	21.4	14.3	50.0	35.7
U OF GEORGIA	.3	123	21.1	21.1	20.3	33.3	32.5	34.1	33.3
VALDOSTA STATE	.1	33	12.1	18.2	12.1	15.2	12.1	69.7	18.2

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MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >							
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Guam									
WEST GEORGIA COLL	.1	29	24.1	31.0	20.7	24.1	20.7	44.8	34.5
U OF GUAM		6	16.7			33.3	16.7	50.0	33.3
Hawaii									
BRIGHAM YOUNG		6	33.3		16.7	16.7	50.0	50.0	
CHAMINADE		8			12.5	37.5	25.0	62.5	12.5
HAWAII PACIFIC COLL	.1	19	10.5	21.1	21.1	21.1	21.1	47.4	31.6
U OF HAWAII-MANOA	.2	67	17.9	22.4	10.4	14.9	25.4	44.8	29.9
Idaho									
BOISE STATE	.1	47	21.3	21.3	12.8	8.5	25.5	48.9	25.5
IDAHO STATE		15	40.0	13.3	40.0	33.3	46.7	20.0	33.3
LEWIS-CLARK STATE		7	14.3	14.3			14.3	85.7	
U OF IDAHO	.1	33	36.4	27.3	18.2	30.3	30.3	27.3	42.4
Illinois									
AUGUSTANA COLL	.1	18	44.4	44.4	27.8	44.4	44.4	16.7	38.9
AURORA COLL		6	33.3	50.0	16.7	33.3	33.3	33.3	33.3
BRADLEY	.1	23	21.7	21.7	17.4	17.4	17.4	47.8	34.8
CHICAGO STATE	.1	21	14.3	19.0	4.8		4.8	71.4	23.8
DEPAUL	.5	164	18.9	22.6	20.7	18.9	23.2	50.0	26.8
EASTERN IL	.1	43	20.9	20.9	30.2	32.6	32.6	37.2	30.2
ELMHURST COLL	.1	40	12.5	27.5	22.5	22.5	17.5	50.0	32.5
GOVERNORS STATE		14	28.6	28.6	7.1	7.1	21.4	42.9	35.7
IL BENEDICTINE COLL	.1	18	11.1	27.8	27.8	22.2	27.8	38.9	33.3
IL COLL		5	40.0	100.0		40.0	20.0		80.0
IL INST TECH		6	16.7	33.3		16.7	16.7	50.0	33.3
IL STATE	.2	79	22.8	26.6	27.8	17.7	41.8	34.2	24.1
IL WESLEYAN		12	8.3	16.7	25.0	33.3	41.7	33.3	25.0
LEWIS		15	20.0	26.7	6.7	6.7	13.3	53.3	33.3
MACMURRAY COLL		5	40.0	20.0	40.0	40.0	20.0	40.0	40.0
MCKENDREE COLL		9	33.3	33.3		22.2	33.3	44.4	22.2
MILLIKIN		15	40.0		6.7		20.0	53.3	26.7
NO PARK COLL		9	44.4	55.6	33.3	33.3	44.4	11.1	44.4
NORTH CENTRAL COLL	.1	21	23.8	28.6	28.6	33.3	33.3	47.6	19.0
NORTHEASTERN IL	.1	52	19.2	32.7	23.1	17.3	13.5	51.9	34.6
NORTHERN IL	.3	99	32.3	37.4	32.3	32.3	46.5	24.2	29.3
NORTHWESTERN		14	14.3	28.6	35.7	21.4	21.4	35.7	42.9
QUINCY COLL		8	50.0	25.0	25.0	12.5	12.5	25.0	62.5
ROOSEVELT	.1	41	17.1	26.8	9.8	12.2	24.4	48.8	26.8
ROSARY COLL		7	28.6	42.9	42.9	14.3	42.9	28.6	28.6
SANGAMON STATE		12	16.7	33.3	41.7	8.3	16.7	16.7	66.7
ST XAVIER COLL		16	12.5	18.8	18.8	12.5	31.3	56.3	12.5
STHN IL U-CARBONDALE	.1	36	30.6	30.6	30.6	27.8	30.6	25.0	44.4
STHN IL U-EDWARDSVILLE	.1	23	13.0	13.0	13.0	21.7	26.1	52.2	21.7
TRINITY CHRISTIAN		13	30.8	46.2	15.4	30.8	38.5	30.8	30.8

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF CHICAGO-LOYOLA	.1	50	26.0	26.0	28.0	12.0	20.0	44.0	36.0
U OF IL-CHICAGO	.3	111	31.5	35.1	29.7	22.5	28.8	36.9	34.2
U OF IL-URBANA	.3	123	32.5	31.7	31.7	28.5	37.4	25.2	37.4
WESTERN IL U	.1	34	20.6	20.6	23.5	11.8	29.4	50.0	20.6
Indiana									
ANDERSON COLL		9	11.1	22.2	11.1	11.1	22.2	44.4	33.3
BALL ST	.3	92	13.0	19.6	15.2	15.2	28.3	48.9	22.8
BUTLER	.1	29	17.2	17.2	31.0	17.2	13.8	48.3	37.9
CALUMET COLL		7		14.3			14.3	85.7	
FRANKLIN COLL		8	12.5	12.5	12.5		25.0	62.5	12.5
IN CENTRAL		17	41.2	29.4	11.8	23.5	35.3	47.1	17.6
IN ST U-TERRE HAUTE	.1	34	14.7	20.6	5.9	17.6	17.6	52.9	29.4
IN U-BLOOMINGTON	.5	167	26.9	23.4	21.0	25.1	31.7	37.7	30.5
IN U-FORT WAYNE	.1	27	11.1	25.9	18.5	25.9	22.2	44.4	33.3
IN U-KOKOMO		13	7.7	30.8	46.2	30.8	7.7	30.8	61.5
IN U-NORTHWEST	.1	22	31.8	18.2	9.1	27.3	18.2	50.0	31.8
IN U-PURDUE-INDPLS	.2	62	21.0	21.0	19.4	25.8	30.6	43.5	25.8
IN U-SOUTH BEND		13	30.8	23.1	23.1	15.4	38.5	30.8	30.8
IN U-SOUTHEAST		13	15.4	7.7	30.8	15.4	38.5	38.5	23.1
MANCHESTER COLL		5		20.0	40.0	20.0		40.0	60.0
MARIAN COLL-INDPLS		5	20.0			20.0	20.0	80.0	
MARION COLL-MARION		5	20.0	40.0	40.0	20.0	20.0	40.0	40.0
PURDUE U-CALUMET		16	12.5	18.8		6.3	18.8	68.8	12.5
PURDUE U-MAIN CAMPUS	.2	72	29.2	26.4	22.2	20.8	34.7	33.3	31.9
PURDUE U-NO CENTRAL		6	33.3		16.7		33.3	66.7	
ST FRANCIS COLL		5		40.0	20.0	20.0		60.0	40.0
ST JOSEPHS COLL		11	27.3	27.3	9.1	27.3	18.2	54.5	27.3
ST MARYS COLL	.1	22	36.4	31.8	27.3	9.1	36.4	31.8	31.8
TAYLOR		13	23.1	23.1	23.1	30.8	15.4	38.5	46.2
U OF EVANSVILLE		10	30.0	30.0	20.0	10.0	20.0	60.0	20.0
U OF NOTRE DAME	.4	143	25.9	22.4	20.3	28.0	40.6	30.8	28.7
U OF SOUTH INDIANA	.1	23	39.1	34.8	13.0	8.7	21.7	34.8	43.5
VALPARAISO	.1	21	19.0	23.8	23.8	28.6	19.0	42.9	38.1
Iowa									
BUENA VISTA COLL	.1	30	20.0	26.7	13.3	13.3	26.7	53.3	20.0
COE COLL		5	20.0	20.0			20.0	60.0	20.0
DRAKE		15	20.0	33.3	20.0	26.7	33.3	33.3	33.3
GRANDVIEW COLL		10	10.0	50.0	10.0	10.0	10.0	40.0	50.0
IOWA STATE	.2	76	28.9	26.3	19.7	18.4	28.9	40.8	30.3
IOWA WESLEYAN COLL		6						100.0	
LORAS COLL		11	27.3		18.2	9.1	27.3	54.5	18.2
LUTHER COLL		12	25.0	41.7	8.3	41.7	25.0	33.3	41.7
MORNINGSIDE COLL		5	20.0	60.0	20.0	60.0	20.0	40.0	40.0
MT MERCY COLL		9	11.1	22.2			22.2	66.7	11.1

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SIMPSON COLL	.1	19	5.3	21.1	15.8	21.1	21.1	47.4	31.6
ST AMBROSE COLL		15	40.0	26.7	13.3	26.7	33.3	26.7	40.0
U OF DUBUQUE		6	16.7		16.7		16.7	66.7	16.7
U OF IOWA	.1	47	46.8	27.7	19.1	21.3	46.8	23.4	29.8
U OF NORTHERN IOWA	.2	58	31.0	20.7	19.0	20.7	32.8	43.1	24.1
UPPER IOWA U	.1	24	20.8	29.2	4.2	8.3	12.5	54.2	33.3
WARTBURG COLL		9	11.1		22.2		11.1	77.8	11.1
WILLIAM PENN COLL		5	40.0			20.0	40.0	40.0	20.0
Kansas									
BAKER		9	22.2	22.2	22.2	11.1	33.3	44.4	22.2
EMPORIA STATE	.1	18	11.1	33.3	11.1	11.1	27.8	44.4	27.8
FORT HAYS STATE	.1	20	35.0	30.0	5.0	30.0	20.0	40.0	40.0
KANSAS STATE	.2	69	27.5	30.4	30.4	20.3	27.5	43.5	29.0
PITTSBURG STATE		15	20.0	6.7	26.7	26.7	40.0	40.0	20.0
U OF KANSAS	.1	40	22.5	20.0	32.5	35.0	32.5	35.0	32.5
WASHBURN U OF TOPEKA		15	20.0	13.3	33.3	20.0	33.3	46.7	20.0
WICHITA STATE	.1	39	17.9	20.5	7.7	23.1	25.6	51.3	23.1
Kentucky									
BELLARMINE COLL	.1	33	24.2	30.3	12.1	27.3	24.2	42.4	33.3
EASTERN KY	.1	37	29.7	32.4	18.9	16.2	24.3	45.9	29.7
KY STATE		7	14.3		14.3	28.6	42.9	57.1	
MOREHEAD STATE	.1	19	15.8	26.3	10.5	15.8	15.8	63.2	21.1
MURRAY STATE	.1	24	41.7	25.0	29.2	16.7	37.5	33.3	29.2
NORTHERN KENTUCKY U	.1	20	40.0	25.0	15.0	5.0	30.0	40.0	30.0
PIKEVILLE COLL		10	10.0	20.0				80.0	20.0
THOMAS MORE COLL		12	16.7	25.0	8.3	8.3	8.3	66.7	25.0
TRANSYLVANIA		15	13.3	53.3	26.7	40.0	20.0	20.0	60.0
U OF KENTUCKY	.2	81	29.6	27.2	19.8	24.7	34.6	37.0	28.4
U OF LOUISVILLE	.2	60	28.3	21.7	16.7	28.3	26.7	41.7	31.7
WESTERN KY	.1	31	19.4	25.8	16.1	25.8	19.4	41.9	38.7
Louisiana									
CENTENARY OF LA		5	20.0	20.0	40.0	20.0	40.0	60.0	
GRAMBLING STATE		10	20.0	20.0	10.0	10.0	10.0	70.0	20.0
LA COLL		8	12.5	37.5	25.0		25.0	50.0	25.0
LA ST U-A&M	.3	123	25.2	29.3	25.2	26.0	27.6	31.7	40.7
LA ST U-SHREVEPORT	.1	28	17.9	21.4	25.0	14.3	32.1	42.9	25.0
LA TECH	.1	45	11.1	20.0	20.0	22.2	24.4	55.6	20.0
LOYOLA U	.1	25	20.0	24.0	20.0	20.0	24.0	44.0	32.0
MCNEESE STATE	.1	18	22.2	16.7	11.1	11.1	11.1	55.6	33.3
NICHOLLS STATE	.1	32	18.8	31.3	12.5	28.1	21.9	40.6	37.5
NORTHEAST LA	.1	33	18.2	18.2	33.3	30.3	36.4	36.4	27.3
NORTHWESTERN STATE		15		26.7	6.7	20.0	6.7	60.0	33.3
SOUTHEASTERN LA	.1	40	22.5	25.0	22.5	20.0	25.0	47.5	27.5
SOUTHERN U-BATON ROUGE	.1	22	4.5	13.6	4.5	9.1		77.3	22.7

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
TULANE U	.1	31	25.8	29.0	25.8	29.0	32.3	35.5	32.3
U OF NEW ORLEANS	.2	70	25.7	35.7	18.6	24.3	38.6	37.1	24.3
U OF STHWESTN LA	.1	44	20.5	29.5	22.7	27.3	31.8	38.6	29.5
XAVIER U OF LA		6		66.7	16.7			33.3	66.7
Maine									
HUSSON COLL	.1	27	11.1	7.4	18.5	14.8	14.8	59.3	25.9
THOMAS COLL		13	23.1		23.1	15.4		69.2	30.8
U OF ME-AUGUSTA		7	14.3	28.6		57.1		28.6	71.4
U OF ME-ORONO		9	22.2	22.2			33.3	66.7	
U OF ME-PORTLAND	.1	23	34.8	34.8	17.4	21.7	21.7	30.4	47.8
Maryland									
BOWIE STATE		15	26.7	20.0	13.3	20.0	26.7	40.0	33.3
FROSTBURG STATE	.1	27	14.8	18.5	22.2	25.9	22.2	55.6	22.2
LOYOLA COLL	.1	45	22.2	24.4	28.9	15.6	22.2	40.0	37.8
MORGAN STATE		16	18.8	25.0	6.3	12.5	6.3	68.8	25.0
MT ST MARYS COLL	.1	40	20.0	20.0	15.0	17.5	30.0	47.5	22.5
SALISBURY STATE	.1	53	32.1	24.5	24.5	18.9	24.5	47.2	28.3
TOWSON STATE	.2	83	20.5	25.3	27.7	24.1	28.9	38.6	32.5
U OF BALTIMORE	.3	102	23.5	25.5	22.5	17.6	28.4	43.1	28.4
U OF MD-BALTO	.1	27	18.5	29.6	29.6	22.2	33.3	40.7	25.9
U OF MD-COLLEGE PARK	.9	317	25.2	24.3	22.4	27.4	33.1	39.4	27.4
Massachusetts									
AMERICAN INTERNATL		8	12.5	25.0			12.5	75.0	12.5
ASSUMPTION COLL	.1	25	20.0	20.0	12.0	28.0	32.0	40.0	28.0
ATLANTIC UNION COLL		7		28.6		28.6		57.1	42.9
BABSON COLL	.2	59	25.4	20.3	20.3	22.0	20.3	42.4	37.3
BENTLEY COLL	.4	126	23.8	21.4	17.5	23.0	25.4	41.3	33.3
BOSTON COLL	.3	113	38.1	24.8	25.7	25.7	31.0	30.1	38.9
BOSTON U	.2	56	26.8	25.0	19.6	32.1	37.5	33.9	28.6
COLLEGE OF HOLY CROSS	.1	22	27.3	40.9	27.3	40.9	22.7	27.3	50.0
FITCHBURG STATE		11	9.1		18.2	27.3	27.3	63.6	9.1
MERRIMACK COLL	.1	44	11.4	29.5	9.1	22.7	34.1	52.3	13.6
NICHOLS COLL	.1	22	22.7	22.7	18.2	27.3	36.4	40.9	22.7
NORTH ADAMS STATE		8	12.5	50.0	25.0	12.5	25.0	50.0	25.0
NORTHEASTERN U	.3	103	20.4	26.2	27.2	25.2	27.2	44.7	28.2
SALEM STATE	.1	30	16.7	13.3	20.0	20.0	10.0	53.3	36.7
SOUTHEASTERN MASS	.1	31	25.8	19.4	19.4	22.6	29.0	48.4	22.6
STONEHILL COLL	.1	24	16.7	16.7	20.8	33.3	29.2	50.0	20.8
SUFFOLK	.1	28	17.9	25.0	10.7	7.1	7.1	64.3	28.6
U OF LOWELL	.1	34	29.4	14.7	17.6	17.6	23.5	44.1	32.4
U OF MASS-AMHERST	.2	84	21.4	26.2	25.0	22.6	32.1	28.6	39.3
U OF MASS-BOSTON	.1	24	16.7	29.2	29.2	29.2	37.5	33.3	29.2
WESTERN NEW ENG COLL	.1	41	29.3	17.1	19.5	7.3	14.6	43.9	41.5
WESTFIELD ST COLL		7	28.6	28.6		57.1	14.3	28.6	57.1

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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 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WORCESTER STATE		10	20.0	30.0	20.0	20.0	10.0	50.0	40.0
Michigan									
ADRIAN COLL		6	16.7	33.3	16.7	33.3	50.0	33.3	16.7
ALBION COLL	.1	19	21.1	31.6	10.5	15.8	15.8	57.9	26.3
ALMA COLL		5	60.0			60.0	80.0		20.0
ANDREWS		6	33.3		16.7	33.3	33.3	33.3	33.3
AQUINAS COLL		9	22.2	33.3	11.1		33.3	55.6	11.1
CALVIN COLL		12		58.3	16.7	33.3	58.3	25.0	16.7
CENTRAL MICH	.2	58	15.5	32.8	17.2	24.1	29.3	43.1	27.6
DAVENPORT COLLEGE		16	31.3	31.3	25.0	12.5	25.0	37.5	37.5
DETROIT COLL OF BUS		11	9.1	9.1		18.2	18.2	63.6	18.2
EASTERN MICH	.2	56	17.9	19.6	21.4	16.1	21.4	55.4	23.2
FERRIS STATE	.1	26	15.4	23.1	15.4	15.4	11.5	53.8	34.6
GRAND VALLEY ST	.1	30	26.7	30.0		20.0	23.3	43.3	33.3
HILLSDALE COLL		17	23.5	17.6		17.6	17.6	52.9	29.4
HOPE COLL		7	42.9	42.9		14.3	14.3	14.3	71.4
LAKE SUPERIOR STATE		10	40.0	60.0	30.0	20.0	50.0	20.0	30.0
LAWRENCE INST TECH		8	25.0	62.5		12.5	12.5	37.5	50.0
MICHIGAN STATE	.4	158	31.6	29.1	22.2	31.0	32.9	27.8	39.2
MICHIGAN TECH		8	12.5	12.5	25.0	37.5	50.0	37.5	12.5
NORTHERN MICH		10	20.0	30.0	40.0		30.0	40.0	30.0
NORTHWOOD INST		16	6.3	6.3	12.5	25.0	18.8	56.3	25.0
OAKLAND U	.1	35	20.0	22.9	17.1	20.0	25.7	45.7	28.6
SAGINAW VALLEY ST		17	47.1	29.4	17.6	41.2	29.4	29.4	41.2
U OF DETROIT		13	15.4	7.7	23.1	15.4	7.7	46.2	46.2
U OF MI-ANN ARBOR	.2	54	44.4	40.7	33.3	24.1	46.3	20.4	33.3
U OF MI-DEARBORN	.1	30	13.3	26.7	20.0	23.3	20.0	46.7	33.3
U OF MI-FLINT		16		12.5	6.3	18.8	25.0	68.8	6.3
WALSH COLLEGE	.2	67	13.4	19.4	17.9	25.4	31.3	43.3	25.4
WAYNE STATE	.2	60	20.0	16.7	18.3	18.3	25.0	50.0	25.0
WESTERN MI U	.3	92	26.1	33.7	18.5	23.9	19.6	45.7	34.8
Minnesota									
AUGSBURG COLL		8	25.0	12.5	25.0	12.5	37.5	50.0	12.5
BEMIDJI STATE		10	30.0	20.0	40.0	10.0	30.0	30.0	40.0
BETHEL COLL		6	66.7	83.3	33.3	50.0	33.3		66.7
COLL OF ST CATHERINE		12	25.0	25.0	8.3	16.7	33.3	58.3	8.3
COLL OF ST THOMAS	.2	54	31.5	29.6	16.7	24.1	44.4	33.3	22.2
CONCORDIA MOORHEAD		12	50.0	41.7	25.0	16.7	50.0	25.0	25.0
GUSTAVUS ADOLPHUS		8	37.5	25.0	50.0	37.5	87.5		12.5
MANKATO STATE	.1	36	27.8	16.7	19.4	30.6	38.9	36.1	25.0
MOORHEAD STATE	.1	40	17.5	25.0	30.0	20.0	35.0	37.5	27.5
NORTHWESTERN COLL		5	20.0			60.0	20.0	40.0	40.0
SOUTHWEST STATE		10	50.0	50.0	30.0	30.0	50.0	20.0	30.0
ST CLOUD STATE	.1	43	20.9	27.9	23.3	25.6	46.5	34.9	18.6

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REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >							
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ST JOHNS U		14	35.7	57.1	42.9	35.7	50.0	7.1	42.9
ST MARYS COLL		5	20.0	40.0		20.0	20.0	40.0	40.0
U OF MN-DULUTH	.1	25	32.0	24.0	24.0	16.0	52.0	28.0	20.0
U OF MN-MNPLS	.2	62	25.8	33.9	29.0	30.6	56.5	25.8	17.7
WINONA STATE		16	18.8	43.8	6.3	12.5	31.3	31.3	37.5
Mississippi									
BELHAVEN COLL		11	27.3	9.1	18.2	27.3	18.2	45.5	36.4
DELTA STATE	.1	28	21.4	21.4	14.3	25.0	14.3	50.0	35.7
JACKSON STATE	.1	19	15.8	36.8		5.3	15.8	47.4	36.8
MILLSAPS COLL	.1	20	10.0	10.0	25.0	20.0	15.0	50.0	35.0
MS COLL	.1	41	14.6	12.2	19.5	14.6	14.6	53.7	31.7
MS ST U	.2	73	19.2	27.4	20.5	23.3	27.4	35.6	37.0
MS U FOR WOMEN		9	11.1	11.1	11.1		22.2	66.7	11.1
U OF MS	.1	39	10.3	20.5	15.4	20.5	20.5	51.3	28.2
U OF SOUTHERN MS	.2	86	16.3	22.1	17.4	20.9	24.4	45.3	30.2
Missouri									
CENTRAL MO STATE	.1	24	29.2	25.0	12.5	12.5	37.5	41.7	20.8
COLUMBIA COLL		10	20.0		20.0	10.0	20.0	60.0	20.0
CULVER-STOCKTON COLL		5	20.0			40.0	40.0	60.0	
DEVRY INST		5	20.0	20.0		20.0	20.0	40.0	40.0
EVANGEL COLL		11	18.2	18.2	9.1	27.3	18.2	45.5	36.4
LINDENWOOD COLL		5	40.0	40.0	40.0	40.0	20.0	40.0	40.0
MARYVILLE COLL	.1	18	22.2	22.2	11.1		16.7	61.1	22.2
MO SOUTHERN STATE		11	27.3	27.3	9.1	27.3	45.5	18.2	36.4
MO WESTERN ST COLL		8	12.5	37.5	12.5		37.5	50.0	12.5
NORTHEAST MO STATE	.1	27	33.3	22.2	25.9	22.2	37.0	22.2	40.7
NORTHWEST MO STATE	.1	20	25.0	25.0	40.0	15.0	45.0	30.0	25.0
PARK COLL		12	8.3	33.3	16.7	16.7	16.7	58.3	25.0
ROCKHURST COLL	.1	30	20.0	33.3	23.3	13.3	26.7	43.3	30.0
SOUTHEAST MO STATE	.1	37	29.7	27.0	24.3	27.0	35.1	32.4	32.4
SOUTHWEST BAPTIST COLL		9	11.1	44.4	22.2	33.3	33.3	33.3	33.3
SOUTHWEST MO STATE	.2	70	22.9	22.9	30.0	18.6	30.0	37.1	32.9
ST LOUIS U	.1	47	23.4	25.5	23.4	34.0	27.7	34.0	38.3
U OF MO-COLUMBIA	.2	63	23.8	30.2	22.2	25.4	36.5	33.3	30.2
U OF MO-KANSAS CITY	.1	40	27.5	32.5	17.5	15.0	17.5	42.5	40.0
U OF MO-ST LOUIS	.3	98	20.4	19.4	27.6	23.5	29.6	41.8	28.6
WASHINGTON U		16	50.0	37.5	12.5	18.8	25.0	25.0	50.0
WEBSTER COLL		5	20.0	60.0	20.0		40.0	40.0	20.0
WILLIAM JEWELL COLL		9	33.3	33.3	11.1	33.3	33.3	44.4	22.2
Montana									
CARROLL COLL		8	37.5		25.0	25.0	37.5	37.5	25.0
EASTERN MONTANA COLL	.1	20	25.0	25.0	10.0	20.0	25.0	50.0	25.0
MONTANA ST UNIV	.1	26	30.8	23.1	23.1	26.9	42.3	23.1	34.6
ROCKY MTN COLL		5		20.0	20.0	20.0		60.0	40.0

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MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF MONTANA	.1	28	32.1	28.6	17.9	17.9	28.6	39.3	32.1
Nebraska									
BELLEVUE COLL		8	25.0	50.0	12.5	12.5	12.5	25.0	62.5
CREIGHTON		11	18.2	36.4	9.1	36.4	45.5	27.3	27.3
HASTINGS COLL		9	22.2	11.1	22.2	22.2		55.6	44.4
KEARNEY STATE	.1	18	16.7	16.7	5.6	11.1	16.7	55.6	27.8
NEBR-WESLEYAN		11	36.4	36.4	18.2	18.2	45.5	36.4	18.2
U OF NEBR-LINCOLN	.2	54	16.7	22.2	20.4	24.1	22.2	42.6	35.2
U OF NEBR-OMAHA	.1	29	20.7	27.6	10.3	20.7	41.4	34.5	24.1
WAYNE STATE		6	33.3	33.3	16.7		33.3	33.3	33.3
Nevada									
U OF NV-LAS VEGAS	.1	51	17.6	27.5	15.7	15.7	25.5	43.1	31.4
U OF NV-RENO	.1	19	21.1	15.8	26.3	47.4	57.9	31.6	10.5
New Hampshire									
FRANKLIN PIERCE COLL		8	12.5	37.5		12.5		50.0	50.0
NH COLL	.1	24	20.8	25.0	4.2	12.5	25.0	54.2	20.8
NH PLYMOUTH STATE		7	28.6	14.3			14.3	57.1	28.6
U OF NH	.1	23	17.4	17.4	17.4	17.4	13.0	52.2	34.8
New Jersey									
BLOOMFIELD COLL		8		50.0	12.5		12.5	37.5	50.0
FARLGH DCKSN-MADISON	.1	32	9.4	6.3	18.8	31.3	21.9	53.1	25.0
FARLGH DCKSN-RTHFD	.1	18	5.6	5.6	16.7	16.7	22.2	66.7	11.1
FARLGH DCKSN-TEANECK	.1	20	25.0	30.0	20.0	10.0	25.0	50.0	25.0
GEORGIAN CT COLL	.1	30	20.0	13.3	20.0	26.7	26.7	50.0	23.3
GLASSBORO STATE	.2	57	17.5	21.1	10.5	15.8	19.3	52.6	28.1
KEAN COLL OF NJ	.2	62	12.9	17.7	17.7	16.1	21.0	56.5	22.6
MONMOUTH COLL	.1	43	11.6	16.3	4.7	11.6	23.3	62.8	14.0
MONTCLAIR STATE	.4	139	14.4	11.5	14.4	15.8	20.9	58.3	20.9
RAMAPO COLL OF NJ	.1	40	10.0	10.0	10.0	10.0	12.5	62.5	25.0
RICHARD STOCKTON ST	.2	60	18.3	8.3	16.7	13.3	11.7	56.7	31.7
RIDER COLL	.2	88	8.0	15.9	21.6	12.5	21.6	53.4	25.0
RUTGERS U-CAMDEN	.2	74	13.5	21.6	16.2	20.3	24.3	54.1	21.6
RUTGERS U-NEW BRNSWK	.4	128	19.5	16.4	25.0	23.4	32.8	42.2	25.0
RUTGERS U-NEWARK	.5	178	15.7	19.1	15.2	15.2	17.4	56.7	25.8
SETON HALL	.3	115	14.8	12.2	14.8	13.9	16.5	60.9	22.6
ST ELIZABETH COLL		5	20.0		20.0		20.0	60.0	20.0
ST PETERS COLL	.2	59	13.6	13.6	13.6	18.6	15.3	57.6	27.1
TRENTON STATE	.1	34	20.6	26.5	14.7	23.5	32.4	35.3	32.4
UPSALA COLL		6			16.7			83.3	16.7
WILLIAM PATERSON	.2	68	11.8	16.2	13.2	11.8	23.5	55.9	20.6
New Mexico									
COLL OF SANTA FE		11	9.1	36.4		18.2	9.1	54.5	36.4
EASTERN NEW MEXICO		14	7.1	14.3		7.1	7.1	71.4	21.4
NEW MEXICO STATE	.2	57	22.8	21.1	14.0	14.0	21.1	50.9	28.1

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF NEW MEXICO	.2	64	28.1	28.1	17.2	18.8	28.1	37.5	34.4
WESTERN NEW MEXICO		6	16.7					83.3	16.7
New York									
ADELPHI	.2	61	16.4	19.7	19.7	14.8	32.8	45.9	21.3
ALFRED	.1	21	9.5	9.5	19.0	9.5	23.8	57.1	19.0
CANISIUS COLL	.1	19	15.8	15.8	5.3	21.1	21.1	52.6	26.3
CLARKSON U	.1	23	17.4	13.0	21.7	21.7	39.1	43.5	17.4
COLL OF ST ROSE		6	33.3	33.3		16.7	33.3	50.0	16.7
CORNELL U STATUTORY		5	40.0				20.0	60.0	20.0
CUNY BERNARD BARUCH	1.0	372	17.7	19.6	18.0	18.0	33.1	44.9	22.0
CUNY BROOKLYN COLL	.3	119	21.0	23.5	14.3	13.4	37.8	42.0	20.2
CUNY HUNTER COLL	.2	62	17.7	19.4	12.9	11.3	33.9	51.6	14.5
CUNY LEHMAN COLL	.1	49	24.5	14.3	20.4	10.2	26.5	46.9	26.5
CUNY MEDGAR EVERS		16	12.5	25.0	18.8		18.8	56.3	25.0
CUNY QUEENS COLL	.7	248	13.3	19.0	17.7	15.7	32.7	48.0	19.4
CUNY STATEN ISLAND	.1	49	12.2	18.4	16.3	10.2	30.6	57.1	12.2
CUNY YORK	.1	45	11.1	22.2	20.0	13.3	15.6	60.0	24.4
DOMINICAN BLAUVELT		10		10.0	20.0	10.0	10.0	60.0	30.0
DOWLING COLL	.2	58	8.6	12.1	15.5	12.1	17.2	65.5	17.2
DYOUVILLE COLL		7		28.6		14.3		71.4	28.6
ELMIRA COLL		8		12.5		12.5		75.0	25.0
FORDHAM	.3	97	19.6	16.5	14.4	13.4	32.0	48.5	19.6
HOFSTRA	.7	234	19.2	19.7	16.7	17.5	38.0	42.7	19.2
IONA COLL	.2	85	12.9	17.6	15.3	11.8	25.9	50.6	23.5
ITHACA COLL	.1	40	20.0	22.5	17.5	17.5	32.5	37.5	30.0
L I U-BKLYN CENTER	.1	21	14.3	9.5	19.0	14.3	23.8	47.6	28.6
L I U-CW POST	.3	117	11.1	24.8	20.5	12.0	29.1	47.9	23.1
L I U-SOUTHAMPTON		9	11.1	33.3		22.2	33.3	44.4	22.2
LE MOYNE COLL	.2	81	19.8	22.2	12.3	14.8	23.5	51.9	24.7
MANHATTAN COLL	.2	62	27.4	25.8	9.7	9.7	25.8	48.4	25.8
MARIST COLL	.1	22	27.3	36.4	13.6	18.2	50.0	36.4	13.6
MARYMOUNT MANHATTAN		5						100.0	
MERCY COLL	.1	27		7.4	14.8	14.8	18.5	74.1	7.4
NAZARETH OF RCHSTR		6	33.3	50.0	50.0	16.7	66.7	16.7	16.7
NEW YORK U	.5	171	21.1	24.6	20.5	22.2	35.1	36.3	28.7
NIAGARA U	.1	23	4.3	21.7	21.7	13.0	34.8	56.5	8.7
NY TECH INST-NYC		7	14.3	28.6	42.9	28.6	42.9	42.9	14.3
NY TECH INST-WESTBURY	.1	31	16.1	22.6	19.4	9.7	32.3	48.4	19.4
PACE U-NY	.5	172	13.4	23.8	20.9	19.8	36.0	46.5	17.4
PACE U-PLEASANTVILLE	.4	155	16.1	14.2	15.5	16.8	25.2	52.9	21.9
PACE U-WHITE PLAINS	.1	30	23.3	30.0	23.3	16.7	36.7	33.3	30.0
RENSSELAER POLY INST		11	27.3	27.3		9.1	9.1	45.5	45.5
ROCHESTER INST TECH	.1	44	15.9	13.6	15.9	18.2	29.5	43.2	27.3
RUSSELL SAGE COLL		11	9.1	18.2	18.2	9.1	27.3	63.6	9.1

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

REPORT NUMBER 12-C

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SIENA COLL	.3	109	18.3	16.5	11.0	12.8	29.4	55.0	15.6
ST BONAVENTURE U	.2	64	15.6	18.8	7.8	10.9	20.3	59.4	20.3
ST FRANCIS COLL	.1	32	3.1	12.5	9.4	6.3	12.5	68.8	18.8
ST JOHN FISHER COLL	.1	38	23.7	15.8	18.4	10.5	26.3	47.4	26.3
ST JOHNS	.6	221	13.1	20.8	18.6	10.4	30.3	50.7	19.0
ST THOMAS AQUINAS	.1	24	16.7	4.2	8.3	12.5	25.0	62.5	12.5
SUNY AT ALBANY	.4	157	21.0	18.5	21.7	17.8	45.2	38.2	16.6
SUNY AT BINGHAMTON	.5	168	22.0	26.2	20.2	20.2	48.8	34.5	16.7
SUNY AT BUFFALO	.3	94	19.1	26.6	19.1	16.0	50.0	33.0	17.0
SUNY COLL BROCKPORT	.1	24	20.8	16.7	12.5	4.2	33.3	50.0	16.7
SUNY COLL FREDONIA	.1	24	29.2	29.2		25.0	41.7	33.3	25.0
SUNY COLL GENESEO	.1	53	18.9	24.5	18.9	17.0	32.1	39.6	28.3
SUNY COLL NEW PALTZ	.1	30	23.3	26.7	23.3	23.3	40.0	30.0	30.0
SUNY COLL OLD WESTURY	.2	75	14.7	17.3	13.3	12.0	26.7	53.3	20.0
SUNY COLL OSWEGO	.2	58	25.9	22.4	29.3	25.9	37.9	34.5	27.6
SUNY COLL PLATTSBURGH	.1	46	26.1	21.7	6.5	13.0	30.4	54.3	15.2
SUNY COLL UTICA-ROME		14	7.1	28.6	7.1	7.1	35.7	50.0	14.3
SYRACUSE	.2	69	14.5	21.7	27.5	18.8	30.4	39.1	30.4
TOURO	.1	50	6.0	30.0	18.0	26.0	30.0	46.0	24.0
UTICA COLL-SYRACUSE	.1	25	16.0	12.0	16.0	16.0	32.0	52.0	16.0
WAGNER COLL		6	16.7	16.7		16.7		50.0	50.0
YESHIVA	.1	38	15.8	10.5	18.4	10.5	34.2	52.6	13.2
North Carolina									
APPALACHIAN STATE	.2	55	18.2	20.0	10.9	10.9	21.8	56.4	21.8
ATLANTIC CHRISTIAN		10	10.0	10.0	20.0		10.0	60.0	30.0
BELMONT ABBEY COLL		10	10.0	10.0		10.0	30.0	70.0	
CAMPBELL U		16	6.3	25.0	12.5	43.8	12.5	50.0	37.5
CATAWBA COLL		8	12.5		12.5	12.5		75.0	25.0
EAST CAROLINA	.1	48	10.4	18.8	10.4	16.7	18.8	60.4	20.8
ELON COLL		16	18.8	25.0	37.5	12.5	18.8	43.8	37.5
GARDNER-WEBB COLL		11	9.1	18.2		18.2		63.6	36.4
GUILFORD COLL	.1	22	22.7	45.5	27.3	40.9	22.7	18.2	59.1
HIGH POINT COLL	.1	26	3.8	30.8	11.5	11.5	15.4	53.8	30.8
LENOIR-RHYNE COLL		12	16.7	33.3		16.7	25.0	50.0	25.0
MEREDITH COLL		13		23.1		7.7	7.7	69.2	23.1
METHODIST COLL		10	10.0	20.0		30.0	20.0	50.0	30.0
NC AGRIC & TECH	.1	36	13.9	22.2	8.3	22.2	13.9	55.6	30.6
NC CENTRAL		11		9.1	18.2	9.1	18.2	63.6	18.2
NC ST U-RALEIGH	.3	99	20.2	21.2	14.1	17.2	21.2	51.5	27.3
NC WESLEYAN COLL		6		16.7				83.3	16.7
PEMBROKE STATE		13	7.7	7.7	15.4	23.1	23.1	61.5	15.4
PFIEFFER COLL		7	14.3	14.3			28.6	71.4	
QUEENS COLL		6	16.7	33.3		66.7	33.3	16.7	50.0
U OF NC-ASHEVILLE		15	13.3	13.3	6.7	20.0	20.0	66.7	13.3

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NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF NC-CHAPEL HILL		11	27.3	9.1		9.1	27.3	63.6	9.1
U OF NC-CHARLOTTE	.2	84	23.8	25.0	25.0	21.4	26.2	36.9	36.9
U OF NC-GREENSBORO	.1	40	17.5	25.0	12.5	17.5	15.0	45.0	40.0
U OF NC-WILMINGTON	.1	44	20.5	15.9	25.0	20.5	20.5	50.0	29.5
WAKE FOREST	.1	26	46.2	26.9	23.1	11.5	50.0	23.1	26.9
WESTERN CAROLINA U		16	18.8	25.0	31.3	25.0	37.5	31.3	31.3
WINSTON-SALEM STATE		7	28.6	14.3		14.3		57.1	42.9
North Dakota									
MARY COLL		9	11.1	11.1			11.1	88.9	
MINOT STATE		13	30.8	38.5	15.4	23.1	53.8	23.1	23.1
NO DAKOTA STATE		16	50.0	18.8	25.0	37.5	43.8	12.5	43.8
U OF NO DAKOTA	.2	56	21.4	28.6	23.2	19.6	28.6	37.5	33.9
Ohio									
ASHLAND COLL		7			42.9	14.3	28.6	42.9	28.6
BALDWIN-WALLACE COLL	.1	38	21.1	15.8	18.4	15.8	26.3	55.3	18.4
BOWLING GREEN STATE	.2	63	20.6	22.2	20.6	22.2	28.6	49.2	22.2
CAPITAL U	.1	20	30.0	20.0	25.0	25.0	30.0	35.0	35.0
CASE WESTERN RESERVE	.1	19	31.6	52.6	15.8	36.8	36.8	10.5	52.6
CEDARVILLE COLL		12	25.0	8.3	16.7	8.3	41.7	50.0	8.3
CENTRAL STATE		5	20.0	20.0				80.0	20.0
CLEVELAND STATE	.2	85	23.5	30.6	15.3	20.0	31.8	37.6	30.6
DEFIANCE COLL		5	20.0					80.0	20.0
DEVRY INST!		5		20.0				80.0	20.0
DYKE COLL		11	18.2		9.1	9.1	9.1	81.8	9.1
FINDLAY COLL		13	23.1	30.8	7.7	30.8	23.1	53.8	23.1
FRANKLIN U	.1	49	6.1	14.3	12.2	14.3	8.2	67.3	24.5
HEIDELBERG COLL		7	14.3		28.6	14.3		42.9	57.1
JOHN CARROLL U	.2	58	20.7	17.2	17.2	31.0	41.4	37.9	20.7
KENT STATE	.2	70	21.4	14.3	17.1	18.6	24.3	47.1	28.6
LAKE ERIE COLL		5		20.0	20.0			60.0	40.0
MALONE COLL		7	28.6	14.3	14.3	28.6	14.3	57.1	28.6
MARIETTA COLL		7	42.9				28.6	57.1	14.3
MIAMI U	.5	163	25.8	25.2	22.1	30.7	38.7	36.8	24.5
MT UNION COLL		14	21.4	21.4	14.3	21.4	28.6	57.1	14.3
MUSKINGUM COLL		8	25.0	25.0	12.5	12.5		50.0	50.0
NOTRE DAME COLL		5	20.0		20.0	80.0	60.0	20.0	20.0
OHIO DOMINICAN COLL		5			20.0			80.0	20.0
OHIO NORTHERN		13	30.8	15.4	15.4	38.5	30.8	38.5	30.8
OHIO STATE	.6	211	18.0	23.2	23.2	19.9	23.2	44.5	32.2
OHIO U	.1	44	20.5	20.5	13.6	34.1	31.8	36.4	31.8
OHIO WESLEYAN		11	18.2			36.4	9.1	54.5	36.4
OTTERBEIN COLL		14	21.4	7.1	21.4	7.1	7.1	57.1	35.7
TIFFIN U		7	28.6	14.3		42.9	14.3	42.9	42.9
U OF AKRON	.3	114	25.4	25.4	19.3	16.7	25.4	40.4	34.2

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MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF CINCINNATI	.4	137	19.7	14.6	16.1	19.0	28.5	51.1	20.4
U OF DAYTON	.1	53	17.0	7.5	24.5	24.5	20.8	47.2	32.1
U OF STEUBENVILLE		11	9.1	27.3	27.3	9.1	27.3	45.5	27.3
U OF TOLEDO	.2	63	15.9	27.0	17.5	17.5	17.5	49.2	33.3
WALSH COLL		6	16.7	16.7				66.7	33.3
WILBERFORCE		5		20.0			20.0	80.0	
WILMINGTON COLL		8	25.0	25.0	37.5	12.5	25.0	62.5	12.5
WITTENBERG U		10	30.0	40.0	20.0	50.0	40.0	20.0	40.0
WRIGHT STATE	.2	71	23.9	28.2	19.7	15.5	26.8	40.8	32.4
XAVIER	.1	30	36.7	36.7	20.0	23.3	36.7	40.0	23.3
YOUNGSTOWN STATE	.2	60	15.0	23.3	13.3	21.7	28.3	46.7	25.0
Oklahoma									
CAMERON U		6	16.7	16.7	33.3	33.3	50.0	33.3	16.7
CENTRAL STATE	.1	22	4.5	9.1	36.4	27.3	22.7	50.0	27.3
EAST CENTRAL OK STATE		10	30.0	10.0	50.0	30.0	20.0	10.0	70.0
LANGSTON U		9	22.2	33.3	11.1	22.2	22.2	44.4	33.3
NORTHEASTERN OK ST		14	21.4		7.1	14.3	14.3	57.1	28.6
NORTHWESTERN OK ST		8	12.5	12.5	12.5	12.5	12.5	50.0	37.5
OK CHRISTIAN COLL		5	20.0	40.0	40.0	40.0	40.0	40.0	20.0
OK CITY U		7	14.3	14.3			28.6	71.4	
OK ST U	.2	72	29.2	30.6	16.7	18.1	26.4	37.5	36.1
ORAL ROBERTS U		11	27.3	45.5	45.5	27.3	36.4	27.3	36.4
PHILLIPS U		5		40.0	20.0	20.0	20.0	40.0	40.0
SOUTHEASTERN OK STATE		9	33.3	11.1	22.2	11.1	11.1	33.3	55.6
SOUTHWESTERN OK STATE		13	23.1	23.1	15.4	38.5	15.4	23.1	61.5
U OF OK-NORMAN	.1	29	24.1	41.4	17.2	13.8	31.0	31.0	37.9
U OF TULSA	.1	22	27.3	36.4	27.3	27.3	40.9	22.7	36.4
Oregon									
EASTERN OR STATE		7	14.3	28.6		14.3	28.6	42.9	28.6
LINFIELD COLL		8	12.5	37.5	25.0	12.5	25.0	50.0	25.0
OREGON STATE	.1	28	28.6	21.4	28.6	28.6	35.7	32.1	32.1
PORTLAND STATE	.1	50	14.0	26.0	16.0	20.0	28.0	52.0	20.0
SOUTHERN OR STATE		14	21.4	21.4	28.6	7.1	42.9	35.7	21.4
U OF OREGON	.1	36	33.3	38.9	22.2	27.8	36.1	27.8	36.1
U OF PORTLAND		10	20.0	40.0	30.0	40.0	30.0	30.0	40.0
Pennsylvania									
ALBRIGHT COLL		17		11.8	35.3	17.6	29.4	47.1	23.5
BLOOMSBURG U	.2	59	27.1	23.7	15.3	13.6	25.4	42.4	32.2
BUCKNELL U	.2	57	19.3	19.3	24.6	31.6	40.4	29.8	29.8
CALIFORNIA U		8	12.5	25.0	25.0		12.5	50.0	37.5
CEDAR CREST COLL		5	20.0	20.0		20.0	40.0	40.0	20.0
CLARION U OF PA	.1	37	13.5	13.5	8.1	16.2	18.9	59.5	21.6
COLL MISERICORDIA		6						100.0	
DE VLY COLL SCI & AGR		6	16.7	16.7		16.7	16.7	50.0	33.3

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
DREXEL	.4	144	16.7	16.0	9.7	11.8	22.2	56.9	20.8
DUQUESNE	.2	61	24.6	11.5	13.1	14.8	13.1	49.2	37.7
ELIZABETHTOWN COLL	.1	24	25.0	25.0	29.2	16.7	29.2	37.5	33.3
FRANKLIN & MARSHALL		16	25.0	31.3	25.0	18.8	31.3	50.0	18.8
GANNON U		11	9.1	9.1		9.1		72.7	27.3
GENEVA COLL		5	20.0	40.0	40.0	20.0	20.0	40.0	40.0
GETTYSBURG COLL		8	37.5		12.5		12.5	50.0	37.5
GROVE CITY COLL	.1	36	22.2	19.4	25.0	27.8	30.6	36.1	33.3
GWYNEDD-MERCY COLL		10		20.0	20.0	20.0	30.0	40.0	30.0
HOLY FAMILY COLL		10	30.0	30.0	20.0		30.0	40.0	30.0
INDIANA U OF PA	.3	90	21.1	18.9	16.7	21.1	16.7	44.4	38.9
KINGS COLL	.2	83	13.3	10.8	12.0	13.3	20.5	61.4	18.1
KUTZTOWN U OF PA		15		13.3	20.0	20.0	20.0	53.3	26.7
LA ROCHE COLL		5						100.0	
LA SALLE COLL	.3	107	24.3	26.2	13.1	10.3	21.5	44.9	33.6
LEBANON VALLEY COLL		5						100.0	
LEHIGH U	.2	78	35.9	29.5	23.1	20.5	38.5	28.2	33.3
LINCOLN U		8		12.5	12.5		12.5	75.0	12.5
LYCOMING COLL		16	43.8	6.3	18.8	6.3	31.3	50.0	18.8
MARYWOOD COLL		15	6.7	20.0		6.7	13.3	66.7	20.0
MERCYHURST COLL		15	26.7	20.0	20.0	26.7	40.0	33.3	26.7
MESSIAH COLL		8			12.5	25.0	25.0	62.5	12.5
MILLERSVILLE U	.1	19	5.3	21.1	10.5	26.3	10.5	52.6	36.8
MORAVIAN COLL		17	35.3	35.3		11.8	17.6	47.1	35.3
MUHLENBERG COLL	.1	22	13.6	18.2	9.1	18.2	13.6	59.1	27.3
PA ST U-BEHREND		14	28.6	14.3			7.1	64.3	28.6
PA ST U-CAPITOL	.1	42	9.5	11.9	11.9	16.7	16.7	59.5	23.8
PA ST U-U PARK	.8	284	19.7	18.0	20.1	30.3	31.3	37.7	31.0
PHILA TEXTILE & SCI	.1	33	18.2	15.2	3.0	6.1	12.1	66.7	21.2
POINT PARK COLL		8		25.0	12.5		12.5	75.0	12.5
ROBERT MORRIS COLL	.3	89	14.6	11.2	12.4	12.4	19.1	58.4	22.5
SHIPPENSBURG U OF PA	.1	33	18.2	21.2	15.2	15.2	33.3	45.5	21.2
SPRING GARDEN COLL		5	20.0	20.0	20.0	40.0		20.0	80.0
ST FRANCIS COLL	.1	19	10.5	21.1	10.5	31.6	21.1	47.4	31.6
ST JOSEPHS COLL	.2	70	17.1	14.3	14.3	11.4	14.3	51.4	34.3
ST VINCENT COLL		16	18.8	18.8	18.8	25.0	31.3	37.5	31.3
SUSQUEHANNA U	.1	24	25.0	16.7	16.7	16.7	12.5	50.0	37.5
TEMPLE	.4	140	24.3	18.6	15.0	14.3	28.6	44.3	27.1
THIEL COLL		12		16.7		33.3	16.7	50.0	33.3
U OF PA	.1	51	35.3	35.3	25.5	19.6	49.0	19.6	31.4
U OF PITTSBURGH	.2	82	12.2	20.7	9.8	12.2	18.3	56.1	25.6
U OF SCRANTON	.3	91	20.9	18.7	19.8	17.6	23.1	45.1	31.9
URSINUS COLL		13	23.1	15.4		15.4	15.4	61.5	23.1
VILLANOVA	.7	234	23.1	20.1	17.9	17.1	27.4	42.7	29.9

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WAYNESBURG COLL		10	10.0	10.0	10.0	20.0	10.0	80.0	10.0
WEST CHESTER U OF PA	.1	32	25.0	25.0	28.1	25.0	31.3	31.3	37.5
WESTMINSTER COLL		11	18.2	18.2		9.1	9.1	54.5	36.4
WIDENER U	.1	44	11.4	18.2	18.2	15.9	13.6	56.8	29.5
WILKES COLL	.1	27	7.4	14.8	3.7	14.8	18.5	63.0	18.5
YORK COLL OF PA	.1	22	22.7	18.2	18.2	22.7	40.9	54.5	4.5
Puerto Rico									
CATHOLIC U OF PR	.1	18	11.1	11.1	16.7	16.7	22.2	61.1	16.7
CAYEY U COLL-PR	.1	23	17.4	17.4	13.0	8.7	30.4	56.5	13.0
INTER AMER-HATO REY	.2	62	8.1	12.9	9.7	14.5	21.0	64.5	14.5
INTER AMER-SAN GERMN		11	9.1	18.2	27.3	9.1	9.1	63.6	27.3
SACRED HEART COLL		14	28.6	7.1	28.6	7.1	21.4	57.1	21.4
U OF PR-MAYAGUEZ	.1	33	15.2	24.2	18.2	15.2	24.2	48.5	27.3
U OF PR-RIO PIEDRAS	.7	252	17.9	17.1	14.3	11.5	22.2	56.0	21.8
Rhode Island									
BRYANT COLL	.3	120	20.8	20.0	15.8	20.0	27.5	45.0	27.5
JOHNSON & WALES U		17	17.6	17.6	5.9	23.5		58.8	41.2
PROVIDENCE COLL	.1	49	16.3	30.6	16.3	12.2	26.5	38.8	34.7
RHODE ISLAND COLLEGE		11	18.2	9.1	36.4	18.2	36.4	45.5	18.2
ROGER WILLIAMS		5		20.0	20.0	40.0	20.0	60.0	20.0
SALVE REGINA-NEWPORT		5	40.0	40.0	20.0	20.0	40.0	20.0	40.0
U OF RHODE ISLAND	.1	50	18.0	18.0	18.0	26.0	34.0	42.0	24.0
South Carolina									
BAPT COLL-CHARLESTON		5	20.0	20.0	40.0	40.0	60.0	20.0	20.0
BOB JONES U	.1	21	33.3	38.1	9.5	23.8	47.6	23.8	28.6
CHARLESTON COLL	.1	18	33.3	22.2	27.8	27.8	27.8	38.9	33.3
CLEMSON	.2	74	23.0	20.3	18.9	24.3	28.4	39.2	32.4
FRANCIS MARION COLL		9	22.2	66.7	22.2	22.2	11.1	22.2	66.7
FURMAN		15	6.7	40.0	20.0	40.0	60.0	20.0	20.0
LANDER COLL		8	12.5	12.5		37.5	25.0	62.5	12.5
PRESBYTERIAN COLL		9	11.1	66.7	55.6	44.4	33.3	22.2	44.4
SC STATE		15	6.7	13.3		13.3	13.3	73.3	13.3
THE CITADEL		13	15.4	7.7	15.4	15.4	23.1	53.8	23.1
U OF SC-AIKEN		6	16.7	16.7	16.7		16.7	66.7	16.7
U OF SC-COASTAL	.1	21	23.8	14.3	4.8	23.8	19.0	47.6	33.3
U OF SC-COLUMBIA	.2	76	18.4	23.7	21.1	22.4	19.7	42.1	38.2
U OF SC-SPARTANBURG		10	10.0	10.0	30.0	20.0	50.0	40.0	10.0
WINTHROP COLL	.1	19	15.8	15.8	10.5	15.8	15.8	57.9	26.3
WOOFORD COLL		14	35.7	35.7	14.3	21.4		35.7	64.3
South Dakota									
AUGUSTANA COLL		8		37.5	25.0	37.5		25.0	75.0
BLACK HILLS STATE		17	17.6	35.3	23.5	29.4	29.4	35.3	35.3
NATL COLL OF BUS		10	30.0	30.0	20.0	20.0	30.0	50.0	20.0
NORTHERN STATE		14	28.6	50.0	35.7	14.3	14.3	35.7	50.0

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

REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SIOUX FALLS COLL		8	37.5	25.0	25.0	25.0	12.5	37.5	50.0
U OF SD	.1	46	30.4	17.4	26.1	28.3	28.3	37.0	34.8
Tennessee									
AUSTIN PEAY STATE	.1	20	15.0	15.0	15.0	10.0	25.0	55.0	20.0
BELMONT COLL		13	7.7	7.7		15.4	7.7	69.2	23.1
CARSON NEWMAN COLL		7	14.3	14.3	14.3		14.3	85.7	
CHRISTIAN BROS COLL	.1	23	21.7	26.1	8.7	17.4	13.0	56.5	30.4
DAVID LIPSCOMB COLL	.1	22	40.9	22.7	18.2	13.6	13.6	45.5	40.9
EAST TENN STATE	.1	33	24.2	6.1	6.1	12.1	18.2	60.6	21.2
FREED-HARDEMAN COLL		8	12.5	12.5	12.5	12.5		75.0	25.0
MEMPHIS STATE	.2	67	16.4	25.4	13.4	20.9	23.9	46.3	29.9
MIDDLE TENN STATE	.1	41	22.0	29.3	12.2	26.8	17.1	46.3	36.6
TENN STATE	.1	25	28.0	28.0	16.0	24.0	28.0	40.0	32.0
TENN TECH	.1	33	15.2	15.2	15.2	18.2	24.2	39.4	36.4
TENN WESLEYAN COLL		7	14.3	28.6	14.3		28.6	57.1	14.3
U OF TN-CHATTANOOGA	.1	31	16.1	19.4	22.6	32.3	32.3	35.5	32.3
U OF TN-KNOXVILLE	.2	59	20.3	28.8	20.3	22.0	33.9	25.4	40.7
U OF TN-MARTIN	.1	21	28.6	38.1	14.3	28.6	23.8	28.6	47.6
UNION U		7	28.6	28.6	28.6	28.6	42.9	28.6	28.6
Texas									
ABILENE CHRISTIAN	.1	32	28.1	25.0	15.6	21.9	21.9	40.6	37.5
ANGELO STATE		14	14.3	21.4			7.1	64.3	28.6
BAYLOR	.2	60	25.0	26.7	18.3	16.7	25.0	45.0	30.0
CORPUS CHRISTI STATE U	.1	20	20.0	15.0	5.0	20.0	5.0	60.0	35.0
DALLAS BAPTIST COLL		6	16.7	16.7	16.7	16.7	16.7	83.3	
E TEXAS STATE	.1	27	11.1	14.8	14.8	18.5	7.4	63.0	29.6
HARDIN-SIMMONS U		5	40.0	20.0	20.0	20.0	40.0	60.0	
HOUSTON BAPTIST		5		20.0		20.0	20.0	80.0	
INCARNATE WORD COLL		6	16.7	33.3	16.7	16.7		50.0	50.0
LAMAR U	.1	25	32.0	32.0	12.0	16.0	12.0	52.0	36.0
LAREDO STATE		9		22.2		11.1		77.8	22.2
MCMURRAY COLL		7		14.3		14.3		71.4	28.6
MIDWESTERN STATE		15	20.0	33.3	26.7	33.3	33.3	40.0	26.7
PAN AMERICAN U		11	18.2	18.2	27.3	18.2	18.2	63.6	18.2
PRAIRIE VIEW A & M		13	7.7				7.7	92.3	
SAM HOUSTON STATE	.1	33	18.2	21.2	15.2	9.1	15.2	66.7	18.2
SOUTHERN METHODIST	.1	36	30.6	30.6	16.7	22.2	22.2	36.1	41.7
SOUTHWEST TEX STATE	.2	57	19.3	26.3	7.0	22.8	7.0	52.6	40.4
SOUTHWESTERN U		11	36.4	45.5	18.2	27.3	18.2	45.5	36.4
ST EDWARDS U		16		6.3	6.3	6.3	6.3	87.5	6.3
ST MARYS U-SAN ANTONIO	.1	32	15.6	25.0	18.8	6.3	9.4	65.6	25.0
ST THOMAS U		9	11.1	22.2	22.2	33.3		66.7	33.3
STEPHEN F AUSTIN STATE	.1	40	27.5	15.0	15.0	12.5	15.0	57.5	27.5
SUL ROSS STATE		5	20.0	40.0	20.0	20.0	20.0	60.0	20.0

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
TARLETON STATE		15	20.0	13.3	26.7	20.0	13.3	60.0	26.7
TEX A&I-KINGSVILLE		9	22.2	11.1		11.1	11.1	66.7	22.2
TEX A&M	.4	152	31.6	35.5	20.4	25.7	20.4	38.2	41.4
TEX CHRISTIAN	.1	27	25.9	25.9	18.5	3.7	11.1	48.1	40.7
TEX LUTHERAN COLL		6	33.3		33.3	16.7		50.0	50.0
TEX SOUTHERN		16	6.3	25.0		12.5		68.8	31.3
TEX TECH	.2	57	17.5	21.1	24.6	21.1	10.5	49.1	40.4
TEX WESLEYAN COLL		10	20.0	10.0	10.0	20.0	10.0	70.0	20.0
TEX WOMANS U		5			20.0			80.0	20.0
TRINITY U		5	40.0	20.0	20.0	40.0		40.0	60.0
U OF HOUSTON	.3	116	21.6	36.2	12.9	12.9	19.0	44.8	36.2
U OF HOUSTON CLEAR LAKE	.1	40	17.5	27.5	10.0	17.5	17.5	62.5	20.0
U OF HOUSTON DOWN TOWN	.1	36	8.3	19.4	11.1	8.3	5.6	69.4	25.0
U OF HOUSTON-VICTORIA		14	21.4	42.9		14.3		57.1	42.9
U OF NORTH TEXAS	.1	51	29.4	25.5	21.6	17.6	17.6	49.0	33.3
U OF TEX-ARLINGTON	.3	104	25.0	33.7	25.0	28.8	19.2	34.6	46.2
U OF TEX-AUSTIN	.3	116	27.6	26.7	23.3	19.8	24.1	42.2	33.6
U OF TEX-DALLAS	.2	62	25.8	40.3	22.6	35.5	29.0	29.0	41.9
U OF TEX-EL PASO	.2	57	15.8	24.6	19.3	10.5	17.5	49.1	33.3
U OF TEX-PERMIAN BASIN		17	17.6	35.3	17.6	23.5	35.3	52.9	11.8
U OF TEX-SAN ANTONIO	.2	70	20.0	28.6	12.9	15.7	12.9	55.7	31.4
U OF TEX-TYLER	.1	19	21.1	36.8	31.6	21.1	21.1	42.1	36.8
WEST TEX STATE	.1	31	22.6	29.0	16.1	19.4	19.4	51.6	29.0
Utah									
BRIGHAM YOUNG	.1	49	14.3	14.3	22.4	24.5	30.6	38.8	30.6
U OF UTAH	.1	26	19.2	34.6	26.9	30.8	46.2	30.8	23.1
UTAH STATE		13	38.5	23.1	15.4	23.1	15.4	46.2	38.5
WEBER STATE		5		60.0	20.0	20.0	60.0	20.0	20.0
WESTMINSTER COLL		6	33.3	16.7	16.7	66.7	33.3	16.7	50.0
Vermont									
CHAMPLAIN COLLEGE		11	9.1	18.2	9.1	36.4	18.2	54.5	27.3
ST MICHAELS COLL		16	12.5	6.3				87.5	12.5
U OF VT	.1	19	21.1	52.6	21.1	21.1	26.3	36.8	36.8
Virginia									
AVERETT COLL		13	15.4	23.1	7.7	15.4	15.4	53.8	30.8
BRIDGEWATER COLL		7	57.1	42.9	28.6	42.9	42.9	14.3	42.9
CHRISTOPHER NEWPORT	.1	38	13.2	21.1	13.2	21.1	21.1	50.0	28.9
CLINCH VALLEY		8	25.0	37.5		12.5	25.0	37.5	37.5
COLL OF WILLIAM & MARY	.1	37	21.6	29.7	18.9	37.8	51.4	32.4	16.2
EMORY & HENRY COLL		10	30.0	20.0	10.0	20.0	30.0	50.0	20.0
GEORGE MASON U	.3	107	24.3	30.8	24.3	30.8	29.0	37.4	33.6
HAMPTON U	.1	46	15.2	19.6	6.5	6.5	4.3	63.0	32.6
JAMES MADISON U	.2	88	30.7	22.7	31.8	26.1	34.1	29.5	36.4
LONGWOOD COLL	.1	19	15.8	21.1	21.1	15.8	15.8	57.9	26.3

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MAY 1995 UNIFORM CPA EXAMINATION

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
LYNCHBURG COLL		14	28.6	14.3	21.4		14.3	50.0	35.7
MARYMOUNT U		12	16.7	16.7	16.7	8.3	8.3	58.3	33.3
NORFOLK STATE		17	5.9	11.8	11.8	17.6	11.8	58.8	29.4
OLD DOMINION U	.2	65	27.7	33.8	18.5	21.5	33.8	38.5	27.7
RADFORD U	.1	44	27.3	20.5	18.2	13.6	18.2	52.3	29.5
ROANOKE COLL		13	23.1	15.4	23.1	30.8	15.4	53.8	30.8
U OF RICHMOND	.1	36	30.6	25.0	22.2	22.2	41.7	36.1	22.2
U OF VA	.2	70	25.7	35.7	28.6	35.7	38.6	22.9	38.6
VA COMMONWEALTH U	.2	71	21.1	19.7	16.9	11.3	25.4	53.5	21.1
VA POLY TECH	.3	118	22.0	26.3	28.8	27.1	26.3	32.2	41.5
VA STATE	.1	18	16.7	5.6	5.6		11.1	77.8	11.1
VA UNION		6	16.7		16.7	16.7	33.3	66.7	
WASHINGTON & LEE		14	21.4	50.0	21.4	35.7	57.1	21.4	21.4
Washington									
CENTRAL WASH STATE	.3	105	22.9	31.4	21.0	16.2	31.4	37.1	31.4
CITY U	.1	24	41.7	41.7	8.3	8.3	41.7	33.3	25.0
EASTERN WASH STATE	.1	33	21.2	33.3	27.3	15.2	30.3	36.4	33.3
GONZAGA U		11	9.1	27.3	27.3	36.4	36.4	27.3	36.4
PACIFIC LUTHERAN	.1	20	10.0	30.0		20.0	25.0	55.0	20.0
SEATTLE PACIFIC COLL		9	11.1	11.1	22.2	22.2	11.1	55.6	33.3
SEATTLE U	.1	30	30.0	16.7	10.0	10.0	26.7	53.3	20.0
ST MARTINS COLL		11	9.1	18.2	9.1	27.3	27.3	63.6	9.1
U OF PUGET SOUND	.1	22	27.3	36.4	27.3	18.2	36.4	45.5	18.2
U OF WASH	.3	98	20.4	34.7	14.3	20.4	29.6	39.8	30.6
WALLA WALLA COLL		9		22.2	11.1	33.3	11.1	55.6	33.3
WASH STATE	.1	42	28.6	23.8	23.8	21.4	21.4	42.9	35.7
WESTERN WASH STATE	.1	25	40.0	32.0	24.0	40.0	40.0	24.0	36.0
WHITWORTH COLL		5		20.0	20.0	20.0		60.0	40.0
West Virginia									
BLUEFIELD STATE		9		11.1			11.1	88.9	
CONCORD COLL	.1	19	15.8	15.8	5.3	15.8		57.9	42.1
DAVIS & ELKINS COLL		5	20.0			20.0	20.0	60.0	20.0
FAIRMONT STATE	.1	23	4.3	13.0	13.0	8.7	13.0	65.2	21.7
MARSHALL U	.2	55	32.7	23.6	18.2	9.1	14.5	41.8	43.6
SHEPHERD COLL	.1	23	17.4	17.4	17.4	13.0	34.8	52.2	13.0
U OF CHARLSTON		14	14.3	14.3	28.6	21.4	35.7	57.1	7.1
W VA INST TECH		17	5.9	23.5			5.9	76.5	17.6
W VA STATE	.1	29	13.8	24.1	20.7	24.1	27.6	41.4	31.0
W VA U	.3	100	18.0	18.0	19.0	15.0	20.0	47.0	33.0
W VA WESLEYAN		9		11.1	11.1	55.6	33.3	44.4	22.2
WEST LIBERTY STATE		13	30.8	15.4	7.7	15.4	15.4	53.8	30.8
WHEELING COLL		17	11.8	17.6	29.4	35.3	17.6	41.2	41.2
Wisconsin									
CARROLL COLL		7	14.3	28.6	28.6	14.3	14.3	57.1	28.6

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CARTHAGE COLL		5	40.0	40.0	80.0	60.0	100.0		
LAKELAND COLL	.1	30	23.3	30.0	13.3	16.7	33.3	46.7	20.0
MARQUETTE U	.2	69	33.3	36.2	30.4	31.9	40.6	26.1	33.3
ST NORBERT COLL		15	33.3	40.0	20.0	33.3	20.0	26.7	53.3
U OF WI-EAU CLAIRE	.1	32	18.8	37.5	37.5	25.0	37.5	18.8	43.8
U OF WI-LA CROSSE		11	45.5	18.2	18.2	27.3	45.5	36.4	18.2
U OF WI-MADISON	.2	73	30.1	21.9	28.8	31.5	49.3	26.0	24.7
U OF WI-MILWAUKEE	.2	61	31.1	41.0	27.9	26.2	32.8	31.1	36.1
U OF WI-OSHKOSH	.1	25	32.0	36.0	52.0	44.0	32.0	28.0	40.0
U OF WI-PARKSIDE		12	25.0	41.7		16.7	25.0	33.3	41.7
U OF WI-PLATTEVILLE		7	42.9	14.3	71.4	14.3	14.3	14.3	71.4
U OF WI-RIVER FALLS		8	12.5	25.0	12.5	12.5	25.0	50.0	25.0
U OF WI-STEVENS PT		9	55.6	11.1	55.6	33.3	66.7	11.1	22.2
U OF WI-WHITEWATER	.1	42	45.2	33.3	31.0	31.0	47.6	23.8	28.6
Wyoming									
U OF WYOMING	.1	28	28.6	25.0	25.0	32.1	39.3	17.9	42.9
SCHOOLS WITH FEWER THAN FIVE	1.6	561	16.9	19.1	13.7	19.1	18.9	51.5	29.6
SCHOOLS OUTSIDE THE U.S.	2.1	737	21.2	22.3	24.6	24.8	31.8	41.9	26.3
SCHOOLS NOT RECORDED	10.2	3,635	18.8	17.8	19.7	20.9	34.6	43.9	21.5
TOTALS	100.0	35,483	20.7	22.7	18.8	20.2	28.7	43.8	27.5

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NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	.5	26	34.6	19.2	26.9	15.4	34.6	30.8	34.6
AUBURN U-MONTGOMERY	.2	11	18.2	18.2	27.3	27.3	36.4	27.3	36.4
NORTH ALABAMA U	.1	5	40.0	40.0	20.0		40.0	20.0	40.0
TROY ST-TROY	.1	7	42.9	14.3	42.9	14.3	14.3	28.6	57.1
U OF AL-BIRMINGHAM	.2	11	27.3	45.5	9.1		45.5	27.3	27.3
U OF AL-UNIVERSITY	.7	33	27.3	36.4	30.3	21.2	42.4	15.2	42.4
U OF SO ALABAMA	.1	5	20.0	60.0	60.0	20.0	40.0	20.0	40.0
Arizona									
AMER GRAD SC OF MGMT	.1	7		14.3	28.6	14.3	14.3	57.1	28.6
ARIZONA STATE	.4	17	11.8	17.6	17.6	41.2	58.8	23.5	17.6
Arkansas									
U OF AR-FAYETTEVILLE	.1	5	60.0	20.0	20.0	20.0	40.0	40.0	20.0
California									
CAL ST SAN BERNARDINO U	.2	10	20.0	10.0	20.0	20.0	20.0	50.0	30.0
CAL ST U-FULLERTON	.2	9	44.4	33.3	11.1	11.1	33.3	44.4	22.2
CAL ST U-HAYWARD	.3	14	35.7	14.3		7.1	42.9	50.0	7.1
CAL ST U-LONG BEACH	.1	5		20.0	20.0	40.0		60.0	40.0
CAL ST U-LOS ANGELES	.4	18	11.1	22.2	38.9		27.8	38.9	33.3
CAL ST U-POMONA	.1	5		20.0	20.0		20.0	60.0	20.0
CAL ST U-SACRAMENTO	.3	14	21.4	35.7	14.3	35.7	42.9	28.6	28.6
CAL ST-DOMINGUEZ	.2	8	25.0	25.0	37.5	25.0	50.0	37.5	12.5
GOLDEN GATE	.4	19	15.8		31.6	5.3	26.3	47.4	26.3
NATIONAL	.1	5	20.0	20.0			20.0	80.0	
SAN DIEGO STATE	.3	14	50.0	42.9	35.7	21.4	64.3	7.1	28.6
SAN FRANCISCO STATE	.3	16	25.0	37.5	18.8	43.8	43.8	25.0	31.3
SAN JOSE STATE	.3	16	18.8	37.5	18.8	25.0	50.0	31.3	18.8
U OF CAL-BERKELEY	.2	12	33.3	41.7	25.0	25.0	50.0	16.7	33.3
U OF CAL-LOS ANGELES	.2	12	50.0	8.3	16.7	33.3	58.3	16.7	25.0
U OF CAL-SANTA BARBARA	.1	5		20.0	40.0	20.0	60.0	20.0	20.0
U OF SAN FRANCISCO	.2	8	12.5	25.0	25.0	25.0	25.0	37.5	37.5
U OF SANTA CLARA	.1	5	40.0		40.0	40.0	40.0	20.0	40.0
U OF SOUTHERN CAL	.8	41	41.5	34.1	14.6	22.0	56.1	26.8	17.1
WOODBURY	.1	5	40.0	20.0	20.0	40.0	20.0	20.0	60.0
Colorado									
CO STATE	.2	8	50.0	37.5	50.0	25.0	75.0	12.5	12.5
METROPOLITAN ST COLL	.1	5	40.0	60.0	60.0	40.0	60.0		40.0
U OF CO-BOULDER	.1	6	33.3	33.3	33.3	33.3	33.3		66.7
U OF CO-DENVER	.2	11	18.2	18.2	36.4	27.3	27.3	36.4	36.4
U OF DENVER	.4	21	23.8	19.0	4.8	28.6	33.3	33.3	33.3
Connecticut									
CENTRAL CONN ST U	.1	5	80.0	60.0	20.0	20.0	80.0	20.0	
FAIRFIELD	.1	5			20.0	20.0	20.0	60.0	20.0
U OF CONN	.2	12	25.0	8.3	16.7	16.7	16.7	50.0	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.

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF HARTFORD	.4	17	23.5	47.1	11.8	29.4	29.4	35.3	35.3
Delaware									
U OF DELAWARE	.1	5	40.0	60.0	20.0	20.0	60.0	20.0	20.0
District of Columbia									
AMERICAN	.2	12	25.0	33.3	16.7	16.7	33.3	33.3	33.3
CATHOLIC U OF AMER	.1	5		20.0	40.0	20.0		20.0	80.0
GEORGE WASHINGTON	.6	27	33.3	29.6	25.9	29.6	40.7	40.7	18.5
GEORGETOWN	.1	7	28.6	28.6	28.6	14.3	57.1	14.3	28.6
HOWARD	.4	17	17.6	47.1	17.6	17.6		35.3	64.7
SOUTHEASTERN	.3	13	7.7	15.4	15.4	7.7	7.7	61.5	30.8
STRAYER COLL	.2	10	20.0	20.0	10.0		10.0	70.0	20.0
U OF DC	.1	7	14.3	28.6	14.3	14.3	14.3	42.9	42.9
Florida									
FL ATLANTIC U	.1	6		33.3		33.3	33.3	50.0	16.7
FL INTERNATIONAL	.8	39	35.9	33.3	30.8	20.5	51.3	25.6	23.1
FL STATE	.2	12	41.7	25.0	33.3	41.7	41.7	25.0	33.3
NOVA	.4	17	11.8	23.5	17.6	29.4	29.4	41.2	29.4
STETSON U	.1	5	20.0		20.0	20.0	20.0	40.0	40.0
U OF CENTRAL FL	.3	15	40.0	40.0	33.3	26.7	53.3	20.0	26.7
U OF FLORIDA	.9	44	34.1	25.0	34.1	18.2	56.8	15.9	27.3
U OF MIAMI	.4	17	5.9	41.2	23.5	11.8	41.2	23.5	35.3
U OF NORTH FL	.2	8	12.5		37.5	25.0	25.0	37.5	37.5
U OF SO FLORIDA	.3	14	28.6	28.6	21.4	42.9	50.0	28.6	21.4
U OF TAMPA	.1	5	20.0			40.0	40.0	40.0	20.0
U OF WEST FLORIDA	.3	15	40.0	33.3	20.0	53.3	40.0	20.0	40.0
Georgia									
GA INST OF TECH	.1	6	16.7	33.3	16.7	16.7	50.0	33.3	16.7
GA STATE	.8	38	21.1	31.6	31.6	23.7	34.2	31.6	34.2
KENNESAW COLL	.1	5		60.0		40.0	20.0	40.0	40.0
U OF GEORGIA	.5	25	12.0	36.0	28.0	32.0	48.0	24.0	28.0
Hawaii									
U OF HAWAII-MANOA	.2	8	25.0	12.5			25.0	75.0	
Illinois									
DEPAUL	.6	30	23.3	36.7	30.0	26.7	40.0	33.3	26.7
GOVERNORS STATE	.1	6	50.0		16.7	33.3	83.3	16.7	
IL INST TECH	.1	6	33.3		16.7		33.3	50.0	16.7
NORTHWESTERN	.1	7	14.3	14.3		28.6	42.9	42.9	14.3
ROOSEVELT	.2	9	11.1	22.2	11.1	44.4	44.4	33.3	22.2
STHN IL U-CARBONDALE	.3	14	28.6	21.4	28.6	28.6	35.7	35.7	28.6
U OF CHICAGO-LOYOLA	.1	6		33.3	16.7	50.0	33.3	33.3	33.3
U OF IL-CHICAGO	.3	14	42.9	50.0	50.0	21.4	35.7	14.3	50.0
U OF IL-URBANA	.5	23	26.1	52.2	26.1	13.0	34.8	17.4	47.8
Indiana									
IN U-BLOOMINGTON	.1	5	40.0	40.0	80.0	60.0	60.0	20.0	20.0

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NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
IN U-PURDUE-INDPLS	.2	8	37.5	12.5	12.5		37.5	50.0	12.5
PURDUE U-MAIN CAMPUS	.1	5	20.0	20.0	20.0			60.0	40.0
U OF NOTRE DAME	.1	7	57.1	28.6	28.6	14.3	57.1	28.6	14.3
Iowa									
U OF IOWA	.2	11	18.2	36.4	9.1	18.2	45.5	36.4	18.2
Kansas									
KANSAS STATE	.2	12	16.7	8.3	16.7		33.3	58.3	8.3
U OF KANSAS	.2	10	50.0	30.0	40.0	30.0	50.0	30.0	20.0
WICHITA STATE	.1	7	28.6	28.6	42.9	42.9	28.6	42.9	28.6
Kentucky									
U OF KENTUCKY	.2	12	25.0	25.0	33.3	16.7	25.0	58.3	16.7
WESTERN KY	.2	9	44.4	11.1		22.2	33.3	33.3	33.3
Louisiana									
LA ST U-A&M	.4	17	23.5	23.5	17.6	11.8	35.3	35.3	29.4
LA TECH	.3	13	15.4	38.5		15.4	7.7	53.8	38.5
TULANE U	.2	10	30.0	40.0	30.0	10.0	40.0	20.0	40.0
U OF NEW ORLEANS	.2	10	30.0	30.0	10.0	50.0	40.0	10.0	50.0
Maryland									
LOYOLA COLL	.2	11	27.3	54.5	45.5	36.4	18.2	27.3	54.5
MORGAN STATE	.2	9	22.2		11.1	11.1	11.1	66.7	22.2
SALISBURY STATE	.1	5	60.0	40.0		40.0	80.0		20.0
U OF BALTIMORE	.2	11	9.1	9.1	9.1	9.1	9.1	72.7	18.2
U OF MD-COLLEGE PARK	.4	21	28.6	33.3	14.3	23.8	28.6	42.9	28.6
Massachusetts									
BABSON COLL	.1	6	16.7	16.7		66.7	50.0	33.3	16.7
BENTLEY COLL	.8	38	31.6	28.9	23.7	26.3	28.9	31.6	39.5
BOSTON U	.5	22	40.9	36.4	27.3	27.3	31.8	22.7	45.5
NORTHEASTERN U	1.5	74	33.8	33.8	23.0	29.7	41.9	28.4	29.7
SUFFOLK	.1	6	33.3	33.3	16.7		16.7	33.3	50.0
U OF LOWELL	.1	6	50.0			16.7	16.7	33.3	50.0
U OF MASS-AMHERST	.1	5		60.0	40.0	60.0	40.0	20.0	40.0
U OF MASS-BOSTON	.1	7	42.9			42.9	28.6	42.9	28.6
Michigan									
CENTRAL MICH	.1	6	50.0		33.3		16.7	33.3	50.0
EASTERN MICH	.2	8	12.5	62.5	12.5	50.0	87.5	12.5	
MICHIGAN STATE	.6	29	31.0	31.0	20.7	34.5	44.8	27.6	27.6
U OF MI-ANN ARBOR	.3	13	38.5	30.8	7.7	15.4	69.2	30.8	
WALSH COLLEGE	.4	18	38.9	33.3	11.1	11.1	33.3	38.9	27.8
WAYNE STATE	.3	16	12.5	37.5	25.0	43.8	25.0	18.8	56.3
WESTERN MI U	.2	8	37.5	50.0	12.5	12.5	37.5	37.5	25.0
Minnesota									
U OF MN-MNPLS	.2	8	37.5	37.5	25.0	37.5	87.5		12.5
Mississippi									
DELTA STATE	.1	5		40.0		40.0	40.0	40.0	20.0

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
JACKSON STATE	.2	8		37.5	25.0	12.5	12.5	37.5	50.0
MILLSAPS COLL	.1	5		20.0	20.0	40.0	20.0	20.0	60.0
MS ST U	.8	40	25.0	20.0	25.0	22.5	35.0	35.0	30.0
U OF MS	.9	42	35.7	9.5	23.8	21.4	23.8	33.3	42.9
U OF SOUTHERN MS	.2	11	9.1	9.1	27.3	9.1	45.5	45.5	9.1
Missouri									
NORTHEAST MO STATE	.1	5	20.0		40.0	20.0		40.0	60.0
SOUTHWEST MO STATE	.2	9	22.2	44.4	44.4	33.3	44.4	22.2	33.3
ST LOUIS U	.1	5	40.0	20.0		40.0	20.0	40.0	40.0
U OF MO-COLUMBIA	.3	15	40.0	46.7	33.3	13.3	53.3	20.0	26.7
U OF MO-KANSAS CITY	.5	23	30.4	13.0	13.0	17.4	30.4	52.2	17.4
U OF MO-ST LOUIS	.2	8	37.5	25.0		12.5	50.0	37.5	12.5
Montana									
U OF MONTANA	.1	6		16.7		33.3		50.0	50.0
New Hampshire									
NH COLL	.3	16	25.0	18.8	18.8	6.3	18.8	50.0	31.3
New Jersey									
FARLGH DCKSN-MADISON	.3	15		20.0	26.7	20.0	33.3	46.7	20.0
FARLGH DCKSN-RTHFD	.1	7		14.3				85.7	14.3
FARLGH DCKSN-TEANECK	.2	11	36.4	18.2	9.1		27.3	54.5	18.2
MONTCLAIR STATE	.2	8	12.5	37.5	25.0	12.5	25.0	37.5	37.5
RUTGERS U-CAMDEN	.1	5		20.0	20.0		40.0	60.0	
RUTGERS U-NEW BRNSWK	.2	10	30.0	20.0	10.0	10.0	60.0	30.0	10.0
RUTGERS U-NEWARK	1.0	48	27.1	20.8	14.6	12.5	37.5	33.3	29.2
SETON HALL	.3	15		6.7	13.3	20.0	26.7	66.7	6.7
ST PETERS COLL	.1	6		16.7	50.0	33.3	50.0	33.3	16.7
WILLIAM PATERSON	.1	5	40.0	20.0			40.0	40.0	20.0
New Mexico									
NEW MEXICO STATE	.2	9	11.1	22.2	11.1	11.1	22.2	55.6	22.2
U OF NEW MEXICO	.2	8	12.5	12.5	25.0	25.0	25.0	50.0	25.0
New York									
ADELPHI	.4	20	15.0	15.0	5.0	5.0	25.0	70.0	5.0
CANISIUS COLL	.1	7	57.1	42.9	14.3	14.3	42.9	28.6	28.6
COLUMBIA U	.1	6	16.7		33.3	16.7	33.3	33.3	33.3
CUNY BERNARD BARUCH	1.1	52	30.8	28.8	23.1	25.0	50.0	28.8	21.2
CUNY BROOKLYN COLL	.2	11	18.2	27.3	9.1	18.2	27.3	45.5	27.3
CUNY LEHMAN COLL	.2	9	33.3	33.3		11.1	11.1	33.3	55.6
CUNY QUEENS COLL	.1	6		16.7				83.3	16.7
DOWLING COLL	.1	6	33.3		16.7	16.7	33.3	50.0	16.7
FORDHAM	.6	31	16.1	12.9	12.9	19.4	35.5	48.4	16.1
HOFSTRA	.4	21	28.6	38.1	28.6	28.6	57.1	19.0	23.8
IONA COLL	.2	9	11.1	11.1	33.3	33.3	44.4	44.4	11.1
L I U-BKLYN CENTER	.5	25	24.0	8.0	12.0	20.0	24.0	52.0	24.0
L I U-CW POST	.9	46	26.1	19.6	13.0	6.5	19.6	50.0	30.4

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
LE MOYNE COLL	.1	5	20.0	20.0	60.0	20.0	20.0	20.0	60.0
NEW YORK U	1.1	51	31.4	33.3	35.3	33.3	62.7	15.7	21.6
PACE U-NY	.8	39	17.9	25.6	12.8	17.9	25.6	51.3	23.1
PACE U-PLEASANTVILLE	.2	8			25.0	25.0	25.0	62.5	12.5
PACE U-WHITE PLAINS	.5	23	21.7	21.7	17.4	13.0	21.7	34.8	43.5
ROCHESTER INST TECH	.1	6	16.7	16.7	16.7	16.7	33.3	50.0	16.7
SIENA COLL	.1	7		28.6		57.1	42.9	28.6	28.6
ST FRANCIS COLL	.1	5	20.0	20.0				80.0	20.0
ST JOHNS	1.3	65	15.4	20.0	10.8	13.8	24.6	46.2	29.2
SUNY AT ALBANY	.5	26	26.9	34.6	19.2	19.2	50.0	30.8	19.2
SUNY AT BINGHAMTON	.5	23	26.1	17.4	17.4	17.4	17.4	39.1	43.5
SUNY AT BUFFALO	.2	12	33.3	41.7	8.3	25.0	58.3	25.0	16.7
SYRACUSE	.3	13	23.1	7.7	38.5	38.5	53.8	30.8	15.4
U OF ROCHESTER	.2	8	12.5	12.5	37.5	37.5	12.5	37.5	50.0
UNION COLL	.2	12	8.3	16.7	33.3	8.3	41.7	41.7	16.7
North Carolina									
EAST CAROLINA	.2	11	18.2	18.2	18.2	18.2	18.2	63.6	18.2
NC AGRIC & TECH	.1	5	60.0	40.0	20.0	20.0	40.0		60.0
NC CENTRAL	.1	6		33.3	16.7			50.0	50.0
NC ST U-RALEIGH	.1	7	28.6	28.6		14.3	28.6	57.1	14.3
U OF NC-CHAPEL HILL	1.3	65	24.6	20.0	23.1	38.5	55.4	18.5	26.2
U OF NC-GREENSBORO	.1	5	20.0	20.0	40.0		60.0	40.0	
Ohio									
BOWLING GREEN STATE	.1	6	33.3	16.7	50.0	50.0	33.3	33.3	33.3
CASE WESTERN RESERVE	.2	8	37.5	25.0	25.0	37.5	37.5	37.5	25.0
CLEVELAND STATE	.2	12	25.0	25.0	16.7	16.7	16.7	58.3	25.0
KENT STATE	.2	8	50.0	12.5		37.5	37.5	25.0	37.5
MIAMI U	.3	13	53.8	30.8	38.5	23.1	38.5	15.4	46.2
OHIO STATE	.2	9	22.2	11.1	22.2	22.2	44.4	44.4	11.1
U OF AKRON	.1	6		33.3	16.7		16.7	50.0	33.3
U OF DAYTON	.1	5		20.0				80.0	20.0
U OF TOLEDO	.1	7		14.3	28.6	57.1	28.6	28.6	42.9
Oklahoma									
OK CITY U	.1	7	42.9	28.6	28.6	14.3	42.9	42.9	14.3
OK ST U	.2	11	45.5		27.3	36.4	54.5	9.1	36.4
U OF OK-NORMAN	.1	7	57.1	28.6	28.6	28.6	71.4	14.3	14.3
Oregon									
PORTLAND STATE	.1	7	42.9	42.9	28.6	28.6	42.9	14.3	42.9
Pennsylvania									
DREXEL	.5	23	26.1	17.4	26.1	30.4	39.1	30.4	30.4
DUQUESNE	.2	8	50.0	25.0			25.0	37.5	37.5
INDIANA U OF PA	.1	7	28.6	42.9			14.3	42.9	42.9
LA SALLE COLL	.3	16	6.3	18.8	18.8	6.3	25.0	56.3	18.8
LEHIGH U	.2	8		12.5	25.0	12.5	37.5	50.0	12.5

* 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.

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	PERCENT PASSING AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
PA ST U-U PARK	.2	12	33.3	25.0	16.7	41.7	33.3	16.7	50.0
ROBERT MORRIS COLL	.2	11	27.3	18.2	27.3	9.1	36.4	54.5	9.1
ST JOSEPHS COLL	.2	11	18.2	18.2	9.1	27.3	18.2	27.3	54.5
TEMPLE	.3	15	6.7	26.7	13.3	13.3	26.7	46.7	26.7
U OF PA	.1	7	42.9	14.3	42.9	28.6	71.4	28.6	
U OF PITTSBURGH	.3	16	18.8	25.0	31.3	18.8	31.3	31.3	37.5
U OF SCRANTON	.1	5		20.0	20.0		20.0	60.0	20.0
VILLANOVA	.1	7	28.6	14.3	14.3	57.1	28.6	14.3	57.1
WIDENER U	.2	8				12.5		87.5	12.5
WILKES COLL	.1	5	20.0	20.0	40.0	40.0	20.0	20.0	60.0
Puerto Rico									
INTER AMER-HATO REY	.3	15	13.3	13.3		6.7		73.3	26.7
U OF PR-MAYAGUEZ	.2	10	20.0	40.0	10.0	10.0	30.0	50.0	20.0
U OF PR-RIO PIEDRAS	.5	26	19.2	3.8	11.5	7.7	19.2	61.5	19.2
Rhode Island									
BRYANT COLL	.3	13	46.2	38.5	15.4	23.1	38.5	30.8	30.8
U OF RHODE ISLAND	.2	9	22.2	44.4	33.3	33.3	55.6	33.3	11.1
South Carolina									
BOB JONES U	.1	5	60.0	20.0	20.0	40.0	40.0	20.0	40.0
CLEMSON	.3	16	50.0	31.3	18.8	31.3	43.8	37.5	18.8
U OF SC-COLUMBIA	.5	24	33.3	20.8	20.8	25.0	29.2	37.5	33.3
WINTHROP COLL	.2	8	37.5	37.5	12.5	25.0	50.0	25.0	25.0
South Dakota									
U OF SD	.2	8	12.5	50.0	37.5	37.5	12.5	50.0	37.5
Tennessee									
DAVID LIPSCOMB COLL	.1	5		20.0		60.0	80.0	20.0	
EAST TENN STATE	.1	5	60.0	40.0	80.0	40.0	40.0		60.0
MEMPHIS STATE	.3	13	15.4	7.7	38.5	30.8	38.5	15.4	46.2
MIDDLE TENN STATE	.1	7	28.6	28.6	28.6		42.9	42.9	14.3
TENN STATE	.1	6		16.7				83.3	16.7
TENN TECH	.1	7	42.9	14.3	14.3	28.6		28.6	71.4
U OF TN-CHATTANOOGA	.2	8		50.0		37.5	12.5	37.5	50.0
U OF TN-KNOXVILLE	1.0	48	29.2	16.7	20.8	39.6	35.4	27.1	37.5
VANDERBILT	.1	5	40.0	20.0	40.0		40.0	40.0	20.0
Texas									
BAYLOR	.1	7	14.3	42.9			28.6	42.9	28.6
E TEXAS STATE	.1	5		40.0		20.0		40.0	60.0
TEX A&M	.6	27	40.7	44.4	22.2	25.9	29.6	25.9	44.4
TEX TECH	.4	20	30.0	35.0	30.0	25.0	40.0	40.0	20.0
U OF HOUSTON	.3	15	26.7	26.7	20.0	20.0	13.3	53.3	33.3
U OF HOUSTON CLEAR LAKE	.2	10	30.0	30.0			10.0	70.0	20.0
U OF NORTH TEXAS	.4	20	30.0	30.0	25.0	20.0	30.0	10.0	60.0
U OF TEX-ARLINGTON	.5	23	21.7	56.5	30.4	21.7	65.2	21.7	13.0
U OF TEX-AUSTIN	.8	40	27.5	25.0	30.0	25.0	30.0	35.0	35.0

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REPORT NUMBER 12-D

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

MAY 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF TEX-DALLAS	.4	19	26.3	5.3	15.8	21.1	42.1	42.1	15.8
U OF TEX-EL PASO	.1	7	28.6	42.9	42.9	14.3	14.3	42.9	42.9
U OF TEX-SAN ANTONIO	.1	7	14.3	14.3	42.9	42.9	14.3	42.9	42.9
Utah									
BRIGHAM YOUNG	1.6	76	30.3	27.6	18.4	21.1	42.1	30.3	27.6
SOUTHERN UTAH STATE	.3	15	13.3	20.0	33.3	53.3	13.3	20.0	66.7
U OF UTAH	.7	34	35.3	44.1	26.5	44.1	52.9	17.6	29.4
UTAH STATE	.6	27	51.9	29.6	29.6	33.3	59.3	14.8	25.9
WEBER STATE	.4	18	33.3	22.2	38.9	38.9	16.7	27.8	55.6
Virginia									
GEORGE MASON U	.2	12	16.7	33.3	33.3	25.0	41.7	33.3	25.0
HAMPTON U	.1	5	20.0	40.0		20.0	20.0	40.0	40.0
JAMES MADISON U	.1	7	42.9	28.6	28.6	42.9	28.6	28.6	42.9
OLD DOMINION U	.1	6	33.3	33.3	33.3	33.3	16.7	33.3	50.0
U OF VA	.5	26	19.2	30.8	34.6	19.2	46.2	30.8	23.1
VA COMMONWEALTH U	.1	5	60.0	20.0	40.0	40.0		20.0	80.0
VA POLY TECH	.4	17	23.5	17.6	17.6	35.3	23.5	41.2	35.3
Washington									
SEATTLE U	.1	6		33.3	33.3	16.7	33.3	33.3	33.3
U OF WASH	.4	20	40.0	55.0	25.0	25.0	45.0	10.0	45.0
WASH STATE	.1	6	33.3	16.7	33.3	16.7	66.7	16.7	16.7
West Virginia									
MARSHALL U	.1	5		20.0	20.0	40.0	60.0	40.0	
W VA U	.4	19	10.5	5.3	5.3	10.5	10.5	73.7	15.8
Wisconsin									
U OF WI-MILWAUKEE	.1	6	83.3				66.7	16.7	16.7
U OF WI-WHITEWATER	.2	10	40.0	30.0	40.0	20.0	40.0	10.0	50.0
SCHOOLS WITH FEWER THAN FIVE	17.3	841	24.9	25.0	19.9	21.5	30.0	40.5	29.5
SCHOOLS OUTSIDE THE U.S.	5.4	261	24.1	28.7	26.1	23.0	32.6	36.8	30.7
SCHOOLS NOT RECORDED	6.4	309	22.7	25.9	20.1	16.5	30.7	45.0	24.3
TOTALS	100.0	4,848	25.7	26.0	21.5	22.3	34.4	36.4	29.1

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MAY 1995 UNIFORM CPA EXAMINATION

Alabama

ALABAMA A & M	12	HUNTINGDON COLL	11	SPRING HILL COLL	14	U OF AL-HUNTSVILLE	28
ALABAMA STATE U	8	JACKSONVILLE STATE	24	TROY ST-DOTHAN	14	U OF AL-UNIVERSITY	170
ATHENS STATE COLL	23	LIVINGSTON U	6	TROY ST-MONTGOMERY	13	U OF MONTEVALLO	17
AUBURN U-AUBURN	143	NORTH ALABAMA U	32	TROY ST-TROY	51	U OF SO ALABAMA	59
AUBURN U-MONTGOMERY	50	OAKWOOD COLL	18	TUSKEGEE INSTITUTE	14		
BIRMINGHAM SOUTHERN	19	SAMFORD U	28	U OF AL-BIRMINGHAM	99		

Alaska

U OF ALASKA ANCHORAGE	39	U OF ALASKA FAIRBANKS	17

Arizona

AMER GRAD SC OF MGMT	13	DEVRY INSTI	11	NORTHERN ARIZ U	30
ARIZONA STATE	255	GRAND CANYON COLL	7	U OF ARIZONA	121

Arkansas

ARKANSAS COLL	4	HARDING COLL	49	OUACHITA BAPTIST	11	U OF AR-MONTICELLO	18
ARKANSAS STATE	81	HENDERSON ST U	30	SOUTHERN ARKANSAS U	25	U OF AR-PINE BLUFF	4
ARKANSAS TECH U	26	HENDRIX COLL	16	U OF AR-FAYETTEVILLE	77	U OF CENTRAL AR	57
COLL OF THE OZARKS	6	JOHN BROWN U	8	U OF AR-LITTLE ROCK	61		

California

ARMSTRONG COLL	6	CAL ST U-POMONA	154	MT SAINT MARYS	5	U OF CAL-SAN DIEGO	22
AZUSA PACIFIC COLL	13	CAL ST U-SACRAMENTO	240	NATIONAL	56	U OF CAL-SANTA BARBARA	237
BIOLA U	17	CAL ST-DOMINGUEZ	84	NORTHROP	7	U OF REDLANDS	6
CAL BAPTIST COLL	12	CAL ST-SAN LUIS	144	PACIFIC UNION COLL	13	U OF SAN DIEGO	107
CAL LUTHERAN COLL	23	CHAPMAN COLL	29	PEPPERDINE	34	U OF SAN FRANCISCO	67
CAL ST BAKERSFIELD U	37	CLAREMONT MENS COLL	29	POINT LOMA COLL	7	U OF SANTA CLARA	109
CAL ST SAN BERNARDINO U	131	CLAREMONT U-GRAD CTR	1	SAN DIEGO STATE	236	U OF SOUTHERN CAL	278
CAL ST SONOMA U	63	COLL OF NOTRE DAME	1	SAN FRANCISCO STATE	262	U OF THE PACIFIC	24
CAL ST STANISLAUS U	74	DEVRY INSTI	25	SAN JOSE STATE	178	US INTERNATIONAL	2
CAL ST U-CHICO	87	GOLDEN GATE	119	SOUTHERN CAL COLL	3	US NAVAL POSTGRAD	1
CAL ST U-FRESNO	164	HUMBOLDT STATE	13	ST MARYS OF CAL	48	W COAST U-LA	8
CAL ST U-FULLERTON	272	JOHN F KENNEDY U	1	STANFORD UNIV	1	W COAST U-ORANGE CO	4
CAL ST U-HAYWARD	210	LA VERNE COLL	23	U OF CAL-BERKELEY	198	WOODBURY	18
CAL ST U-LONG BEACH	210	LOMA LINDA	8	U OF CAL-IRVINE	12		
CAL ST U-LOS ANGELES	248	LOYOLA MARYMOUNT	72	U OF CAL-LOS ANGELES	322		
CAL ST U-NORTHRIDGE	343	MONTEREY INSTITUTE	6	U OF CAL-RIVERSIDE	58		

Colorado

ADAMS STATE COLL	23	MESA COLL	26	U OF CO-CO SPRINGS	24	U OF SOUTHERN CO	9
CO COLL	1	METROPOLITAN ST COLL	111	U OF CO-DENVER	65	US AIR FORCE ACADEMY	2
CO STATE	80	REGIS COLL	45	U OF DENVER	57	WESTERN ST COLL	19
FORT LEWIS COLL	39	U OF CO-BOULDER	141	U OF NORTHERN CO	37		

Connecticut

ALBERTUS MAGNUS COLL	2	QUINNIPIAC COLL	45	U OF CONN	127	YALE	3
BRIDGEPORT	11	SACRED HEART UNIV	28	U OF HARTFORD	52		
CENTRAL CONN ST U	111	SO CT STATE U	29	U OF NEW HAVEN	15		
FAIRFIELD	116	ST JOSEPH COLL	2	WESTERN CONN ST U	18		

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MAY 1995 UNIFORM CPA EXAMINATION

Delaware							
DELAWARE ST COLL	25	GOLDEY BEACOM COLL	17	U OF DELAWARE	116	WILMINGTON COLL	4
District of Columbia							
AMERICAN	67	FEDERAL CITY COLL	1	GEORGETOWN	65	STRAYER COLL	49
BENJAMIN FRANKLIN U	19	GALLAUDET UNIV	3	HOWARD	100	U OF DC	49
CATHOLIC U OF AMER	21	GEORGE WASHINGTON	87	SOUTHEASTERN	28	WASH INTRNL COLL	1
Florida							
BARRY	38	FL INTERNATIONAL	160	JONES COLL-JACKSONVILLE	3	TAMPA COLL	10
BETHUNE COOKMAN COLL	5	FL MEMORIAL COLL	5	JONES COLL-ORLANDO	5	U OF CENTRAL FL	116
COLL OF BOCA RATON	2	FL SOUTHERN COLL	34	NOVA	38	U OF FLORIDA	147
EDWARD WATERS COLL	1	FL STATE	178	PALM BEACH ATLANTIC	8	U OF MIAMI	67
EMBRY-RIDDLE AERO	4	FLAGLER COLL	14	ROLLINS COLL	17	U OF NORTH FL	67
FL AGRI & MECH	48	FT LAUDERDALE COLL	8	ST LEO COLL	34	U OF SO FLORIDA	192
FL ATLANTIC U	87	HEED	1	ST THOMAS U	21	U OF TAMPA	25
FL INST OF TECH	2	JACKSONVILLE U	7	STETSON U	26	U OF WEST FLORIDA	49
Georgia							
ALBANY ST COLLEGE	3	EMORY	26	LAGRANGE COLL	1	SAVANNAH STATE	17
ARMSTRONG ST COLL	1	FORT VALLEY STATE	4	MERCER U-ATLANTA	13	SHORTER COLL	7
AUGUSTA COLL	28	GA COLLEGE	43	MERCER U-MACON	22	U OF GEORGIA	203
BERRY COLL	23	GA INST OF TECH	26	MOREHOUSE COLL	20	VALDOSTA STATE	51
BRENAU COLL	13	GA SOUTHERN COLL	83	MORRIS BROWN COLL	10	WESLEYAN COLL	4
CLARK/ATLANTA U	21	GA SOUTHWESTERN COLL	22	NORTH GEORGIA COLL	31	WEST GEORGIA COLL	38
COLUMBUS COLL	22	GA STATE	260	OGLETHORPE	18		
DEVRY INSTI	5	KENNESAW COLL	100	PIEDMONT COLL	6		
Guam							
U OF GUAM	11						
Hawaii							
BRIGHAM YOUNG	11	HAWAII PACIFIC COLL	35	U OF HAWAII-MANOA	126		
CHAMINADE	13	U OF HAWAII-HILO	1				
Idaho							
BOISE STATE	75	IDAHO STATE	34	NORTHWEST NAZARENE	5		
COLL OF IDAHO	6	LEWIS-CLARK STATE	10	U OF IDAHO	55		
Illinois							
AERO-SPACE INSTITUTE	1	EUREKA COLL	1	MONMOUTH COLL	3	SANGAMON STATE	37
AUGUSTANA COLL	25	GOVERNORS STATE	34	MUNDELEIN COLL	7	ST XAVIER COLL	25
AURORA COLL	10	GREENVILLE COLL	5	NO PARK COLL	15	STHN IL U-CARBONDALE	104
BARAT COLL	3	IL BENEDICTINE COLL	25	NORTH CENTRAL COLL	39	STHN IL U-EDWARDSVILLE	48
BRADLEY	68	IL COLL	8	NORTHEASTERN IL	86	TRINITY CHRISTIAN	13
CHICAGO STATE	30	IL INST TECH	18	NORTHERN IL	148	U OF CHICAGO	10
COLL OF ST FRANCIS	8	IL STATE	179	NORTHWESTERN	26	U OF CHICAGO-LOYOLA	85
DEPAUL	311	IL WESLEYAN	44	OLIVET NAZARENE COLL	2	U OF IL-CHICAGO	199
DEVRY INST-CHICAGO	9	LEWIS	28	PRINCIPIA COLL	2	U OF IL-URBANA	461
DEVRY INST-LOMBARD	10	MACMURRAY COLL	7	QUINCY COLL	11	WESTERN IL U	64
EASTERN IL	84	MCKENDREE COLL	16	ROOSEVELT	73		
ELMHURST COLL	60	MILLIKIN	21	ROSARY COLL	20		

Indiana

ANDERSON COLL	13	IN CENTRAL	25	MANCHESTER COLL	33	ST MARYS COLL	33
BALL ST	141	IN INST OF TECH	3	MARIAN COLL-INDPLS	10	TAYLOR	20
BETHEL COLL	1	IN ST U-TERRE HAUTE	60	MARION COLL-MARION	7	TRI-STATE U	4
BUTLER	33	IN U-BLOOMINGTON	289	OAKLAND CITY COLL	4	U OF EVANSVILLE	20
CALUMET COLL	13	IN U-FORT WAYNE	50	PURDUE U-CALUMET	32	U OF NOTRE DAME	258
FRANKLIN COLL	11	IN U-KOKOMO	17	PURDUE U-MAIN CAMPUS	118	U OF SOUTH INDIANA	41
GOSHEN COLL	6	IN U-NORTHWEST	34	PURDUE U-NO CENTRAL	10	VALPARAISO	28
GRACE THEOL SEMINARY	3	IN U-PURDUE-INDPLS	109	ST FRANCIS COLL	8		
HANOVER COLL	2	IN U-SOUTH BEND	32	ST JOSEPHS COLL	22		
HUNTINGTON COLL	3	IN U-SOUTHEAST	18	ST MARY-OF-THE-WOODS	4		

Iowa

BRIAR CLIFF COLL	4	GRACELAND COLL	7	MORNINGSIDE COLL	8	U OF NORTHERN IOWA	181
BUENA VISTA COLL	51	GRANDVIEW COLL	16	MT MERCY COLL	15	UPPER IOWA U	34
CENTRAL U OF IOWA	13	IOWA STATE	118	NORTHWESTERN COLL	8	WARTBURG COLL	17
CLARKE COLL	6	IOWA WESLEYAN COLL	13	SIMPSON COLL	36	WESTMAR COLL	3
COE COLL	11	LORAS COLL	14	ST AMBROSE COLL	32	WILLIAM PENN COLL	8
DORDT COLL	11	LUTHER COLL	25	U OF DUBUQUE	8		
DRAKE	35	MARYCREST COLL	4	U OF IOWA	114		

Kansas

BAKER	21	FRIENDS	2	MID-AMERICA NAZARENE	5	U OF KANSAS	93
BENEDICTINE COLL	7	KANSAS NEWMAN	4	OTTAWA	1	WASHBURN U OF TOPEKA	28
BETHANY COLL	7	KANSAS STATE	125	PITTSBURG STATE	29	WICHITA STATE	68
BETHEL COLL	2	KANSAS WESLEYAN	1	ST MARY COLL	1		
EMPORIA STATE	24	MARYMOUNT COLL	1	ST MARY PLAINS COLL	8		
FORT HAYS STATE	40	MCPHERSON COLL	10	STERLING COLL	2		

Kentucky

BELLARMINE COLL	39	EASTERN KY	50	MURRAY STATE	40	U OF KENTUCKY	141
BEREA COLL	5	GEORGETOWN COLL	15	NORTHERN KENTUCKY U	32	U OF LOUISVILLE	90
BRESCIA COLL	6	KY STATE	11	PIKEVILLE COLL	18	UNION COLL	3
CAMPBELLSVILLE COLL	1	KY WESLEYAN COLL	5	THOMAS MORE COLL	15	WESTERN KY	58
CUMBERLAND COLL	7	MOREHEAD STATE	38	TRANSYLVANIA	22		

Louisiana

CENTENARY OF LA	12	LA ST U-SHREVEPORT	43	NORTHEAST LA	48	ST MARYS DOMINICAN	1
DILLARD	12	LA TECH	75	NORTHWESTERN STATE	19	TULANE U	50
GRAMBLING STATE	16	LOYOLA U	34	SOUTHEASTERN LA	57	U OF NEW ORLEANS	125
LA COLL	9	MCNEESE STATE	33	SOUTHERN U-BATON ROUGE	38	U OF STHWESTN LA	75
LA ST U-A&M	206	NICHOLLS STATE	43	SOUTHERN U-NEW ORLEANS	6	XAVIER U OF LA	8

Maine

HUSSON COLL	53	THOMAS COLL	21	U OF ME-MACHIAS	6	U OF ME-PORTLAND	34
ST JOSEPHS COLL	5	U OF ME-AUGUSTA	13	U OF ME-ORONO	15	U OF ME-PRESQUE ISLE	4

Maryland

BOWIE STATE	30	LOYOLA COLL	70	TOWSON STATE	125	U OF MD-EASTERN SHORE	4
COLL OF NOTRE DAME	8	MORGAN STATE	35	U OF BALTIMORE	158	WESTERN MARYLAND COLL	4
COLUMBIA UNION COLL	4	MT ST MARYS COLL	47	U OF MD-BALTO	47		
FROSTBURG STATE	39	SALISBURY STATE	79	U OF MD-COLLEGE PARK	508		

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Massachusetts

AMERICAN INTERNATL	13	BOSTON ST COLL	1	NICHOLS COLL	30	SUFFOLK	55
ANNA MARIA COLL	2	BOSTON U	113	NORTH ADAMS STATE	14	U OF LOWELL	56
ASSUMPTION COLL	35	COLLEGE OF HOLY CROSS	33	NORTHEASTERN U	225	U OF MASS-AMHERST	134
ATLANTIC UNION COLL	7	FITCHBURG STATE	15	SALEM STATE	42	U OF MASS-BOSTON	50
BABSON COLL	85	GORDON COLL	3	SIMMONS COLL	5	WESTERN NEW ENG COLL	55
BENTLEY COLL	260	MASS INST OF TECH	1	SOUTHEASTERN MASS	53	WESTFIELD ST COLL	18
BOSTON COLL	163	MERRIMACK COLL	54	STONEHILL COLL	36	WORCESTER STATE	15

Michigan

ADRIAN COLL	9	DETROIT INST TECH	1	MARYGROVE COLL	2	SPRING ARBOR COLL	6
ALBION COLL	23	EASTERN MICH	88	MERCY COLL OF DETROIT	1	U OF DETROIT	22
ALMA COLL	8	FERRIS STATE	42	MICHIGAN STATE	272	U OF MI-ANN ARBOR	117
ANDREWS	15	GENL MOTORS INST	1	MICHIGAN TECH	15	U OF MI-DEARBORN	53
AQUINAS COLL	14	GRAND VALLEY ST	52	NORTHERN MICH	20	U OF MI-FLINT	24
CALVIN COLL	20	HILLSDALE COLL	23	NORTHWOOD INST	20	WALSH COLLEGE	146
CENTRAL MICH	93	HOPE COLL	8	OAKLAND U	56	WAYNE STATE	96
CLEARY COLL	7	LAKE SUPERIOR STATE	18	OLIVET COLL	3	WESTERN MI U	158
DAVENPORT COLLEGE	21	LAWRENCE INST TECH	11	SAGINAW VALLEY ST	29		
DETROIT COLL OF BUS	22	MADONNA COLL	3	SIENA HEIGHTS COLL	5		

Minnesota

AUGSBURG COLL	13	COLL OF ST SCHOLASTIC	3	MANKATO STATE	60	ST JOHNS U	23
BEMIDJI STATE	18	COLL OF ST THOMAS	83	MOORHEAD STATE	66	ST MARYS COLL	11
BETHEL COLL	7	CONCORDIA MOORHEAD	17	NORTHWESTERN COLL	6	U OF MN-DULUTH	44
COLL OF ST BENEDICT	7	GUSTAVUS ADOLPHUS	12	SOUTHWEST STATE	17	U OF MN-MNPLS	122
COLL OF ST CATHERINE	18	HAMLINE	1	ST CLOUD STATE	68	WINONA STATE	23

Mississippi

ALCORN STATE	7	JACKSON STATE	30	MS ST U	130	U OF MS	104
BELHAVEN COLL	13	MILLSAPS COLL	27	MS U FOR WOMEN	13	U OF SOUTHERN MS	113
DELTA STATE	34	MS COLL	44	MS VALLEY STATE	3	WILLIAM CAREY COLL	3

Missouri

AVILA COLL	6	FONTBONNE COLL	7	NORTHEAST MO STATE	64	ST LOUIS U	75
CENTRAL METH COLL	4	LINCOLN U	9	NORTHWEST MO STATE	31	U OF MO-COLUMBIA	140
CENTRAL MO STATE	43	LINDENWOOD COLL	13	PARK COLL	17	U OF MO-KANSAS CITY	89
COLUMBIA COLL	25	MARYVILLE COLL	32	ROCKHURST COLL	35	U OF MO-ST LOUIS	157
CULVER-STOCKTON COLL	7	MO BAPTIST COLL	1	SCHOOL OF THE OZARKS	8	WASHINGTON U	35
DEVRY INST	9	MO SOUTHERN STATE	14	SOUTHEAST MO STATE	54	WEBSTER COLL	12
DRURY COLL	5	MO VALLEY COLL	2	SOUTHWEST BAPTIST COLL	16	WILLIAM JEWELL COLL	19
EVANGEL COLL	16	MO WESTERN ST COLL	19	SOUTHWEST MO STATE	133	WILLIAM WOODS COLL	4

Montana

CARROLL COLL	18	GREAT FALLS COLL	5	ROCKY MTN COLL	7		
EASTERN MONTANA COLL	52	MONTANA ST UNIV	68	U OF MONTANA	54		

Nebraska

BELLEVUE COLL	9	DANA COLL	2	MIDLAND LUTHERAN COLL	12	U OF NEBR-OMAHA	65
CHADRON STATE	11	DOANE COLL	5	NEBR-WESLEYAN	17	UNION COLL	5
CONCORDIA TCHRS COLL	3	HASTINGS COLL	16	PERU STATE COLL	9	WAYNE STATE	9
CREIGHTON	34	KEARNEY STATE	26	U OF NEBR-LINCOLN	96		

Nevada

U OF NV-LAS VEGAS	86	U OF NV-RENO	29				

New Hampshire

COLBY-SAWYER COLL	1	NATHANIEL HAWTHORNE	1	NH PLYMOUTH STATE	9	U OF NH	32
DARTMOUTH COLL	1	NEW ENGLAND COLL	5	NOTRE DAME COLLEGE	1		
FRANKLIN PIERCE COLL	17	NH COLL	47	RIVIER COLL	2		

New Jersey

BLOOMFIELD COLL	11	GLASSBORO STATE	76	RIDER COLL	116	ST PETERS COLL	83
CALDWELL COLL	3	KEAN COLL OF NJ	93	RUTGERS U-CAMDEN	92	THOMAS A EDISON COLL	4
FARLGH DCKSN-MADISON	66	MONMOUTH COLL	50	RUTGERS U-NEW BRNSWK	160	TRENTON STATE	44
FARLGH DCKSN-RTHFD	32	MONTCLAIR STATE	173	RUTGERS U-NEWARK	291	UPSALA COLL	8
FARLGH DCKSN-TEANECK	39	RAMAPO COLL OF NJ	57	SETON HALL	154	WILLIAM PATERSON	97
GEORGIAN CT COLL	35	RICHARD STOCKTON ST	87	ST ELIZABETH COLL	7		

New Mexico

COLL OF SANTA FE	15	EASTERN NEW MEXICO	20	NEW MEXICO STATE	99	U OF NEW MEXICO	93
COLL OF THE SO WEST	3	NEW MEXICO HIGHLANDS	11	U OF ALBUQUERQUE	8	WESTERN NEW MEXICO	12

New York

ADELPHI	100	DOWLING COLL	84	NAZARETH OF RCHSTR	8	SUNY AT ALBANY	256
ALFRED	24	DYOUVILLE COLL	9	NEW YORK U	265	SUNY AT BINGHAMTON	251
CANISIUS COLL	34	ELMIRA COLL	12	NIAGARA U	34	SUNY AT BUFFALO	161
CLARKSON U	28	FORDHAM	144	NY TECH INST-NYC	10	SUNY COLL BROCKPORT	31
COLL OF ST ROSE	16	HARTWICK COLLEGE	1	NY TECH INST-WESTBURY	41	SUNY COLL EMPIRE STATE	7
COLUMBIA U	8	HOFSTRA	321	PACE U-NY	298	SUNY COLL FREDONIA	29
CORNELL	9	HOUGHTON COLL	3	PACE U-PLEASANTVILLE	224	SUNY COLL GENESEO	87
CORNELL U STATUTORY	8	IONA COLL	121	PACE U-WHITE PLAINS	67	SUNY COLL NEW PALTZ	47
CUNY BERNARD BARUCH	598	ITHACA COLL	51	REGENTS EXTERNAL DEG	4	SUNY COLL OLD WESTURY	108
CUNY BROOKLYN COLL	175	KINGS COLL	2	RENSSELAER POLY INST	13	SUNY COLL OSWEGO	84
CUNY CITY COLL	1	L I U-BKLYN CENTER	58	ROCHESTER INST TECH	60	SUNY COLL PLATTSBURGH	83
CUNY HUNTER COLL	93	L I U-CW POST	200	RUSSELL SAGE COLL	16	SUNY COLL UTICA-ROME	19
CUNY LEHMAN COLL	79	L I U-SOUTHAMPTON	17	SIENA COLL	141	SYRACUSE	97
CUNY MEDGAR EVERS	22	LE MOYNE COLL	109	SKIDMORE COLL	8	TOURO	70
CUNY QUEENS COLL	335	MANHATTAN COLL	73	ST BONAVENTURE U	75	U OF ROCHESTER	10
CUNY STATEN ISLAND	68	MARIST COLL	32	ST FRANCIS COLL	45	UNION COLL	14
CUNY YORK	61	MARYMOUNT MANHATTAN	9	ST JOHN FISHER COLL	54	UTICA COLL-SYRACUSE	32
DAEMEN COLL	4	MERCY COLL	51	ST JOHNS	347	WAGNER COLL	11
DOMINICAN BLAUVELT	15	MT ST VINCENT COLL	2	ST THOMAS AQUINAS	32	YESHIVA	56

North Carolina

APPALACHIAN STATE	81	FAYETTEVILLE STATE	10	NC AGRIC & TECH	69	U OF NC-ASHEVILLE	28
ATLANTIC CHRISTIAN	21	GARDNER-WEBB COLL	15	NC CENTRAL	27	U OF NC-CHAPEL HILL	156
BELMONT ABBEY COLL	23	GREENSBORO COLL	7	NC ST U-RALEIGH	164	U OF NC-CHARLOTTE	146
BENNETT COLL	2	GUILFORD COLL	38	NC WESLEYAN COLL	9	U OF NC-GREENSBORO	64
CAMPBELL U	28	HIGH POINT COLL	37	PEMBROKE STATE	22	U OF NC-WILMINGTON	74
CATAWBA COLL	15	JOHNSON C SMITH U	2	PFIEFFER COLL	12	WAKE FOREST	71
DUKE	3	LENOIR-RHYNE COLL	18	QUEENS COLL	11	WESTERN CAROLINA U	25
EAST CAROLINA	91	MARS HILL COLL	3	SHAW U	5	WINGATE COLL	4
ELIZABETH CITY STATE	6	MEREDITH COLL	22	ST ANDREWS PRESBY	2	WINSTON-SALEM STATE	14
ELON COLL	32	METHODIST COLL	11	ST AUGUSTINES COLL	8		

North Dakota

DICKINSON STATE	11	MARY COLL	23	MINOT STATE	24	U OF NO DAKOTA	85
JAMESTOWN COLL	8	MAYVILLE STATE	10	NO DAKOTA STATE	30	VALLEY CITY STATE	3

Ohio

ANTIOCH COLL	2	DYKE COLL	21	MT VERNON NAZARENE	8	U OF CINCINNATI	199
ASHLAND COLL	13	FINDLAY COLL	18	MUSKINGUM COLL	12	U OF DAYTON	81
BALDWIN-WALLACE COLL	67	FRANKLIN U	88	NOTRE DAME COLL	9	U OF STEUBENVILLE	15
BLUFFTON COLL	4	HEIDELBERG COLL	15	OHIO DOMINICAN COLL	8	U OF TOLEDO	112
BOWLING GREEN STATE	89	JOHN CARROLL U	75	OHIO NORTHERN	20	URBANA COLL	3
CAPITAL U	26	KENT STATE	109	OHIO STATE	312	WALSH COLL	15
CASE WESTERN RESERVE	37	LAKE ERIE COLL	7	OHIO U	68	WILBERFORCE	11
CEDARVILLE COLL	15	MALONE COLL	13	OHIO WESLEYAN	20	WILMINGTON COLL	10
CENTRAL STATE	13	MARIETTA COLL	12	OTTERBEIN COLL	18	WITTENBERG U	12
CLEVELAND STATE	154	MIAMI U	246	RIO GRANDE COLL	8	WRIGHT STATE	114
DEFIANCE COLL	7	MT ST JOSEPH	12	TIFFIN U	10	XAVIER	55
DEVRY INSTI	12	MT UNION COLL	18	U OF AKRON	171	YOUNGSTOWN STATE	82

Oklahoma

BARTLESVILLE WESLEYAN	1	LANGSTON U	23	OK CITY U	20	SOUTHEASTERN OK STATE	12
BETHANY NAZARENE	1	NORTHEASTERN OK ST	28	OK PANHANDLE ST	6	SOUTHWESTERN OK STATE	23
CAMERON U	18	NORTHWESTERN OK ST	10	OK ST U	121	U OF OK-NORMAN	61
CENTRAL STATE	55	OK BAPTIST	7	ORAL ROBERTS U	18	U OF SCI & ARTS-OK	3
EAST CENTRAL OK STATE	15	OK CHRISTIAN COLL	8	PHILLIPS U	6	U OF TULSA	30

Oregon

COLUMBIA CHRISTIAN	1	LEWIS & CLARK COLL	6	PACIFIC U	3	U OF OREGON	68
EASTERN OR STATE	13	LINFIELD COLL	13	PORTLAND STATE	90	U OF PORTLAND	22
GEORGE FOX COLLEGE	3	OREGON STATE	56	SOUTHERN OR STATE	20	WILLAMETTE U	1

Pennsylvania

ALBRIGHT COLL	19	EASTERN COLL	6	LINCOLN U	13	ST FRANCIS COLL	23
ALLEGHENY COLL	1	ELIZABETHTOWN COLL	29	LYCOMING COLL	21	ST JOSEPHS COLL	96
ALVERNIA COLL	5	FRANKLIN & MARSHALL	20	MARYWOOD COLL	20	ST VINCENT COLL	28
BEAVER COLL	2	GANNON U	20	MERCYHURST COLL	22	SUSQUEHANNA U	28
BLOOMSBURG U	101	GENEVA COLL	5	MESSIAH COLL	25	TEMPLE	206
BUCKNELL U	71	GETTYSBURG COLL	15	MILLERSVILLE U	38	THIEL COLL	16
CALIFORNIA U	14	GROVE CITY COLL	69	MORAVIAN COLL	22	U OF PA	89
CARLOW COLL	4	GWYNEDD-MERCY COLL	12	MUHLENBERG COLL	39	U OF PITTSBURGH	133
CARNEGIE-MELLON U	5	HOLY FAMILY COLL	13	PA ST U-BEHREND	25	U OF SCRANTON	119
CEDAR CREST COLL	7	INDIANA U OF PA	134	PA ST U-CAPITOL	61	URSINUS COLL	21
CHESTNUT HILL COLL	5	JUNIATA COLL	7	PA ST U-U PARK	376	VILLANOVA	287
CHEYNEY U OF PA	3	KINGS COLL	115	PHILA TEXTILE & SCI	43	WAYNESBURG COLL	14
CLARION U OF PA	56	KUTZTOWN U OF PA	21	POINT PARK COLL	17	WEST CHESTER U OF PA	49
COLL MISERICORDIA	16	LA ROCHE COLL	6	ROBERT MORRIS COLL	139	WESTMINSTER COLL	21
DE VLY COLL SCI & AGR	10	LA SALLE COLL	140	ROSEMONT COLL	5	WIDENER U	62
DREXEL	201	LEBANON VALLEY COLL	8	SHIPPENSBURG U OF PA	47	WILKES COLL	39
DUQUESNE	94	LEHIGH U	121	SPRING GARDEN COLL	5	YORK COLL OF PA	33

Puerto Rico

ANTILLIAN COLL	3	CAYEY U COLL-PR	38	SACRED HEART COLL	22	WORLD U	3
BAYAMON CENTRAL U	7	INTER AMER-HATO REY	102	U OF PR-MAYAGUEZ	49		
CATHOLIC U OF PR	44	INTER AMER-SAN GERMN	16	U OF PR-RIO PIEDRAS	387		

Rhode Island

BARRINGTON COLL	1	PROVIDENCE COLL	60	ROGER WILLIAMS-PROV	1
BRYANT COLL	163	RHODE ISLAND COLLEGE	17	SALVE REGINA-NEWPORT	9
JOHNSON & WALES U	26	ROGER WILLIAMS	7	U OF RHODE ISLAND	82

South Carolina

ALLEN UNIVERSITY	1	CLEMSON	115	LANDER COLL	12	U OF SC-COASTAL	26
BAPT COLL-CHARLESTON	6	COLUMBIA COLL	7	NEWBERRY COLL	5	U OF SC-COLUMBIA	136
BENEDICT COLL	3	CUKER COLL	1	PRESBYTERIAN COLL	14	U OF SC-SPARTANBURG	16
BOB JONES U	33	ERSKINE COLL	5	SC STATE	21	VOORHEES COLL	3
CENTRAL WESLEYAN	2	FRANCIS MARION COLL	12	THE CITADEL	15	WINTHROP COLL	34
CHARLESTON COLL	28	FURMAN	18	U OF SC-AIKEN	11	WOOFORD COLL	16

South Dakota

AUGUSTANA COLL	12	DAKOTA WESLEYAN U	9	NATL COLL OF BUS	18	SIOUX FALLS COLL	10
BLACK HILLS STATE	24	HURON COLL	2	NORTHERN STATE	23	U OF SD	89
DAKOTA STATE	2	MT MARTY COLL	2	SD STATE	1		

Tennessee

AUSTIN PEAY STATE	26	FISK U	5	MIDDLE TENN STATE	63	U OF TN-CHATTANOOGA	49
BELMONT COLL	16	FREED-HARDEMAN COLL	10	MILLIGAN COLL	3	U OF TN-KNOXVILLE	121
BETHEL COLLEGE	1	KING COLL	1	SOUTHERN COLL	7	U OF TN-MARTIN	26
BRYAN COLL	3	LAMBUTH COLL	3	TENN STATE	36	U OF TN-NASHVILLE	5
CARSON NEWMAN COLL	10	LANE COLLEGE	1	TENN TECH	51	UNION U	10
CHRISTIAN BROS COLL	31	LE MOYNE-OWEN COLL	4	TENN TEMPLE	1	VANDERBILT	9
DAVID LIPSCOMB COLL	40	LINCOLN MEMORIAL U	5	TENN WESLEYAN COLL	8		
EAST TENN STATE	51	MEMPHIS STATE	111	TUSCULUM COLL	2		

Texas

ABILENE CHRISTIAN	37	LAMAR U	37	ST EDWARDS U	19	U OF HOUSTON	192
AMER TECHNOLOGICAL U	1	LAREDO STATE	16	ST MARYS U-SAN ANTONIO	44	U OF HOUSTON CLEAR LAKE	81
ANGELO STATE	22	LETOURNEAU COLL	3	ST THOMAS U	12	U OF HOUSTON DOWN TOWN	57
AUSTIN COLL	2	LUBBOCK CHRISTIAN	5	STEPHEN F AUSTIN STATE	58	U OF HOUSTON-VICTORIA	21
BAYLOR	93	MARY HARDIN-BAYLOR	3	SUL ROSS STATE	5	U OF NORTH TEXAS	120
BISHOP COLL	3	MCMURRAY COLL	9	TARLETON STATE	23	U OF TEX-ARLINGTON	195
CORPUS CHRISTI STATE U	30	MIDWESTERN STATE	19	TEX A&I-KINGSVILLE	16	U OF TEX-AUSTIN	317
DALLAS BAPTIST COLL	8	OUR LADY OF LAKE	4	TEX A&M	281	U OF TEX-DALLAS	120
DEVRY INSTI	5	PAN AMERICAN U	27	TEX CHRISTIAN	38	U OF TEX-EL PASO	82
E TEXAS BAPT COLL	4	PRAIRIE VIEW A & M	17	TEX LUTHERAN COLL	9	U OF TEX-PERMIAN BASIN	22
E TEXAS STATE	46	RICE	3	TEX SOUTHERN	23	U OF TEX-SAN ANTONIO	131
HARDIN-SIMMONS U	7	SAM HOUSTON STATE	46	TEX TECH	112	U OF TEX-TYLER	35
HOUSTON BAPTIST	8	SOUTHERN METHODIST	47	TEX WESLEYAN COLL	17	WAYLAND BAPT COLL	2
HOWARD PAYNE U	4	SOUTHWEST TEX STATE	86	TEX WOMANS U	10	WEST TEX STATE	41
HUSTON-TILLOTSON	1	SOUTHWESTERN U	13	TRINITY U	11	WILEY COLL	2
INCARNATE WORD COLL	9	SOUTHWESTERN UNION	1	U OF DALLAS	3		

Utah							
BRIGHAM YOUNG	211	U OF UTAH	77	WEBER STATE	30		
SOUTHERN UTAH STATE	31	UTAH STATE	53	WESTMINSTER COLL	9		
Vermont							
CASTLETON ST COLL	7	LYNDON STATE COLL	1	ST JOSEPH PROVIDER	4	U OF VT	31
CHAMPLAIN COLLEGE	20	NORWICH U	2	ST MICHAELS COLL	18		
JOHNSON STATE COLL	2	SOUTHERN VT COLL	2	TRINITY COLL	5		
Virgin Islands							
VIRGIN ISL COLL	6						
Virginia							
AVERETT COLL	16	GEORGE MASON U	191	OLD DOMINION U	97	VA COMMONWEALTH U	120
BRIDGEWATER COLL	10	HAMPTON U	71	RADFORD U	56	VA POLY TECH	163
CHRISTOPHER NEWPORT	55	JAMES MADISON U	131	ROANOKE COLL	17	VA STATE	30
CLINCH VALLEY	10	LONGWOOD COLL	21	SHENANDOAH CONSERVTORY	2	VA UNION	9
COLL OF WILLIAM & MARY	52	LYNCHBURG COLL	20	ST PAULS COLL	4	WASHINGTON & LEE	23
EASTERN MENNONITE	6	MARYMOUNT U	19	U OF RICHMOND	39		
EMORY & HENRY COLL	11	NORFOLK STATE	27	U OF VA	134		
Washington							
CENTRAL WASH STATE	170	PACIFIC LUTHERAN	35	U OF PUGET SOUND	38	WESTERN WASH STATE	41
CITY U	39	SEATTLE PACIFIC COLL	10	U OF WASH	224	WHITWORTH COLL	11
EASTERN WASH STATE	61	SEATTLE U	68	WALLA WALLA COLL	18		
GONZAGA U	39	ST MARTINS COLL	20	WASH STATE	95		
West Virginia							
ALDERSON BROADDUS	2	FAIRMONT STATE	31	SHEPHERD COLL	29	W VA U	149
BLUEFIELD STATE	14	GLENVILLE STATE	5	U OF CHARLSTON	17	W VA WESLEYAN	9
CONCORD COLL	24	MARSHALL U	74	W VA INST TECH	21	WEST LIBERTY STATE	23
DAVIS & ELKINS COLL	5	SALEM COLL	2	W VA STATE	41	WHEELING COLL	22
Wisconsin							
ALVERNO COLLEGE	1	MARQUETTE U	105	U OF WI-MADISON	147	U OF WI-STEVENS PT	15
CARROLL COLL	11	MT MARY COLL	2	U OF WI-MILWAUKEE	117	U OF WI-SUPERIOR	10
CARTHAGE COLL	10	NORTHLAND COLLEGE	2	U OF WI-OSHKOSH	46	U OF WI-WHITEWATER	74
EDGEWOOD COLL	6	ST NORBERT COLL	18	U OF WI-PARKSIDE	19		
LAKELAND COLL	55	U OF WI-EAU CLAIRE	60	U OF WI-PLATTEVILLE	11		
MADISON BUS COLL	4	U OF WI-LA CROSSE	21	U OF WI-RIVER FALLS	16		
Wyoming							
U OF WYOMING	67						

November 1995
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NASBA STATISTICAL INFORMATION SERVICE

Performance of First-Time Candidates by Jurisdiction

NOV 1995 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	.3	81	35.8	25.9	37.0	38.3	18.5	46.9	34.6
Alaska	.3	67	14.9	14.9	27.3	16.7	11.9	68.7	19.4
Arizona	1.4	327	42.8	41.4	40.1	38.0	24.2	42.8	33.0
Arkansas	.5	116	23.3	17.2	23.5	25.9	10.3	62.1	27.6
California	10.4	2,474	34.6	33.6	36.0	31.9	18.2	51.8	30.0
Colorado	1.2	291	44.0	43.3	44.5	40.5	28.5	42.6	28.9
Connecticut	1.5	353	26.8	27.6	25.6	27.5	13.0	58.1	28.9
Delaware	.5	124	32.3	31.5	37.1	33.9	18.5	51.6	29.8
District of Columbia	.2	41	26.8	31.7	31.7	29.3	14.6	48.8	36.6
Florida	1.8	432	57.1	56.5	55.1	54.5	36.1	23.8	40.0
Georgia	4.7	1,114	40.2	34.8	36.0	33.3	20.0	47.2	32.8
Guam	.1	17	17.6	5.9	17.6	11.8	5.9	76.5	17.6
Hawaii	.6	137	43.1	38.0	32.1	35.0	21.2	48.2	30.7
Idaho	.2	47	29.8	29.8	39.1	34.8	21.3	55.3	23.4
Illinois	5.6	1,333	41.5	39.3	42.6	38.0	23.3	41.5	35.3
Indiana	1.6	389	34.2	33.2	30.3	28.5	16.7	53.2	30.1
Iowa	.7	168	31.5	31.0	39.3	33.9	19.0	50.0	31.0
Kansas	.7	165	24.2	23.2	27.0	23.8	6.7	53.3	40.0
Kentucky	1.1	250	28.4	23.6	29.2	25.6	15.2	58.4	26.4
Louisiana	1.7	396	29.6	30.8	29.4	22.7	14.6	56.3	29.0
Maine	.2	41	26.8	31.7	36.6	31.7	19.5	51.2	29.3
Maryland	4.0	955	29.8	30.1	34.5	27.5	17.5	55.3	27.2
Massachusetts	2.8	674	31.2	28.2	33.1	23.4	13.2	53.0	33.8
Michigan	2.2	513	34.2	32.4	32.6	34.0	18.9	50.5	30.6
Minnesota	1.9	459	46.0	47.1	55.6	46.6	27.7	32.9	39.4
Mississippi	.3	64	37.5	29.7	26.6	31.3	15.6	51.6	32.8
Missouri	2.1	495	32.3	32.9	32.8	30.6	16.4	50.3	33.3
Montana	.9	224	19.6	21.9	33.9	25.4	12.9	61.6	25.4

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

REPORT NUMBER 01

Performance of First-Time Candidates by Jurisdiction

NOV 1995 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.5	130	27.7	24.6	28.5	20.0	10.8	58.5	30.8
Nevada	.3	82	47.6	43.9	48.8	37.8	30.5	40.2	29.3
New Hampshire	.2	47	42.6	31.9	38.3	34.0	17.0	38.3	44.7
New Jersey	3.3	783	23.0	28.0	25.0	24.4	11.9	60.0	28.1
New Mexico	.5	120	26.5	23.9	24.2	18.1	11.7	62.5	25.8
New York	7.4	1,748	32.7	32.0	30.6	28.6	17.4	55.2	27.4
North Carolina	1.8	428	33.7	25.9	31.1	29.6	14.5	54.0	31.5
North Dakota	.2	50	18.0	30.0	46.0	28.0	12.0	48.0	40.0
Ohio	4.3	1,024	34.1	32.3	35.4	32.5	18.6	50.0	31.4
Oklahoma	2.0	477	29.8	28.5	21.6	21.2	9.6	56.0	34.4
Oregon	.7	155	41.9	32.5	42.9	40.3	21.3	43.2	35.5
Pennsylvania	4.0	948	22.7	26.1	21.9	21.7	8.2	57.8	34.0
Puerto Rico	1.7	408	10.3	11.8	11.6	10.5	4.7	81.4	14.0
Rhode Island	.4	91	30.8	36.3	38.5	27.5	13.2	49.5	37.4
South Carolina	.9	211	22.4	20.0	24.2	24.8	10.4	61.6	28.0
South Dakota	.5	122	20.5	18.0	29.5	22.1	9.0	56.6	34.4
Tennessee	1.1	269	40.5	31.6	33.5	33.5	16.0	45.0	39.0
Texas	11.6	2,759	27.1	26.4	26.8	23.9	11.9	56.6	31.5
Utah	.3	69	53.6	46.4	53.6	49.3	27.5	27.5	44.9
Vermont	.2	43	18.6	18.6	23.8	14.3	9.3	69.8	20.9
Virgin Islands		4	25.0	25.0				75.0	25.0
Virginia	3.3	781	39.2	35.2	40.5	35.0	22.0	45.6	32.4
Washington	2.3	538	31.0	31.6	36.6	30.5	18.6	52.2	29.2
West Virginia	.5	128	21.9	25.8	24.4	20.3	10.9	62.5	26.6
Wisconsin	2.2	514	47.3	47.9	50.7	45.3	28.8	33.1	38.1
Wyoming	.1	12	25.0	25.0	33.3	25.0	25.0	66.7	8.3
National Totals	100.0	23,688	32.9	31.8	33.5	30.0	17.0	51.7	31.2

* 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 1995 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	1.5	656	30.3	27.7	27.2	26.1	17.8	45.7	36.4
Alaska	.3	112	32.6	24.4	42.5	37.3	25.9	40.2	33.9
Arizona	.9	384	48.0	41.2	41.6	39.6	33.9	28.6	37.5
Arkansas	.8	363	32.3	29.3	32.0	29.6	22.6	42.4	35.0
California	12.1	5,162	42.6	34.6	41.4	35.7	33.9	42.1	24.0
Colorado	1.3	548	39.3	40.4	38.3	35.5	29.2	37.2	33.6
Connecticut	1.1	480	35.2	28.3	29.2	28.5	26.5	42.5	31.0
Delaware	.3	118	34.4	25.0	33.3	25.6	31.4	44.9	23.7
District of Columbia	.2	103	24.7	16.3	10.6	15.6	8.7	64.1	27.2
Florida	1.4	616	42.2	38.8	37.1	35.2	32.5	33.9	33.6
Georgia	4.0	1,702	38.2	32.7	28.0	28.9	25.1	41.6	33.3
Guam	.1	30	36.0	19.2	25.0	16.0	13.3	53.3	33.3
Hawaii	.4	170	30.0	23.8	24.0	28.6	24.7	48.8	26.5
Idaho	.3	124	26.2	29.2	38.4	31.7	22.6	41.9	35.5
Illinois	5.3	2,250	38.1	36.2	33.3	32.7	31.1	39.8	29.1
Indiana	1.6	703	33.7	30.9	25.8	27.0	23.5	45.2	31.3
Iowa	.9	401	41.9	29.3	29.5	26.8	31.7	41.6	26.7
Kansas	.7	293	28.4	33.2	33.6	32.7	27.0	41.0	32.1
Kentucky	1.0	448	32.9	31.7	26.3	27.0	22.1	43.5	34.4
Louisiana	1.3	543	32.9	30.3	29.3	23.6	23.6	44.4	32.0
Maine	.3	145	33.6	26.0	28.1	27.6	20.0	42.8	37.2
Maryland	3.4	1,449	33.8	31.6	29.7	28.5	28.0	43.0	29.0
Massachusetts	2.8	1,177	33.5	29.9	29.3	28.3	24.6	42.8	32.6
Michigan	2.3	968	33.4	29.2	31.7	29.7	23.9	44.5	31.6
Minnesota	1.1	468	49.5	47.2	50.7	48.4	40.2	24.1	35.7
Mississippi	.8	343	33.6	26.5	25.7	22.1	21.9	46.6	31.5
Missouri	1.9	824	34.2	31.8	30.1	33.4	27.9	41.6	30.5
Montana	.5	195	30.1	30.8	38.5	29.5	30.3	40.0	29.7

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

REPORT NUMBER 02

Performance of Repeat Candidates by Jurisdiction

NOV 1995 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.6	251	36.3	37.4	33.9	33.2	27.1	40.2	32.7
Nevada	.3	137	38.5	29.0	26.6	21.6	27.0	42.3	30.7
New Hampshire	.2	95	42.0	36.5	44.4	24.6	25.3	35.8	38.9
New Jersey	3.8	1,608	25.8	21.8	22.4	22.0	18.7	54.2	27.1
New Mexico	.5	234	30.2	28.4	34.2	26.3	26.9	47.0	26.1
New York	13.6	5,828	40.8	35.7	42.5	37.9	35.1	43.6	21.3
North Carolina	2.6	1,106	32.8	28.8	29.6	26.9	25.2	45.9	28.8
North Dakota	.2	100	41.5	35.5	48.3	34.5	34.0	33.0	33.0
Ohio	3.8	1,626	34.7	30.4	28.2	29.5	26.1	44.3	29.6
Oklahoma	.9	389	33.3	28.4	25.9	33.3	27.5	42.7	29.8
Oregon	.6	270	34.6	39.1	39.2	39.6	31.9	34.1	34.1
Pennsylvania	6.6	2,817	27.9	26.1	26.0	23.9	21.7	48.7	29.6
Puerto Rico	1.5	649	21.2	17.4	22.9	15.4	16.9	60.6	22.5
Rhode Island	.3	136	37.5	30.7	28.4	31.4	23.5	41.9	34.6
South Carolina	.8	363	31.3	26.7	25.9	30.0	21.2	45.7	33.1
South Dakota	.1	57	50.0	41.4	66.7	50.0	50.9	28.1	21.1
Tennessee	1.3	545	37.0	28.6	29.7	26.8	24.4	43.3	32.3
Texas	6.6	2,825	33.8	30.2	29.9	27.0	28.0	45.2	26.7
Utah	.2	97	48.3	45.9	41.1	47.1	40.2	28.9	30.9
Vermont	.2	69	30.2	21.8	48.3	46.2	33.3	36.2	30.4
Virgin Islands		7	33.3		50.0	16.7	28.6	57.1	14.3
Virginia	2.9	1,231	36.0	29.0	29.6	30.2	25.4	42.8	31.8
Washington	1.7	720	42.2	36.2	35.4	32.6	34.3	38.1	27.6
West Virginia	.6	264	24.0	20.3	21.8	17.9	17.8	56.8	25.4
Wisconsin	1.2	527	44.0	44.3	38.7	39.9	40.8	28.1	31.1
Wyoming	.1	49	31.4	24.3	31.4	24.2	24.5	42.9	32.7
National Totals	100.0	42,775	35.7	31.5	32.0	30.2	28.3	43.4	28.3

* 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 1995 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama	1.1	737	31.1	27.5	28.5	27.8	17.9	45.9	36.2
Alaska	.3	179	25.0	20.3	35.3	27.1	20.7	50.8	28.5
Arizona	1.1	711	45.1	41.3	40.8	38.7	29.4	35.2	35.4
Arkansas	.7	479	29.7	25.9	29.6	28.5	19.6	47.2	33.2
California	11.5	7,636	39.3	34.2	39.0	34.1	28.8	45.3	25.9
Colorado	1.3	839	41.3	41.7	40.9	37.7	29.0	39.1	31.9
Connecticut	1.3	833	31.0	28.0	27.5	28.0	20.8	49.1	30.1
Delaware	.4	242	33.2	28.9	35.6	30.6	24.8	48.3	26.9
District of Columbia	.2	144	25.4	21.5	17.5	19.8	10.4	59.7	29.9
Florida	1.6	1,048	49.6	47.5	46.1	44.9	34.0	29.8	36.3
Georgia	4.2	2,816	39.1	33.7	31.6	30.9	23.1	43.8	33.1
Guam	.1	47	28.6	14.0	22.0	14.3	10.6	61.7	27.7
Hawaii	.5	307	36.7	31.1	28.2	31.9	23.1	48.5	28.3
Idaho	.3	171	27.3	29.4	38.6	32.8	22.2	45.6	32.2
Illinois	5.4	3,583	39.6	37.6	37.5	35.0	28.2	40.4	31.4
Indiana	1.6	1,092	33.9	31.9	27.7	27.6	21.1	48.1	30.9
Iowa	.9	569	38.4	29.9	33.4	29.6	27.9	44.1	27.9
Kansas	.7	458	26.6	29.0	30.8	28.8	19.7	45.4	34.9
Kentucky	1.1	698	31.0	28.2	27.5	26.4	19.6	48.9	31.5
Louisiana	1.4	939	31.3	30.5	29.3	23.2	19.8	49.4	30.8
Maine	.3	186	31.8	27.4	30.3	28.8	19.9	44.6	35.5
Maryland	3.6	2,404	32.0	30.9	31.9	28.1	23.8	47.9	28.3
Massachusetts	2.8	1,851	32.4	29.1	30.9	26.2	20.4	46.5	33.1
Michigan	2.2	1,481	33.7	30.5	32.1	31.6	22.1	46.6	31.3
Minnesota	1.4	927	47.4	47.1	53.6	47.4	34.0	28.5	37.5
Mississippi	.6	407	34.4	27.1	25.9	23.9	20.9	47.4	31.7
Missouri	2.0	1,319	33.4	32.3	31.3	32.2	23.6	44.9	31.5
Montana	.6	419	23.9	25.5	35.5	26.9	21.0	51.6	27.4

* 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 1995 UNIFORM CPA EXAMINATION

JURISDICTION	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Nebraska	.6	381	32.8	32.3	31.7	28.0	21.5	46.5	32.0
Nevada	.3	219	42.5	35.7	36.9	28.8	28.3	41.6	30.1
New Hampshire	.2	142	42.2	34.7	41.8	28.8	22.5	36.6	40.8
New Jersey	3.6	2,391	24.7	24.3	23.4	22.9	16.4	56.1	27.4
New Mexico	.5	354	28.6	26.5	30.2	22.7	21.8	52.3	26.0
New York	11.4	7,576	38.2	34.5	39.0	35.2	31.0	46.3	22.7
North Carolina	2.3	1,534	33.1	27.8	30.1	27.8	22.2	48.2	29.6
North Dakota	.2	150	32.6	33.0	47.2	31.5	26.7	38.0	35.3
Ohio	4.0	2,650	34.4	31.3	31.6	30.9	23.2	46.5	30.3
Oklahoma	1.3	866	31.0	28.5	23.2	25.6	17.7	50.0	32.3
Oregon	.6	425	37.9	36.1	40.9	39.9	28.0	37.4	34.6
Pennsylvania	5.7	3,765	26.1	26.1	24.7	23.2	18.3	51.0	30.7
Puerto Rico	1.6	1,057	16.3	14.9	17.7	13.2	12.2	68.6	19.2
Rhode Island	.3	227	34.4	33.3	33.0	29.6	19.4	44.9	35.7
South Carolina	.9	574	27.5	23.9	25.2	27.8	17.2	51.6	31.2
South Dakota	.3	179	27.2	22.5	34.3	25.4	22.3	47.5	30.2
Tennessee	1.2	814	38.5	29.9	31.2	29.4	21.6	43.9	34.5
Texas	8.4	5,584	29.9	28.0	28.1	25.2	20.1	50.9	29.1
Utah	.2	166	51.2	46.2	48.0	48.3	34.9	28.3	36.7
Vermont	.2	112	25.0	20.4	38.0	31.9	24.1	49.1	26.8
Virgin Islands		11	28.6	20.0	16.7	10.0	18.2	63.6	18.2
Virginia	3.0	2,012	37.4	31.9	34.6	32.4	24.1	43.9	32.0
Washington	1.9	1,258	36.6	33.9	36.0	31.5	27.6	44.1	28.3
West Virginia	.6	392	23.2	22.4	22.7	18.8	15.6	58.7	25.8
Wisconsin	1.6	1,041	45.9	46.4	46.0	43.1	34.9	30.5	34.6
Wyoming	.1	61	29.8	24.5	31.9	24.4	24.6	47.5	27.9
National Totals	100.0	66,463	34.4	31.6	32.6	30.1	24.3	46.4	29.4

* 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 1995 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Alabama	737	514	33	6.4
Alaska	179	122	11	9.0
Arizona	711	502	99	19.7
Arkansas	479	354	25	7.1
California	7,636	2,330	302	13.0
Colorado	839	582	108	18.6
Connecticut	833	634	60	9.5
Delaware	242	185	25	13.5
District of Columbia	144	113	6	5.3
Florida	1,048	749	180	24.0
Georgia	2,816	2,170	291	13.4
Guam	47	39	1	2.6
Hawaii	307	240	32	13.3
Idaho	171	120	15	12.5
Illinois	3,583	2,563	416	16.2
Indiana	1,092	829	90	10.9
Iowa	569	372	44	11.8
Kansas	458	339	20	5.9
Kentucky	698	529	50	9.5
Louisiana	939	757	78	10.3
Maine	186	133	11	8.3
Maryland	2,404	1,817	213	11.7
Massachusetts	1,851	1,345	122	9.1
Michigan	1,481	1,081	128	11.8
Minnesota	927	695	162	23.3
Mississippi	407	276	18	6.5
Missouri	1,319	963	105	10.9
Montana	419	328	32	9.8
Nebraska	381	290	30	10.3
Nevada	219	161	29	18.0
New Hampshire	142	94	10	10.6
New Jersey	2,391	1,748	123	7.0
New Mexico	354	175	14	8.0
New York	7,576	1,234	111	9.0
North Carolina	1,534	1,091	99	9.1
North Dakota	150	98	8	8.2
Ohio	2,650	1,915	243	12.7
Oklahoma	866	655	52	7.9
Oregon	425	296	47	15.9
Pennsylvania	3,765	2,361	102	4.3
Puerto Rico	1,057	804	25	3.1
Rhode Island	227	177	16	9.0
South Carolina	574	450	36	8.0
South Dakota	179	126	11	8.7
Tennessee	814	543	54	9.9

* 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 1995 UNIFORM CPA EXAMINATION

STATE	ALL CANDIDATES	CANDIDATES TAKING FOUR SUBJECTS	CANDIDATES PASSING FOUR SUBJECTS	% PASSING * FOUR SUBJECTS
Texas	5,584	4,151	410	9.9
Utah	166	101	21	20.8
Vermont	112	87	10	11.5
Virgin Islands	11	4	0	.0
Virginia	2,012	1,513	212	14.0
Washington	1,258	897	128	14.3
West Virginia	392	291	18	6.2
Wisconsin	1,041	782	168	21.5
Wyoming	61	37	4	10.8
TOTAL ALL STATES	66,463	40,762	4,658	11.4

* 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 1995 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	26	76.0	76.0	76.9	73.1	57.7	7.7	34.6
Masters in Accounting	6.3	1,318	49.1	46.2	51.7	50.1	29.7	31.3	38.9
MBA Emphasis in Accounting	2.7	569	45.2	45.7	47.3	42.0	29.0	37.4	33.6
Other MBA	3.3	684	45.8	45.5	48.4	45.6	29.5	37.3	33.2
Non-Business Masters	.8	161	47.1	47.1	51.6	47.1	29.2	31.7	39.1
Law Degree	.4	84	46.8	72.2	51.9	66.2	36.9	22.6	40.5
Bachelors	83.5	17,483	31.6	30.5	32.4	28.8	16.3	53.7	30.0
Less than Bachelors	.4	93	38.9	30.4	39.1	37.8	19.4	47.3	33.3
No Degree	2.5	519	26.1	23.1	27.7	20.5	11.0	59.7	29.3
Total Answering	100.0	20,937	33.7	32.5	34.8	31.3	18.0	51.1	30.9
Not Answering		2,751	26.8	26.2	24.0	20.9	9.5	56.7	33.8
Repeat Candidates									
Doctoral	.1	45	33.3	14.3	44.4	23.1	20.0	51.1	28.9
Masters in Accounting	5.5	2,051	44.2	40.1	40.0	40.8	36.1	33.6	30.3
MBA Emphasis in Accounting	2.9	1,072	42.4	37.0	36.9	34.4	34.4	37.5	28.1
Other MBA	3.3	1,227	37.9	33.5	30.6	28.9	28.6	43.4	28.0
Non-Business Masters	.4	159	37.9	35.1	30.4	27.7	30.8	43.4	25.8
Law Degree	.4	140	46.5	59.3	39.8	48.8	36.4	34.3	29.3
Bachelors	84.6	31,621	34.6	30.7	31.1	29.1	26.8	44.4	28.8
Less than Bachelors	.4	132	24.8	19.6	35.9	21.7	20.5	53.8	25.8
No Degree	2.5	938	31.0	26.0	25.9	25.2	21.2	48.4	30.4
Total Answering	100.0	37,385	35.4	31.4	31.7	29.7	27.5	43.7	28.8
Not Answering		5,390	38.4	32.3	34.4	34.4	33.6	41.6	24.8

* 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 1995 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	2.9	624	28.6	29.0	36.0	27.1	16.0	54.0	30.0
120 -130	39.3	8,446	31.4	30.4	31.1	27.5	15.6	54.0	30.4
131 - 149	26.8	5,775	30.5	29.6	32.1	28.7	15.9	54.5	29.6
150 - 160	11.1	2,381	38.2	35.3	37.2	35.8	19.9	46.9	33.2
More than 160	19.9	4,289	39.9	39.0	43.1	39.4	24.2	43.3	32.5
Total Answering	100.0	21,515	33.5	32.4	34.6	31.1	17.9	51.2	30.9
Not Answering		2,173	26.3	25.5	22.8	19.7	8.4	56.9	34.7
Repeat Candidates									
Fewer than 120	2.9	1,126	32.6	27.9	28.8	26.9	25.1	46.6	28.2
120 - 130	41.9	16,181	35.1	31.3	31.3	29.3	27.2	43.9	28.9
131 - 149	26.9	10,386	34.1	30.1	30.7	28.6	26.3	45.3	28.4
150 - 160	11.2	4,332	37.4	32.7	32.0	29.9	27.5	42.4	30.1
More than 160	17.1	6,605	37.2	33.2	34.8	33.3	30.9	41.7	27.4
Total Answering	100.0	38,630	35.3	31.3	31.7	29.7	27.6	43.8	28.6
Not Answering		4,145	39.6	33.5	34.7	35.2	34.9	39.7	25.5

* 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 Semester Hours of Accounting

NOV 1995 UNIFORM CPA EXAMINATION

SEMESTER HOURS	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Graduate									
43 or More	32.9	884	47.9	45.9	49.9	50.5	28.6	31.2	40.2
37 To 42	15.3	411	45.8	48.7	52.2	46.0	30.4	34.1	35.5
31 To 36	18.5	499	48.5	48.5	50.1	48.7	33.9	33.3	32.9
24 To 30	23.6	635	50.3	48.5	49.2	46.1	31.3	34.5	34.2
15 To 23	5.9	160	47.3	46.4	54.1	51.4	30.6	33.8	35.6
10 To 14	1.9	52	46.5	43.5	42.9	36.2	25.0	42.3	32.7
Under 10	1.9	50	33.3	44.0	47.8	52.2	16.0	36.0	48.0
Total Answering	100.0	2,691	47.9	47.4	50.2	48.2	30.3	33.3	36.4
Not Answering		151	41.5	40.4	51.8	43.3	23.8	38.4	37.7
Undergraduate									
43 or More	8.6	1,490	27.8	26.8	30.2	26.4	15.2	59.7	25.1
37 To 42	9.5	1,650	32.8	29.9	35.1	32.1	17.6	52.4	30.0
31 To 36	28.1	4,875	31.0	29.8	32.9	29.5	16.1	53.4	30.5
24 To 30	44.9	7,775	33.4	32.7	33.0	29.2	17.0	51.7	31.3
15 To 23	5.4	940	30.9	28.1	31.0	25.4	15.2	56.4	28.4
10 To 14	1.1	198	24.7	22.5	29.4	22.4	11.6	62.1	26.3
Under 10	2.3	397	23.9	23.0	25.2	23.5	10.3	60.2	29.5
Total Answering	100.0	17,325	31.8	30.5	32.6	28.9	16.3	53.5	30.2
Not Answering		3,521	26.5	25.7	24.3	21.2	9.9	57.8	32.3

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

REPORT NUMBER 07

Performance of First-Time Candidates by SAT & ACT Scores

NOV 1995 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	2.0	188	34.8	38.3	41.1	39.1	25.5	50.5	23.9
600 To 699	10.2	971	55.6	53.7	55.6	49.3	35.0	27.2	37.8
550 To 599	15.5	1,478	46.3	43.6	47.1	40.5	26.4	38.2	35.4
500 To 549	23.9	2,282	38.8	36.8	38.7	34.6	20.5	45.3	34.2
450 To 499	25.4	2,429	30.5	30.4	29.7	27.6	14.7	53.6	31.7
400 To 449	16.0	1,527	26.0	24.3	24.8	21.7	10.6	61.6	27.8
Under 400	7.0	671	20.1	20.4	22.1	21.4	9.2	66.8	24.0
SAT Mathematics									
700 And Above	9.6	918	50.2	51.5	57.2	50.9	35.0	30.8	34.2
600 To 699	28.6	2,732	44.0	43.4	46.1	39.8	25.1	38.6	36.3
550 To 599	19.7	1,878	37.4	35.5	37.0	34.2	18.7	45.6	35.7
500 To 549	20.8	1,982	30.9	29.5	28.6	26.6	14.5	55.9	29.6
450 To 499	12.8	1,225	25.7	23.3	21.2	19.7	10.2	62.7	27.1
400 To 449	6.7	639	20.5	16.3	17.9	15.6	6.9	71.2	21.9
Under 400	1.8	171	13.1	13.7	12.2	12.0	4.7	76.6	18.7
ACT Verbal									
32 And Above	2.5	146	57.3	50.7	59.0	53.8	37.7	28.1	34.2
28 To 31	17.7	1,022	55.3	49.5	56.5	50.5	34.3	30.2	35.4
24 To 27	34.5	1,992	42.7	41.6	43.1	38.1	24.0	40.3	35.7
20 To 23	33.4	1,931	30.1	29.6	28.3	26.3	14.6	55.7	29.8
Below 20	11.9	685	20.9	18.7	21.7	18.1	8.8	65.8	25.4
ACT Mathematics									
32 And Above	5.2	305	56.1	53.8	66.9	59.9	41.3	23.9	34.8
28 To 31	24.1	1,410	51.4	48.5	55.5	47.5	33.2	32.7	34.1
24 To 27	35.8	2,096	38.2	36.8	37.7	34.0	20.0	45.2	34.8
20 To 23	25.8	1,511	27.8	26.2	23.6	22.4	11.0	58.9	30.1
Below 20	9.0	525	22.5	19.7	18.5	17.8	8.6	67.4	24.0

* 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 1995 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 *
GRE Verbal									
700 And Above	4.0	13	81.8	81.8	84.6	69.2	61.5	7.7	30.8
600 To 699	18.8	62	71.9	66.7	66.7	68.3	51.6	14.5	33.9
550 To 599	16.7	55	49.1	50.9	56.6	50.0	38.2	32.7	29.1
500 To 549	21.3	70	50.0	50.7	50.7	49.3	30.0	34.3	35.7
450 To 499	18.5	61	47.5	39.0	51.7	47.4	31.1	36.1	32.8
400 To 449	10.0	33	58.1	48.4	59.4	46.9	36.4	36.4	27.3
Under 400	10.6	35	41.2	34.4	51.4	45.5	28.6	40.0	31.4
GRE Quantitative									
700 And Above	29.6	95	70.1	70.1	81.5	72.2	58.9	12.6	28.4
600 To 699	25.9	83	67.9	60.5	63.4	62.5	47.0	19.3	33.7
550 To 599	20.9	67	49.2	41.5	50.7	40.3	22.4	34.3	43.3
500 To 549	14.0	45	31.8	37.8	39.5	40.5	24.4	51.1	24.4
450 To 499	5.3	17	29.4	23.5	29.4	29.4	5.9	41.2	52.9
400 To 449	2.8	9	42.9	25.0	25.0	37.5	11.1	66.7	22.2
Under 400	1.6	5						100.0	
GRE Analytical									
700 And Above	16.7	51	69.6	72.3	78.0	76.5	56.9	9.8	33.3
600 To 699	32.8	100	68.4	65.6	72.2	58.9	49.0	17.0	34.0
550 To 599	17.4	53	41.5	35.8	45.3	41.5	24.5	43.4	32.1
500 To 549	16.7	51	43.8	42.9	44.0	40.8	25.5	35.3	39.2
450 To 499	8.2	25	41.7	29.2	47.8	40.9	28.0	52.0	20.0
400 To 449	4.6	14	46.2	38.5	38.5	46.2	28.6	57.1	14.3
Under 400	3.6	11	36.4	18.2	27.3	27.3	18.2	63.6	18.2
GMAT									
700 And Above	3.3	119	67.6	70.8	76.5	74.6	55.5	12.6	31.9
600 To 699	21.2	771	63.8	59.0	68.8	60.0	43.5	20.1	36.4
550 To 599	23.9	869	51.0	50.1	54.9	49.5	32.7	29.3	38.0
500 To 549	24.1	876	42.6	40.8	43.9	41.1	23.5	38.5	38.0
450 To 499	17.2	626	32.6	27.6	31.5	30.0	12.9	50.8	36.3
400 To 449	7.1	257	27.9	25.3	22.4	19.9	10.1	62.6	27.2
Under 400	3.3	121	12.2	12.7	7.1	11.4	1.7	76.9	21.5

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

REPORT NUMBER 09

Performance of Candidates by Supplementary Study

NOV 1995 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	6.8	1,079	33.8	30.1	38.5	36.9	19.8	49.9	30.3
Proprietary	91.0	14,393	37.3	37.1	36.9	34.0	20.3	47.0	32.7
Firm-Sponsored	2.2	351	38.8	34.2	41.1	33.3	19.1	46.2	34.8
Total Answering	100.0	15,823	37.1	36.5	37.1	34.2	20.2	47.2	32.6
Not Answering		8,013	24.5	22.3	26.2	21.7	10.9	60.7	28.5
Repeat Candidates									
College-Sponsored	4.8	1,031	33.2	30.1	31.4	30.2	25.8	45.5	28.7
Proprietary	91.0	19,365	38.4	35.2	34.4	33.8	29.3	39.7	31.0
Firm-Sponsored	4.2	895	42.3	31.4	35.6	30.6	29.3	39.3	31.4
Total Answering	100.0	21,291	38.3	34.7	34.3	33.5	29.1	40.0	30.9
Not Answering		21,773	33.1	28.1	29.5	26.9	27.5	46.7	25.8

* 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

NOV 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Graduate									
In High School or Earlier	19.4	542	40.5	42.9	42.2	45.7	24.4	38.6	37.1
Lower Division College	21.5	600	46.4	46.1	47.9	50.4	29.8	33.8	36.3
Upper Division College	9.5	264	48.0	45.6	50.8	45.4	28.8	34.5	36.7
After Undergraduate Degree	38.2	1,065	52.4	50.2	54.9	47.9	33.0	30.3	36.7
Other	11.4	318	46.6	48.0	52.3	49.7	30.5	33.0	36.5
Total Answering	100.0	2,789	47.7	47.2	50.2	48.0	29.9	33.4	36.7
Not Answering		53	43.1	36.2	53.1	47.9	32.1	41.5	26.4
Undergraduate									
In High School or Earlier	39.1	7,041	26.7	26.3	27.9	24.9	13.2	59.3	27.5
Lower Division College	36.9	6,649	33.0	31.4	32.8	29.2	16.6	52.4	31.1
Upper Division College	10.5	1,894	37.4	35.5	36.3	31.6	18.8	48.4	32.8
After Undergraduate Degree	8.6	1,549	40.7	38.2	44.5	38.8	24.6	42.5	32.9
Other	4.8	870	32.2	30.1	36.5	32.2	17.6	50.9	31.5
Total Answering	100.0	18,003	31.6	30.4	32.4	28.8	16.2	53.7	30.0
Not Answering		2,843	26.5	25.7	23.5	20.5	9.0	57.3	33.7

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

REPORT NUMBER 11

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	.1	19	47.4	36.8	42.1	31.6	26.3	47.4	26.3
AUBURN U-MONTGOMERY		7	14.3	14.3	14.3			71.4	28.6
OAKWOOD COLL		5	20.0	20.0	40.0	20.0	20.0	60.0	20.0
SAMFORD U		5	60.0	60.0	40.0	60.0	40.0	20.0	40.0
TROY ST-DOTHAN		6	16.7	16.7	16.7	16.7	16.7	83.3	
TROY ST-TROY		8	12.5	12.5	12.5	12.5		75.0	25.0
U OF AL-BIRMINGHAM	.1	12	58.3	50.0	58.3	50.0	41.7	33.3	25.0
U OF AL-HUNTSVILLE		7	28.6	28.6	28.6	28.6	28.6	71.4	
U OF AL-UNIVERSITY	.1	12	16.7	25.0	8.3	8.3	8.3	66.7	25.0
U OF MONTEVALLO		10	40.0	30.0	30.0	30.0		50.0	50.0
U OF SO ALABAMA		5	20.0	20.0	40.0	40.0	20.0	60.0	20.0
Alaska									
U OF ALASKA ANCHORAGE	.1	14	21.4	14.3	28.6	21.4	14.3	71.4	14.3
Arizona									
ARIZONA STATE U	.5	96	36.5	32.3	32.3	28.1	19.8	47.9	32.3
DEVRY INSTI		7	42.9	42.9	42.9	14.3	14.3	42.9	42.9
NORTHERN ARIZ U	.1	26	61.5	50.0	65.4	57.7	38.5	23.1	38.5
U OF ARIZONA	.3	67	38.8	46.3	40.3	41.8	25.4	40.3	34.3
Arkansas									
ARKANSAS STATE	.1	23	13.0	13.0	13.0	26.1	8.7	69.6	21.7
HARDING COLL	.1	12	8.3	8.3	8.3	16.7		75.0	25.0
U OF AR-FAYETTEVILLE	.2	33	51.5	33.3	42.4	36.4	21.2	39.4	39.4
U OF AR-LITTLE ROCK	.1	16	25.0	12.5	25.0	25.0		62.5	37.5
U OF CENTRAL AR	.1	16	12.5		18.8	25.0		68.8	31.3
California									
BIOLA U		5		40.0	40.0	20.0	20.0	40.0	40.0
CAL LUTHERAN COLL		7	57.1	57.1	14.3	57.1	14.3	28.6	57.1
CAL ST BAKERSFIELD U	.1	18	33.3	44.4	38.9	55.6	27.8	33.3	38.9
CAL ST SAN BERNARDINO U	.2	47	34.0	40.4	42.6	44.7	27.7	42.6	29.8
CAL ST SONOMA U		9	11.1	11.1	11.1	11.1		77.8	22.2
CAL ST STANISLAUS U	.1	18	22.2	16.7	38.9	27.8	11.1	44.4	44.4
CAL ST U-CHICO	.1	14	50.0	21.4	21.4	35.7	14.3	35.7	50.0
CAL ST U-FRESNO	.2	41	12.2	19.5	9.8	17.1	4.9	70.7	24.4
CAL ST U-FULLERTON	.4	76	25.0	14.5	21.1	17.1	9.2	63.2	27.6
CAL ST U-HAYWARD	.4	76	25.0	21.1	14.5	10.5	9.2	64.5	26.3
CAL ST U-LONG BEACH	.2	46	21.7	23.9	19.6	15.2	10.9	65.2	23.9
CAL ST U-LOS ANGELES	.4	92	19.6	23.9	28.3	30.4	13.0	54.3	32.6
CAL ST U-NORTHRIDGE	.5	108	21.3	24.1	20.4	23.1	14.8	59.3	25.9
CAL ST U-POMONA	.3	66	39.4	33.3	27.3	30.3	25.8	50.0	24.2
CAL ST U-SACRAMENTO	.3	68	29.4	38.2	19.1	23.5	14.7	48.5	36.8
CAL ST-DOMINGUEZ	.1	26	15.4	15.4	19.2	11.5	7.7	73.1	19.2
CAL ST-SAN LUIS	.2	34	29.4	26.5	26.5	29.4	14.7	41.2	44.1
CHAPMAN COLL		8	12.5	25.0	25.0	12.5	12.5	75.0	12.5

* 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 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
DEVRY INSTI	.1	11						100.0	
GOLDEN GATE	.2	35	42.9	45.7	40.0	31.4	25.7	34.3	40.0
HUMBOLDT STATE		8	37.5	25.0	50.0	37.5	25.0	50.0	25.0
LA VERNE COLL		9		11.1	11.1	22.2		66.7	33.3
LOYOLA MARYMOUNT	.1	18	38.9	50.0	44.4	50.0	33.3	44.4	22.2
NATIONAL	.1	19	47.4	42.1	31.6	26.3	26.3	42.1	31.6
PEPPERDINE		8	37.5	37.5	25.0	25.0	25.0	62.5	12.5
SAN DIEGO STATE	.3	63	36.5	30.2	28.6	28.6	14.3	54.0	31.7
SAN FRANCISCO STATE	.3	72	22.2	18.1	27.8	23.6	12.5	59.7	27.8
SAN JOSE STATE	.2	49	16.3	10.2	12.2	20.4	6.1	67.3	26.5
ST MARYS OF CAL		10	10.0	20.0	10.0	10.0		80.0	20.0
U OF CAL-BERKELEY	.2	49	32.7	32.7	42.9	36.7	36.7	38.8	24.5
U OF CAL-LOS ANGELES	.4	83	43.4	45.8	43.4	39.8	30.1	34.9	34.9
U OF CAL-RIVERSIDE	.1	18	16.7	38.9	33.3	33.3	22.2	38.9	38.9
U OF CAL-SAN DIEGO		6	33.3	66.7	16.7	33.3	33.3		66.7
U OF CAL-SANTA BARBARA	.2	45	33.3	37.8	24.4	20.0	15.6	48.9	35.6
U OF SAN DIEGO	.1	14	35.7	28.6	21.4	21.4	21.4	64.3	14.3
U OF SAN FRANCISCO	.1	15	13.3	20.0	20.0	26.7	13.3	60.0	26.7
U OF SANTA CLARA	.1	12	41.7	16.7	41.7	25.0	8.3	41.7	50.0
U OF SOUTHERN CAL	.3	71	29.6	32.4	25.4	21.1	16.9	47.9	35.2
WOODBURY		5						100.0	
Colorado									
CO STATE	.1	24	33.3	33.3	37.5	33.3	16.7	50.0	33.3
METROPOLITAN ST COLL	.1	30	40.0	43.3	40.0	33.3	30.0	53.3	16.7
REGIS COLL	.1	12	33.3	33.3	33.3	25.0	25.0	66.7	8.3
U OF CO-BOULDER	.2	35	34.3	37.1	42.9	31.4	22.9	45.7	31.4
U OF CO-DENVER	.1	28	53.6	57.1	42.9	50.0	32.1	32.1	35.7
U OF DENVER		9	33.3	22.2	33.3	33.3	11.1	44.4	44.4
U OF NORTHERN CO	.1	13	38.5	7.7	38.5	30.8	7.7	53.8	38.5
U OF SOUTHERN CO	.1	12	16.7	16.7	16.7	16.7	16.7	83.3	
Connecticut									
CENTRAL CONN ST U	.2	45	22.2	22.2	20.0	33.3	11.1	62.2	26.7
FAIRFIELD	.2	36	27.8	30.6	25.0	27.8	13.9	50.0	36.1
QUINNIPIAC COLL	.1	19	26.3	26.3	10.5	21.1	5.3	68.4	26.3
SACRED HEART UNIV	.1	15	13.3	13.3	6.7			80.0	20.0
SO CT STATE U	.1	14	7.1	21.4	7.1	7.1		71.4	28.6
U OF CONN	.3	60	21.7	23.3	21.7	21.7	11.7	63.3	25.0
U OF HARTFORD	.1	11	36.4	36.4	27.3	18.2	18.2	54.5	27.3
U OF NEW HAVEN		7		14.3				85.7	14.3
WESTERN CONN ST U	.1	16	12.5	18.8	12.5	18.8	6.3	75.0	18.8
Delaware									
DELAWARE ST COLL		8	12.5	12.5				87.5	12.5
GOLDEY BEACOM COLL		10	10.0	20.0	30.0	10.0	10.0	70.0	20.0
U OF DELAWARE	.3	57	33.3	45.6	36.8	29.8	15.8	36.8	47.4

* 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

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
District of Columbia									
AMERICAN	.1	11	36.4	36.4	36.4	45.5	36.4	54.5	9.1
CATHOLIC U OF AMER		5				20.0		80.0	20.0
GEORGE WASHINGTON	.1	29	44.8	34.5	44.8	31.0	27.6	44.8	27.6
GEORGETOWN	.1	13	84.6	61.5	61.5	61.5	46.2	7.7	46.2
HOWARD	.1	26	7.7	11.5	15.4	3.8	3.8	76.9	19.2
STRAYER COLL	.1	28	17.9	14.3	17.9	21.4	7.1	64.3	28.6
U OF DC	.1	14	7.1					92.9	7.1
Florida									
BARRY	.1	17	23.5	17.6	23.5	23.5	11.8	64.7	23.5
FL AGRI & MECH		9	55.6	33.3		11.1		44.4	55.6
FL ATLANTIC U	.3	70	62.9	50.0	58.6	52.9	28.6	21.4	50.0
FL INTERNATIONAL	.3	57	63.2	49.1	57.9	43.9	29.8	29.8	40.4
FL MEMORIAL COLL		9		11.1				88.9	11.1
FL SOUTHERN COLL	.1	16	25.0	50.0	25.0	43.8	18.8	43.8	37.5
FL STATE	.3	55	45.5	45.5	50.9	49.1	29.1	32.7	38.2
FLAGLER COLL		6	16.7	16.7	16.7	16.7	16.7	83.3	
NOVA		5	20.0	20.0	20.0	20.0	20.0	80.0	
PALM BEACH ATLANTIC		9	55.6	55.6	22.2	44.4	22.2	33.3	44.4
ST LEO COLL	.1	24	25.0	29.2	16.7	20.8	12.5	58.3	29.2
STETSON U	.1	12	41.7	41.7	41.7	33.3	16.7	33.3	50.0
TAMPA COLL		5	20.0	40.0	20.0	40.0	20.0	60.0	20.0
U OF CENTRAL FL	.3	61	45.9	44.3	47.5	49.2	24.6	34.4	41.0
U OF FLORIDA	.2	37	64.9	48.6	62.2	64.9	43.2	18.9	37.8
U OF MIAMI	.1	23	43.5	43.5	30.4	34.8	21.7	43.5	34.8
U OF NORTH FL	.1	22	50.0	36.4	59.1	50.0	36.4	31.8	31.8
U OF SO FLORIDA	.5	96	57.3	52.1	53.1	53.1	36.5	28.1	35.4
U OF WEST FLORIDA	.1	13	30.8	46.2	53.8	38.5	30.8	38.5	30.8
Georgia									
AUGUSTA COLL	.1	11	18.2	9.1	9.1	27.3		72.7	27.3
BRENAU COLL		8			12.5	12.5		75.0	25.0
COLUMBUS COLL	.1	11	18.2	9.1	18.2	18.2	9.1	81.8	9.1
EMORY		8	50.0	62.5	37.5	50.0	37.5	25.0	37.5
GA COLLEGE	.1	18	22.2	22.2	16.7	16.7	11.1	66.7	22.2
GA INST OF TECH		6	33.3	16.7		16.7		66.7	33.3
GA SOUTHERN COLL	.1	26	26.9	26.9	23.1	26.9	11.5	65.4	23.1
GA SOUTHWESTERN COLL		7	14.3	14.3		28.6		71.4	28.6
GA STATE	.4	93	40.9	39.8	35.5	37.6	21.5	45.2	33.3
KENNESAW COLL	.2	49	40.8	34.7	40.8	36.7	22.4	42.9	34.7
MERCER U-MACON	.1	12	16.7	16.7	25.0	25.0	16.7	66.7	16.7
MOREHOUSE COLL		6	33.3	16.7	16.7	16.7	16.7	66.7	16.7
MORRIS BROWN COLL		6						100.0	
NORTH GEORGIA COLL	.1	27	14.8	18.5	14.8	3.7	3.7	81.5	14.8
SAVANNAH STATE		5						100.0	

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

REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF GEORGIA	.3	53	37.7	32.1	39.6	35.8	24.5	49.1	26.4
VALDOSTA STATE	.1	16	31.3	25.0	18.8	18.8	12.5	62.5	25.0
WEST GEORGIA COLL	.1	14	28.6	28.6	21.4	35.7	14.3	64.3	21.4
Guam									
U OF GUAM		8						100.0	
Hawaii									
BRIGHAM YOUNG		5	60.0	40.0	40.0	60.0	40.0	40.0	20.0
HAWAII PACIFIC COLL	.1	11	27.3	27.3	36.4	27.3	18.2	54.5	27.3
U OF HAWAII-MANOA	.4	77	48.1	36.4	26.0	31.2	14.3	42.9	42.9
Idaho									
BOISE STATE	.1	22	31.8	40.9	45.5	45.5	27.3	45.5	27.3
IDAHO STATE		6	50.0	33.3	50.0	33.3	16.7	50.0	33.3
U OF IDAHO		9	33.3	22.2	22.2	22.2	11.1	66.7	22.2
Illinois									
AUGUSTANA COLL	.1	13	30.8	23.1	23.1	23.1	23.1	69.2	7.7
AURORA COLL		5						100.0	
BRADLEY		8	12.5	50.0	75.0	12.5	12.5	25.0	62.5
CHICAGO STATE		10	10.0	20.0				80.0	20.0
COLL OF ST FRANCIS		5	40.0		60.0	60.0		40.0	60.0
DEPAUL	.4	75	38.7	36.0	30.7	38.7	24.0	53.3	22.7
DEVRY INST-CHICAGO		9		11.1		11.1		88.9	11.1
DEVRY INST-LOMBARD		6			16.7			83.3	16.7
EASTERN IL	.1	21	28.6	33.3	19.0	23.8	19.0	61.9	19.0
ELMHURST COLL	.1	19	26.3	21.1	21.1	26.3	10.5	52.6	36.8
GOVERNORS STATE		7	71.4	57.1	57.1	42.9	28.6	28.6	42.9
IL BENEDICTINE COLL		9	22.2	22.2	11.1	22.2	11.1	66.7	22.2
IL STATE	.1	21	33.3	14.3	19.0	33.3	9.5	52.4	38.1
LEWIS	.1	11	36.4	27.3	45.5	45.5	18.2	45.5	36.4
MCKENDREE COLL		10	30.0	30.0	20.0	20.0	10.0	60.0	30.0
MILLIKIN		6	16.7	50.0	33.3	33.3	16.7	50.0	33.3
NORTH CENTRAL COLL	.1	17	41.2	35.3	41.2	35.3	29.4	52.9	17.6
NORTHEASTERN IL	.2	35	31.4	28.6	25.7	31.4	22.9	62.9	14.3
NORTHERN IL	.5	99	60.6	52.5	71.7	65.7	42.4	19.2	38.4
OLIVET NAZARENE COLL		5	20.0	40.0	20.0	20.0	20.0	60.0	20.0
QUINCY COLL		7	42.9	28.6	42.9	42.9	28.6	42.9	28.6
ROOSEVELT	.1	28	21.4	21.4	14.3	14.3	3.6	64.3	32.1
ROSARY COLL		10	10.0					90.0	10.0
SANGAMON STATE	.1	13	38.5	38.5	46.2	53.8	30.8	30.8	38.5
ST XAVIER COLL		8	12.5	12.5	25.0	37.5	12.5	62.5	25.0
STHN IL U-CARBONDALE	.1	22	22.7	31.8	27.3	31.8	18.2	54.5	27.3
STHN IL U-EDWARDSVILLE	.1	27	33.3	55.6	44.4	33.3	18.5	25.9	55.6
TRINITY CHRISTIAN		6	33.3	33.3	66.7	33.3	16.7	33.3	50.0
U OF CHICAGO-LOYOLA	.1	19	31.6	21.1	26.3	26.3	10.5	63.2	26.3
U OF IL-CHICAGO	.3	54	38.9	35.2	37.0	22.2	16.7	46.3	37.0

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NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF IL-URBANA	.2	52	55.8	48.1	38.5	40.4	25.0	34.6	40.4
WESTERN IL U	.1	16	37.5	37.5	43.8	31.3	12.5	43.8	43.8
Indiana									
BALL ST	.1	31	19.4	12.9	22.6	12.9	6.5	77.4	16.1
BUTLER	.1	28	35.7	39.3	39.3	28.6	14.3	46.4	39.3
GOSHEN COLL		5	20.0	40.0	40.0	20.0		60.0	40.0
IN CENTRAL		7		14.3		14.3		85.7	14.3
IN ST U-TERRE HAUTE	.1	16	31.3	18.8	31.3	18.8	12.5	56.3	31.3
IN U-BLOOMINGTON	.6	121	45.5	47.9	41.3	39.7	24.8	36.4	38.8
IN U-FORT WAYNE	.1	18	55.6	50.0	50.0	61.1	27.8	27.8	44.4
IN U-NORTHWEST	.1	25	20.0	20.0	20.0	20.0	8.0	64.0	28.0
IN U-PURDUE-INDPLS	.2	38	36.8	36.8	23.7	36.8	21.1	55.3	23.7
IN U-SOUTH BEND	.1	24	45.8	41.7	33.3	37.5	20.8	37.5	41.7
IN U-SOUTHEAST	.1	15	53.3	66.7	53.3	53.3	40.0	26.7	33.3
PURDUE U-CALUMET	.1	13	23.1	30.8	46.2	53.8	23.1	46.2	30.8
PURDUE U-MAIN CAMPUS	.2	51	29.4	33.3	33.3	23.5	15.7	56.9	27.5
PURDUE U-NO CENTRAL		9	33.3	22.2	44.4	33.3	22.2	55.6	22.2
ST MARYS COLL		6	16.7	16.7	16.7	33.3	16.7	66.7	16.7
U OF NOTRE DAME	.3	68	41.2	42.6	32.4	27.9	22.1	44.1	33.8
U OF SOUTH INDIANA	.1	18	27.8	11.1	33.3	22.2	11.1	61.1	27.8
VALPARAISO	.1	13	46.2	30.8	38.5	30.8	23.1	38.5	38.5
Iowa									
BUENA VISTA COLL		7	28.6	42.9	28.6	57.1	14.3	42.9	42.9
CENTRAL U OF IOWA		6	50.0	50.0	50.0	50.0	50.0	50.0	
COE COLL		5		20.0	20.0	20.0		80.0	20.0
DRAKE		6	33.3	50.0	50.0	33.3	16.7	33.3	50.0
IOWA STATE	.2	43	37.2	30.2	41.9	32.6	20.9	46.5	32.6
LORAS COLL		6	33.3	33.3	50.0	16.7	16.7	33.3	50.0
MT MERCY COLL		9	33.3	22.2	33.3	33.3	22.2	55.6	22.2
NORTHWESTERN COLL		5	20.0		40.0	20.0		40.0	60.0
SIMPSON COLL	.1	12	25.0	41.7	16.7	16.7	8.3	58.3	33.3
ST AMBROSE COLL		9	11.1	22.2	11.1	22.2	11.1	66.7	22.2
U OF IOWA	.2	32	31.3	34.4	59.4	62.5	25.0	21.9	53.1
U OF NORTHERN IOWA		9	22.2	33.3	44.4	33.3	22.2	44.4	33.3
UPPER IOWA U	.1	16	43.8	43.8	50.0	43.8	31.3	43.8	25.0
Kansas									
EMPORIA STATE	.1	15	33.3	33.3	40.0	40.0	26.7	46.7	26.7
FORT HAYS STATE	.1	14	14.3	14.3	28.6	21.4	7.1	64.3	28.6
KANSAS STATE	.1	28	21.4	17.9	14.3	21.4	7.1	60.7	32.1
PITTSBURG STATE	.1	18	38.9	38.9	22.2	27.8	5.6	44.4	50.0
U OF KANSAS	.2	32	18.8	25.0	15.6	18.8	3.1	65.6	31.3
WASHBURN U OF TOPEKA	.1	13	7.7	7.7	30.8	7.7		61.5	38.5
WICHITA STATE	.1	25	32.0	20.0	24.0	12.0	4.0	48.0	48.0
Kentucky									
BELLARMINE COLL	.1	13	23.1	23.1	23.1	23.1	23.1	76.9	

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EASTERN KY	.1	20	30.0	20.0	30.0	25.0	15.0	55.0	30.0
MOREHEAD STATE	.1	15	13.3	13.3	20.0	20.0	13.3	80.0	6.7
MURRAY STATE	.1	16	18.8	18.8	25.0	18.8	12.5	68.8	18.8
NORTHERN KENTUCKY U	.1	14	42.9	14.3	50.0	28.6	14.3	35.7	50.0
THOMAS MORE COLL		6		33.3	16.7	33.3		50.0	50.0
TRANSYLVANIA		5	40.0	60.0	40.0	40.0	40.0	40.0	20.0
U OF KENTUCKY	.2	45	35.6	24.4	37.8	28.9	15.6	53.3	31.1
U OF LOUISVILLE	.2	43	34.9	27.9	32.6	30.2	18.6	53.5	27.9
WESTERN KY	.1	15	20.0	13.3	26.7	26.7		60.0	40.0
Louisiana									
CENTENARY OF LA		8						100.0	
DILLARD		5						100.0	
LA COLL		5						100.0	
LA ST U-A&M	.5	95	40.0	38.9	31.6	23.2	14.7	46.3	38.9
LA ST U-SHREVEPORT	.1	17	17.6	17.6	35.3	23.5	17.6	64.7	17.6
LA TECH	.1	20	10.0	15.0	25.0	10.0	10.0	70.0	20.0
LOYOLA U	.1	14	57.1	57.1	64.3	50.0	35.7	21.4	42.9
MCNEESE STATE	.1	16	31.3	37.5	43.8	25.0	18.8	43.8	37.5
NICHOLLS STATE	.1	17	11.8	29.4	17.6	17.6	11.8	64.7	23.5
NORTHEAST LA	.1	31	22.6	25.8	29.0	16.1	9.7	58.1	32.3
NORTHWESTERN STATE		9	22.2	11.1	33.3	22.2	11.1	66.7	22.2
SOUTHEASTERN LA	.1	29	6.9	17.2	10.3	6.9	6.9	79.3	13.8
SOUTHERN U-BATON ROUGE	.1	12						100.0	
TULANE U	.1	18	44.4	22.2	38.9	22.2	16.7	50.0	33.3
U OF NEW ORLEANS	.3	64	39.1	29.7	26.6	25.0	15.6	53.1	31.3
U OF STHWESTN LA	.2	37	29.7	45.9	35.1	32.4	16.2	43.2	40.5
XAVIER U OF LA		6						100.0	
Maine									
U OF ME-AUGUSTA		6	50.0	50.0	50.0	50.0	50.0	50.0	
U OF ME-PORTLAND	.1	11	18.2	36.4	36.4	36.4	18.2	45.5	36.4
Maryland									
BOWIE STATE	.1	17	5.9	17.6	5.9	17.6		76.5	23.5
COLL OF NOTRE DAME		5	20.0	20.0	20.0	20.0	20.0	80.0	
FROSTBURG STATE	.1	14	21.4	35.7	28.6	14.3		50.0	50.0
LOYOLA COLL	.1	24	50.0	58.3	58.3	50.0	29.2	20.8	50.0
MORGAN STATE	.1	20		5.0	5.0			95.0	5.0
MT ST MARYS COLL	.1	14	21.4	21.4	21.4	21.4	21.4	78.6	
SALISBURY STATE	.1	28	21.4	25.0	17.9	10.7	7.1	71.4	21.4
TOWSON STATE	.2	32	37.5	25.0	28.1	15.6	9.4	53.1	37.5
U OF BALTIMORE	.2	42	35.7	38.1	47.6	31.0	23.8	47.6	28.6
U OF MD-BALTO	.1	15	46.7	40.0	46.7	40.0	26.7	46.7	26.7
U OF MD-COLLEGE PARK	.9	192	26.0	30.2	30.7	27.1	14.6	57.3	28.1
U OF MD-EASTERN SHORE		5						100.0	
Massachusetts									
ASSUMPTION COLL		6	16.7					83.3	16.7

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
BABSON COLL	.1	29	17.2	13.8	20.7			69.0	31.0
BENTLEY COLL	.3	62	32.3	27.4	25.8	32.3	14.5	51.6	33.9
BOSTON COLL	.3	64	31.3	26.6	21.9	18.8	1.6	53.1	45.3
BOSTON U	.1	18	38.9	33.3	33.3	22.2	22.2	55.6	22.2
COLLEGE OF HOLY CROSS	.1	23	56.5	60.9	47.8	30.4	30.4	17.4	52.2
MERRIMACK COLL	.1	22	13.6	4.5	4.5	4.5	4.5	86.4	9.1
NICHOLS COLL	.1	11	18.2	9.1	27.3	27.3		54.5	45.5
NORTH ADAMS STATE		6						100.0	
NORTHEASTERN U	.2	36	13.9	13.9	13.9	8.3		77.8	22.2
SALEM STATE	.1	16	18.8	25.0	18.8	31.3	12.5	62.5	25.0
SOUTHEASTERN MASS	.1	14	42.9	35.7	35.7	50.0	28.6	35.7	35.7
STONEHILL COLL	.1	14	28.6	42.9	21.4	21.4	14.3	57.1	28.6
SUFFOLK	.1	17		17.6	5.9			82.4	17.6
U OF LOWELL	.1	19	31.6	26.3	15.8	26.3	15.8	68.4	15.8
U OF MASS-AMHERST	.1	31	29.0	29.0	32.3	16.1	9.7	54.8	35.5
U OF MASS-BOSTON	.1	19	21.1	26.3	26.3	21.1	10.5	63.2	26.3
WESTERN NEW ENG COLL	.1	11	18.2	27.3	27.3	27.3	9.1	63.6	27.3
WORCESTER STATE		9	11.1	11.1	11.1			88.9	11.1
Michigan									
ALBION COLL		8	12.5	12.5	12.5			87.5	12.5
ALMA COLL		5	40.0	20.0	40.0	20.0	20.0	60.0	20.0
AQUINAS COLL		6	33.3	66.7	16.7	33.3	16.7	16.7	66.7
CALVIN COLL		10	40.0	50.0	60.0	40.0	10.0	30.0	60.0
CENTRAL MICH	.1	29	20.7	20.7	24.1	13.8	10.3	62.1	27.6
DAVENPORT COLLEGE	.1	13	30.8	15.4	23.1	23.1	15.4	61.5	23.1
DETROIT COLL OF BUS		7						100.0	
EASTERN MICH	.1	27	37.0	29.6	25.9	29.6	14.8	51.9	33.3
FERRIS STATE	.1	11	36.4	54.5	54.5	45.5	36.4	36.4	27.3
GRAND VALLEY ST		9	44.4	44.4	44.4	66.7	33.3	33.3	33.3
HILLSDALE COLL	.1	11	18.2	45.5	18.2	18.2	9.1	45.5	45.5
LAKE SUPERIOR STATE		5		20.0	20.0	20.0		80.0	20.0
MICHIGAN STATE	.4	93	43.0	40.9	37.6	35.5	24.7	36.6	38.7
MICHIGAN TECH		5						100.0	
NORTHERN MICH	.1	13	23.1	7.7	15.4	15.4	7.7	69.2	23.1
NORTHWOOD INST		10	10.0	10.0	10.0			70.0	30.0
OAKLAND U	.1	23	39.1	43.5	39.1	43.5	34.8	52.2	13.0
SAGINAW VALLEY ST		7						100.0	
U OF MI-ANN ARBOR	.3	62	58.1	51.6	50.0	35.5	25.8	32.3	41.9
U OF MI-DEARBORN	.1	14	35.7	28.6	28.6	35.7	21.4	57.1	21.4
U OF MI-FLINT		9	22.2	22.2	11.1	22.2	11.1	66.7	22.2
WALSH COLLEGE	.2	42	38.1	38.1	35.7	47.6	26.2	47.6	26.2
WAYNE STATE	.1	26	26.9	23.1	34.6	23.1	11.5	53.8	34.6
WESTERN MI U	.3	59	27.1	27.1	18.6	16.9	8.5	54.2	37.3
Minnesota									
AUGSBURG COLL	.1	11	54.5	54.5	72.7	63.6	45.5	27.3	27.3

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

REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
COLL OF ST BENEDICT		6	33.3		16.7	33.3		66.7	33.3
COLL OF ST CATHERINE		7	42.9	57.1	42.9	28.6	14.3	42.9	42.9
COLL OF ST THOMAS	.3	54	35.2	27.8	35.2	29.6	14.8	46.3	38.9
CONCORDIA MOORHEAD		8	75.0	75.0	75.0	75.0	50.0	12.5	37.5
GUSTAVUS ADOLPHUS	.1	11	27.3	45.5	45.5	36.4	18.2	45.5	36.4
MANKATO STATE	.2	42	38.1	47.6	59.5	47.6	31.0	35.7	33.3
MOORHEAD STATE	.1	27	48.1	51.9	51.9	44.4	33.3	37.0	29.6
SOUTHWEST STATE		8	37.5	37.5	75.0	62.5	25.0	25.0	50.0
ST CLOUD STATE	.2	41	46.3	46.3	63.4	56.1	31.7	31.7	36.6
ST JOHNS U	.1	11	36.4	27.3	54.5	36.4	18.2	45.5	36.4
U OF MN-DULUTH	.1	12	50.0	66.7	58.3	41.7	41.7	33.3	25.0
U OF MN-MNPLS	.3	71	56.3	60.6	69.0	62.0	39.4	22.5	38.0
WINONA STATE	.1	21	47.6	47.6	33.3	38.1	23.8	42.9	33.3
Mississippi									
JACKSON STATE		7	14.3	28.6	14.3	14.3	14.3	71.4	14.3
MILLSAPS COLL		6	66.7	50.0	33.3	33.3	16.7	33.3	50.0
MS COLL		7	28.6	14.3	28.6	28.6	14.3	57.1	28.6
MS ST U		7	57.1	28.6	57.1	42.9	28.6	42.9	28.6
U OF MS		9	11.1	11.1		11.1		88.9	11.1
U OF SOUTHERN MS	.1	18	55.6	44.4	44.4	50.0	27.8	27.8	44.4
Missouri									
AVILA COLL		5	20.0	20.0	20.0	20.0	20.0	80.0	
CENTRAL MO STATE	.1	16	43.8	50.0	31.3	43.8	18.8	37.5	43.8
COLUMBIA COLL		9	33.3	11.1	11.1	22.2	11.1	55.6	33.3
DRURY COLL		7	28.6	28.6		14.3		57.1	42.9
LINDENWOOD COLL		5	60.0	40.0	40.0	20.0	20.0	40.0	40.0
MARYVILLE COLL	.1	15	26.7	46.7	33.3	33.3	13.3	40.0	46.7
MO SOUTHERN STATE	.1	30	10.0	16.7	46.7	26.7	6.7	53.3	40.0
MO WESTERN ST COLL		8	12.5	12.5				75.0	25.0
NORTHEAST MO STATE	.1	11	45.5	63.6	36.4	45.5	27.3	27.3	45.5
NORTHWEST MO STATE		9	11.1	11.1	22.2	22.2	11.1	66.7	22.2
PARK COLL	.1	11	18.2	36.4	9.1	18.2	9.1	63.6	27.3
ROCKHURST COLL	.1	18	16.7	5.6	27.8	22.2		66.7	33.3
SOUTHEAST MO STATE	.1	25	24.0	28.0	24.0	24.0	20.0	68.0	12.0
SOUTHWEST MO STATE	.2	41	31.7	36.6	34.1	43.9	19.5	43.9	36.6
ST LOUIS U	.1	15	26.7	40.0	26.7	26.7	13.3	53.3	33.3
U OF MO-COLUMBIA	.2	39	53.8	53.8	53.8	59.0	38.5	25.6	35.9
U OF MO-KANSAS CITY	.1	21	9.5	28.6	33.3	19.0	4.8	57.1	38.1
U OF MO-ST LOUIS	.3	58	41.4	37.9	32.8	25.9	19.0	51.7	29.3
WASHINGTON U		7	57.1	57.1	42.9	28.6	14.3	42.9	42.9
WEBSTER COLL	.1	13	15.4	15.4	15.4	23.1	7.7	76.9	15.4
Montana									
U OF MONTANA	.1	14	21.4	14.3	21.4	21.4		57.1	42.9
Nebraska									
BELLEVUE COLL		8	25.0	37.5	37.5	25.0	25.0	50.0	25.0

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NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CREIGHTON	.1	13	30.8	23.1	23.1	30.8	23.1	61.5	15.4
MIDLAND LUTHERAN COLL		5	20.0	60.0	60.0	60.0	20.0	40.0	40.0
U OF NEBR-KEARNEY		10	40.0	30.0	30.0	20.0		50.0	50.0
U OF NEBR-LINCOLN	.1	26	38.5	46.2	42.3	26.9	19.2	46.2	34.6
U OF NEBR-OMAHA	.1	23	30.4	17.4	30.4	13.0	8.7	60.9	30.4
WAYNE STATE		6	16.7	16.7	16.7	16.7	16.7	83.3	
Nevada									
U OF NV-LAS VEGAS	.2	40	42.5	37.5	40.0	30.0	22.5	47.5	30.0
U OF NV-RENO	.1	16	68.8	43.8	62.5	37.5	31.3	25.0	43.8
New Hampshire									
FRANKLIN PIERCE COLL		9	11.1	33.3	22.2	33.3	11.1	55.6	33.3
NH COLL	.1	19	31.6	21.1	36.8	36.8	15.8	52.6	31.6
NH PLYMOUTH STATE		6	16.7	16.7				83.3	16.7
RIVIER COLL		6	33.3	33.3	33.3	33.3	16.7	33.3	50.0
New Jersey									
BLOOMFIELD COLL		5		20.0	20.0			80.0	20.0
FARLGH DCKSN-MADISON	.1	11		18.2	9.1	9.1		72.7	27.3
FARLGH DCKSN-TEANECK		8	25.0	25.0	12.5	12.5	12.5	75.0	12.5
GEORGIAN CT COLL	.1	14	14.3	14.3	7.1	28.6		64.3	35.7
GLASSBORO STATE	.2	36	8.3	19.4	22.2	27.8	8.3	66.7	25.0
KEAN COLL OF NJ	.2	50	6.0	16.0	20.0	16.0	4.0	70.0	26.0
MONMOUTH COLL	.1	13	30.8	23.1	15.4	23.1	15.4	69.2	15.4
MONTCLAIR STATE	.2	47	12.8	14.9	6.4	8.5	4.3	80.9	14.9
RAMAPO COLL OF NJ	.1	28	21.4	17.9	3.6	17.9	3.6	64.3	32.1
RICHARD STOCKTON ST	.1	31	16.1	19.4	29.0	22.6	9.7	58.1	32.3
RIDER COLL	.2	49	28.6	22.4	26.5	16.3	12.2	65.3	22.4
RUTGERS U-CAMDEN	.2	43	14.0	20.9	18.6	20.9	7.0	65.1	27.9
RUTGERS U-NEW BRNSWK	.5	95	47.4	51.6	52.6	44.2	25.3	28.4	46.3
RUTGERS U-NEWARK	.3	67	9.0	17.9	9.0	13.4	1.5	74.6	23.9
SETON HALL	.2	43	25.6	23.3	20.9	14.0	7.0	62.8	30.2
ST ELIZABETH COLL		8		12.5		12.5		87.5	12.5
ST PETERS COLL	.1	25	4.0	12.0	4.0	4.0	4.0	88.0	8.0
TRENTON STATE	.2	37	32.4	45.9	40.5	45.9	24.3	40.5	35.1
WILLIAM PATERSON	.1	27	18.5	25.9	11.1	11.1	7.4	66.7	25.9
New Mexico									
COLL OF SANTA FE		7	28.6	42.9			28.6	57.1	14.3
EASTERN NEW MEXICO	.1	13	15.4	15.4	23.1	15.4	7.7	69.2	23.1
NEW MEXICO STATE	.2	35	14.3	17.1	20.0	11.4	5.7	71.4	22.9
U OF NEW MEXICO	.1	26	34.6	26.9	11.5	15.4	19.2	61.5	19.2
New York									
ADELPHI	.1	13	15.4	7.7				76.9	23.1
CANISIUS COLL	.1	20	75.0	65.0	35.0	35.0	20.0	10.0	70.0
CLARKSON U		7	28.6	42.9	28.6	28.6	28.6	57.1	14.3
COLGATE U HAMILTON		5		20.0	20.0		20.0	80.0	

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NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CUNY BERNARD BARUCH	.7	145	30.3	26.9	17.2	17.2	20.7	59.3	20.0
CUNY BROOKLYN COLL	.2	33	24.2	39.4	6.1	21.2	12.1	48.5	39.4
CUNY HUNTER COLL	.1	25	24.0	20.0		16.0	8.0	68.0	24.0
CUNY LEHMAN COLL	.1	16	37.5	25.0	12.5		12.5	56.3	31.3
CUNY QUEENS COLL	.4	89	24.7	30.3	10.1	16.9	21.3	59.6	19.1
CUNY YORK COLL	.1	15	26.7	20.0	6.7	20.0	13.3	53.3	33.3
DAEMEN COLL		5						100.0	
DOWLING COLL	.1	13	15.4	30.8	38.5	30.8	15.4	38.5	46.2
FORDHAM	.1	31	16.1	22.6	19.4	6.5	16.1	58.1	25.8
HOFSTRA	.3	66	21.2	16.7	13.6	21.2	19.7	62.1	18.2
IONA COLL	.1	14	7.1	21.4	14.3	21.4	14.3	64.3	21.4
L I U-CW POST	.1	23	8.7	13.0	13.0	8.7	4.3	73.9	21.7
LE MOYNE COLL	.1	23	8.7	8.7	4.3	17.4	8.7	82.6	8.7
MANHATTAN COLL	.1	14	35.7	28.6	14.3	7.1	14.3	50.0	35.7
MARIST COLL		10	20.0	20.0	40.0	20.0	10.0	50.0	40.0
MERCY COLL		10	20.0	10.0	20.0	10.0	10.0	60.0	30.0
MT ST MARY COLL		8	25.0	25.0	25.0	12.5	25.0	75.0	
NEW YORK U	.2	50	24.0	34.0	14.0	20.0	22.0	50.0	28.0
NIAGARA U	.1	12	16.7	33.3	16.7	16.7		58.3	41.7
NY TECH INST-WESTBURY		6	16.7	50.0	33.3	33.3		50.0	50.0
PACE U-NY	.2	34	17.6	8.8	20.6	20.6	8.8	67.6	23.5
PACE U-PLEASANTVILLE	.1	17	17.6	11.8	17.6	11.8	11.8	76.5	11.8
ROCHESTER INST TECH	.1	15	13.3		20.0	33.3	13.3	60.0	26.7
SIENA COLL	.2	38	13.2	13.2	13.2	13.2		63.2	36.8
ST BONAVENTURE U	.1	16	31.3	18.8	6.3	25.0	12.5	56.3	31.3
ST FRANCIS COLL		6	33.3	50.0	33.3	33.3	50.0	33.3	16.7
ST JOHN FISHER COLL	.1	11	36.4	27.3	27.3	18.2	18.2	63.6	18.2
ST JOHNS	.3	57	19.3	14.0	7.0	7.0	7.0	71.9	21.1
ST JOSEPHS -SUFFOLK		7	14.3	14.3	57.1	14.3		42.9	57.1
SUNY AT ALBANY	.2	48	25.0	29.2	27.1	20.8	16.7	52.1	31.3
SUNY AT BINGHAMTON	.2	33	42.4	36.4	18.2	15.2	36.4	48.5	15.2
SUNY AT BUFFALO	.2	34	50.0	50.0	32.4	44.1	14.7	29.4	55.9
SUNY COLL BROCKPORT	.1	18	38.9	38.9	38.9	33.3	27.8	44.4	27.8
SUNY COLL FREDONIA	.1	15	26.7	40.0	13.3	20.0	6.7	53.3	40.0
SUNY COLL GENESEO	.1	15	60.0	40.0	20.0	26.7	20.0	33.3	46.7
SUNY COLL NEW PALTZ	.1	18	11.1	27.8	33.3	16.7	22.2	61.1	16.7
SUNY COLL OLD WESTURY	.1	24	12.5	29.2	20.8	25.0	12.5	62.5	25.0
SUNY COLL OSWEGO	.1	23	8.7	17.4	4.3		4.3	82.6	13.0
SUNY COLL PLATTSBURGH	.1	11	54.5	63.6	36.4	27.3	36.4	27.3	36.4
SUNY COLL UTICA-ROME		7	28.6	42.9	42.9	28.6	14.3	14.3	71.4
SYRACUSE	.1	19	36.8	21.1	15.8	10.5		47.4	52.6
TOURO	.1	15	20.0	46.7	26.7	20.0	33.3	40.0	26.7
YESHIVA	.1	13	15.4	30.8	15.4	7.7	15.4	69.2	15.4
North Carolina									
APPALACHIAN STATE	.1	30	60.0	40.0	63.3	66.7	33.3	26.7	40.0

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CAMPBELL U		7	14.3	14.3		14.3		85.7	14.3
EAST CAROLINA		8	12.5	12.5	12.5	25.0		62.5	37.5
ELIZABETH CITY STATE		5	60.0	40.0	40.0	60.0	40.0	40.0	20.0
ELON COLL		6	16.7	33.3				66.7	33.3
GARDNER-WEBB COLL		8	12.5			12.5		87.5	12.5
GUILFORD COLL	.1	12	25.0	16.7	41.7	33.3	16.7	50.0	33.3
HIGH POINT U	.1	14	28.6	28.6	35.7	21.4	14.3	57.1	28.6
LENOIR-RHYNE COLL		6			16.7	16.7		83.3	16.7
NC AGRIC & TECH	.1	11	18.2	9.1	9.1	9.1	9.1	81.8	9.1
NC CENTRAL		5						100.0	
NC ST U-RALEIGH	.1	23	26.1	21.7	34.8	21.7	4.3	56.5	39.1
PFIEFFER COLL		5		20.0		20.0		80.0	20.0
U OF NC-ASHEVILLE		6	50.0	33.3	66.7	33.3	33.3	33.3	33.3
U OF NC-CHARLOTTE	.1	27	40.7	18.5	33.3	14.8	11.1	48.1	40.7
U OF NC-GREENSBORO	.1	12	25.0	25.0	8.3	16.7		58.3	41.7
U OF NC-WILMINGTON	.1	13	38.5	30.8	15.4	23.1	15.4	61.5	23.1
WAKE FOREST		5	40.0	80.0	80.0	60.0	40.0	20.0	40.0
WESTERN CAROLINA U	.1	14	21.4	7.1	21.4	14.3		64.3	35.7
North Dakota									
MINOT STATE		8		12.5	37.5	12.5		62.5	37.5
NO DAKOTA STATE		6	16.7	50.0	50.0	33.3	16.7	33.3	50.0
U OF NO DAKOTA	.1	25	28.0	28.0	60.0	32.0	16.0	36.0	48.0
Ohio									
ASHLAND COLL		7	28.6	42.9		14.3		42.9	57.1
BALDWIN-WALLACE COLL	.1	23	30.4	26.1	30.4	21.7	17.4	60.9	21.7
BOWLING GREEN STATE	.2	44	40.9	36.4	27.3	36.4	18.2	47.7	34.1
CAPITAL U	.1	19	42.1	31.6	31.6	42.1	21.1	47.4	31.6
CASE WESTERN RESERVE		8	37.5	37.5	37.5	37.5	37.5	62.5	
CLEVELAND STATE	.2	51	15.7	23.5	25.5	13.7	5.9	64.7	29.4
DEVRY INSTI	.1	11	36.4	36.4	36.4	27.3	18.2	45.5	36.4
FRANKLIN U	.1	29	37.9	24.1	34.5	31.0	17.2	48.3	34.5
JOHN CARROLL U	.1	31	58.1	64.5	77.4	35.5	35.5	16.1	48.4
KENT STATE	.2	43	23.3	23.3	37.2	23.3	14.0	58.1	27.9
MALONE COLL		5	40.0	20.0	40.0	20.0	20.0	60.0	20.0
MIAMI U	.5	101	46.5	39.6	44.6	36.6	22.8	39.6	37.6
MT UNION COLL		6	50.0	16.7	50.0	33.3	16.7	50.0	33.3
OHIO STATE	.5	102	38.2	36.3	42.2	34.3	24.5	45.1	30.4
OHIO U	.2	33	30.3	33.3	24.2	24.2	15.2	57.6	27.3
OHIO WESLEYAN		6	16.7	33.3	16.7	16.7	16.7	66.7	16.7
OTTERBEIN COLL		9	22.2	11.1	33.3	22.2	11.1	66.7	22.2
U OF AKRON	.3	62	25.8	29.0	25.8	33.9	14.5	56.5	29.0
U OF CINCINNATI	.3	61	29.5	29.5	27.9	24.6	13.1	54.1	32.8
U OF DAYTON	.1	25	48.0	36.0	24.0	24.0	16.0	44.0	40.0
U OF TOLEDO	.2	47	34.0	31.9	36.2	34.0	19.1	48.9	31.9

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WALSH COLL		5						100.0	
WRIGHT STATE	.2	44	31.8	34.1	34.1	36.4	11.4	45.5	43.2
XAVIER	.1	11	36.4	54.5	54.5	36.4	27.3	27.3	45.5
YOUNGSTOWN STATE	.1	31	25.8	12.9	22.6	22.6	9.7	64.5	25.8
Oklahoma									
CAMERON U	.1	18	16.7	27.8	33.3	16.7	16.7	66.7	16.7
CENTRAL STATE	.2	46	41.3	50.0	32.6	39.1	23.9	43.5	32.6
EAST CENTRAL OK STATE	.1	16	31.3	31.3	31.3	37.5	25.0	62.5	12.5
LANGSTON U	.1	16	18.8	18.8	12.5	18.8		75.0	25.0
NORTHEASTERN OK ST	.1	18	16.7	22.2	5.6	11.1	5.6	72.2	22.2
NORTHWESTERN OK ST		8	25.0	50.0	37.5	37.5	25.0	50.0	25.0
OK ST U	.2	51	43.1	47.1	29.4	29.4	19.6	43.1	37.3
ORAL ROBERTS U		7	42.9	28.6	42.9	42.9	28.6	42.9	28.6
SOUTHEASTERN OK STATE		9	22.2	33.3	22.2	33.3	22.2	66.7	11.1
SOUTHWESTERN OK STATE	.1	17	5.9	5.9		5.9		88.2	11.8
U OF OK-NORMAN	.2	38	44.7	34.2	28.9	26.3	18.4	42.1	39.5
U OF TULSA	.1	11	45.5	27.3	27.3	27.3	9.1	54.5	36.4
Oregon									
LINFIELD COLL		6	83.3	66.7	83.3	50.0	50.0	16.7	33.3
OREGON STATE	.1	26	38.5	30.8	50.0	34.6	23.1	42.3	34.6
PORTLAND STATE	.2	39	51.3	28.2	43.6	51.3	15.4	30.8	53.8
SOUTHERN OR STATE		9	33.3	33.3	33.3	33.3	22.2	55.6	22.2
U OF OREGON	.1	30	36.7	33.3	30.0	23.3	23.3	53.3	23.3
U OF PORTLAND		6			16.7	16.7		66.7	33.3
Pennsylvania									
ALBRIGHT COLL		10	60.0	60.0	70.0	70.0	60.0	30.0	10.0
BLOOMSBURG U	.1	17	5.9	11.8	5.9			82.4	17.6
BUCKNELL U	.1	11	18.2	9.1		9.1		81.8	18.2
CALIFORNIA U		6	33.3	16.7	16.7	50.0	16.7	50.0	33.3
CLARION U OF PA	.1	13	23.1	30.8	23.1	15.4	7.7	61.5	30.8
DREXEL	.2	49	6.1	8.2	8.2	10.2		81.6	18.4
DUQUESNE	.1	28	3.6	14.3	10.7	7.1		82.1	17.9
ELIZABETHTOWN COLL	.1	11	18.2	27.3	27.3	18.2		54.5	45.5
FRANKLIN & MARSHALL		9	66.7	33.3	33.3	33.3	22.2	33.3	44.4
GANNON U		5	40.0	40.0	20.0	20.0	20.0	40.0	40.0
INDIANA U OF PA	.2	33	21.2	18.2	24.2	21.2	12.1	60.6	27.3
KINGS COLL		9				11.1		88.9	11.1
LA ROCHE COLL		5	40.0	20.0	40.0	40.0	20.0	40.0	40.0
LA SALLE COLL	.2	39	7.7	12.8	17.9	10.3	2.6	71.8	25.6
LEHIGH U	.2	32	31.3	40.6	34.4	31.3	9.4	31.3	59.4
MERCYHURST COLL		7	28.6	42.9	14.3			42.9	57.1
MUHLENBERG COLL		6	33.3	33.3		16.7	16.7	66.7	16.7
PA ST U-BEHREND	.1	18	22.2	33.3	11.1	22.2	11.1	66.7	22.2
PA ST U-CAPITOL		10	20.0	50.0	20.0	30.0	10.0	50.0	40.0

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

REPORT NUMBER 12-A

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
PA ST U-U PARK	.6	116	32.8	35.3	24.1	21.6	12.9	53.4	33.6
PHILA TEXTILE & SCI	.1	14	28.6	21.4	28.6	28.6	7.1	50.0	42.9
ROBERT MORRIS COLL	.2	42	21.4	31.0	23.8	28.6	11.9	52.4	35.7
SHIPPENSBURG U OF PA	.1	14	21.4	28.6	35.7	35.7	7.1	35.7	57.1
ST JOSEPHS COLL	.1	22	36.4	27.3	9.1	22.7	9.1	59.1	31.8
SUSQUEHANNA U		9	22.2	22.2	22.2	11.1	11.1	55.6	33.3
TEMPLE	.2	45	26.7	15.6	17.8	22.2	4.4	55.6	40.0
U OF PA	.2	36	47.2	61.1	44.4	36.1	27.8	33.3	38.9
U OF PITTSBURGH	.2	41	22.0	19.5	22.0	29.3	17.1	70.7	12.2
U OF SCRANTON	.2	33	12.1	24.2	21.2	18.2	9.1	60.6	30.3
VILLANOVA	.5	111	27.9	28.8	21.6	21.6	9.9	56.8	33.3
WEST CHESTER U OF PA	.1	22	40.9	31.8	45.5	36.4	22.7	36.4	40.9
WESTMINSTER COLL		6	33.3	33.3	50.0	50.0	33.3	50.0	16.7
WIDENER U	.1	14	14.3	35.7	7.1	28.6		50.0	50.0
WILKES COLL		10	10.0	10.0	10.0	10.0		80.0	20.0
YORK COLL OF PA		10	20.0	20.0	30.0	20.0	10.0	70.0	20.0
Puerto Rico									
CATHOLIC U OF PR	.2	35	2.9	2.9				97.1	2.9
CAYEY U COLL-PR	.1	14	21.4		14.3	14.3		78.6	21.4
INTER AMER-HATO REY	.2	44	6.8	6.8	6.8			88.6	11.4
INTER AMER-SAN GERMN	.1	12	8.3		8.3	8.3		91.7	8.3
SACRED HEART COLL		8		12.5				87.5	12.5
U OF PR-MAYAGUEZ	.2	42	11.9	9.5	16.7	7.1	4.8	76.2	19.0
U OF PR-RIO PIEDRAS	.6	115	18.3	23.5	24.3	24.3	11.3	65.2	23.5
Rhode Island									
BRYANT COLL	.3	61	32.8	36.1	36.1	19.7	16.4	52.5	31.1
JOHNSON & WALES U		5		20.0	20.0			80.0	20.0
PROVIDENCE COLL	.2	34	41.2	41.2	52.9	38.2	23.5	35.3	41.2
RHODE ISLAND COLLEGE	.1	13	23.1	23.1	30.8	23.1	15.4	69.2	15.4
U OF RHODE ISLAND	.1	17	23.5	29.4	11.8	5.9		52.9	47.1
South Carolina									
BAPT COLL-CHARLESTON		5	20.0	20.0	20.0	20.0	20.0	80.0	
BOB JONES U		9	44.4	55.6	33.3	44.4	22.2	33.3	44.4
CHARLESTON COLL	.1	26	34.6	23.1	30.8	34.6	11.5	50.0	38.5
CLEMSON	.2	44	20.5	20.5	18.2	15.9	4.5	61.4	34.1
COLUMBIA COLL		6						100.0	
FURMAN		6	66.7	50.0	100.0	50.0	33.3		66.7
U OF SC-AIKEN		8	12.5	25.0	12.5			75.0	25.0
U OF SC-COASTAL		6	50.0	33.3	33.3	33.3	33.3	50.0	16.7
U OF SC-COLUMBIA	.1	26	19.2	11.5	26.9	23.1	3.8	57.7	38.5
U OF SC-SPARTANBURG	.1	14	42.9	35.7	42.9	50.0	28.6	42.9	28.6
WINTHROP COLL		7	28.6	14.3	42.9	28.6	14.3	57.1	28.6
WOOFORD COLL		6	50.0	50.0	33.3	50.0	33.3	50.0	16.7
Tennessee									
AUSTIN PEAY STATE		5	40.0	40.0	40.0	40.0	40.0	60.0	

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NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > > AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CHRISTIAN BROS COLL	.1	14	42.9	35.7	14.3	21.4	14.3	50.0	35.7
DAVID LIPSCOMB COLL	.1	13	23.1	23.1	30.8	30.8	15.4	46.2	38.5
EAST TENN STATE		6		16.7		33.3		66.7	33.3
FREED-HARDEMAN COLL		5	40.0	40.0				60.0	40.0
MEMPHIS STATE	.1	29	51.7	24.1	17.2	27.6	10.3	48.3	41.4
MIDDLE TENN STATE	.1	25	48.0	32.0	28.0	28.0	20.0	48.0	32.0
TENN TECH		8	12.5	12.5	25.0	25.0	12.5	62.5	25.0
U OF TN-CHATTANOOGA	.1	15	6.7	6.7	6.7	13.3	6.7	86.7	6.7
U OF TN-KNOXVILLE	.1	15	40.0	26.7	26.7	33.3	13.3	46.7	40.0
UNION U		5	60.0	40.0	40.0	60.0	20.0	20.0	60.0
Texas									
ABILENE CHRISTIAN	.1	11	45.5	36.4	45.5	45.5	36.4	54.5	9.1
ANGELO STATE	.1	11	9.1	18.2	36.4	27.3		45.5	54.5
BAYLOR	.1	21	42.9	28.6	42.9	38.1	19.0	33.3	47.6
CORPUS CHRISTI STATE U	.1	17	23.5	29.4	11.8	17.6	5.9	64.7	29.4
E TEXAS STATE	.1	12	16.7	16.7	25.0	41.7	8.3	58.3	33.3
HOUSTON BAPTIST		9	11.1	22.2	22.2	33.3	11.1	66.7	22.2
LAMAR U	.1	15	20.0	6.7	13.3	13.3	6.7	73.3	20.0
MARY HARDIN-BAYLOR		9						100.0	
MCMURRAY COLL		5		20.0				80.0	20.0
MIDWESTERN STATE	.1	11	18.2	27.3	36.4	36.4	18.2	45.5	36.4
PAN AMERICAN U	.1	12	8.3	16.7		8.3		83.3	16.7
PRAIRIE VIEW A & M		9	11.1	11.1				88.9	11.1
SAM HOUSTON STATE	.2	36	5.6	13.9	13.9	11.1		75.0	25.0
SOUTHERN METHODIST	.1	23	30.4	39.1	34.8	26.1	13.0	47.8	39.1
SOUTHWEST TEX STATE	.2	49	10.2	14.3	14.3	16.3	4.1	71.4	24.5
SOUTHWESTERN U		7	28.6	28.6	28.6	42.9	28.6	57.1	14.3
ST EDWARDS U		8	12.5	12.5	25.0	12.5	12.5	75.0	12.5
ST MARYS U-SAN ANTONIO	.1	14	21.4	28.6	14.3	28.6	7.1	64.3	28.6
ST THOMAS U		9	22.2	22.2	11.1	11.1	11.1	66.7	22.2
STEPHEN F AUSTIN STATE	.2	32	15.6	12.5	6.3	12.5	6.3	84.4	9.4
TARLETON STATE	.1	11	18.2	9.1	36.4	27.3	9.1	54.5	36.4
TEX A&M	.5	110	36.4	34.5	42.7	29.1	20.9	50.0	29.1
TEX CHRISTIAN	.1	25	24.0	20.0	28.0	20.0	16.0	64.0	20.0
TEX LUTHERAN COLL		7						100.0	
TEX SOUTHERN		6						100.0	
TEX TECH	.1	27	18.5	14.8	22.2	18.5	7.4	63.0	29.6
TEX WESLEYAN COLL		5	20.0	20.0	20.0	20.0	20.0	80.0	
TRINITY U	.1	14	71.4	64.3	64.3	50.0	50.0	14.3	35.7
U OF HOUSTON	.5	100	43.0	35.0	49.0	36.0	29.0	42.0	29.0
U OF HOUSTON CLEAR LAKE	.2	38	18.4	18.4	15.8	13.2	2.6	71.1	26.3
U OF HOUSTON DOWN TOWN	.2	45	17.8	24.4	31.1	24.4	13.3	64.4	22.2
U OF HOUSTON-VICTORIA	.1	19	21.1	21.1	15.8	15.8	5.3	68.4	26.3
U OF NORTH TEXAS		10		10.0	10.0			90.0	10.0

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NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF TEX-ARLINGTON	.2	49	30.6	12.2	22.4	26.5	8.2	57.1	34.7
U OF TEX-AUSTIN	.3	72	38.9	30.6	38.9	29.2	19.4	45.8	34.7
U OF TEX-DALLAS	.2	47	23.4	21.3	25.5	34.0	14.9	57.4	27.7
U OF TEX-EL PASO	.1	19	15.8	21.1	42.1	21.1	15.8	57.9	26.3
U OF TEX-PERMIAN BASIN	.1	16	12.5	12.5	12.5	18.8	12.5	81.3	6.3
U OF TEX-SAN ANTONIO	.3	61	36.1	37.7	27.9	31.1	14.8	49.2	36.1
U OF TEX-TYLER	.1	18	22.2	16.7	16.7	22.2	5.6	61.1	33.3
WEST TEX STATE	.1	14	14.3	7.1	14.3	21.4	7.1	71.4	21.4
Utah									
BRIGHAM YOUNG	.1	21	57.1	52.4	38.1	23.8	38.1	23.8	38.1
U OF UTAH		7	42.9	28.6	14.3	14.3	14.3	57.1	28.6
Vermont									
CHAMPLAIN COLLEGE		9			22.2	22.2		77.8	22.2
U OF VT	.1	14	35.7	21.4	42.9	35.7	21.4	50.0	28.6
Virginia									
CHRISTOPHER NEWPORT	.1	24	45.8	37.5	50.0	33.3	33.3	45.8	20.8
CLINCH VALLEY		5				20.0		80.0	20.0
COLL OF WILLIAM & MARY	.2	32	50.0	46.9	53.1	50.0	25.0	31.3	43.8
GEORGE MASON U	.3	66	33.3	30.3	42.4	28.8	13.6	43.9	42.4
HAMPTON U	.1	24	4.2	8.3				91.7	8.3
JAMES MADISON U	.2	42	42.9	50.0	54.8	35.7	26.2	31.0	42.9
LONGWOOD COLL		9	11.1	11.1	11.1	11.1	11.1	88.9	
LYNCHBURG COLL		10	60.0	30.0	40.0	20.0	20.0	40.0	40.0
MARYMOUNT U		7	42.9	42.9	14.3	42.9	14.3	57.1	28.6
NORFOLK STATE		8	12.5	12.5				87.5	12.5
OLD DOMINION U	.2	38	31.6	26.3	36.8	44.7	18.4	47.4	34.2
RADFORD U	.1	18	33.3	38.9	27.8	22.2	16.7	44.4	38.9
ROANOKE COLL		6	16.7	33.3	33.3	16.7	16.7	50.0	33.3
U OF RICHMOND	.2	40	52.5	50.0	60.0	45.0	32.5	35.0	32.5
U OF VA	.3	61	70.5	57.4	65.6	59.0	44.3	23.0	32.8
VA COMMONWEALTH U	.1	30	36.7	20.0	36.7	30.0	13.3	53.3	33.3
VA POLY TECH	.4	74	45.9	32.4	43.2	32.4	18.9	39.2	41.9
VA STATE		6						100.0	
WASHINGTON & LEE		9	66.7	33.3	44.4	33.3	33.3	33.3	33.3
Washington									
CENTRAL WASH STATE	.3	62	24.2	22.6	27.4	30.6	12.9	58.1	29.0
CITY U		7	14.3	14.3	14.3	14.3		71.4	28.6
EASTERN WASH STATE	.1	28	46.4	46.4	32.1	35.7	25.0	42.9	32.1
PACIFIC LUTHERAN		10	30.0	30.0	40.0	40.0	30.0	60.0	10.0
SEATTLE PACIFIC COLL		7	42.9	42.9	42.9	57.1	28.6	42.9	28.6
SEATTLE U	.1	25	32.0	24.0	28.0	20.0	16.0	64.0	20.0
ST MARTINS COLL		8	25.0	12.5	25.0	12.5		62.5	37.5
U OF PUGET SOUND		10	40.0	30.0	30.0	30.0	20.0	50.0	30.0
U OF WASH	.3	62	37.1	32.3	46.8	35.5	25.8	50.0	24.2

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WASH STATE	.1	23	21.7	34.8	26.1	21.7	8.7	56.5	34.8
WESTERN WASH STATE	.1	22	27.3	31.8	27.3	27.3	18.2	54.5	27.3
WHITWORTH COLL		6			16.7			83.3	16.7
West Virginia									
CONCORD COLL	.1	14	21.4	35.7	28.6	28.6	21.4	64.3	14.3
FAIRMONT STATE		7	14.3	28.6	28.6			57.1	42.9
MARSHALL U	.1	20	30.0	25.0	30.0	30.0	10.0	60.0	30.0
SHEPHERD COLL		7	14.3	28.6	42.9	28.6		57.1	42.9
U OF CHARLSTON		5	40.0	40.0	20.0	20.0	20.0	40.0	40.0
W VA STATE	.1	12	25.0	33.3	33.3	8.3	8.3	50.0	41.7
W VA U	.3	53	24.5	28.3	20.8	17.0	7.5	60.4	32.1
W VA WESLEYAN		8	25.0	25.0	62.5	50.0	37.5	37.5	25.0
WEST LIBERTY STATE	.1	15	20.0	20.0	6.7	13.3	6.7	80.0	13.3
Wisconsin									
CARROLL COLL		6	50.0	33.3	66.7	50.0	33.3	33.3	33.3
CARTHAGE COLL		8	12.5	25.0	12.5			75.0	25.0
LAKELAND COLL	.1	27	37.0	40.7	37.0	44.4	18.5	33.3	48.1
MADISON BUS COLL		5	20.0		40.0			60.0	40.0
MARQUETTE U	.2	44	54.5	43.2	45.5	52.3	34.1	34.1	31.8
ST NORBERT COLL		10	20.0	20.0	30.0	20.0	10.0	60.0	30.0
U OF WI-EAU CLAIRE	.2	43	34.9	48.8	53.5	41.9	20.9	30.2	48.8
U OF WI-LA CROSSE	.1	31	74.2	74.2	67.7	51.6	41.9	6.5	51.6
U OF WI-MADISON	.5	103	62.1	64.1	63.1	47.6	40.8	24.3	35.0
U OF WI-MILWAUKEE	.4	76	44.7	39.5	51.3	42.1	23.7	38.2	38.2
U OF WI-OSHKOSH	.2	34	41.2	41.2	44.1	50.0	20.6	35.3	44.1
U OF WI-PARKSIDE		9	77.8	66.7	66.7	55.6	44.4	11.1	44.4
U OF WI-PLATTEVILLE		10	40.0	80.0	70.0	50.0	40.0	20.0	40.0
U OF WI-RIVER FALLS	.1	13	46.2	53.8	53.8	61.5	38.5	30.8	30.8
U OF WI-STEVENS PT	.1	14	35.7	28.6	35.7	28.6	21.4	57.1	21.4
U OF WI-SUPERIOR		6	33.3	50.0	50.0	33.3		33.3	66.7
U OF WI-WHITEWATER	.3	67	55.2	50.7	59.7	58.2	37.3	26.9	35.8
Wyoming									
U OF WYOMING		9	33.3	33.3	33.3	33.3	33.3	66.7	
SCHOOLS WITH FEWER THAN FIVE	4.1	859	21.2	22.2	23.3	20.0	10.8	64.1	25.0
SCHOOLS OUTSIDE THE U.S.	3.9	821	32.3	26.4	41.0	27.4	18.0	50.7	31.3
SCHOOLS NOT RECORDED	19.1	3,975	25.7	25.2	24.4	21.4	10.4	58.4	31.2
TOTALS	100.0	20,846	29.9	29.1	29.4	26.3	15.3	54.2	30.5

* 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

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	.4	11	27.3	18.2	45.5	36.4		36.4	63.6
U OF AL-UNIVERSITY	.9	26	46.2	26.9	34.6	53.8	19.2	26.9	53.8
Arizona									
ARIZONA STATE U	.4	10	70.0	70.0	90.0	90.0	60.0	10.0	30.0
U OF ARIZONA	.2	7	57.1	71.4	71.4	71.4	42.9	14.3	42.9
California									
CAL ST U-FULLERTON	.2	7	42.9	42.9	57.1	14.3	28.6	14.3	57.1
CAL ST U-HAYWARD	.5	13	38.5	38.5	76.9	46.2	30.8	7.7	61.5
CAL ST U-NORTHRIDGE	.2	5	60.0	80.0	40.0	60.0	80.0	20.0	
CAL ST U-SACRAMENTO	.2	5	40.0	20.0	40.0	20.0		40.0	60.0
GOLDEN GATE	.3	9	44.4	44.4	66.7	44.4	22.2	22.2	55.6
SAN DIEGO STATE	.2	5	40.0	80.0	80.0	100.0	40.0		60.0
SAN FRANCISCO STATE	.4	11	27.3	45.5	27.3	27.3	27.3	36.4	36.4
U OF CAL-LOS ANGELES	.2	6	33.3	33.3	16.7	33.3	16.7	50.0	33.3
U OF SAN DIEGO	.2	5	40.0	40.0	20.0	40.0		40.0	60.0
U OF SOUTHERN CAL	1.2	34	50.0	55.9	52.9	41.2	32.4	17.6	50.0
Colorado									
CO STATE	.2	6	33.3	33.3	50.0	33.3	33.3	50.0	16.7
U OF CO-DENVER	.3	9	77.8	66.7	66.7	55.6	44.4	22.2	33.3
U OF DENVER	.2	6	50.0	50.0	50.0	50.0	50.0	50.0	
Connecticut									
U OF CONN	.4	11	54.5	45.5	45.5	36.4	27.3	27.3	45.5
U OF HARTFORD	.6	17	47.1	47.1	47.1	41.2	23.5	35.3	41.2
U OF NEW HAVEN	.2	5	20.0	20.0	20.0	60.0		40.0	60.0
District of Columbia									
AMERICAN	.4	12	58.3	66.7	75.0	58.3	50.0	16.7	33.3
GEORGE WASHINGTON	.6	18	27.8	33.3	27.8	33.3	22.2	61.1	16.7
STRAYER COLL	.2	5	20.0	20.0		20.0		60.0	40.0
Florida									
BARRY	.2	5	20.0	20.0	20.0	20.0	20.0	80.0	
FL AGRI & MECH	.2	7	71.4	42.9	14.3	28.6		28.6	71.4
FL ATLANTIC U	.2	7	100.0	85.7	100.0	100.0	85.7		14.3
FL INTERNATIONAL	.5	15	60.0	73.3	60.0	66.7	40.0	6.7	53 3
FL STATE	.7	19	68.4	57.9	63.2	63.2	36.8	15.8	47.4
NOVA	.4	10	50.0	40.0	40.0	60.0	30.0	40.0	30.0
STETSON U	.3	9	44.4	55.6	55.6	55.6	44.4	22.2	33.3
U OF CENTRAL FL	.6	18	72.2	72.2	77.8	66.7	66.7	16.7	16.7
U OF FLORIDA	1.8	51	80.4	70.6	78.4	76.5	52.9	7.8	39.2
U OF MIAMI	.6	16	68.8	62.5	50.0	56.3	37.5	25.0	37.5
U OF NORTH FL	.3	8	87.5	62.5	87.5	62.5	50.0		50.0
U OF SO FLORIDA	.6	17	76.5	70.6	70.6	76.5	58.8	11.8	29.4
U OF WEST FLORIDA	.4	11	63.6	81.8	63.6	63.6	45.5	9.1	45.5
Georgia									
GA STATE	.7	19	57.9	36.8	57.9	52.6	26.3	10.5	63.2

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

REPORT NUMBER 12-B

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF GEORGIA	.4	11	54.5	54.5	45.5	54.5	18.2	36.4	45.5
Hawaii									
U OF HAWAII-MANOA	.4	10	60.0	50.0	70.0	70.0	50.0	30.0	20.0
Illinois									
DEPAUL	1.4	39	66.7	61.5	56.4	61.5	46.2	20.5	33.3
NORTHERN IL	.2	6	50.0	50.0	50.0	50.0	50.0	50.0	
U OF CHICAGO	.3	8	62.5	50.0	50.0	37.5	50.0	37.5	12.5
U OF IL-CHICAGO	.4	12	50.0	58.3	50.0	41.7	33.3	25.0	41.7
U OF IL-URBANA	.3	8	12.5	12.5	37.5	25.0	12.5	50.0	37.5
Indiana									
IN U-BLOOMINGTON	.2	5	80.0	100.0	80.0	100.0	60.0		40.0
PURDUE U-MAIN CAMPUS	.2	5	80.0	80.0	80.0	80.0	80.0	20.0	
U OF NOTRE DAME	.2	6	66.7	66.7	66.7	83.3	66.7	16.7	16.7
Iowa									
U OF IOWA	.2	5	100.0	80.0	80.0	80.0	80.0		20.0
Kansas									
KANSAS STATE	.4	11	36.4	36.4	36.4	36.4	27.3	45.5	27.3
U OF KANSAS	.5	15	53.3	60.0	53.3	60.0	40.0	20.0	40.0
WICHITA STATE	.2	5	60.0	20.0	60.0	60.0	20.0	40.0	40.0
Kentucky									
U OF KENTUCKY	.3	9	66.7	66.7	77.8	77.8	66.7	11.1	22.2
U OF LOUISVILLE	.2	5	40.0	20.0	20.0	40.0	20.0	60.0	20.0
Louisiana									
LA ST U-A&M	.3	9	33.3	33.3	22.2	33.3	22.2	55.6	22.2
TULANE U	.4	12	50.0	58.3	58.3	58.3	41.7	33.3	25.0
U OF NEW ORLEANS	.5	15	80.0	80.0	60.0	53.3	46.7	13.3	40.0
Maryland									
U OF MD-COLLEGE PARK	.3	9	44.4	33.3	33.3	22.2	22.2	55.6	22.2
Massachusetts									
BENTLEY COLL	1.2	35	48.6	31.4	48.6	40.0	25.7	40.0	34.3
BOSTON U	.6	17	47.1	23.5	58.8	23.5	17.6	29.4	52.9
NORTHEASTERN U	1.9	54	68.5	51.9	63.0	44.4	37.0	20.4	42.6
SUFFOLK	.2	5	20.0	20.0	40.0	20.0		40.0	60.0
Michigan									
EASTERN MICH	.2	7	71.4	57.1	71.4	57.1	57.1	28.6	14.3
MICHIGAN STATE	.6	16	62.5	56.3	62.5	75.0	43.8	12.5	43.8
U OF MI-ANN ARBOR	.4	11	81.8	90.9	81.8	72.7	63.6	9.1	27.3
WALSH COLLEGE	.6	18	38.9	38.9	50.0	55.6	33.3	44.4	22.2
WAYNE STATE	.3	9	55.6	55.6	55.6	55.6	33.3	22.2	44.4
WESTERN MI U	.3	8	37.5	62.5	50.0	75.0	37.5	12.5	50.0
Minnesota									
COLL OF ST THOMAS	.6	17	47.1	76.5	82.4	64.7	47.1	5.9	47.1
U OF MN-MNPLS	.2	7	71.4	71.4	71.4	85.7	71.4	14.3	14.3
Mississippi									
JACKSON STATE	.2	5	60.0	20.0	20.0	40.0		40.0	60.0

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

REPORT NUMBER 12-B

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
MS ST U	.6	17	41.2	41.2	29.4	23.5	17.6	47.1	35.3
U OF MS	.7	19	68.4	47.4	31.6	42.1	31.6	31.6	36.8
Missouri									
ST LOUIS U	.2	7	14.3	14.3	28.6	14.3		57.1	42.9
U OF MO-COLUMBIA	.2	7	28.6	28.6	28.6	57.1	28.6	42.9	28.6
U OF MO-ST LOUIS	.3	9	44.4	55.6	55.6	55.6	33.3	33.3	33.3
New Hampshire									
NH COLL	.3	8	25.0	25.0	37.5	25.0	12.5	62.5	25.0
New Jersey									
FARLGH DCKSN-MADISON	.2	7	57.1	71.4	57.1	42.9	28.6	28.6	42.9
FARLGH DCKSN-TEANECK	.3	9	11.1	11.1	11.1	11.1	11.1	66.7	22.2
RUTGERS U-NEWARK	.8	23	34.8	56.5	30.4	47.8	26.1	30.4	43.5
New Mexico									
NEW MEXICO STATE	.3	8	12.5	25.0	25.0	37.5	12.5	62.5	25.0
U OF NEW MEXICO	.4	11	36.4	45.5	36.4	36.4	36.4	54.5	9.1
New York									
COLUMBIA U	.2	5	60.0	60.0	80.0	60.0	60.0	20.0	20.0
CUNY BERNARD BARUCH	1.3	38	42.1	34.2	47.4	23.7	31.6	31.6	36.8
CUNY BROOKLYN COLL	.2	5	60.0	40.0	80.0	40.0	80.0		20.0
HOFSTRA	.4	10	50.0	60.0	60.0	50.0	50.0		50.0
L I U-CW POST	.2	6		33.3	16.7			66.7	33.3
NEW YORK U	1.3	36	44.4	44.4	55.6	41.7	36.1	22.2	41.7
PACE U-NY	.6	16	56.3	31.3	12.5	6.3	25.0	37.5	37.5
ST JOHNS	.5	14	35.7	21.4	21.4	21.4	28.6	50.0	21.4
SUNY AT ALBANY	.2	5	40.0	60.0	40.0	40.0	40.0	20.0	40.0
SUNY AT BINGHAMTON	.2	6	16.7	33.3	16.7	16.7	16.7	66.7	16.7
SUNY AT BUFFALO	.4	11	72.7	81.8	63.6	54.5	54.5	9.1	36.4
North Carolina									
EAST CAROLINA	.3	8	37.5	25.0	62.5	50.0	12.5	37.5	50.0
U OF NC-CHAPEL HILL	.7	21	57.1	61.9	61.9	66.7	42.9	14.3	42.9
U OF NC-GREENSBORO	.4	10	30.0	30.0	30.0	40.0	10.0	50.0	40.0
Ohio									
CASE WESTERN RESERVE	.3	8	62.5	37.5	25.0	37.5	25.0	37.5	37.5
CLEVELAND STATE	.2	7	57.1	42.9	57.1	71.4	28.6	28.6	42.9
KENT STATE	.2	5	60.0	60.0	40.0	40.0	40.0	40.0	20.0
MIAMI U	.4	12	41.7	41.7	50.0	50.0	25.0	33.3	41.7
OHIO STATE	.2	6	50.0	66.7	66.7	66.7	50.0	16.7	33.3
U OF AKRON	.2	5	60.0	60.0		40.0		20.0	80.0
U OF CINCINNATI	.2	5	60.0	60.0	40.0	60.0	20.0	20.0	60.0
U OF TOLEDO	.2	6	66.7	50.0	50.0	50.0	33.3	16.7	50.0
Oklahoma									
OK CITY U	.2	6	50.0	33.3	33.3	16.7	16.7	50.0	33.3
OK ST U	.2	6	50.0	16.7	50.0	33.3	16.7	33.3	50.0
Pennsylvania									
LA SALLE COLL	.2	5	40.0	40.0	40.0	40.0		40.0	60.0

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REPORT NUMBER 12-B

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
PA ST U-U PARK	.2	5	60.0	20.0	40.0	60.0	20.0	40.0	40.0
ST JOSEPHS COLL	.2	7	28.6	28.6	14.3			57.1	42.9
TEMPLE	.4	12	33.3	33.3	33.3	50.0	16.7	41.7	41.7
U OF PA	.2	5	40.0	40.0	40.0	40.0	40.0	60.0	
U OF PITTSBURGH	.3	8	50.0	50.0	37.5	37.5	37.5	37.5	25.0
Puerto Rico									
INTER AMER-HATO REY	.4	10		10.0		10.0		90.0	10.0
Rhode Island									
BRYANT COLL	.2	5	20.0	20.0	20.0			80.0	20.0
U OF RHODE ISLAND	.3	9	44.4	44.4	66.7	55.6	22.2	22.2	55.6
South Carolina									
CLEMSON	.3	9	11.1	33.3	11.1	22.2		44.4	55.6
Tennessee									
MEMPHIS STATE	.3	8	37.5	25.0	50.0	50.0	12.5	37.5	50.0
U OF TN-CHATTANOOGA	.2	6	50.0	50.0	83.3	16.7	16.7		83.3
U OF TN-KNOXVILLE	1.7	47	53.2	48.9	44.7	53.2	27.7	29.8	42.6
Texas									
BAYLOR	.2	6	33.3	33.3	66.7	50.0	33.3	33.3	33.3
RICE	.3	8	87.5	87.5	87.5	75.0	75.0		25.0
TEX A&M	.5	15	60.0	46.7	80.0	53.3	26.7	20.0	53.3
TEX TECH	.2	6	50.0	50.0	50.0	50.0	50.0	50.0	
U OF HOUSTON	.5	15	66.7	66.7	66.7	66.7	46.7	13.3	40.0
U OF HOUSTON DOWN TOWN	.2	6	16.7	33.3	50.0	50.0		33.3	66.7
U OF NORTH TEXAS	.7	19	26.3	21.1	21.1	15.8	10.5	73.7	15.8
U OF TEX-ARLINGTON	.5	15	40.0	40.0	60.0	60.0	33.3	26.7	40.0
U OF TEX-AUSTIN	1.2	35	60.0	60.0	77.1	71.4	42.9	11.4	45.7
U OF TEX-DALLAS	.4	12	33.3	41.7	41.7	58.3	16.7	33.3	50.0
Utah									
BRIGHAM YOUNG	2.2	62	56.5	71.0	62.9	58.1	37.1	16.1	46.8
U OF UTAH	1.1	32	62.5	43.8	50.0	50.0	40.6	31.3	28.1
UTAH STATE	.5	14	28.6	57.1	57.1	71.4	28.6	21.4	50.0
WEBER STATE	.3	8	12.5		37.5	50.0		50.0	50.0
Virginia									
GEORGE MASON U	.2	6	33.3	33.3	50.0	50.0	16.7	16.7	66.7
OLD DOMINION U	.2	5	40.0	60.0	60.0	80.0	40.0	20.0	40.0
U OF VA	.3	8	50.0	50.0	62.5	50.0	37.5	25.0	37.5
VA POLY TECH	.2	6	50.0	50.0	66.7	50.0	33.3	33.3	33.3
Washington									
SEATTLE U	.2	7	28.6	42.9	28.6	42.9	14.3	42.9	42.9
U OF WASH	.4	12	66.7	75.0	58.3	100.0	41.7		58.3
West Virginia									
W VA U	.2	6	33.3	33.3	33.3	33.3	33.3	66.7	
Wisconsin									
U OF WI-MADISON	.4	10	90.0	90.0	100.0	100.0	100.0		

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REPORT NUMBER 12-B

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF FIRST-TIME CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF WI-MILWAUKEE	.4	12	50.0	41.7	41.7	41.7	33.3	41.7	25.0
U OF WI-WHITEWATER	.2	5	60.0	100.0	80.0	80.0	60.0		40.0
SCHOOLS WITH FEWER THAN FIVE	24.8	705	34.6	38.3	39.4	38.4	23.0	42.6	34.5
SCHOOLS OUTSIDE THE U.S.	7.2	204	41.2	37.3	45.6	35.3	26.0	42.2	31.9
SCHOOLS NOT RECORDED	7.6	216	37.5	40.3	39.8	40.7	26.4	39.4	34.3
TOTALS	100.0	2,842	45.5	45.2	47.6	45.5	30.0	33.5	36.5

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REPORT NUMBER 12-B

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
ATHENS STATE COLL	.1	27	18.5	14.8	18.5	22.2	18.5	48.1	33.3
AUBURN U-AUBURN	.2	84	26.2	15.5	19.0	14.3	21.4	45.2	33.3
AUBURN U-MONTGOMERY	.1	31	25.8	22.6	29.0	29.0	16.1	29.0	54.8
BIRMINGHAM SOUTHERN	.1	26	11.5	11.5	3.8	23.1	23.1	65.4	11.5
HUNTINGDON COLL		7	42.9	14.3		14.3	28.6	28.6	42.9
JACKSONVILLE STATE	.1	22	27.3	22.7	18.2	13.6	22.7	54.5	22.7
LIVINGSTON U		6	33.3	16.7	16.7	16.7		50.0	50.0
NORTH ALABAMA U	.1	39	17.9	23.1	20.5	20.5	15.4	51.3	33.3
OAKWOOD COLL		9	33.3	33.3				66.7	33.3
SAMFORD U		19	21.1	15.8	21.1	26.3	21.1	52.6	26.3
SPRING HILL COLL		8	25.0	12.5		25.0	12.5	62.5	25.0
TROY ST-DOTHAN		14	14.3	7.1	14.3	21.4	14.3	64.3	21.4
TROY ST-MONTGOMERY		9	11.1	11.1			11.1	77.8	11.1
TROY ST-TROY	.1	42	19.0	16.7	11.9	19.0	14.3	52.4	33.3
TUSKEGEE INSTITUTE		10	20.0	30.0	20.0	10.0	10.0	50.0	40.0
U OF AL-BIRMINGHAM	.2	89	34.8	28.1	31.5	20.2	22.5	29.2	48.3
U OF AL-HUNTSVILLE	.1	30	13.3	26.7	16.7	20.0	16.7	50.0	33.3
U OF AL-UNIVERSITY	.3	121	24.0	21.5	19.8	24.8	19.8	38.8	41.3
U OF MONTEVALLO		18	27.8	27.8	27.8	22.2	27.8	33.3	38.9
U OF SO ALABAMA	.1	49	22.4	26.5	20.4	20.4	24.5	49.0	26.5
Alaska									
U OF ALASKA ANCHORAGE	.1	30	13.3	13.3	26.7	30.0	23.3	50.0	26.7
U OF ALASKA FAIRBANKS		19	31.6	10.5	31.6	26.3	10.5	42.1	47.4
Arizona									
ARIZONA STATE U	.3	119	37.8	23.5	26.9	21.8	35.3	29.4	35.3
DEVRY INSTI		9	33.3	22.2	11.1	11.1	33.3	66.7	
NORTHERN ARIZ U	.1	26	26.9	23.1	23.1	19.2	23.1	34.6	42.3
U OF ARIZONA	.2	72	38.9	31.9	30.6	37.5	30.6	27.8	41.7
Arkansas									
ARKANSAS STATE	.1	57	17.5	14.0	29.8	19.3	26.3	45.6	28.1
ARKANSAS TECH U		14	7.1	35.7	7.1	7.1	21.4	64.3	14.3
HARDING COLL	.1	34	20.6	20.6	29.4	17.6	38.2	44.1	17.6
HENDERSON ST U		13	15.4	7.7	7.7	7.7	7.7	69.2	23.1
HENDRIX COLL		11	18.2	18.2	36.4	18.2	36.4	36.4	27.3
OUACHITA BAPTIST		9	11.1	11.1	11.1	11.1		77.8	22.2
SOUTHERN ARKANSAS U		10	30.0	20.0	20.0	10.0	10.0	40.0	50.0
U OF AR-FAYETTEVILLE	.1	49	38.8	38.8	26.5	26.5	22.4	28.6	49.0
U OF AR-LITTLE ROCK	.1	54	22.2	22.2	29.6	29.6	20.4	37.0	42.6
U OF AR-MONTICELLO		17	23.5	23.5	11.8	29.4	5.9	47.1	47.1
U OF CENTRAL AR	.1	49	40.8	22.4	34.7	36.7	26.5	36.7	36.7
California									
AZUSA PACIFIC COLL		5	60.0		20.0		40.0	40.0	20.0
BIOLA U		7	85.7	14.3			28.6	14.3	57.1

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REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >							
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CAL LUTHERAN COLL		10	20.0	10.0	40.0	20.0	40.0	30.0	30.0
CAL ST BAKERSFIELD U	.1	26	15.4	15.4	23.1	19.2	23.1	57.7	19.2
CAL ST SAN BERNARDINO U	.2	65	26.2	23.1	13.8	10.8	24.6	52.3	23.1
CAL ST SONOMA U	.1	40	40.0	15.0	17.5	15.0	32.5	35.0	32.5
CAL ST STANISLAUS U	.1	45	17.8	11.1	20.0	15.6	22.2	57.8	20.0
CAL ST U-CHICO	.1	47	29.8	23.4	21.3	23.4	36.2	34.0	29.8
CAL ST U-FRESNO	.3	107	18.7	17.8	15.0	17.8	29.0	51.4	19.6
CAL ST U-FULLERTON	.4	150	23.3	18.0	22.0	14.0	40.7	40.7	18.7
CAL ST U-HAYWARD	.3	111	18.9	25.2	25.2	21.6	25.2	42.3	32.4
CAL ST U-LONG BEACH	.3	127	28.3	26.8	20.5	22.8	37.0	32.3	30.7
CAL ST U-LOS ANGELES	.4	156	19.9	13.5	16.7	16.0	26.3	53.2	20.5
CAL ST U-NORTHRIDGE	.6	228	28.1	26.8	22.8	18.4	43.0	34.6	22.4
CAL ST U-POMONA	.2	84	17.9	25.0	17.9	10.7	32.1	50.0	17.9
CAL ST U-SACRAMENTO	.3	125	25.6	14.4	16.0	18.4	34.4	44.8	20.8
CAL ST-DOMINGUEZ	.1	40	22.5	15.0	12.5	7.5	22.5	55.0	22.5
CAL ST-SAN LUIS	.3	97	24.7	33.0	24.7	22.7	43.3	27.8	28.9
CHAPMAN COLL		12	16.7	33.3			25.0	66.7	8.3
CLAREMONT MENS COLL	.1	20	20.0	45.0	25.0	35.0	45.0	25.0	30.0
DEVRY INSTI		17	5.9	5.9	17.6	5.9	5.9	76.5	17.6
GOLDEN GATE	.1	54	16.7	18.5	25.9	25.9	27.8	38.9	33.3
HUMBOLDT STATE		9	11.1	33.3	22.2	11.1	22.2	33.3	44.4
LA VERNE COLL		16	25.0	18.8	31.3	31.3	31.3	37.5	31.3
LOYOLA MARYMOUNT	.1	49	32.7	20.4	22.4	24.5	40.8	40.8	18.4
NATIONAL	.1	23	17.4	17.4	26.1	17.4	34.8	52.2	13.0
PACIFIC UNION COLL		7	28.6	28.6	14.3		42.9	28.6	28.6
PEPPERDINE		16	18.8	31.3	31.3	37.5	43.8	18.8	37.5
POINT LOMA COLL		6	16.7	16.7	16.7		16.7	50.0	33.3
SAN DIEGO STATE	.4	134	22.4	23.1	18.7	19.4	38.1	39.6	22.4
SAN FRANCISCO STATE	.4	166	15.7	13.3	14.5	9.0	20.5	58.4	21.1
SAN JOSE STATE	.3	108	29.6	17.6	23.1	21.3	40.7	38.9	20.4
ST MARYS OF CAL	.1	33	42.4	27.3	15.2	18.2	21.2	30.3	48.5
U OF CAL-BERKELEY	.3	124	41.9	21.8	15.3	26.6	46.8	22.6	30.6
U OF CAL-LOS ANGELES	.5	175	31.4	16.0	21.1	20.6	44.0	32.6	23.4
U OF CAL-RIVERSIDE	.1	27	11.1	11.1	22.2	7.4	18.5	59.3	22.2
U OF CAL-SAN DIEGO		9	44.4	22.2	22.2	33.3	55.6	33.3	11.1
U OF CAL-SANTA BARBARA	.3	121	25.6	24.0	16.5	31.4	45.5	28.9	25.6
U OF SAN DIEGO	.2	72	23.6	22.2	22.2	16.7	26.4	40.3	33.3
U OF SAN FRANCISCO	.1	43	23.3	25.6	18.6	18.6	32.6	46.5	20.9
U OF SANTA CLARA	.2	63	23.8	33.3	28.6	22.2	33.3	33.3	33.3
U OF SOUTHERN CAL	.4	156	30.8	18.6	25.0	14.7	34.6	37.8	27.6
U OF THE PACIFIC		13	23.1	15.4	30.8	23.1	30.8	23.1	46.2
WOODBURY		13	30.8	15.4	23.1	7.7	15.4	38.5	46.2
Colorado									
ADAMS STATE COLL		8	25.0	37.5	12.5	12.5	50.0	37.5	12.5

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NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CO STATE	.1	44	22.7	29.5	29.5	27.3	27.3	36.4	36.4
FORT LEWIS COLL	.1	30	23.3	16.7	13.3	13.3	23.3	53.3	23.3
MESA COLL	.1	20	20.0	20.0	15.0	25.0	30.0	45.0	25.0
METROPOLITAN ST COLL	.2	69	21.7	18.8	24.6	17.4	20.3	44.9	34.8
REGIS COLL	.1	22	22.7	40.9	22.7	13.6	13.6	40.9	45.5
U OF CO-BOULDER	.2	75	36.0	30.7	30.7	30.7	44.0	28.0	28.0
U OF CO-CO SPRINGS		15	33.3	40.0	40.0	40.0	13.3	26.7	60.0
U OF CO-DENVER	.1	26	19.2	30.8	34.6	23.1	38.5	26.9	34.6
U OF DENVER		16	25.0	43.8	25.0	25.0	25.0	18.8	56.3
U OF NORTHERN CO	.1	24	33.3	25.0	29.2	29.2	29.2	25.0	45.8
U OF SOUTHERN CO		9	33.3	55.6	44.4	22.2	22.2	22.2	55.6
WESTERN ST COLL		7	42.9	28.6		57.1	57.1	14.3	28.6
Connecticut									
BRIDGEPORT		10	20.0	20.0	20.0	10.0	20.0	50.0	30.0
CENTRAL CONN ST U	.2	86	25.6	22.1	17.4	15.1	16.3	47.7	36.0
FAIRFIELD	.2	78	19.2	10.3	26.9	24.4	35.9	41.0	23.1
QUINNIPIAC COLL	.1	37	27.0	24.3	24.3	24.3	24.3	37.8	37.8
SACRED HEART UNIV		17	17.6	17.6	41.2	29.4	35.3	35.3	29.4
SO CT STATE U	.1	27	22.2	14.8	22.2	11.1	18.5	55.6	25.9
U OF CONN	.2	69	30.4	20.3	24.6	26.1	39.1	33.3	27.5
U OF HARTFORD	.1	25	12.0	4.0	28.0	8.0	20.0	60.0	20.0
U OF NEW HAVEN		16	50.0	18.8	18.8	18.8	31.3	43.8	25.0
WESTERN CONN ST U		16	31.3	25.0	25.0	31.3	37.5	37.5	25.0
Delaware									
DELAWARE ST COLL		14	14.3	7.1	7.1		14.3	78.6	7.1
GOLDEY BEACOM COLL		19	21.1	10.5	26.3	21.1	26.3	47.4	26.3
U OF DELAWARE	.2	79	30.4	19.0	24.1	21.5	38.0	36.7	25.3
District of Columbia									
AMERICAN	.1	29	24.1	20.7	20.7	20.7	31.0	51.7	17.2
BENJAMIN FRANKLIN U		9	22.2	22.2			11.1	66.7	22.2
CATHOLIC U OF AMER		11	27.3	18.2	18.2	18.2	9.1	54.5	36.4
GEORGE WASHINGTON	.1	31	25.8	16.1	16.1	16.1	35.5	41.9	22.6
GEORGETOWN	.1	30	30.0	6.7	20.0	23.3	33.3	46.7	20.0
HOWARD	.2	69	27.5	23.2	21.7	15.9	21.7	44.9	33.3
STRAYER COLL		19	10.5	15.8	10.5	15.8		68.4	31.6
U OF DC	.1	26	11.5	7.7	3.8	11.5	3.8	76.9	19.2
Florida									
BARRY	.1	29	20.7	24.1	13.8	10.3	6.9	55.2	37.9
BETHUNE COOKMAN COLL		6	16.7		16.7	16.7	50.0	50.0	
FL AGRI & MECH	.1	35	31.4	14.3	20.0	22.9	20.0	45.7	34.3
FL ATLANTIC U	.2	58	32.8	36.2	39.7	29.3	37.9	32.8	29.3
FL INTERNATIONAL	.2	60	35.0	30.0	23.3	23.3	41.7	26.7	31.7
FL MEMORIAL COLL		5	40.0	20.0	20.0		40.0	40.0	20.0
FL SOUTHERN COLL	.1	21	38.1	38.1	4.8	14.3	19.0	33.3	47.6

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
FL STATE	.3	99	43.4	34.3	25.3	25.3	30.3	26.3	43.4
FLAGLER COLL		12	25.0		8.3		25.0	66.7	8.3
JACKSONVILLE U		7		14.3	14.3	28.6	14.3	57.1	28.6
NOVA		6	33.3	50.0	33.3	16.7	33.3	50.0	16.7
PALM BEACH ATLANTIC		9	33.3	44.4	22.2	11.1	33.3	33.3	33.3
ST LEO COLL		9	22.2	11.1	11.1	33.3	33.3	66.7	
ST THOMAS U		6	33.3	16.7		33.3	33.3	33.3	33.3
STETSON U		15	33.3	33.3	26.7	26.7	33.3	33.3	33.3
TAMPA COLL		6	16.7	16.7	16.7	16.7		66.7	33.3
U OF CENTRAL FL	.2	62	25.8	25.8	22.6	24.2	27.4	37.1	35.5
U OF FLORIDA	.1	38	47.4	39.5	36.8	39.5	39.5	10.5	50.0
U OF MIAMI	.1	30	33.3	23.3	23.3	6.7	26.7	40.0	33.3
U OF NORTH FL	.1	47	29.8	29.8	38.3	23.4	31.9	31.9	36.2
U OF SO FLORIDA	.3	106	31.1	25.5	27.4	22.6	23.6	34.9	41.5
U OF TAMPA		8	25.0	12.5		25.0	12.5	62.5	25.0
U OF WEST FLORIDA	.1	28	32.1	32.1	28.6	25.0	21.4	35.7	42.9
Georgia									
AUGUSTA COLL	.1	22	18.2	22.7	22.7	13.6	18.2	54.5	27.3
BERRY COLL	.1	21	38.1	19.0	9.5	14.3	14.3	52.4	33.3
BRENAU COLL		14	7.1	7.1		14.3	7.1	71.4	21.4
CLARK/ATLANTA U		8	25.0	25.0				62.5	37.5
COLUMBUS COLL		16	18.8	25.0		25.0	12.5	56.3	31.3
EMORY		14	50.0	28.6	35.7	21.4	42.9	21.4	35.7
GA COLLEGE	.1	32	18.8	21.9	31.3	28.1	18.8	46.9	34.4
GA INST OF TECH		17	29.4	29.4	11.8	11.8	11.8	41.2	47.1
GA SOUTHERN COLL	.2	69	21.7	27.5	24.6	24.6	26.1	49.3	24.6
GA SOUTHWESTERN COLL		15	20.0	6.7		13.3	13.3	66.7	20.0
GA STATE	.4	144	30.6	20.8	25.0	24.3	22.2	41.7	36.1
KENNESAW COLL	.2	63	17.5	20.6	15.9	11.1	20.6	57.1	22.2
MERCER U-ATLANTA		7	42.9	28.6	28.6	14.3	14.3	42.9	42.9
MERCER U-MACON		14	28.6	14.3		21.4	21.4	50.0	28.6
MOREHOUSE COLL		17	35.3	17.6	29.4	11.8	23.5	41.2	35.3
MORRIS BROWN COLL		7		14.3				85.7	14.3
NORTH GEORGIA COLL	.1	22	31.8	13.6	22.7	27.3	18.2	36.4	45.5
OGLETHORPE		16	31.3	25.0	37.5	37.5	37.5	37.5	25.0
SAVANNAH STATE		15	33.3	20.0	20.0	6.7	20.0	46.7	33.3
SHORTER COLL		6	83.3	83.3	16.7	16.7	16.7	16.7	66.7
U OF GEORGIA	.3	125	23.2	28.0	23.2	21.6	27.2	39.2	33.6
VALDOSTA STATE	.1	40	22.5	22.5	22.5	17.5	17.5	47.5	35.0
WEST GEORGIA COLL	.1	29	34.5	20.7	3.4	20.7	10.3	44.8	44.8
Guam									
U OF GUAM		9	22.2	11.1	22.2	11.1	11.1	66.7	22.2
Hawaii									
BRIGHAM YOUNG		6	33.3	16.7	16.7	16.7	16.7	50.0	33.3

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CHAMINADE		6			16.7	16.7		83.3	16.7
HAWAII PACIFIC COLL		18	16.7	16.7		11.1	11.1	55.6	33.3
U OF HAWAII-HILO		5		20.0	40.0	40.0		40.0	60.0
U OF HAWAII-MANOA	.3	102	22.5	18.6	23.5	22.5	18.6	49.0	32.4
Idaho									
BOISE STATE	.1	52	21.2	21.2	34.6	23.1	15.4	38.5	46.2
COLL OF IDAHO		5	20.0	40.0	40.0	60.0	20.0	20.0	60.0
IDAHO STATE		17	11.8	47.1	23.5	17.6	29.4	47.1	23.5
LEWIS-CLARK STATE		6	33.3	16.7	66.7	33.3	50.0	33.3	16.7
U OF IDAHO	.1	35	20.0	28.6	11.4	17.1	20.0	54.3	25.7
Illinois									
AUGUSTANA COLL	.1	23	21.7	47.8	21.7	34.8	26.1	34.8	39.1
AURORA COLL		7		14.3	28.6	14.3	28.6	57.1	14.3
BRADLEY	.1	40	27.5	25.0	20.0	17.5	17.5	55.0	27.5
CHICAGO STATE	.1	24	25.0	12.5	4.2		8.3	66.7	25.0
COLL OF ST FRANCIS		10	10.0	10.0	10.0	20.0	10.0	70.0	20.0
DEPAUL	.5	175	27.4	18.9	22.9	19.4	30.9	44.0	25.1
DEVRY INST-LOMBARD		6	33.3	16.7	16.7	16.7	16.7	50.0	33.3
EASTERN IL	.2	61	36.1	24.6	19.7	23.0	29.5	45.9	24.6
ELMHURST COLL	.1	34	20.6	32.4	23.5	17.6	29.4	50.0	20.6
GOVERNORS STATE		17	41.2	23.5	23.5	23.5	41.2	29.4	29.4
IL BENEDICTINE COLL		18	22.2	27.8	16.7	33.3	22.2	33.3	44.4
IL COLL		7	14.3	14.3	57.1	57.1	71.4	14.3	14.3
IL INST TECH		9	22.2	22.2	11.1	11.1	11.1	66.7	22.2
IL STATE	.3	97	34.0	35.1	36.1	27.8	40.2	28.9	30.9
IL WESLEYAN		16	18.8	6.3	18.8	25.0	43.8	43.8	12.5
LEWIS		17	11.8	23.5	29.4	47.1	29.4	41.2	29.4
MCKENDREE COLL		6	16.7	16.7	33.3		16.7	50.0	33.3
MILLIKIN	.1	21	33.3	38.1	23.8	28.6	23.8	38.1	38.1
MONMOUTH COLL		6			16.7		16.7	83.3	
NO PARK COLL		6		16.7	16.7		33.3	66.7	
NORTH CENTRAL COLL	.1	26	15.4	15.4	19.2	23.1	15.4	53.8	30.8
NORTHEASTERN IL	.2	62	19.4	21.0	24.2	19.4	21.0	51.6	27.4
NORTHERN IL	.2	88	27.3	37.5	19.3	15.9	39.8	37.5	22.7
NORTHWESTERN		10	30.0	40.0	10.0	40.0	20.0	20.0	60.0
QUINCY COLL		10	30.0	40.0	30.0	30.0	30.0	50.0	20.0
ROOSEVELT	.1	36	13.9	13.9	25.0	16.7	22.2	50.0	27.8
SANGAMON STATE		14	57.1	14.3	42.9	28.6	42.9	14.3	42.9
ST XAVIER COLL		18	38.9	33.3	22.2	27.8	16.7	27.8	55.6
STHN IL U-CARBONDALE	.1	47	12.8	23.4	21.3	19.1	31.9	44.7	23.4
STHN IL U-EDWARDSVILLE	.1	30	26.7	26.7	20.0	13.3	46.7	30.0	23.3
TRINITY CHRISTIAN		7	28.6	28.6	42.9	28.6	42.9	42.9	14.3
U OF CHICAGO-LOYOLA	.1	44	13.6	13.6	18.2	27.3	36.4	45.5	18.2
U OF IL-CHICAGO	.3	118	28.8	24.6	18.6	21.2	26.3	44.1	29.7

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

REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF IL-URBANA	.5	185	26.5	33.0	25.9	34.1	40.5	28.6	30.8
WESTERN IL U	.1	34	35.3	26.5	32.4	38.2	38.2	20.6	41.2
Indiana									
ANDERSON COLL		10	40.0	20.0	10.0	30.0	20.0	50.0	30.0
BALL ST	.3	104	22.1	15.4	22.1	23.1	10.6	52.9	36.5
BUTLER	.1	21	19.0	23.8	19.0	23.8	33.3	42.9	23.8
CALUMET COLL		9	22.2	11.1	11.1	22.2	11.1	55.6	33.3
FRANKLIN COLL		6	16.7	33.3	16.7	16.7	33.3	50.0	16.7
GOSHEN COLL		8	37.5	12.5		25.0	12.5	50.0	37.5
IN CENTRAL	.1	20	10.0	10.0	10.0	5.0	10.0	70.0	20.0
IN ST U-TERRE HAUTE	.1	36	16.7	19.4	16.7	8.3	16.7	61.1	22.2
IN U-BLOOMINGTON	.5	193	34.2	30.6	33.2	29.0	30.1	29.5	40.4
IN U-FORT WAYNE	.1	40	32.5	35.0	22.5	25.0	20.0	37.5	42.5
IN U-KOKOMO		15	46.7	46.7	13.3	40.0	46.7	26.7	26.7
IN U-NORTHWEST		19	10.5	15.8	5.3	21.1	31.6	63.2	5.3
IN U-PURDUE-INDPLS	.2	69	26.1	20.3	26.1	18.8	31.9	39.1	29.0
IN U-SOUTH BEND	.1	20	15.0	5.0	15.0	20.0	25.0	60.0	15.0
IN U-SOUTHEAST		14	42.9	35.7	28.6	28.6	42.9	28.6	28.6
MANCHESTER COLL		7	14.3		14.3	42.9	28.6	42.9	28.6
MARIAN COLL-INDPLS		7	28.6	28.6	14.3	28.6	28.6	57.1	14.3
MARION COLL-MARION		6	66.7	33.3	16.7	16.7	33.3	33.3	33.3
PURDUE U-CALUMET	.1	23	26.1	17.4	30.4	21.7	8.7	43.5	47.8
PURDUE U-MAIN CAMPUS	.2	62	27.4	25.8	25.8	33.9	35.5	33.9	30.6
ST JOSEPHS COLL		14	21.4		14.3	21.4	14.3	64.3	21.4
ST MARY-OF-THE-WOODS		6	33.3	33.3	16.7	16.7	33.3	66.7	
ST MARYS COLL	.1	23	30.4	26.1	8.7	8.7	17.4	47.8	34.8
TAYLOR		12	16.7	16.7	25.0	41.7	33.3	50.0	16.7
U OF EVANSVILLE		14	21.4	35.7		28.6	14.3	50.0	35.7
U OF NOTRE DAME	.4	160	26.3	21.3	24.4	26.9	36.9	35.6	27.5
U OF SOUTH INDIANA	.1	33	36.4	30.3	27.3	12.1	27.3	42.4	30.3
VALPARAISO	.1	21	28.6	28.6	19.0	14.3	19.0	33.3	47.6
Iowa									
BRIAR CLIFF COLL		5	20.0	40.0		40.0		60.0	40.0
BUENA VISTA COLL	.1	30	10.0	13.3	20.0	10.0	30.0	60.0	10.0
CENTRAL U OF IOWA		6	16.7	50.0	33.3	16.7	33.3	33.3	33.3
CLARKE COLL		5	20.0	40.0	20.0	40.0		40.0	60.0
COE COLL		8	25.0	25.0	25.0	25.0	25.0	37.5	37.5
DRAKE	.1	21	52.4	38.1	23.8	28.6	47.6	19.0	33.3
GRACELAND COLL		5		20.0	20.0		20.0	60.0	20.0
GRANDVIEW COLL		9	44.4	22.2	11.1		11.1	44.4	44.4
IOWA STATE	.2	73	39.7	20.5	27.4	19.2	28.8	28.8	42.5
IOWA WESLEYAN COLL		11	9.1	18.2	9.1	9.1	9.1	81.8	9.1
LORAS COLL		10	10.0	20.0	10.0	20.0	30.0	50.0	20.0
LUTHER COLL		19	42.1	26.3	57.9	47.4	26.3	15.8	57.9

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NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
MORNINGSIDE COLL		6	33.3		33.3			50.0	50.0
MT MERCY COLL		7	28.6	28.6	42.9	14.3	28.6	28.6	42.9
SIMPSON COLL	.1	23	34.8	30.4	8.7	26.1	21.7	47.8	30.4
ST AMBROSE COLL		19	21.1	26.3	21.1	10.5	26.3	42.1	31.6
U OF IOWA	.2	68	38.2	33.8	26.5	26.5	41.2	23.5	35.3
U OF NORTHERN IOWA	.2	77	39.0	11.7	6.5	11.7	40.3	44.2	15.6
UPPER IOWA U	.1	22	13.6	31.8	18.2	27.3	22.7	40.9	36.4
WARTBURG COLL		10	50.0	20.0	10.0	20.0	40.0	40.0	20.0
Kansas									
BAKER		8	37.5	12.5	12.5	37.5	25.0	50.0	25.0
BENEDICTINE COLL		5			20.0	20.0		60.0	40.0
EMPORIA STATE	.1	21	19.0	23.8	28.6	28.6	38.1	42.9	19.0
FORT HAYS STATE	.1	34	14.7	26.5	26.5	14.7	23.5	50.0	26.5
KANSAS STATE	.2	73	23.3	26.0	34.2	21.9	26.0	41.1	32.9
PITTSBURG STATE	.1	20	10.0	35.0	10.0	20.0	10.0	50.0	40.0
U OF KANSAS	.1	48	16.7	22.9	10.4	25.0	18.8	54.2	27.1
WASHBURN U OF TOPEKA		19	36.8	15.8	31.6	31.6	52.6	26.3	21.1
WICHITA STATE	.1	43	18.6	27.9	34.9	25.6	32.6	30.2	37.2
Kentucky									
BELLARMINE COLL	.1	25	8.0	12.0	16.0	16.0	24.0	60.0	16.0
BRESCIA COLL		5	80.0	80.0	60.0	20.0	20.0		80.0
CUMBERLAND COLL		6	16.7	16.7	16.7	33.3	16.7	50.0	33.3
EASTERN KY	.1	34	14.7	17.6	14.7	20.6	17.6	47.1	35.3
GEORGETOWN COLL		11	9.1	18.2		18.2	18.2	63.6	18.2
KY WESLEYAN COLL		6	33.3	33.3	33.3	33.3	16.7	33.3	50.0
MOREHEAD STATE	.1	21	38.1	14.3	14.3	14.3	14.3	42.9	42.9
MURRAY STATE	.1	28	21.4	28.6	35.7	32.1	21.4	39.3	39.3
NORTHERN KENTUCKY U		11	9.1	18.2	45.5	54.5	63.6	27.3	9.1
PIKEVILLE COLL		10	10.0			10.0		80.0	20.0
TRANSYLVANIA		15	40.0	13.3	13.3	6.7	20.0	46.7	33.3
U OF KENTUCKY	.2	88	20.5	19.3	21.6	21.6	21.6	50.0	28.4
U OF LOUISVILLE	.2	67	34.3	22.4	16.4	20.9	22.4	34.3	43.3
WESTERN KY	.1	30	30.0	33.3	26.7	20.0	13.3	33.3	53.3
Louisiana									
CENTENARY OF LA		8	12.5	37.5	12.5	25.0	12.5	37.5	50.0
DILLARD		10	20.0		10.0	10.0	10.0	60.0	30.0
GRAMBLING STATE		7	14.3					85.7	14.3
LA COLL		9	33.3	11.1	11.1	22.2		55.6	44.4
LA ST U-A&M	.3	133	30.8	27.1	33.1	25.6	23.3	40.6	36.1
LA ST U-SHREVEPORT	.1	27	22.2	11.1	22.2	37.0	25.9	37.0	37.0
LA TECH	.1	29	13.8	17.2	17.2	24.1	17.2	55.2	27.6
LOYOLA U	.1	33	18.2	27.3	18.2	9.1	27.3	42.4	30.3
MCNEESE STATE	.1	22	40.9	36.4	36.4	13.6	22.7	31.8	45.5
NICHOLLS STATE	.1	27	18.5	25.9	18.5	14.8	29.6	44.4	25.9

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NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
NORTHEAST LA	.1	39	17.9	15.4	38.5	17.9	20.5	46.2	33.3
NORTHWESTERN STATE		16	25.0	18.8	12.5	25.0	6.3	56.3	37.5
SOUTHEASTERN LA	.1	42	31.0	26.2	19.0	26.2	26.2	40.5	33.3
SOUTHERN U-BATON ROUGE		19	5.3	21.1	10.5	5.3	21.1	73.7	5.3
SOUTHERN U-NEW ORLEANS		8	25.0					75.0	25.0
TULANE U	.1	31	29.0	19.4	9.7	41.9	41.9	25.8	32.3
U OF NEW ORLEANS	.2	79	20.3	17.7	31.6	17.7	27.8	48.1	24.1
U OF STHWESTN LA	.1	38	31.6	23.7	23.7	21.1	36.8	31.6	31.6
XAVIER U OF LA		8			12.5		12.5	87.5	
Maine									
HUSSON COLL	.1	34	14.7	14.7	17.6	8.8	14.7	58.8	26.5
ST JOSEPHS COLL		5		40.0	20.0		40.0	40.0	20.0
THOMAS COLL		17	17.6	23.5	11.8		17.6	52.9	29.4
U OF ME-AUGUSTA		7	14.3		28.6	28.6	14.3	57.1	28.6
U OF ME-MACHIAS		5				40.0		60.0	40.0
U OF ME-ORONO		13	23.1	15.4	30.8	30.8	23.1	38.5	38.5
U OF ME-PORTLAND	.1	30	36.7	33.3	23.3	36.7	26.7	30.0	43.3
Maryland									
BOWIE STATE		15	6.7	6.7	20.0	13.3	20.0	73.3	6.7
COLL OF NOTRE DAME		7		14.3	14.3	14.3	14.3	71.4	14.3
FROSTBURG STATE	.1	27	18.5	7.4	14.8	22.2	22.2	59.3	18.5
LOYOLA COLL	.1	35	25.7	20.0	25.7	17.1	25.7	37.1	37.1
MORGAN STATE		17	5.9	5.9	11.8	5.9	11.8	82.4	5.9
MT ST MARYS COLL	.1	25	16.0	8.0	36.0	12.0	32.0	48.0	20.0
SALISBURY STATE	.1	36	11.1	22.2	13.9	22.2	22.2	47.2	30.6
TOWSON STATE	.2	73	32.9	27.4	28.8	37.0	32.9	26.0	41.1
U OF BALTIMORE	.2	87	27.6	20.7	23.0	27.6	29.9	42.5	27.6
U OF MD-BALTO	.1	23	26.1	21.7	21.7	26.1	43.5	43.5	13.0
U OF MD-COLLEGE PARK	.8	308	27.6	25.3	24.0	23.1	27.6	39.9	32.5
WESTERN MARYLAND COLL		6		33.3	16.7	33.3	50.0	50.0	
Massachusetts									
AMERICAN INTERNATL		13	23.1	23.1		23.1	7.7	53.8	38.5
ASSUMPTION COLL	.1	22	18.2	9.1	18.2	18.2	4.5	68.2	27.3
ATLANTIC UNION COLL		5			60.0		40.0	40.0	20.0
BABSON COLL	.1	54	27.8	24.1	20.4	22.2	31.5	35.2	33.3
BENTLEY COLL	.4	157	22.3	26.1	19.7	19.1	26.1	43.9	29.9
BOSTON COLL	.3	125	20.8	24.8	25.6	24.0	34.4	38.4	27.2
BOSTON U	.2	60	21.7	16.7	25.0	26.7	23.3	38.3	38.3
COLLEGE OF HOLY CROSS	.1	24	33.3	25.0	25.0	20.8	45.8	25.0	29.2
FITCHBURG STATE		12	25.0	41.7	8.3	8.3	41.7	41.7	16.7
MERRIMACK COLL	.1	42	23.8	7.1	23.8	19.0	21.4	45.2	33.3
NICHOLS COLL	.1	22	18.2	13.6	18.2	13.6	22.7	50.0	27.3
NORTH ADAMS STATE		9	22.2	33.3		33.3	11.1	44.4	44.4
NORTHEASTERN U	.3	118	20.3	11.0	17.8	15.3	16.9	54.2	28.8

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SALEM STATE	.1	37	13.5	24.3	29.7	16.2	13.5	48.6	37.8
SIMMONS COLL		5				20.0		80.0	20.0
SOUTHEASTERN MASS	.1	38	13.2	10.5	18.4	7.9	15.8	63.2	21.1
STONEHILL COLL	.1	21	23.8	23.8	28.6	38.1	38.1	33.3	28.6
SUFFOLK	.1	41	26.8	14.6	17.1	19.5	14.6	53.7	31.7
U OF LOWELL	.1	37	35.1	27.0	32.4	24.3	24.3	27.0	48.6
U OF MASS-AMHERST	.2	93	24.7	23.7	19.4	23.7	31.2	40.9	28.0
U OF MASS-BOSTON	.1	22	22.7	13.6	18.2		31.8	54.5	13.6
WESTERN NEW ENG COLL	.1	40	32.5	10.0	15.0	22.5	22.5	45.0	32.5
WESTFIELD ST COLL		14	21.4	7.1	57.1	14.3	28.6	42.9	28.6
WORCESTER STATE		14	14.3	14.3		21.4	7.1	64.3	28.6
Michigan									
ALBION COLL		17	47.1	23.5	23.5	5.9	5.9	47.1	47.1
ANDREWS		7	14.3	28.6	14.3	14.3	28.6	71.4	
AQUINAS COLL		6		16.7				83.3	16.7
CALVIN COLL		13	46.2	30.8	23.1	30.8	46.2	23.1	30.8
CENTRAL MICH	.2	59	32.2	23.7	20.3	30.5	32.2	33.9	33.9
CLEARY COLL		9	22.2	22.2	11.1	11.1		55.6	44.4
DAVENPORT COLLEGE		18	33.3	11.1	38.9	22.2	22.2	27.8	50.0
DETROIT COLL OF BUS		17	11.8		17.6	41.2		58.8	41.2
EASTERN MICH	.1	51	35.3	31.4	25.5	29.4	29.4	31.4	39.2
FERRIS STATE	.1	28	21.4	7.1	17.9	17.9	28.6	50.0	21.4
GRAND VALLEY ST	.1	36	22.2	30.6	13.9	11.1	19.4	47.2	33.3
HILLSDALE COLL		14	21.4	35.7	14.3	28.6	14.3	42.9	42.9
HOPE COLL		6	66.7	16.7	50.0	33.3	50.0		50.0
LAKE SUPERIOR STATE		13	7.7		30.8		23.1	69.2	7.7
LAWRENCE INST TECH		5						100.0	
MICHIGAN STATE	.4	146	26.0	28.1	26.7	17.8	30.1	40.4	29.5
NORTHERN MICH		10	20.0	20.0	10.0	30.0	20.0	60.0	20.0
NORTHWOOD INST		18	22.2	16.7	22.2	11.1	5.6	66.7	27.8
OAKLAND U	.1	47	19.1	27.7	29.8	27.7	29.8	42.6	27.7
SAGINAW VALLEY ST		12	25.0	33.3	33.3	16.7	33.3	33.3	33.3
U OF DETROIT	.1	20	25.0	5.0	5.0	25.0	10.0	60.0	30.0
U OF MI-ANN ARBOR	.2	72	44.4	33.3	30.6	31.9	37.5	26.4	36.1
U OF MI-DEARBORN	.1	44	25.0	22.7	34.1	25.0	20.5	40.9	38.6
U OF MI-FLINT	.1	20	25.0	20.0	35.0	20.0	15.0	50.0	35.0
WALSH COLLEGE	.2	74	18.9	17.6	23.0	24.3	21.6	55.4	23.0
WAYNE STATE	.1	55	21.8	23.6	20.0	21.8	30.9	43.6	25.5
WESTERN MI U	.3	105	27.6	26.7	29.5	24.8	26.7	38.1	35.2
Minnesota									
AUGSBURG COLL		7	14.3	14.3	14.3	14.3	14.3	71.4	14.3
BEMIDJI STATE		8	62.5	37.5	25.0	25.0	62.5	25.0	12.5
BETHEL COLL		5	20.0	20.0	60.0	60.0	60.0	20.0	20.0
COLL OF ST BENEDICT		8	62.5	12.5	12.5	25.0	12.5	25.0	62.5

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
COLL OF ST CATHERINE		10	30.0	40.0	30.0	20.0	30.0	50.0	20.0
COLL OF ST THOMAS	.1	51	43.1	27.5	45.1	35.3	41.2	19.6	39.2
CONCORDIA MOORHEAD		9	22.2	44.4		33.3	33.3	44.4	22.2
MANKATO STATE	.1	40	32.5	30.0	35.0	40.0	45.0	17.5	37.5
MOORHEAD STATE	.1	36	36.1	19.4	27.8	30.6	36.1	27.8	36.1
NORTHWESTERN COLL		6	16.7		33.3	33.3	50.0	33.3	16.7
SOUTHWEST STATE		7	42.9		42.9	14.3	28.6	28.6	42.9
ST CLOUD STATE	.1	29	31.0	41.4	24.1	34.5	34.5	17.2	48.3
ST JOHNS U		16	62.5	43.8	62.5	31.3	37.5	12.5	50.0
ST MARYS COLL		9		33.3	11.1			66.7	33.3
U OF MN-DULUTH	.1	28	21.4	25.0	21.4	35.7	39.3	28.6	32.1
U OF MN-MNPLS	.1	57	28.1	38.6	31.6	40.4	38.6	22.8	38.6
WINONA STATE		13	46.2	23.1	15.4	38.5	46.2	23.1	30.8
Mississippi									
BELHAVEN COLL		7		14.3	28.6	14.3	14.3	71.4	14.3
DELTA STATE	.1	27	22.2	29.6	33.3	18.5	33.3	44.4	22.2
JACKSON STATE		15	40.0	26.7	13.3	6.7	20.0	53.3	26.7
MILLSAPS COLL	.1	21	23.8	23.8	19.0	23.8	9.5	47.6	42.9
MS COLL	.1	34	26.5	20.6	20.6	5.9	11.8	44.1	44.1
MS ST U	.2	68	20.6	13.2	20.6	14.7	23.5	48.5	27.9
MS U FOR WOMEN		9	22.2	11.1	22.2	22.2		66.7	33.3
U OF MS	.1	45	31.1	20.0	17.8	22.2	11.1	48.9	40.0
U OF SOUTHERN MS	.2	76	28.9	22.4	22.4	25.0	27.6	46.1	26.3
Missouri									
CENTRAL MO STATE	.1	34	32.4	35.3	17.6	26.5	26.5	29.4	44.1
COLUMBIA COLL		15	6.7	26.7	33.3	26.7	26.7	33.3	40.0
CULVER-STOCKTON COLL		6	33.3	33.3	50.0			50.0	50.0
DEVRY INST		6	16.7	33.3	16.7	33.3	16.7	66.7	16.7
DRURY COLL		7	28.6	14.3	14.3	14.3		57.1	42.9
EVANGEL COLL		5		20.0	20.0	40.0	20.0	40.0	40.0
FONTBONNE COLL		7	14.3	28.6	28.6		28.6	57.1	14.3
LINCOLN U		5	20.0		20.0	60.0	20.0	40.0	40.0
LINDENWOOD COLL		7	28.6	14.3	14.3	14.3	28.6	57.1	14.3
MARYVILLE COLL		17	17.6	29.4	5.9	29.4	29.4	47.1	23.5
MO SOUTHERN STATE	.1	20	10.0	10.0	15.0	25.0	10.0	55.0	35.0
MO WESTERN ST COLL		12	41.7	25.0	8.3		33.3	50.0	16.7
NORTHEAST MO STATE	.1	33	27.3	24.2	18.2	12.1	27.3	51.5	21.2
NORTHWEST MO STATE		11	9.1	9.1	9.1	27.3	9.1	72.7	18.2
PARK COLL		8	12.5	25.0	12.5	12.5	12.5	50.0	37.5
ROCKHURST COLL	.1	28	28.6	21.4	21.4	25.0	21.4	50.0	28.6
SCHOOL OF THE OZARKS		6	16.7	16.7	16.7	33.3	50.0	50.0	
SOUTHEAST MO STATE	.1	36	22.2	22.2	36.1	19.4	30.6	44.4	25.0
SOUTHWEST BAPTIST COLL		8	37.5			25.0	50.0	50.0	
SOUTHWEST MO STATE	.2	81	28.4	28.4	24.7	22.2	32.1	38.3	29.6

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REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

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NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ST LOUIS U	.1	35	28.6	22.9	20.0	22.9	45.7	37.1	17.1
U OF MO-COLUMBIA	.2	83	28.9	25.3	33.7	42.2	30.1	28.9	41.0
U OF MO-KANSAS CITY	.1	47	19.1	14.9	12.8	17.0	21.3	55.3	23.4
U OF MO-ST LOUIS	.3	96	28.1	25.0	18.8	16.7	22.9	45.8	31.3
WASHINGTON U	.1	25	20.0	32.0	28.0	20.0	32.0	40.0	28.0
WEBSTER COLL		6	50.0	16.7		33.3	33.3	33.3	33.3
WILLIAM JEWELL COLL		11	9.1	9.1	9.1	18.2	18.2	72.7	9.1
Montana									
CARROLL COLL		9		11.1	11.1			77.8	22.2
EASTERN MONTANA COLL		15	20.0	33.3	33.3	6.7	40.0	20.0	40.0
GREAT FALLS COLL		6						100.0	
MONTANA ST UNIV	.1	27	18.5	29.6	11.1	18.5	48.1	33.3	18.5
U OF MONTANA	.1	29	20.7	24.1	24.1	20.7	31.0	51.7	17.2
Nebraska									
BELLEVUE COLL		9	44.4	44.4	22.2	22.2	55.6	11.1	33.3
CHADRON STATE		12	16.7		16.7	8.3	16.7	66.7	16.7
CREIGHTON	.1	26	34.6	11.5	26.9	34.6	26.9	34.6	38.5
HASTINGS COLL		14	35.7	14.3	21.4	21.4	28.6	50.0	21.4
MIDLAND LUTHERAN COLL		13	38.5	15.4	30.8	15.4	7.7	38.5	53.8
NEBR-WESLEYAN		7	14.3	28.6	28.6	14.3	14.3	42.9	42.9
U OF NEBR-KEARNEY		19	21.1	31.6	31.6	36.8	31.6	42.1	26.3
U OF NEBR-LINCOLN	.1	57	28.1	29.8	24.6	28.1	24.6	40.4	35.1
U OF NEBR-OMAHA	.1	36	36.1	36.1	30.6	22.2	36.1	38.9	25.0
UNION COLL		6	16.7	66.7	16.7	16.7	50.0	16.7	33.3
WAYNE STATE		9	44.4	44.4	77.8	44.4	44.4	22.2	33.3
Nevada									
U OF NV-LAS VEGAS	.1	56	23.2	12.5	17.9	12.5	25.0	50.0	25.0
U OF NV-RENO		18	33.3	27.8	27.8	27.8	33.3	27.8	38.9
New Hampshire									
FRANKLIN PIERCE COLL		12	16.7	33.3	16.7	8.3	16.7	58.3	25.0
NH COLL	.1	26	34.6	26.9	19.2	7.7	26.9	50.0	23.1
NH PLYMOUTH STATE		11	9.1	18.2			9.1	72.7	18.2
U OF NH		14	21.4	7.1	50.0	28.6	28.6	14.3	57.1
New Jersey									
BLOOMFIELD COLL		12	25.0	16.7			16.7	66.7	16.7
CALDWELL COLL		6	33.3	16.7		16.7		66.7	33.3
FARLGH DCKSN-MADISON	.1	27	18.5	22.2	18.5	11.1	18.5	55.6	25.9
FARLGH DCKSN-RTHFD		15	13.3	13.3	13.3	6.7	13.3	66.7	20.0
FARLGH DCKSN-TEANECK	.1	21	9.5	9.5	4.8	4.8		81.0	19.0
GEORGIAN CT COLL	.1	25	16.0	24.0	20.0	24.0	24.0	40.0	36.0
GLASSBORO STATE	.2	65	21.5	16.9	18.5	10.8	20.0	53.8	26.2
KEAN COLL OF NJ	.2	77	13.0	18.2	13.0	13.0	11.7	61.0	27.3
MONMOUTH COLL	.1	34	23.5	20.6	14.7	14.7	14.7	44.1	41.2
MONTCLAIR STATE	.4	134	17.2	12.7	28.4	18.7	21.6	52.2	26.1

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
RAMAPO COLL OF NJ	.1	47	17.0	12.8	21.3	10.6	10.6	61.7	27.7
RICHARD STOCKTON ST	.2	59	20.3	11.9	15.3	15.3	18.6	50.8	30.5
RIDER COLL	.2	86	19.8	18.6	19.8	18.6	18.6	54.7	26.7
RUTGERS U-CAMDEN	.2	64	21.9	18.8	21.9	17.2	23.4	43.8	32.8
RUTGERS U-NEW BRNSWK	.3	102	23.5	14.7	23.5	19.6	28.4	45.1	26.5
RUTGERS U-NEWARK	.5	181	15.5	14.4	14.9	18.8	12.7	60.2	27.1
SETON HALL	.3	112	18.8	14.3	16.1	15.2	17.0	60.7	22.3
ST ELIZABETH COLL		5		20.0				80.0	20.0
ST PETERS COLL	.2	70	12.9	8.6	8.6	21.4	12.9	57.1	30.0
TRENTON STATE	.1	35	22.9	25.7	20.0	11.4	28.6	40.0	31.4
WILLIAM PATERSON	.2	68	22.1	19.1	14.7	14.7	22.1	47.1	30.9
New Mexico									
COLL OF SANTA FE		10	40.0	20.0	30.0	30.0	20.0	30.0	50.0
EASTERN NEW MEXICO	.1	20	25.0	20.0	20.0	15.0	20.0	50.0	30.0
NEW MEXICO STATE	.2	68	11.8	11.8	25.0	22.1	16.2	52.9	30.9
U OF NEW MEXICO	.1	52	13.5	21.2	17.3	7.7	32.7	53.8	13.5
WESTERN NEW MEXICO		7		28.6			14.3	71.4	14.3
New York									
ADELPHI	.2	58	22.4	12.1	25.9	13.8	36.2	43.1	20.7
ALFRED	.1	20	15.0	15.0	25.0	20.0	35.0	45.0	20.0
CANISIUS COLL	.1	24	12.5	8.3	20.8	33.3	41.7	45.8	12.5
CLARKSON U	.1	26	26.9	26.9	34.6	26.9	26.9	30.8	42.3
COLL OF ST ROSE		12	16.7	8.3	16.7	8.3	41.7	58.3	
CORNELL U STATUTORY		7	14.3	28.6	42.9	28.6	42.9	28.6	28.6
CUNY BERNARD BARUCH	1.1	430	25.1	20.2	14.0	16.3	37.2	45.3	17.4
CUNY BROOKLYN COLL	.3	126	19.8	20.6	18.3	19.0	35.7	44.4	19.8
CUNY HUNTER COLL	.2	71	14.1	22.5	11.3	14.1	23.9	50.7	25.4
CUNY LEHMAN COLL	.1	56	12.5	16.1	8.9	8.9	25.0	64.3	10.7
CUNY MEDGAR EVERS		19	31.6	10.5	5.3	31.6	26.3	52.6	21.1
CUNY QUEENS COLL	.8	288	18.4	20.8	19.8	18.1	33.3	43.8	22.9
CUNY YORK COLL	.1	42	9.5	7.1	4.8	11.9	14.3	73.8	11.9
DOMINICAN BLAUVELT		14	7.1	21.4		7.1	7.1	64.3	28.6
DOWLING COLL	.2	70	10.0	10.0	15.7	18.6	24.3	61.4	14.3
DYOUVILLE COLL		8	12.5		25.0		12.5	62.5	25.0
ELMIRA COLL		9	44.4	33.3		11.1	33.3	55.6	11.1
FORDHAM	.2	95	24.2	18.9	14.7	15.8	32.6	41.1	26.3
HOFSTRA	.6	232	18.1	22.0	21.1	20.3	34.5	40.1	25.4
HOUGHTON COLL		5	40.0	60.0			20.0	20.0	60.0
IONA COLL	.2	85	18.8	16.5	10.6	15.3	25.9	50.6	23.5
ITHACA COLL	.1	32	25.0	25.0	12.5	25.0	34.4	43.8	21.9
L I U-BKLYN CENTER	.1	21	19.0	14.3	28.6	23.8	33.3	42.9	23.8
L I U-CW POST	.4	134	14.2	12.7	16.4	14.2	27.6	56.0	16.4
L I U-SOUTHAMPTON		10	20.0	30.0	10.0	20.0	20.0	40.0	40.0
LE MOYNE COLL	.2	91	16.5	20.9	15.4	20.9	25.3	49.5	25.3

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
MANHATTAN COLL	.1	54	24.1	25.9	22.2	11.1	33.3	40.7	25.9
MARIST COLL		15	26.7	13.3	13.3	40.0	40.0	26.7	33.3
MARYMOUNT MANHATTAN		6	66.7	33.3		16.7	33.3	16.7	50.0
MERCY COLL	.1	34	17.6	11.8	8.8	5.9	23.5	67.6	8.8
MT ST MARY COLL		17	11.8	17.6	23.5	11.8	11.8	52.9	35.3
NAZARETH OF RCHSTR		7	14.3	14.3		42.9	42.9	42.9	14.3
NEW YORK U	.4	163	22.1	16.6	24.5	12.9	33.7	44.2	22.1
NIAGARA U	.1	22	18.2		4.5	13.6	9.1	63.6	27.3
NY TECH INST-NYC		9	11.1	11.1				88.9	11.1
NY TECH INST-WESTBURY	.1	29	24.1	10.3	10.3	17.2	24.1	51.7	24.1
PACE U-NY	.5	194	20.6	18.6	14.4	19.1	32.0	46.9	21.1
PACE U-PLEASANTVILLE	.5	188	18.1	18.1	20.2	11.7	25.0	53.2	21.8
PACE U-WHITE PLAINS	.1	33	24.2	21.2	21.2	15.2	30.3	45.5	24.2
RENSSELAER POLY INST		10	30.0	20.0	10.0	20.0	10.0	50.0	40.0
ROCHESTER INST TECH	.1	48	18.8	14.6	12.5	20.8	20.8	47.9	31.3
RUSSELL SAGE COLL		16	43.8	50.0	18.8	6.3	43.8	18.8	37.5
SIENA COLL	.3	110	19.1	20.0	14.5	17.3	31.8	50.0	18.2
SKIDMORE COLL		6	33.3	33.3		33.3	33.3	16.7	50.0
ST BONAVENTURE U	.1	55	23.6	25.5	20.0	12.7	34.5	40.0	25.5
ST FRANCIS COLL	.1	41	9.8	9.8	17.1	14.6	29.3	58.5	12.2
ST JOHN FISHER COLL	.1	42	28.6	28.6	16.7	16.7	35.7	35.7	28.6
ST JOHNS	.6	231	20.8	13.9	15.2	15.2	27.3	51.5	21.2
ST JOSEPHS -SUFFOLK	.1	24	20.8	20.8	29.2	41.7	37.5	37.5	25.0
ST THOMAS AQUINAS	.1	30	10.0	10.0	20.0	10.0	20.0	56.7	23.3
SUC - ONEONTA	.1	28	25.0	25.0	3.6	28.6	28.6	50.0	21.4
SUNY AT ALBANY	.4	165	18.8	16.4	32.7	29.1	55.2	25.5	19.4
SUNY AT BINGHAMTON	.5	182	24.7	25.8	25.8	26.9	48.4	26.9	24.7
SUNY AT BUFFALO	.2	88	25.0	20.5	17.0	20.5	44.3	42.0	13.6
SUNY COLL BROCKPORT	.1	21	9.5	19.0	19.0	19.0	19.0	52.4	28.6
SUNY COLL EMPIRE STATE		6	16.7	16.7	16.7	66.7	50.0	33.3	16.7
SUNY COLL FREDONIA		19	15.8	5.3	10.5	31.6	26.3	52.6	21.1
SUNY COLL GENESEO	.2	61	21.3	34.4	24.6	24.6	54.1	31.1	14.8
SUNY COLL NEW PALTZ	.1	28	21.4	25.0	10.7	21.4	32.1	50.0	17.9
SUNY COLL OLD WESTURY	.2	65	24.6	20.0	15.4	16.9	33.8	50.8	15.4
SUNY COLL OSWEGO	.2	61	18.0	21.3	29.5	23.0	31.1	34.4	34.4
SUNY COLL PLATTSBURGH	.1	52	25.0	30.8	30.8	26.9	40.4	30.8	28.8
SUNY COLL UTICA-ROME	.1	21	19.0	19.0	4.8	9.5	14.3	66.7	19.0
SYRACUSE	.2	62	24.2	16.1	21.0	22.6	27.4	33.9	38.7
TOURO	.1	57	19.3	22.8	15.8	21.1	35.1	43.9	21.1
UTICA COLL-SYRACUSE	.1	22	4.5	13.6	18.2	13.6	22.7	54.5	22.7
WAGNER COLL		12	16.7	16.7	16.7	16.7	33.3	41.7	25.0
YESHIVA	.1	46	15.2	30.4	15.2	19.6	37.0	41.3	21.7
North Carolina									
APPALACHIAN STATE	.2	58	22.4	22.4	31.0	27.6	29.3	41.4	29.3

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
ATLANTIC CHRISTIAN		12	33.3	16.7	16.7		16.7	50.0	33.3
BELMONT ABBEY COLL		10	10.0	10.0			10.0	80.0	10.0
CAMPBELL U	.1	25	24.0	20.0	16.0	12.0	16.0	52.0	32.0
CATAWBA COLL		10	20.0	10.0	20.0	30.0	20.0	50.0	30.0
EAST CAROLINA	.1	37	18.9	18.9	29.7	21.6	24.3	54.1	21.6
ELON COLL	.1	26	26.9	3.8	26.9	30.8	23.1	46.2	30.8
GARDNER-WEBB COLL		13	7.7		7.7	7.7	7.7	76.9	15.4
GREENSBORO COLL		6	16.7	16.7		16.7		66.7	33.3
GUILFORD COLL	.1	28	28.6	21.4	32.1	14.3	17.9	35.7	46.4
HIGH POINT U	.1	27	25.9	18.5	29.6	22.2	18.5	44.4	37.0
LENOIR-RHYNE COLL		16	18.8	12.5	31.3	18.8		56.3	43.8
MEREDITH COLL		17	5.9	23.5	5.9	17.6	23.5	52.9	23.5
METHODIST COLL		7	57.1	28.6	28.6	57.1	57.1	14.3	28.6
NC AGRIC & TECH	.1	38	15.8	13.2	15.8	10.5	18.4	55.3	26.3
NC CENTRAL		11		9.1				90.9	9.1
NC ST U-RALEIGH	.3	99	29.3	26.3	10.1	20.2	24.2	47.5	28.3
NC WESLEYAN COLL		7	14.3	28.6			14.3	71.4	14.3
PEMBROKE STATE		12	8.3	8.3	25.0		8.3	75.0	16.7
PFIEFFER COLL		7						100.0	
QUEENS COLL		8	12.5		25.0	25.0	12.5	50.0	37.5
U OF NC-ASHEVILLE		18	38.9	33.3	33.3	11.1	27.8	38.9	33.3
U OF NC-CHARLOTTE	.2	93	33.3	31.2	23.7	23.7	29.0	36.6	34.4
U OF NC-GREENSBORO	.1	44	25.0	25.0	22.7	15.9	25.0	50.0	25.0
U OF NC-WILMINGTON	.1	54	27.8	27.8	24.1	14.8	20.4	46.3	33.3
WAKE FOREST	.1	33	36.4	27.3	27.3	15.2	36.4	27.3	36.4
WESTERN CAROLINA U		14	28.6	21.4	14.3	14.3	7.1	57.1	35.7
WINGATE COLL		7	57.1	28.6	14.3	28.6	28.6	28.6	42.9
North Dakota									
DICKINSON STATE		7	71.4	14.3	14.3	14.3	42.9	14.3	42.9
MARY COLL		8	12.5	25.0		12.5		50.0	50.0
MAYVILLE STATE		5		20.0	20.0		20.0	60.0	20.0
MINOT STATE		13	38.5	23.1	7.7	23.1	30.8	23.1	46.2
NO DAKOTA STATE		15	33.3	20.0	46.7	20.0	46.7	26.7	26.7
U OF NO DAKOTA	.1	53	47.2	28.3	34.0	28.3	37.7	24.5	37.7
Ohio									
BALDWIN-WALLACE COLL		8	37.5		37.5	12.5	25.0	50.0	25.0
BOWLING GREEN STATE		9	22.2	11.1	22.2	11.1	11.1	44.4	44.4
CEDARVILLE COLL		7	14.3	28.6	57.1	57.1	57.1	28.6	14.3
CLEVELAND STATE		19	21.1	26.3	10.5	15.8	10.5	47.4	42.1
FRANKLIN U		10	40.0	40.0	20.0	30.0	20.0	20.0	60.0
JOHN CARROLL U		8	12.5	12.5	12.5	37.5	37.5	62.5	
KENT STATE		13	23.1	7.7	15.4	15.4	7.7	61.5	30.8
MIAMI U	.1	57	31.6	43.9	40.4	43.9	45.6	19.3	35.1
OHIO STATE	.1	50	28.0	20.0	30.0	22.0	28.0	44.0	28.0

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

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PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
OHIO U		13	30.8	30.8	7.7	30.8	15.4	38.5	46.2
U OF AKRON		12	16.7	16.7	16.7			66.7	33.3
U OF CINCINNATI		17	23.5	29.4	17.6	17.6	23.5	47.1	29.4
U OF DAYTON	.1	28	25.0	35.7	25.0	17.9	25.0	46.4	28.6
U OF TOLEDO		7	14.3	28.6	14.3		14.3	57.1	28.6
WRIGHT STATE		13	7.7	23.1	15.4	15.4	15.4	61.5	23.1
YOUNGSTOWN STATE		18	22.2	27.8	33.3	27.8	5.6	38.9	55.6
Oklahoma									
CAMERON U		10	10.0	20.0	10.0	20.0		50.0	50.0
CENTRAL STATE	.1	47	36.2	29.8	14.9	19.1	17.0	34.0	48.9
EAST CENTRAL OK STATE		19	15.8	21.1	36.8	15.8	21.1	47.4	31.6
LANGSTON U		13	23.1	15.4		7.7	7.7	61.5	30.8
NORTHEASTERN OK ST	.1	21	33.3	19.0	19.0	33.3	23.8	47.6	28.6
NORTHWESTERN OK ST		7		14.3		14.3		71.4	28.6
OK BAPTIST		7	28.6	14.3	14.3	14.3	28.6	57.1	14.3
OK CHRISTIAN COLL		5	40.0			20.0		60.0	40.0
OK CITY U		7		14.3	28.6	28.6		57.1	42.9
OK PANHANDLE ST		8	25.0	12.5	25.0	25.0	12.5	62.5	25.0
OK ST U	.1	56	19.6	21.4	28.6	25.0	21.4	39.3	39.3
ORAL ROBERTS U		6	33.3	16.7	16.7	33.3	66.7	16.7	16.7
SOUTHEASTERN OK STATE		7		14.3		28.6	14.3	57.1	28.6
SOUTHWESTERN OK STATE		12	25.0		16.7	25.0	41.7	41.7	16.7
U OF OK-NORMAN	.1	33	24.2	21.2	24.2	15.2	33.3	45.5	21.2
U OF TULSA		12	16.7	33.3	16.7	41.7	66.7	33.3	
Oregon									
LINFIELD COLL		11	36.4	9.1	36.4	36.4	36.4	27.3	36.4
OREGON STATE	.1	31	16.1	32.3	19.4	29.0	25.8	38.7	35.5
PORTLAND STATE	.1	51	15.7	33.3	13.7	15.7	37.3	37.3	25.5
SOUTHERN OR STATE		10	60.0	20.0	10.0	20.0	20.0	20.0	60.0
U OF OREGON	.1	40	27.5	15.0	42.5	40.0	40.0	15.0	45.0
U OF PORTLAND		11	9.1	18.2	9.1	18.2		54.5	45.5
Pennsylvania									
ALBRIGHT COLL		17	17.6	17.6	17.6	41.2	23.5	47.1	29.4
ALVERNIA COLL		7	14.3	28.6	57.1	42.9	42.9		57.1
BLOOMSBURG U	.2	77	26.0	19.5	26.0	16.9	27.3	42.9	29.9
BUCKNELL U	.1	49	18.4	24.5	30.6	18.4	42.9	36.7	20.4
CALIFORNIA U		8	12.5	12.5	50.0	12.5	37.5	25.0	37.5
CEDAR CREST COLL		6	16.7	16.7	16.7	16.7	33.3	50.0	16.7
CLARION U OF PA	.1	45	28.9	22.2	13.3	17.8	17.8	48.9	33.3
COLL MISERICORDIA		11	18.2	18.2	9.1		9.1	72.7	18.2
DE VLY COLL SCI & AGR		10	20.0	20.0	10.0	10.0	10.0	70.0	20.0
DREXEL	.4	135	25.2	14.1	16.3	20.0	20.7	49.6	29.6
DUQUESNE	.2	76	21.1	17.1	14.5	22.4	22.4	44.7	32.9
ELIZABETHTOWN COLL	.1	20	20.0	25.0	15.0	30.0	25.0	35.0	40.0

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
FRANKLIN & MARSHALL		14	21.4	14.3	21.4	35.7	14.3	42.9	42.9
GANNON U		13	7.7	7.7	15.4	30.8	7.7	53.8	38.5
GENEVA COLL		6			16.7			83.3	16.7
GETTYSBURG COLL		16		6.3	25.0	31.3	25.0	56.3	18.8
GROVE CITY COLL	.1	41	19.5	29.3	19.5	19.5	36.6	36.6	26.8
GWYNEDD-MERCY COLL		8	25.0		12.5	12.5		62.5	37.5
HOLY FAMILY COLL		10	10.0	10.0	20.0	40.0	30.0	50.0	20.0
INDIANA U OF PA	.2	87	12.6	10.3	20.7	18.4	17.2	55.2	27.6
JUNIATA COLL		6			33.3	33.3	33.3	66.7	
KINGS COLL	.2	80	15.0	16.3	23.8	10.0	21.3	53.8	25.0
KUTZTOWN U OF PA	.1	21	23.8	23.8	33.3	28.6	19.0	42.9	38.1
LA ROCHE COLL		6	16.7		16.7	16.7		50.0	50.0
LA SALLE COLL	.3	118	15.3	6.8	17.8	11.0	14.4	60.2	25.4
LEBANON VALLEY COLL		8	12.5	12.5	25.0	25.0	12.5	50.0	37.5
LEHIGH U	.2	86	33.7	40.7	25.6	26.7	34.9	22.1	43.0
LINCOLN U		11	9.1	9.1	18.2	18.2	18.2	54.5	27.3
LYCOMING COLL		11		18.2	18.2	9.1	9.1	63.6	27.3
MARYWOOD COLL		12	16.7	8.3		8.3	8.3	75.0	16.7
MERCYHURST COLL		13	23.1	15.4	15.4	23.1	15.4	38.5	46.2
MESSIAH COLL		13	23.1	15.4	15.4	7.7	15.4	53.8	30.8
MILLERSVILLE U	.1	29	10.3	20.7	17.2	17.2	17.2	55.2	27.6
MORAVIAN COLL		14	35.7	14.3	14.3	7.1	14.3	50.0	35.7
MUHLENBERG COLL	.1	32	15.6	15.6	28.1	21.9	25.0	43.8	31.3
PA ST U-BEHREND		18	33.3	16.7	11.1	16.7	16.7	44.4	38.9
PA ST U-CAPITOL	.1	44	18.2	9.1	31.8	22.7	18.2	43.2	38.6
PA ST U-U PARK	.6	246	19.1	15.9	27.6	18.7	30.9	39.4	29.7
PHILA TEXTILE & SCI	.1	36	16.7	13.9	22.2	16.7	11.1	50.0	38.9
POINT PARK COLL		14	21.4		7.1		14.3	71.4	14.3
ROBERT MORRIS COLL	.3	100	21.0	17.0	19.0	15.0	23.0	49.0	28.0
SHIPPENSBURG U OF PA	.1	29	27.6	27.6	20.7	34.5	34.5	34.5	31.0
SPRING GARDEN COLL		6			16.7	33.3	33.3	50.0	16.7
ST FRANCIS COLL	.1	21	19.0	19.0	19.0	14.3	4.8	57.1	38.1
ST JOSEPHS COLL	.2	77	24.7	19.5	23.4	14.3	23.4	46.8	29.9
ST VINCENT COLL	.1	20	30.0	5.0	30.0	35.0	15.0	40.0	45.0
SUSQUEHANNA U	.1	25	24.0	36.0	16.0	28.0	52.0	28.0	20.0
TEMPLE	.4	147	17.0	15.0	23.1	15.0	23.8	47.6	28.6
THIEL COLL		10	20.0	20.0	20.0	10.0	20.0	40.0	40.0
U OF PA	.1	49	28.6	28.6	20.4	28.6	51.0	26.5	22.4
U OF PITTSBURGH	.3	105	24.8	17.1	10.5	12.4	14.3	55.2	30.5
U OF SCRANTON	.2	84	21.4	22.6	13.1	13.1	23.8	47.6	28.6
URSINUS COLL		17	17.6	17.6	35.3	29.4	29.4	41.2	29.4
VILLANOVA	.6	221	23.1	22.2	21.7	21.3	29.0	40.7	30.3
WAYNESBURG COLL		9		11.1	22.2		22.2	66.7	11.1
WEST CHESTER U OF PA	.1	41	24.4	24.4	34.1	34.1	39.0	22.0	39.0

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WESTMINSTER COLL		17	23.5	47.1	29.4	11.8	29.4	35.3	35.3
WIDENER U	.2	58	12.1	17.2	17.2	15.5	19.0	55.2	25.9
WILKES COLL	.1	29	10.3	17.2	17.2	6.9	17.2	65.5	17.2
YORK COLL OF PA	.1	27	11.1	14.8	7.4	11.1	18.5	70.4	11.1
Puerto Rico									
CATHOLIC U OF PR	.1	21	14.3	23.8	19.0	19.0	14.3	57.1	28.6
CAYEY U COLL-PR	.1	28	17.9	7.1	14.3	14.3	17.9	64.3	17.9
INTER AMER-HATO REY	.2	67	10.4	7.5	13.4	3.0	9.0	76.1	14.9
INTER AMER-SAN GERMN		9	11.1			11.1	11.1	77.8	11.1
SACRED HEART COLL	.1	20	10.0	10.0	15.0	10.0	20.0	65.0	15.0
U OF PR-MAYAGUEZ	.1	31	16.1	3.2	12.9	16.1	22.6	58.1	19.4
U OF PR-RIO PIEDRAS	.7	266	19.5	15.4	16.5	11.7	18.4	56.8	24.8
Rhode Island									
BRYANT COLL	.3	100	28.0	19.0	21.0	26.0	24.0	44.0	32.0
JOHNSON & WALES U		12	16.7	16.7	33.3	41.7	16.7	33.3	50.0
PROVIDENCE COLL	.1	40	20.0	17.5	37.5	20.0	20.0	45.0	35.0
RHODE ISLAND COLLEGE		10	10.0	40.0		10.0	20.0	60.0	20.0
U OF RHODE ISLAND	.1	51	35.3	19.6	27.5	25.5	39.2	33.3	27.5
South Carolina									
BAPT COLL-CHARLESTON		5	20.0				20.0	80.0	
BOB JONES U		19	10.5	31.6	36.8	36.8	15.8	26.3	57.9
CHARLESTON COLL	.1	26	34.6	34.6	11.5	23.1	15.4	23.1	61.5
CLEMSON	.2	59	18.6	18.6	20.3	23.7	27.1	49.2	23.7
COLUMBIA COLL		6		16.7	16.7		33.3	66.7	
FRANCIS MARION COLL		11	27.3	18.2	18.2	18.2	18.2	45.5	36.4
FURMAN		9	44.4	22.2	11.1	22.2	22.2	44.4	33.3
LANDER COLL		5	20.0		40.0		40.0	60.0	
PRESBYTERIAN COLL		6		16.7		16.7	16.7	66.7	16.7
SC STATE		11			18.2	18.2		72.7	27.3
THE CITADEL		13	38.5	7.7	15.4	15.4	15.4	61.5	23.1
U OF SC-AIKEN		8				12.5		87.5	12.5
U OF SC-COASTAL	.1	21	23.8	14.3	23.8	38.1	19.0	38.1	42.9
U OF SC-COLUMBIA	.2	86	20.9	20.9	26.7	24.4	22.1	46.5	31.4
U OF SC-SPARTANBURG		7		14.3				85.7	14.3
WINTHROP COLL		18	11.1		22.2		5.6	72.2	22.2
WOOFORD COLL		15	13.3	33.3	26.7	20.0	26.7	46.7	26.7
South Dakota									
NATL COLL OF BUS		8	25.0	25.0	12.5	37.5	12.5	25.0	62.5
U OF SD	.1	20	30.0	25.0	40.0	15.0	35.0	40.0	25.0
Tennessee									
AUSTIN PEAY STATE		16	43.8	25.0	6.3	18.8	43.8	37.5	18.8
BELMONT COLL	.1	20	40.0	20.0	25.0	25.0	25.0	35.0	40.0
CARSON NEWMAN COLL		5			20.0			80.0	20.0
CHRISTIAN BROS COLL		19	5.3	15.8	10.5	26.3	21.1	57.9	21.1

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
DAVID LIPSCOMB COLL	.1	28	14.3	17.9	14.3	10.7	21.4	60.7	17.9
EAST TENN STATE	.1	23	34.8	34.8	26.1	13.0	21.7	34.8	43.5
FREED-HARDEMAN COLL		6			16.7		16.7	83.3	
MEMPHIS STATE	.2	64	20.3	15.6	18.8	18.8	20.3	51.6	28.1
MIDDLE TENN STATE	.1	39	30.8	20.5	20.5	28.2	28.2	30.8	41.0
MILLIGAN COLL		5						100.0	
TENN STATE		18	5.6	5.6	11.1	27.8	11.1	61.1	27.8
TENN TECH	.1	27	22.2	25.9	14.8	18.5	22.2	55.6	22.2
TENN WESLEYAN COLL		7		14.3	14.3	28.6	14.3	57.1	28.6
U OF TN-CHATTANOOGA	.1	40	25.0	12.5	17.5	15.0	30.0	47.5	22.5
U OF TN-KNOXVILLE	.1	45	15.6	15.6	31.1	13.3	28.9	40.0	31.1
U OF TN-MARTIN		17	23.5	17.6	23.5	17.6	23.5	35.3	41.2
U OF TN-NASHVILLE		5	40.0				40.0	60.0	
Texas									
ABILENE CHRISTIAN		13	30.8	38.5	15.4	23.1	15.4	61.5	23.1
ANGELO STATE		17	5.9	17.6	23.5	11.8	5.9	58.8	35.3
AUSTIN COLL		5	40.0	40.0	20.0	20.0	20.0	60.0	20.0
BAYLOR	.1	37	32.4	29.7	24.3	27.0	13.5	35.1	51.4
CORPUS CHRISTI STATE U	.1	21	9.5	28.6	9.5	19.0	23.8	57.1	19.0
E TEXAS STATE		18	16.7	16.7		5.6	5.6	72.2	22.2
HARDIN-SIMMONS U		6	16.7					83.3	16.7
HOUSTON BAPTIST		8		12.5	12.5	12.5		75.0	25.0
LAMAR U	.1	26	19.2	15.4	11.5	26.9	19.2	65.4	15.4
MARY HARDIN-BAYLOR		9	44.4	33.3	22.2	22.2	33.3	33.3	33.3
MCMURRAY COLL		6	33.3	33.3	16.7	16.7	16.7	50.0	33.3
MIDWESTERN STATE		7	28.6	14.3	28.6	14.3	28.6	57.1	14.3
PAN AMERICAN U		17	29.4	29.4	11.8	11.8	23.5	64.7	11.8
PRAIRIE VIEW A & M		7	14.3		14.3	14.3		85.7	14.3
SAM HOUSTON STATE	.1	40	30.0	25.0	17.5	15.0	10.0	50.0	40.0
SOUTHERN METHODIST		15	13.3	20.0	13.3	20.0	13.3	66.7	20.0
SOUTHWEST TEX STATE	.2	77	26.0	23.4	13.0	16.9	22.1	46.8	31.2
SOUTHWESTERN U		7	28.6	28.6	28.6	28.6	28.6	57.1	14.3
ST EDWARDS U		13	7.7	7.7	7.7	7.7		84.6	15.4
ST MARYS U-SAN ANTONIO	.1	30	30.0	16.7	16.7	20.0	16.7	56.7	26.7
ST THOMAS U		10	20.0		10.0		10.0	80.0	10.0
STEPHEN F AUSTIN STATE	.1	36	25.0	30.6	30.6	13.9	16.7	61.1	22.2
TARLETON STATE		11	18.2	18.2	36.4	36.4	9.1	45.5	45.5
TEX A&I-KINGSVILLE		8		12.5				87.5	12.5
TEX A&M	.5	187	28.3	23.5	16.0	13.4	15.0	54.0	31.0
TEX CHRISTIAN		15	20.0	6.7	13.3			73.3	26.7
TEX LUTHERAN COLL		10	30.0	20.0	30.0	10.0	10.0	50.0	40.0
TEX SOUTHERN		10	30.0	10.0	10.0	10.0	10.0	60.0	30.0
TEX TECH	.1	42	19.0	28.6	26.2	31.0	21.4	50.0	28.6
TEX WESLEYAN COLL		6	50.0	16.7	33.3	33.3		33.3	66.7

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
TRINITY U		8	50.0	37.5	37.5		12.5	37.5	50.0
U OF HOUSTON	.3	129	29.5	27.1	19.4	14.7	13.2	46.5	40.3
U OF HOUSTON CLEAR LAKE	.2	59	20.3	20.3	11.9	10.2	10.2	64.4	25.4
U OF HOUSTON DOWN TOWN	.1	55	12.7	16.4	5.5	1.8	3.6	74.5	21.8
U OF HOUSTON-VICTORIA		13	15.4		23.1		15.4	69.2	15.4
U OF NORTH TEXAS	.1	27	18.5	29.6	14.8	18.5	11.1	55.6	33.3
U OF TEX-ARLINGTON	.1	54	27.8	31.5	25.9	25.9	20.4	42.6	37.0
U OF TEX-AUSTIN	.3	120	29.2	26.7	19.2	20.0	21.7	46.7	31.7
U OF TEX-DALLAS	.1	43	27.9	23.3	23.3	16.3	14.0	46.5	39.5
U OF TEX-EL PASO	.1	43	14.0	27.9	16.3	16.3	16.3	53.5	30.2
U OF TEX-PERMIAN BASIN		11	9.1	27.3	18.2	18.2	9.1	63.6	27.3
U OF TEX-SAN ANTONIO	.2	82	25.6	24.4	15.9	12.2	14.6	53.7	31.7
U OF TEX-TYLER		18	22.2	11.1	33.3	22.2	5.6	61.1	33.3
WEST TEX STATE	.1	23	30.4	26.1	30.4	21.7	8.7	43.5	47.8
Utah									
BRIGHAM YOUNG	.1	41	22.0	39.0	31.7	24.4	39.0	29.3	31.7
U OF UTAH	.1	20	10.0	25.0	10.0	10.0	35.0	50.0	15.0
UTAH STATE		10	10.0		10.0	10.0		70.0	30.0
WESTMINSTER COLL		5	20.0	40.0	20.0	20.0	40.0	20.0	40.0
Vermont									
CASTLETON ST COLL		5	60.0	20.0		40.0	20.0	20.0	60.0
CHAMPLAIN COLLEGE		18	11.1	5.6	33.3	38.9	11.1	50.0	38.9
ST MICHAELS COLL		17	29.4	17.6	41.2	23.5	17.6	35.3	47.1
U OF VT	.1	22	31.8	18.2	45.5	27.3	59.1	22.7	18.2
Virginia									
CHRISTOPHER NEWPORT		12	41.7	50.0	50.0	33.3	25.0	16.7	58.3
GEORGE MASON U	.1	22	40.9	36.4	27.3	27.3	22.7	18.2	59.1
HAMPTON U	.1	36	25.0	11.1	2.8	2.8	2.8	69.4	27.8
JAMES MADISON U	.1	26	53.8	42.3	30.8	38.5	30.8	19.2	50.0
LONGWOOD COLL		6	16.7		16.7	16.7		83.3	16.7
MARYMOUNT U		5			20.0	20.0		80.0	20.0
NORFOLK STATE		6			16.7	16.7	16.7	83.3	
OLD DOMINION U		9	33.3	44.4	33.3	33.3	22.2	33.3	44.4
RADFORD U	.1	20	30.0	30.0	10.0	10.0		50.0	50.0
U OF RICHMOND		10	40.0	30.0	60.0	40.0	50.0	10.0	40.0
U OF VA	.1	20	25.0	30.0	25.0	30.0	45.0	30.0	25.0
VA COMMONWEALTH U		11	18.2	18.2	18.2	27.3		45.5	54.5
VA POLY TECH	.1	32	21.9	25.0	28.1	18.8	25.0	34.4	40.6
VA STATE		9				11.1		88.9	11.1
WASHINGTON & LEE		8	37.5	25.0	12.5	25.0	50.0	25.0	25.0
Washington									
CENTRAL WASH STATE	.3	108	28.7	24.1	19.4	25.9	29.6	44.4	25.9
CITY U		17	41.2	35.3	5.9	17.6	29.4	41.2	29.4
EASTERN WASH STATE	.1	39	33.3	17.9	17.9	17.9	28.2	41.0	30.8

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

REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
GONZAGA U		16	37.5	12.5	18.8	43.8	50.0	18.8	31.3
PACIFIC LUTHERAN	.1	25	24.0	28.0	32.0	24.0	28.0	44.0	28.0
SEATTLE PACIFIC COLL		7	28.6	42.9		28.6	42.9	42.9	14.3
SEATTLE U	.1	23	26.1	26.1	21.7	30.4	60.9	30.4	8.7
ST MARTINS COLL		11		9.1	9.1	18.2	9.1	72.7	18.2
U OF PUGET SOUND	.1	23	8.7	17.4	30.4	13.0	13.0	56.5	30.4
U OF WASH	.3	121	33.1	24.0	16.5	18.2	35.5	38.0	26.4
WALLA WALLA COLL		13	23.1	15.4	30.8	15.4	23.1	53.8	23.1
WASH STATE	.2	63	23.8	31.7	22.2	17.5	25.4	42.9	31.7
WESTERN WASH STATE	.1	27	40.7	22.2	37.0	14.8	48.1	37.0	14.8
West Virginia									
BLUEFIELD STATE		7	14.3	28.6	14.3		14.3	42.9	42.9
CONCORD COLL		16	6.3	18.8	18.8	25.0	25.0	56.3	18.8
FAIRMONT STATE	.1	20	15.0	20.0	25.0	5.0	15.0	50.0	35.0
GLENVILLE STATE		6	50.0	16.7			16.7	50.0	33.3
MARSHALL U	.1	48	25.0	20.8	22.9	14.6	18.8	50.0	31.3
SHEPHERD COLL	.1	22	22.7	4.5	13.6	18.2	18.2	54.5	27.3
U OF CHARLSTON		9		11.1	22.2	11.1	11.1	66.7	22.2
W VA INST TECH		13	23.1	15.4	7.7	23.1	15.4	61.5	23.1
W VA STATE	.1	25	20.0	16.0	20.0	24.0	24.0	56.0	20.0
W VA U	.2	84	11.9	20.2	16.7	16.7	20.2	54.8	25.0
W VA WESLEYAN		8	50.0	12.5	37.5	12.5	25.0	37.5	37.5
WEST LIBERTY STATE		11	18.2		27.3	9.1	18.2	63.6	18.2
WHEELING COLL		9		11.1		33.3	22.2	66.7	11.1
Wisconsin									
CARROLL COLL		9	44.4	44.4	44.4	22.2	33.3	11.1	55.6
CARTHAGE COLL		7	14.3	14.3	14.3	42.9	42.9	42.9	14.3
LAKELAND COLL	.1	34	20.6	20.6	8.8	17.6	41.2	47.1	11.8
MARQUETTE U	.2	60	35.0	23.3	25.0	33.3	35.0	28.3	36.7
ST NORBERT COLL		10		40.0	40.0	20.0	50.0	30.0	20.0
U OF WI-EAU CLAIRE	.1	48	22.9	29.2	22.9	37.5	45.8	22.9	31.3
U OF WI-LA CROSSE	.1	23	34.8	47.8	39.1	21.7	47.8	8.7	43.5
U OF WI-MADISON	.2	79	34.2	25.3	21.5	22.8	43.0	22.8	34.2
U OF WI-MILWAUKEE	.2	92	35.9	39.1	22.8	29.3	45.7	22.8	31.5
U OF WI-OSHKOSH	.1	43	34.9	32.6	34.9	39.5	53.5	18.6	27.9
U OF WI-PARKSIDE		14	21.4	14.3	28.6	7.1	35.7	50.0	14.3
U OF WI-PLATTEVILLE		5	20.0	40.0	20.0	60.0	60.0	20.0	20.0
U OF WI-RIVER FALLS		12	16.7	25.0	41.7	66.7	66.7	16.7	16.7
U OF WI-STEVENS PT		10	40.0	10.0		10.0	30.0	50.0	20.0
U OF WI-SUPERIOR		8	37.5		37.5	37.5		37.5	62.5
U OF WI-WHITEWATER	.1	50	38.0	22.0	24.0	14.0	42.0	26.0	32.0
Wyoming									
U OF WYOMING	.1	34	17.6	17.6	26.5	14.7	17.6	50.0	32.4

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

REPORT NUMBER 12-C

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITHOUT ADVANCED DEGREES BY SCHOOL

NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
SCHOOLS WITH FEWER THAN FIVE	1.6	600	20.5	18.8	17.8	17.8	17.8	54.0	28.2
SCHOOLS OUTSIDE THE U.S.	2.0	771	25.3	22.2	21.4	19.3	25.4	44.2	30.4
SCHOOLS NOT RECORDED	18.3	6,978	22.8	18.2	20.5	20.8	31.6	43.1	25.4
TOTALS	100.0	38,081	23.8	20.7	21.0	20.2	27.6	44.1	28.2

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
Alabama									
AUBURN U-AUBURN	.5	24	16.7	25.0	33.3	25.0	20.8	41.7	37.5
AUBURN U-MONTGOMERY	.2	8	50.0	25.0	25.0		12.5	37.5	50.0
TROY ST-DOTHAN	.1	5	20.0	40.0	60.0	20.0		20.0	80.0
TROY ST-TROY	.3	12	25.0	33.3	25.0	8.3	25.0	58.3	16.7
U OF AL-UNIVERSITY	.5	23	26.1	30.4	26.1	30.4	30.4	21.7	47.8
U OF SO ALABAMA	.1	5	40.0	60.0	40.0	40.0	20.0	40.0	40.0
Arizona									
AMER GRAD SC OF MGMT	.3	12	41.7	25.0		25.0	58.3	25.0	16.7
ARIZONA STATE U	.3	12	33.3	25.0	16.7	33.3	41.7	41.7	16.7
U OF ARIZONA	.2	9	11.1	22.2	22.2	55.6	55.6	11.1	33.3
Arkansas									
U OF AR-FAYETTEVILLE	.1	7		28.6	57.1	14.3	42.9	28.6	28.6
U OF CENTRAL AR	.1	7	14.3	14.3	28.6		14.3	57.1	28.6
California									
CAL ST SAN BERNARDINO U	.3	12	16.7	8.3	25.0		33.3	66.7	
CAL ST U-FRESNO	.1	5		20.0	20.0	20.0	40.0	40.0	20.0
CAL ST U-FULLERTON	.1	7	28.6	28.6	14.3	28.6	57.1	28.6	14.3
CAL ST U-HAYWARD	.3	14	28.6	42.9	14.3	7.1	35.7	50.0	14.3
CAL ST U-LONG BEACH	.1	6	33.3	16.7	16.7		16.7	50.0	33.3
CAL ST U-LOS ANGELES	.4	17	29.4	11.8	17.6	5.9	29.4	52.9	17.6
CAL ST U-SACRAMENTO	.4	19	10.5	26.3	31.6	21.1	47.4	26.3	26.3
GOLDEN GATE	.4	21	28.6	19.0	14.3	33.3	47.6	28.6	23.8
NATIONAL	.2	9	22.2	22.2	22.2		22.2	66.7	11.1
SAN DIEGO STATE	.3	15	46.7	33.3	13.3	33.3	26.7	26.7	46.7
SAN FRANCISCO STATE	.4	20	25.0	20.0	25.0	25.0	30.0	40.0	30.0
SAN JOSE STATE	.3	14	21.4	42.9	7.1	21.4	35.7	35.7	28.6
U OF CAL-BERKELEY	.2	8	25.0	25.0	12.5	12.5	25.0	62.5	12.5
U OF CAL-IRVINE	.1	5	40.0		20.0	20.0	40.0	20.0	40.0
U OF CAL-LOS ANGELES	.3	14	21.4	21.4	35.7	7.1	42.9	35.7	21.4
U OF CAL-SAN DIEGO	.1	5	20.0	20.0	40.0	20.0	40.0	60.0	
U OF SAN DIEGO	.1	6	33.3		33.3	16.7	50.0	50.0	
U OF SAN FRANCISCO	.1	5		20.0		20.0	20.0	80.0	
U OF SOUTHERN CAL	.8	38	36.8	18.4	21.1	21.1	52.6	28.9	18.4
Colorado									
REGIS COLL	.2	8	25.0	37.5	37.5	25.0	25.0	25.0	50.0
U OF CO-BOULDER	.2	9	22.2	44.4	11.1	11.1	22.2	55.6	22.2
U OF CO-DENVER	.2	9	22.2	33.3	22.2	22.2	55.6	22.2	22.2
U OF DENVER	.4	19	31.6	26.3	15.8	10.5	15.8	42.1	42.1
Connecticut									
CENTRAL CONN ST U	.1	5	40.0	40.0	20.0		40.0	40.0	20.0
U OF CONN	.3	12	33.3	25.0	41.7	41.7	58.3	16.7	25.0
U OF HARTFORD	.5	23	30.4	21.7	17.4	17.4	26.1	43.5	30.4
District of Columbia									
AMERICAN	.3	13	46.2	23.1	23.1	23.1	46.2	30.8	23.1

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REPORT NUMBER 12-D

NASBA STATISTICAL INFORMATION SERVICE

PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
CATHOLIC U OF AMER	.1	6	33.3	33.3	33.3	16.7	16.7	33.3	50.0
GEORGE WASHINGTON	.4	21	23.8	9.5	19.0	19.0	33.3	52.4	14.3
HOWARD	.2	11	27.3	9.1		9.1	9.1	63.6	27.3
SOUTHEASTERN	.2	8	25.0	37.5	37.5	25.0	25.0	50.0	25.0
STRAYER COLL	.1	7	14.3	14.3	14.3	14.3		71.4	28.6
U OF DC	.2	11	27.3	18.2		27.3	9.1	45.5	45.5
Florida									
BARRY	.1	6	33.3	33.3	50.0		50.0	33.3	16.7
FL ATLANTIC U	.3	12	25.0	33.3		33.3	41.7	33.3	25.0
FL INTERNATIONAL	.9	43	41.9	25.6	18.6	27.9	39.5	18.6	41.9
FL STATE	.5	24	20.8	45.8	20.8	33.3	45.8	25.0	29.2
NOVA	.3	13	30.8	30.8	61.5	30.8	30.8	15.4	53.8
ST THOMAS U	.1	5			20.0	20.0	20.0	60.0	20.0
STETSON U	.2	8	37.5	37.5	50.0	62.5	50.0		50.0
TAMPA COLL	.1	5	20.0				20.0	80.0	
U OF CENTRAL FL	.3	15	26.7	33.3	33.3	46.7	53.3	26.7	20.0
U OF FLORIDA	1.2	55	34.5	32.7	29.1	34.5	50.9	27.3	21.8
U OF MIAMI	.6	30	43.3	20.0	23.3	13.3	33.3	36.7	30.0
U OF NORTH FL	.1	6	16.7	33.3	16.7	33.3	50.0	16.7	33.3
U OF SO FLORIDA	.3	16	31.3	12.5	31.3	31.3	50.0	31.3	18.8
U OF WEST FLORIDA	.3	16	31.3	25.0	31.3	25.0	56.3	25.0	18.8
Georgia									
GA SOUTHERN COLL	.1	6	50.0	33.3	33.3	83.3	33.3	16.7	50.0
GA STATE	.7	35	34.3	28.6	28.6	34.3	37.1	34.3	28.6
KENNESAW COLL	.1	6	16.7			33.3	16.7	50.0	33.3
MERCER U-ATLANTA	.1	6	16.7		16.7	16.7		66.7	33.3
U OF GEORGIA	.6	29	27.6	31.0	27.6	20.7	37.9	34.5	27.6
Hawaii									
HAWAII PACIFIC COLL	.1	7	42.9	42.9	14.3	14.3	28.6	42.9	28.6
U OF HAWAII-MANOA	.3	13	23.1	23.1	7.7	7.7	38.5	53.8	7.7
Illinois									
DEPAUL	.8	36	33.3	22.2	36.1	25.0	33.3	36.1	30.6
NORTHEASTERN IL	.1	6	33.3	33.3	33.3	16.7		50.0	50.0
NORTHERN IL	.2	8		12.5	37.5	37.5	25.0	50.0	25.0
ROOSEVELT	.3	12	8.3	8.3	8.3	8.3	8.3	91.7	
SANGAMON STATE	.1	5	20.0	40.0		20.0	20.0	60.0	20.0
STHN IL U-CARBONDALE	.2	10	40.0	30.0	30.0	20.0	20.0	30.0	50.0
STHN IL U-EDWARDSVILLE	.1	6	50.0	33.3	16.7	16.7	33.3	33.3	33.3
U OF CHICAGO-LOYOLA	.1	6	50.0	66.7	50.0	16.7	50.0	16.7	33.3
U OF IL-CHICAGO	.3	12	33.3	8.3	8.3	41.7	41.7	33.3	25.0
U OF IL-URBANA	.7	32	28.1	18.8	21.9	31.3	50.0	34.4	15.6
WESTERN IL U	.1	7	71.4	42.9	57.1	57.1	42.9	14.3	42.9
Indiana									
IN U-BLOOMINGTON	.2	8	62.5	37.5	37.5	12.5	50.0	25.0	25.0

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
IN U-NORTHWEST	.1	5	40.0	40.0	20.0		20.0	20.0	60.0
MANCHESTER COLL	.1	6			16.7	16.7		83.3	16.7
PURDUE U-MAIN CAMPUS	.1	6	50.0	33.3	16.7	33.3	83.3	16.7	
U OF NOTRE DAME	.2	10	50.0	30.0	20.0	30.0	70.0	10.0	20.0
Iowa									
U OF IOWA	.2	10	60.0	50.0	20.0	40.0	50.0	20.0	30.0
Kansas									
FORT HAYS STATE	.1	6	16.7	33.3	16.7	16.7	33.3	33.3	33.3
KANSAS STATE	.3	14	21.4	28.6	35.7	14.3	14.3	42.9	42.9
PITTSBURG STATE	.1	5	20.0			20.0	20.0	60.0	20.0
U OF KANSAS	.2	11	36.4	54.5	36.4	54.5	63.6	18.2	18.2
WICHITA STATE	.1	6		66.7	33.3	16.7	50.0	33.3	16.7
Kentucky									
U OF KENTUCKY	.3	12	33.3	16.7	25.0	33.3	41.7	16.7	41.7
WESTERN KY	.2	11	9.1	18.2	18.2	18.2	18.2	45.5	36.4
Louisiana									
CENTENARY OF LA	.1	5	40.0	40.0				60.0	40.0
LA ST U-A&M	.3	15	33.3	33.3	33.3	6.7	26.7	33.3	40.0
LA TECH	.1	7	28.6	28.6	14.3	28.6	14.3	71.4	14.3
SOUTHERN U-BATON ROUGE	.1	6	16.7	16.7	16.7		33.3	50.0	16.7
TULANE U	.2	11			36.4	27.3	18.2	54.5	27.3
U OF NEW ORLEANS	.2	9	33.3	33.3	33.3	22.2	66.7	33.3	
Maryland									
BOWIE STATE	.1	6	16.7	16.7	33.3		16.7	50.0	33.3
LOYOLA COLL	.1	7	57.1	28.6	14.3		42.9	14.3	42.9
MORGAN STATE	.2	8	12.5	12.5		12.5	25.0	75.0	
TOWSON STATE	.1	5	60.0	60.0	40.0	40.0	60.0	20.0	20.0
U OF BALTIMORE	.2	8	37.5	25.0	12.5	50.0	37.5	37.5	25.0
U OF MD-COLLEGE PARK	.4	19	15.8	5.3	10.5	26.3	26.3	63.2	10.5
Massachusetts									
BENTLEY COLL	1.1	52	25.0	25.0	28.8	34.6	26.9	30.8	42.3
BOSTON U	.4	20	25.0	35.0	20.0	20.0	35.0	40.0	25.0
MERRIMACK COLL	.1	5	20.0	20.0	60.0	40.0		40.0	60.0
NORTHEASTERN U	1.0	47	27.7	31.9	19.1	34.0	40.4	23.4	36.2
SUFFOLK	.2	9	55.6	11.1	11.1	33.3	11.1	22.2	66.7
U OF MASS-AMHERST	.2	9	22.2	33.3	11.1	11.1	44.4	33.3	22.2
U OF MASS-BOSTON	.1	6	66.7	33.3	33.3	33.3	33.3	16.7	50.0
Michigan									
CENTRAL MICH	.1	5	20.0	20.0	40.0	20.0	60.0	20.0	20.0
EASTERN MICH	.2	10	20.0	30.0	60.0	30.0	30.0	30.0	40.0
MICHIGAN STATE	.6	28	39.3	32.1	32.1	21.4	42.9	21.4	35.7
U OF DETROIT	.1	5	40.0					60.0	40.0
U OF MI-ANN ARBOR	.2	8	25.0	50.0	25.0	50.0	50.0	25.0	25.0
WALSH COLLEGE	.5	23	8.7	21.7	34.8	13.0	26.1	34.8	39.1

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REPORT NUMBER 12-D

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PERFORMANCE OF REPEAT CANDIDATES WITH ADVANCED DEGREES BY SCHOOL

NOVEMBER 1995 UNIFORM CPA EXAMINATION

	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
WAYNE STATE	.2	11	9.1	9.1	18.2	18.2	9.1	54.5	36.4
WESTERN MI U	.1	5	60.0	20.0	60.0	40.0	20.0		80.0
Minnesota									
U OF MN-MNPLS	.1	6	50.0	33.3	66.7	33.3	66.7	16.7	16.7
Mississippi									
JACKSON STATE	.3	12	33.3	16.7	8.3		33.3	58.3	8.3
MILLSAPS COLL	.1	5		20.0	40.0	40.0		40.0	60.0
MS ST U	.8	39	30.8	23.1	28.2	12.8	20.5	38.5	41.0
U OF MS	1.0	48	31.3	27.1	22.9	8.3	18.8	37.5	43.8
U OF SOUTHERN MS	.4	17	41.2	17.6	35.3	17.6	29.4	35.3	35.3
Missouri									
NORTHEAST MO STATE	.1	7	28.6	42.9	28.6	14.3	57.1	28.6	14.3
SOUTHWEST MO STATE	.2	8	37.5	37.5	50.0	50.0	50.0	25.0	25.0
ST LOUIS U	.1	7	57.1	42.9	14.3	28.6	14.3	14.3	71.4
U OF MO-COLUMBIA	.4	17	58.8	23.5	47.1	58.8	52.9	23.5	23.5
U OF MO-KANSAS CITY	.5	22	36.4	31.8	13.6	22.7	27.3	36.4	36.4
Montana									
U OF MONTANA	.3	12	25.0	41.7	16.7	25.0	41.7	25.0	33.3
Nebraska									
U OF NEBR-LINCOLN	.1	6	66.7	16.7	33.3	16.7	50.0		50.0
New Hampshire									
NH COLL	.3	14	42.9	28.6	28.6	7.1	50.0	21.4	28.6
U OF NH	.1	5	20.0	60.0	40.0	40.0	60.0	20.0	20.0
New Jersey									
FARLGH DCKSN-MADISON	.3	13	15.4	23.1	30.8	30.8	23.1	38.5	38.5
FARLGH DCKSN-RTHFD	.2	8	12.5	12.5	12.5	12.5	12.5	75.0	12.5
FARLGH DCKSN-TEANECK	.2	10	20.0	20.0	20.0	30.0	40.0	40.0	20.0
MONMOUTH COLL	.2	8	12.5	12.5	37.5	50.0	37.5	37.5	25.0
MONTCLAIR STATE	.1	5	20.0	40.0	40.0	20.0	20.0	60.0	20.0
RUTGERS U-NEW BRNSWK	.2	8		37.5	37.5	37.5	25.0	12.5	62.5
RUTGERS U-NEWARK	.8	38	18.4	23.7	23.7	15.8	36.8	44.7	18.4
SETON HALL	.2	9	22.2	11.1		11.1		66.7	33.3
New Mexico									
U OF NEW MEXICO	.2	11	54.5	45.5	36.4	27.3	45.5	9.1	45.5
New York									
ADELPHI	.6	26	23.1	19.2	23.1	7.7	34.6	42.3	23.1
COLUMBIA U	.1	5	60.0			20.0	60.0	20.0	20.0
CUNY BERNARD BARUCH	1.3	61	19.7	24.6	24.6	36.1	62.3	26.2	11.5
CUNY BROOKLYN COLL	.1	7	28.6	14.3	14.3	28.6	14.3	42.9	42.9
CUNY LEHMAN COLL	.2	10	10.0	10.0	10.0	10.0	10.0	70.0	20.0
CUNY QUEENS COLL	.1	5	20.0		20.0	60.0	40.0	20.0	40.0
DOWLING COLL	.2	8	50.0	37.5		37.5	25.0	25.0	50.0
FORDHAM	.5	25	36.0	16.0	24.0	16.0	52.0	32.0	16.0
HOFSTRA	.4	21	28.6	14.3	28.6	23.8	57.1	28.6	14.3

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	PERCENT OF TOTAL	NUMBER OF CANDIDATES	< < < < < < < < < < < PERCENT PASSING > > > > > > > > > > >						
			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
L I U-BKLYN CENTER	.5	25	28.0	28.0	20.0	28.0	32.0	40.0	28.0
L I U-CW POST	1.1	53	18.9	24.5	18.9	17.0	37.7	39.6	22.6
NEW YORK U	.7	33	24.2	27.3	27.3	21.2	48.5	27.3	24.2
PACE U-NY	1.0	49	30.6	20.4	20.4	24.5	40.8	36.7	22.4
PACE U-PLEASANTVILLE	.2	10	30.0	20.0	30.0	30.0	60.0	10.0	30.0
PACE U-WHITE PLAINS	.4	21	33.3	23.8	19.0	23.8	33.3	33.3	33.3
SIENA COLL	.2	9	33.3	55.6	11.1	22.2	33.3	33.3	33.3
ST JOHNS	1.5	69	18.8	18.8	15.9	23.2	36.2	44.9	18.8
SUNY AT ALBANY	.5	23	52.2	39.1	21.7	26.1	56.5	8.7	34.8
SUNY AT BINGHAMTON	.4	20	40.0	35.0	30.0	25.0	65.0	15.0	20.0
SUNY AT BUFFALO	.4	21	28.6	38.1	33.3	14.3	42.9	23.8	33.3
SYRACUSE	.1	6			16.7			83.3	16.7
U OF ROCHESTER	.1	7	42.9	28.6	42.9	42.9	71.4		28.6
UNION COLL	.2	9	33.3	22.2	22.2	22.2	33.3	33.3	33.3
North Carolina									
APPALACHIAN STATE	.1	5		20.0	60.0	20.0	60.0	40.0	
EAST CAROLINA	.4	17	17.6	23.5	41.2	23.5	35.3	17.6	47.1
NC CENTRAL	.1	5	20.0	20.0		40.0	20.0	60.0	20.0
NC ST U-RALEIGH	.4	19	42.1	47.4	31.6	15.8	52.6	26.3	21.1
U OF NC-CHAPEL HILL	1.4	67	28.4	32.8	38.8	40.3	55.2	22.4	22.4
U OF NC-GREENSBORO	.1	6	50.0	33.3	50.0	33.3	33.3	33.3	33.3
Ohio									
CASE WESTERN RESERVE	.1	5		40.0	20.0	20.0	20.0	40.0	40.0
Oklahoma									
CENTRAL STATE	.1	5	20.0					80.0	20.0
OK CITY U	.1	5	20.0	20.0			20.0	80.0	
OK ST U	.3	14	14.3	21.4	14.3	7.1	28.6	42.9	28.6
U OF OK-NORMAN	.1	6	33.3	16.7	16.7	16.7	33.3	33.3	33.3
Oregon									
PORTLAND STATE	.2	8	25.0	12.5	25.0	12.5	25.0	50.0	25.0
Pennsylvania									
BLOOMSBURG U	.1	6	33.3	50.0	33.3		16.7	33.3	50.0
DREXEL	.4	19	21.1	26.3	21.1	26.3	36.8	36.8	26.3
DUQUESNE	.2	11	9.1	18.2	27.3	45.5	36.4	36.4	27.3
INDIANA U OF PA	.3	12	25.0		25.0	8.3	33.3	50.0	16.7
LA SALLE COLL	.4	18	22.2	16.7	16.7	22.2	16.7	50.0	33.3
LEHIGH U	.1	6			33.3	16.7	33.3	50.0	16.7
PA ST U-U PARK	.3	16	25.0	18.8	50.0	18.8	37.5	6.3	56.3
PHILA TEXTILE & SCI	.1	6	33.3	33.3	16.7	16.7		33.3	66.7
ROBERT MORRIS COLL	.1	7	14.3	57.1	42.9		42.9		57.1
ST JOSEPHS COLL	.3	13	23.1	7.7	30.8		30.8	53.8	15.4
TEMPLE	.4	19	26.3	15.8	31.6	15.8	36.8	42.1	21.1
U OF PA	.1	6	16.7	33.3	33.3		50.0	50.0	
U OF PITTSBURGH	.3	13		30.8	7.7	23.1	15.4	46.2	38.5

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
U OF SCRANTON	.1	6	16.7	33.3			16.7	66.7	16.7
VILLANOVA	.2	10	10.0	20.0	20.0	30.0	20.0	40.0	40.0
WIDENER U	.2	9	22.2	11.1	11.1	33.3	33.3	33.3	33.3
Puerto Rico									
INTER AMER-HATO REY	.3	13	15.4	15.4	7.7	23.1	15.4	61.5	23.1
U OF PR-MAYAGUEZ	.2	8	25.0	25.0			50.0	50.0	
U OF PR-RIO PIEDRAS	.4	19	5.3	15.8	10.5	5.3	5.3	73.7	21.1
Rhode Island									
BRYANT COLL	.2	10	30.0		30.0		10.0	50.0	40.0
U OF RHODE ISLAND	.2	10	30.0	10.0		10.0	30.0	60.0	10.0
South Carolina									
CLEMSON	.3	12	33.3	33.3	25.0	16.7	16.7	41.7	41.7
U OF SC-COLUMBIA	.4	21	28.6	47.6	28.6	42.9	23.8	33.3	42.9
WINTHROP COLL	.1	5	20.0	60.0	40.0	40.0	40.0	40.0	20.0
Tennessee									
EAST TENN STATE	.2	9	55.6	44.4	22.2	44.4	55.6	11.1	33.3
MEMPHIS STATE	.3	13	30.8	23.1	23.1	23.1	46.2	30.8	23.1
MIDDLE TENN STATE	.2	8	25.0	25.0	25.0		12.5	62.5	25.0
TENN TECH	.1	7		28.6	28.6	42.9	28.6	28.6	42.9
U OF TN-CHATTANOOGA	.1	5	40.0		40.0		20.0	40.0	40.0
U OF TN-KNOXVILLE	.7	34	32.4	26.5	32.4	38.2	26.5	23.5	50.0
VANDERBILT	.1	5	40.0			20.0	20.0	40.0	40.0
Texas									
BAYLOR	.2	10	40.0	30.0	10.0	20.0	20.0	50.0	30.0
CORPUS CHRISTI STATE U	.1	5	20.0	20.0			20.0	60.0	20.0
TEX A&M	.5	25	32.0	48.0	40.0	36.0	48.0	28.0	24.0
TEX SOUTHERN	.2	8		12.5				87.5	12.5
TEX TECH	.2	11	27.3	18.2	18.2	18.2	27.3	36.4	36.4
U OF HOUSTON	.4	21	23.8	33.3	9.5	14.3	33.3	42.9	23.8
U OF HOUSTON CLEAR LAKE	.2	9	11.1			11.1	11.1	77.8	11.1
U OF NORTH TEXAS	.3	14	42.9	35.7	35.7	28.6	35.7	21.4	42.9
U OF TEX-ARLINGTON	.1	5	80.0	20.0	40.0	20.0	20.0	20.0	60.0
U OF TEX-AUSTIN	1.3	59	33.9	32.2	22.0	22.0	37.3	32.2	30.5
U OF TEX-DALLAS	.1	5	20.0	20.0	20.0	20.0	40.0	40.0	20.0
U OF TEX-EL PASO	.1	5	40.0	40.0	60.0	40.0	40.0	40.0	20.0
U OF TEX-SAN ANTONIO	.2	8	50.0	50.0		12.5	62.5	25.0	12.5
Utah									
BRIGHAM YOUNG	2.0	92	32.6	31.5	37.0	28.3	46.7	19.6	33.7
SOUTHERN UTAH STATE	.4	18	33.3	38.9	22.2	27.8	38.9	22.2	38.9
U OF UTAH	.5	25	44.0	20.0	16.0	12.0	28.0	36.0	36.0
UTAH STATE	.3	13	30.8	30.8	30.8	46.2	38.5	30.8	30.8
WEBER STATE	.3	13	30.8	30.8	7.7	30.8	30.8	30.8	38.5
Virginia									
HAMPTON U	.1	6	16.7	33.3	16.7	33.3	16.7	16.7	66.7

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			AUD	LPR	FARE	ARE	ALL *	NONE *	SOME *
JAMES MADISON U	.1	5	20.0	40.0	40.0	20.0	60.0	40.0	
U OF VA	.1	5	80.0	40.0	20.0	40.0	40.0		60.0
VA POLY TECH	.2	8	25.0	25.0	37.5	25.0	25.0	37.5	37.5
Washington									
SEATTLE U	.2	10	60.0	30.0	40.0	20.0	50.0	20.0	30.0
U OF WASH	.4	21	42.9	38.1	52.4	38.1	57.1	23.8	19.0
WASH STATE	.1	5	40.0	40.0	20.0	20.0	20.0	60.0	20.0
West Virginia									
W VA U	.4	21	33.3	19.0	9.5	14.3	19.0	42.9	38.1
Wisconsin									
U OF WI-MADISON	.1	6	33.3	33.3	50.0		33.3	16.7	50.0
U OF WI-MILWAUKEE	.3	12	33.3	41.7	16.7	33.3	50.0	16.7	33.3
U OF WI-WHITEWATER	.1	7	57.1	42.9	28.6	28.6	57.1	14.3	28.6
Wyoming									
U OF WYOMING	.1	6	33.3	33.3	16.7	16.7	16.7	50.0	33.3
SCHOOLS WITH FEWER THAN FIVE	17.9	842	27.9	20.5	21.3	18.9	26.6	44.4	29.0
SCHOOLS OUTSIDE THE U.S.	5.4	252	27.4	23.4	15.9	21.0	28.6	43.3	28.2
SCHOOLS NOT RECORDED	6.1	285	27.0	21.4	21.8	22.1	27.7	42.1	30.2
TOTALS	100.0	4,694	28.5	24.8	23.4	22.5	33.4	37.6	29.0

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CAL ST U-FULLERTON	240	JOHN F KENNEDY U	1	ST MARYS OF CAL	43	W COAST U-LA	5
CAL ST U-HAYWARD	214	LA VERNE COLL	31	STANFORD UNIV	5	W COAST U-ORANGE CO	2
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U OF MIAMI	99
U OF NORTH FL	83
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Georgia

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ARMSTRONG ST COLL	2
AUGUSTA COLL	38
BERRY COLL	24
BRENAU COLL	22
CLARK/ATLANTA U	16
COLUMBUS COLL	29
DEVRY INSTI	4
EMORY	26
FORT VALLEY STATE	6
GA COLLEGE	53
GA INST OF TECH	30
GA SOUTHERN COLL	101
GA SOUTHWESTERN COLL	25
GA STATE	291
KENNESAW COLL	121
LAGRANGE COLL	4
MERCER U-ATLANTA	20
MERCER U-MACON	28
MOREHOUSE COLL	25
MORRIS BROWN COLL	16
NORTH GEORGIA COLL	52
OGLETHORPE	21
PAINE COLL	2
PIEDMONT COLL	5
SAVANNAH STATE	20
SHORTER COLL	9
U OF GEORGIA	218
VALDOSTA STATE	62
WESLEYAN COLL	5
WEST GEORGIA COLL	45

Guam

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Hawaii

BRIGHAM YOUNG	12
CHAMINADE	11
HAWAII PACIFIC COLL	40
U OF HAWAII-HILO	8
U OF HAWAII-MANOA	202

Idaho

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COLL OF IDAHO	5
IDAHO STATE	26
LEWIS-CLARK STATE	9
NORTHWEST NAZARENE	8
U OF IDAHO	46

Illinois

AERO-SPACE INSTITUTE	1
AUGUSTANA COLL	38
AURORA COLL	12
BARAT COLL	6
BRADLEY	50
CHICAGO STATE	37
COLL OF ST FRANCIS	15
DEPAUL	325
DEVRY INST-CHICAGO	13
DEVRY INST-LOMBARD	12
EASTERN IL	82
ELMHURST COLL	56
EUREKA COLL	2
GOVERNORS STATE	25
GREENVILLE COLL	7
IL BENEDICTINE COLL	30
IL COLL	12
IL INST TECH	19
IL STATE	123
IL WESLEYAN	18
LEWIS	30
MACMURRAY COLL	5
MCKENDREE COLL	17
MILLIKIN	29
MONMOUTH COLL	9
MUNDELEIN COLL	5
NO PARK COLL	7
NORTH CENTRAL COLL	45
NORTHEASTERN IL	105
NORTHERN IL	201
NORTHWESTERN	19
OLIVET NAZARENE COLL	6
PRINCIPIA COLL	1
QUINCY COLL	17
ROOSEVELT	79
ROSARY COLL	19
SANGAMON STATE	33
ST XAVIER COLL	27
STHN IL U-CARBONDALE	81
STHN IL U-EDWARDSVILLE	66
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NABSA STATISTICAL INFORMATION SERVICE

SCHOOL INDEX

NOVEMBER 1995 UNIFORM CPA EXAMINATION

Indiana

ANDERSON COLL	13	IN CENTRAL	27	MANCHESTER COLL	15	ST MARYS COLL	30
BALL ST	135	IN INST OF TECH	4	MARIAN COLL-INDPLS	10	TAYLOR	15
BETHEL COLL	3	IN ST U-TERRE HAUTE	53	MARION COLL-MARION	9	TRI-STATE U	2
BUTLER	49	IN U-BLOOMINGTON	327	OAKLAND CITY COLL	5	U OF EVANSVILLE	19
CALUMET COLL	14	IN U-FORT WAYNE	59	PURDUE U-CALUMET	36	U OF NOTRE DAME	244
FRANKLIN COLL	8	IN U-KOKOMO	18	PURDUE U-MAIN CAMPUS	124	U OF SOUTH INDIANA	52
GOSHEN COLL	13	IN U-NORTHWEST	50	PURDUE U-NO CENTRAL	13	VALPARAISO	34
GRACE THEOL SEMINARY	4	IN U-PURDUE-INDPLS	110	ST FRANCIS COLL	7		
HANOVER COLL	4	IN U-SOUTH BEND	48	ST JOSEPHS COLL	17		
HUNTINGTON COLL	8	IN U-SOUTHEAST	29	ST MARY-OF-THE-WOODS	10		

Iowa

BRIAR CLIFF COLL	6	GRACELAND COLL	8	MORNINGSIDE COLL	6	U OF NORTHERN IOWA	90
BUENA VISTA COLL	37	GRANDVIEW COLL	10	MT MERCY COLL	16	UPPER IOWA U	38
CENTRAL U OF IOWA	12	IOWA STATE	122	NORTHWESTERN COLL	9	WARTBURG COLL	12
CLARKE COLL	5	IOWA WESLEYAN COLL	12	SIMPSON COLL	35	WESTMAR COLL	3
COE COLL	13	LORAS COLL	17	ST AMBROSE COLL	30	WILLIAM PENN COLL	5
DORDT COLL	6	LUTHER COLL	21	U OF DUBUQUE	5		
DRAKE	33	MARYCREST COLL	4	U OF IOWA	115		

Kansas

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BENEDICTINE COLL	9	KANSAS NEWMAN	2	PITTSBURG STATE	45	WASHBURN U OF TOPEKA	35
BETHANY COLL	3	KANSAS STATE	126	SOUTHWESTERN COLL	3	WICHITA STATE	79
BETHEL COLL	5	KANSAS WESLEYAN	1	ST MARY COLL	2		
EMPORIA STATE	38	MCPHERSON COLL	3	ST MARY PLAINS COLL	3		
FORT HAYS STATE	55	MID-AMERICA NAZARENE	5	STERLING COLL	5		

Kentucky

BELLARMINE COLL	43	EASTERN KY	55	MURRAY STATE	50	U OF KENTUCKY	154
BEREA COLL	1	GEORGETOWN COLL	12	NORTHERN KENTUCKY U	25	U OF LOUISVILLE	117
BRESCIA COLL	6	KY STATE	5	PIKEVILLE COLL	15	UNION COLL	5
CAMPBELLSVILLE COLL	6	KY WESLEYAN COLL	9	THOMAS MORE COLL	11	WESTERN KY	59
CUMBERLAND COLL	9	MOREHEAD STATE	39	TRANSYLVANIA	22		

Louisiana

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DILLARD	15	LA TECH	58	NORTHWESTERN STATE	26	TULANE U	72
GRAMBLING STATE	12	LOYOLA U	48	OUR LADY HOLY CROSS	1	U OF NEW ORLEANS	167
LA COLL	14	MCNEESE STATE	39	SOUTHEASTERN LA	74	U OF STHWESTN LA	78
LA ST U-A&M	252	NICHOLLS STATE	47	SOUTHERN U-BATON ROUGE	39	XAVIER U OF LA	15

Maine

HUSSON COLL	38	U OF ME-AUGUSTA	15	U OF ME-PORTLAND	43
ST JOSEPHS COLL	7	U OF ME-MACHIAS	5	U OF ME-PRESQUE ISLE	8
THOMAS COLL	18	U OF ME-ORONO	20	WESTBROOK COLL	2

Maryland

BOWIE STATE	41	JOHNS HOPKINS	2	SALISBURY STATE	67	U OF MD-COLLEGE PARK	528
COLL OF NOTRE DAME	12	LOYOLA COLL	70	TOWSON STATE	110	U OF MD-EASTERN SHORE	9
COLUMBIA UNION COLL	3	MORGAN STATE	46	U OF BALTIMORE	140	WESTERN MARYLAND COLL	9
FROSTBURG STATE	42	MT ST MARYS COLL	42	U OF MD-BALTO	40		

Massachusetts

AMERICAN INTERNATL	17	CLARK U	3	NICHOLS COLL	37	U OF LOWELL	62
ASSUMPTION COLL	33	COLLEGE OF HOLY CROSS	48	NORTH ADAMS STATE	15	U OF MASS-AMHERST	137
ATLANTIC UNION COLL	8	CURRY COLL	2	NORTHEASTERN U	255	U OF MASS-BOSTON	51
BABSON COLL	87	FITCHBURG STATE	17	SALEM STATE	59	WESTERN NEW ENG COLL	59
BENTLEY COLL	306	GORDON COLL	5	SIMMONS COLL	9	WESTFIELD ST COLL	17
BOSTON COLL	195	HARVARD	3	SOUTHEASTERN MASS	54	WORCESTER STATE	26
BOSTON U	115	MASS INST OF TECH	1	STONEHILL COLL	36		
CEN NEW ENG COLL TECH	1	MERRIMACK COLL	69	SUFFOLK	72		

Michigan

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ALBION COLL	26	EASTERN MICH	95	MICHIGAN STATE	283	U OF MI-ANN ARBOR	153
ALMA COLL	7	FERRIS STATE	41	MICHIGAN TECH	8	U OF MI-DEARBORN	58
ANDREWS	15	GRAND VALLEY ST	46	NORTHERN MICH	24	U OF MI-FLINT	29
AQUINAS COLL	13	HILLSDALE COLL	26	NORTHWOOD INST	28	WALSH COLLEGE	157
CALVIN COLL	23	HOPE COLL	10	OAKLAND U	71	WAYNE STATE	101
CENTRAL MICH	93	LAKE SUPERIOR STATE	19	OLIVET COLL	3	WESTERN MI U	177
CLEARY COLL	11	LAWRENCE INST TECH	7	SAGINAW VALLEY ST	21		
DAVENPORT COLLEGE	33	MADONNA COLL	7	SIENA HEIGHTS COLL	4		
DETROIT COLL OF BUS	25	MARYGROVE COLL	4	SPRING ARBOR COLL	5		

Minnesota

AUGSBURG COLL	18	COLL OF ST THOMAS	126	NORTHWESTERN COLL	9	U OF MN-DULUTH	42
BEMIDJI STATE	12	CONCORDIA MOORHEAD	17	SOUTHWEST STATE	15	U OF MN-MNPLS	141
BETHEL COLL	6	GUSTAVUS ADOLPHUS	16	ST CLOUD STATE	74	WINONA STATE	35
COLL OF ST BENEDICT	14	HAMLINE	2	ST JOHNS U	27		
COLL OF ST CATHERINE	17	MANKATO STATE	85	ST MARYS COLL	11		
COLL OF ST SCHOLASTIC	5	MOORHEAD STATE	63	ST OLAF COLL	2		

Mississippi

ALCORN STATE	5	JACKSON STATE	39	MS ST U	131	U OF MS	121
BELHAVEN COLL	10	MILLSAPS COLL	33	MS U FOR WOMEN	12	U OF SOUTHERN MS	115
DELTA STATE	37	MS COLL	45	MS VALLEY STATE	3	WILLIAM CAREY COLL	1

Missouri

AVILA COLL	10	LINCOLN U	12	PARK COLL	22	U OF MO-KANSAS CITY	94
CENTRAL METH COLL	6	LINDENWOOD COLL	15	ROCKHURST COLL	49	U OF MO-ST LOUIS	167
CENTRAL MO STATE	53	MARYVILLE COLL	33	SCHOOL OF THE OZARKS	7	WASHINGTON U	37
COLUMBIA COLL	24	MO BAPTIST COLL	2	SOUTHEAST MO STATE	62	WEBSTER COLL	21
CULVER-STOCKTON COLL	7	MO SOUTHERN STATE	50	SOUTHWEST BAPTIST COLL	12	WILLIAM JEWELL COLL	13
DEVRY INST	7	MO VALLEY COLL	2	SOUTHWEST MO STATE	133	WILLIAM WOODS COLL	5
DRURY COLL	15	MO WESTERN ST COLL	23	ST LOUIS U	64		
EVANGEL COLL	10	NORTHEAST MO STATE	55	TARKIO COLL	1		
FONTBONNE COLL	10	NORTHWEST MO STATE	24	U OF MO-COLUMBIA	146		

Montana							
CARROLL COLL	14	GREAT FALLS COLL	7	ROCKY MTN COLL	3		
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Nebraska							
BELLEVUE COLL	18	DANA COLL	2	NEBR-WESLEYAN	11	U OF NEBR-OMAHA	62
CHADRON STATE	16	DOANE COLL	6	PERU STATE COLL	3	UNION COLL	8
CONCORDIA TCHRS COLL	1	HASTINGS COLL	15	U OF NEBR-KEARNEY	32	WAYNE STATE	15
CREIGHTON	42	MIDLAND LUTHERAN COLL	18	U OF NEBR-LINCOLN	91		
Nevada							
U OF NV-LAS VEGAS	99	U OF NV-RENO	38				
New Hampshire							
DARTMOUTH COLL	2	NEW ENGLAND COLL	7	NH PLYMOUTH STATE	17	U OF NH	23
FRANKLIN PIERCE COLL	23	NH COLL	67	RIVIER COLL	7		
New Jersey							
BLOOMFIELD COLL	17	GLASSBORO STATE	104	RIDER COLL	142	ST PETERS COLL	100
CALDWELL COLL	8	KEAN COLL OF NJ	131	RUTGERS U-CAMDEN	112	THOMAS A EDISON COLL	7
FARLGH DCKSN-MADISON	58	MONMOUTH COLL	58	RUTGERS U-NEW BRNSWK	205	TRENTON STATE	73
FARLGH DCKSN-RTHFD	28	MONTCLAIR STATE	188	RUTGERS U-NEWARK	309	UPSALA COLL	8
FARLGH DCKSN-TEANECK	48	RAMAPO COLL OF NJ	77	SETON HALL	168	WILLIAM PATERSON	98
GEORGIAN CT COLL	41	RICHARD STOCKTON ST	93	ST ELIZABETH COLL	16		
New Mexico							
COLL OF SANTA FE	19	EASTERN NEW MEXICO	37	NEW MEXICO STATE	115	U OF NEW MEXICO	100
COLL OF THE SO WEST	4	NEW MEXICO HIGHLANDS	7	U OF ALBUQUERQUE	3	WESTERN NEW MEXICO	10
New York							
ADELPHI	100	DYOUVILLE COLL	11	NIAGARA U	34	SUNY AT BINGHAMTON	241
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CANISIUS COLL	49	FORDHAM	154	NY TECH INST-WESTBURY	37	SUNY COLL BROCKPORT	39
CLARKSON U	36	HARTWICK COLLEGE	5	PACE U-NY	293	SUNY COLL EMPIRE STATE	9
COLGATE U HAMILTON	7	HOFSTRA	329	PACE U-PLEASANTVILLE	216	SUNY COLL FREDONIA	34
COLL OF ST ROSE	21	HOUGHTON COLL	7	PACE U-WHITE PLAINS	57	SUNY COLL GENESEO	81
COLUMBIA U	10	IONA COLL	104	REGENTS EXTERNAL DEG	6	SUNY COLL NEW PALTZ	47
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CORNELL U STATUTORY	10	KINGS COLL	1	ROCHESTER INST TECH	69	SUNY COLL OSWEGO	86
CUNY BERNARD BARUCH	674	L I U-BKLYN CENTER	51	RUSSELL SAGE COLL	19	SUNY COLL PLATTSBURGH	66
CUNY BROOKLYN COLL	171	L I U-CW POST	216	SIENA COLL	160	SUNY COLL UTICA-ROME	30
CUNY CITY COLL	2	L I U-SOUTHAMPTON	11	SKIDMORE COLL	11	SYRACUSE	90
CUNY HUNTER COLL	99	LE MOYNE COLL	120	ST BONAVENTURE U	75	TOURO	73
CUNY LEHMAN COLL	85	MANHATTAN COLL	73	ST FRANCIS COLL	51	U OF ROCHESTER	11
CUNY MEDGAR EVERS	25	MARIST COLL	29	ST JOHN FISHER COLL	55	UNION COLL	13
CUNY QUEENS COLL	384	MARYMOUNT MANHATTAN	7	ST JOHNS	371	UTICA COLL-SYRACUSE	27
CUNY STATEN ISLAND	4	MERCY COLL	48	ST JOSEPHS -SUFFOLK	32	WAGNER COLL	15
CUNY YORK COLL	60	MOLLOY COLL	3	ST JOSEPHS COLL	4	YESHIVA	62
DAEMEN COLL	9	MT ST MARY COLL	25	ST THOMAS AQUINAS	33		
DOMINICAN BLAUVELT	16	NAZARETH OF RCHSTR	9	SUC - ONEONTA	30		
DOWLING COLL	93	NEW YORK U	282	SUNY AT ALBANY	241		

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ATLANTIC CHRISTIAN	16	GARDNER-WEBB COLL	21	NC AGRIC & TECH	52	U OF NC-ASHEVILLE	24
BELMONT ABBEY COLL	14	GREENSBORO COLL	8	NC CENTRAL	22	U OF NC-CHAPEL HILL	94
BENNETT COLL	1	GUILFORD COLL	43	NC ST U-RALEIGH	144	U OF NC-CHARLOTTE	122
CAMPBELL U	36	HIGH POINT U	41	NC WESLEYAN COLL	11	U OF NC-GREENSBORO	72
CATAWBA COLL	15	JOHNSON C SMITH U	4	PEMBROKE STATE	15	U OF NC-WILMINGTON	69
DUKE	8	LENOIR-RHYNE COLL	23	PFIEFFER COLL	12	WAKE FOREST	43
EAST CAROLINA	70	LIVINGSTONE COLL	2	QUEENS COLL	11	WESTERN CAROLINA U	29
ELIZABETH CITY STATE	7	MARS HILL COLL	5	SHAW U	5	WINGATE COLL	11
ELON COLL	36	MEREDITH COLL	23	ST ANDREWS PRESBY	2	WINSTON-SALEM STATE	9

North Dakota

DICKINSON STATE	11	MARY COLL	10	MINOT STATE	21	U OF NO DAKOTA	80
JAMESTOWN COLL	4	MAYVILLE STATE	5	NO DAKOTA STATE	21	VALLEY CITY STATE	2

Ohio

AIR FORCE INST TECH	1	DYKE COLL	5	MUSKINGUM COLL	2	U OF STEUBENVILLE	5
ASHLAND COLL	10	FINDLAY COLL	5	NOTRE DAME COLL	3	U OF TOLEDO	64
BALDWIN-WALLACE COLL	34	FRANKLIN U	41	OHIO DOMINICAN COLL	4	URBANA COLL	2
BLUFFTON COLL	6	HEIDELBERG COLL	3	OHIO NORTHERN	10	WALSH COLL	10
BOWLING GREEN STATE	57	JOHN CARROLL U	44	OHIO STATE	161	WILBERFORCE	3
CAPITAL U	21	KENT STATE	64	OHIO U	50	WILMINGTON COLL	2
CASE WESTERN RESERVE	22	LAKE ERIE COLL	4	OHIO WESLEYAN	10	WITTENBERG U	3
CEDARVILLE COLL	10	MALONE COLL	5	OTTERBEIN COLL	12	WRIGHT STATE	58
CENTRAL STATE	4	MARIETTA COLL	8	RIO GRANDE COLL	3	XAVIER	17
CLEVELAND STATE	79	MIAMI U	171	TIFFIN U	7	YOUNGSTOWN STATE	53
COLL OF WOOSTER	1	MT ST JOSEPH	4	U OF AKRON	79		
DEFIANCE COLL	3	MT UNION COLL	7	U OF CINCINNATI	87		
DEVRY INSTI	14	MT VERNON NAZARENE	3	U OF DAYTON	55		

Oklahoma

BARTLESVILLE WESLEYAN	3	LANGSTON U	30	OK CITY U	19	SOUTHEASTERN OK STATE	17
BETHANY NAZARENE	4	NORTHEASTERN OK ST	43	OK PANHANDLE ST	13	SOUTHWESTERN OK STATE	30
CAMERON U	28	NORTHWESTERN OK ST	16	OK ST U	127	U OF OK-NORMAN	81
CENTRAL STATE	98	OK BAPTIST	12	ORAL ROBERTS U	18	U OF SCI & ARTS-OK	5
EAST CENTRAL OK STATE	36	OK CHRISTIAN COLL	10	PHILLIPS U	8	U OF TULSA	26

Oregon

EASTERN OR STATE	7	OREGON STATE	61	SOUTHERN OR STATE	23	WARNER PACIFIC COLL	1
GEORGE FOX COLLEGE	1	PACIFIC U	3	U OF OREGON	76	WILLAMETTE U	1
LINFIELD COLL	17	PORTLAND STATE	102	U OF PORTLAND	17		

Pennsylvania

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ALLEGHENY COLL	1	ELIZABETHTOWN COLL	32	MARYWOOD COLL	17	SUSQUEHANNA U	34
ALLIANCE COLL	1	FRANKLIN & MARSHALL	24	MERCYHURST COLL	23	TEMPLE	223
ALVERNIA COLL	13	GANNON U	20	MESSIAH COLL	14	THIEL COLL	11
BEAVER COLL	2	GENEVA COLL	8	MILLERSVILLE U	34	U OF PA	96
BLOOMSBURG U	100	GETTYSBURG COLL	21	MORAVIAN COLL	19	U OF PITTSBURGH	167
BUCKNELL U	61	GROVE CITY COLL	41	MUHLENBERG COLL	39	U OF SCRANTON	125
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CARLOW COLL	6	HOLY FAMILY COLL	14	PA ST U-CAPITOL	57	VILLANOVA	346
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CEDAR CREST COLL	9	JUNIATA COLL	9	PHILA TEXTILE & SCI	57	WEST CHESTER U OF PA	67
CHESTNUT HILL COLL	3	KINGS COLL	95	POINT PARK COLL	19	WESTMINSTER COLL	24
CHEYNEY U OF PA	4	KUTZTOWN U OF PA	26	ROBERT MORRIS COLL	151	WIDENER U	83
CLARION U OF PA	61	LA ROCHE COLL	11	ROSEMONT COLL	5	WILKES COLL	42
COLL MISERICORDIA	16	LA SALLE COLL	180	SHIPPENSBURG U OF PA	45	YORK COLL OF PA	37
DE VLY COLL SCI & AGR	13	LEBANON VALLEY COLL	13	SPRING GARDEN COLL	6		
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DUQUESNE	117	LINCOLN U	13	ST JOSEPHS COLL	119		

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CATHOLIC U OF PR	60	INTER AMER-SAN GERMN	24	U OF PR-RIO PIEDRAS	404		

Rhode Island

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BRYANT COLL	176	RHODE ISLAND COLLEGE	24	SALVE REGINA-NEWPORT	9		
JOHNSON & WALES U	23	ROGER WILLIAMS	8	U OF RHODE ISLAND	87		

South Carolina

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BENEDICT COLL	3	CUKER COLL	1	PRESBYTERIAN COLL	14	U OF SC-SPARTANBURG	24
BOB JONES U	31	ERSKINE COLL	5	SC STATE	17	WINTHROP COLL	31
CENTRAL WESLEYAN	3	FRANCIS MARION COLL	16	THE CITADEL	18	WOOFORD COLL	21
CHARLESTON COLL	54	FURMAN	18	U OF SC-AIKEN	17		
CLEMSON	124	LANDER COLL	10	U OF SC-COASTAL	27		

South Dakota

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

Tennessee

AUSTIN PEAY STATE	27	KING COLL	2	SOUTHERN COLL	5	U OF TN-CHATTANOOGA	66
BELMONT COLL	27	LAMBUTH COLL	5	STEED COLL	1	U OF TN-KNOXVILLE	141
CARSON NEWMAN COLL	10	LANE COLLEGE	1	TENN STATE	25	U OF TN-MARTIN	27
CHRISTIAN BROS COLL	36	LE MOYNE-OWEN COLL	4	TENN TECH	45	U OF TN-NASHVILLE	6
DAVID LIPSCOMB COLL	47	LINCOLN MEMORIAL U	3	TENN TEMPLE	2	UNION U	9
EAST TENN STATE	42	MEMPHIS STATE	114	TENN WESLEYAN COLL	7	VANDERBILT	7
FISK U	5	MIDDLE TENN STATE	74	TREVECCA NAZARENE	1		
FREED-HARDEMAN COLL	13	MILLIGAN COLL	8	TUSCULUM COLL	1		

Texas

ABILENE CHRISTIAN	25	LAMAR U	43	ST EDWARDS U	21	U OF HOUSTON	265
AMER TECHNOLOGICAL U	3	LAREDO STATE	9	ST MARYS U-SAN ANTONIO	45	U OF HOUSTON CLEAR LAKE	108
ANGELO STATE	32	LETOURNEAU COLL	3	ST THOMAS U	22	U OF HOUSTON DOWN TOWN	107
AUSTIN COLL	9	LUBBOCK CHRISTIAN	5	STEPHEN F AUSTIN STATE	68	U OF HOUSTON-VICTORIA	33
BAYLOR	74	MARY HARDIN-BAYLOR	19	SUL ROSS STATE	3	U OF NORTH TEXAS	70
BISHOP COLL	1	MCMURRAY COLL	11	TARLETON STATE	23	U OF TEX-ARLINGTON	123
CORPUS CHRISTI STATE U	44	MIDWESTERN STATE	18	TEX A&I-KINGSVILLE	14	U OF TEX-AUSTIN	286
DALLAS BAPTIST COLL	7	OUR LADY OF LAKE	7	TEX A&M	337	U OF TEX-DALLAS	107
DEVRY INSTI	3	PAN AMERICAN U	29	TEX CHRISTIAN	42	U OF TEX-EL PASO	70
E TEXAS BAPT COLL	5	PRAIRIE VIEW A & M	18	TEX LUTHERAN COLL	17	U OF TEX-PERMIAN BASIN	27
E TEXAS STATE	34	RICE	10	TEX SOUTHERN	26	U OF TEX-SAN ANTONIO	154
HARDIN-SIMMONS U	9	SAM HOUSTON STATE	79	TEX TECH	86	U OF TEX-TYLER	37
HOUSTON BAPTIST	18	SOUTHERN METHODIST	40	TEX WESLEYAN COLL	12	WAYLAND BAPT COLL	2
HOWARD PAYNE U	7	SOUTHWEST TEX STATE	132	TEX WOMANS U	4	WEST TEX STATE	42
HUSTON-TILLOTSON	1	SOUTHWESTERN U	15	TRINITY U	24	WILEY COLL	1
INCARNATE WORD COLL	7	SOUTHWESTERN UNION	2	U OF DALLAS	4		

Utah

BRIGHAM YOUNG	216	U OF UTAH	84	WEBER STATE	23
SOUTHERN UTAH STATE	23	UTAH STATE	37	WESTMINSTER COLL	12

Vermont

CASTLETON ST COLL	9	JOHNSON STATE COLL	1	SOUTHERN VT COLL	1	TRINITY COLL	7
CHAMPLAIN COLLEGE	27	LYNDON STATE COLL	4	ST JOSEPH PROVIDER	3	U OF VT	39
GREEN MNT COLL	1	NORWICH U	6	ST MICHAELS COLL	21		

Virgin Islands

VIRGIN ISL COLL	4

Virginia

AVERETT COLL	4	GEORGE MASON U	98	OLD DOMINION U	53	VA POLY TECH	120
BRIDGEWATER COLL	3	HAMPTON U	66	RADFORD U	38	VA STATE	16
CHRISTOPHER NEWPORT	40	JAMES MADISON U	76	ROANOKE COLL	7	VA UNION	3
CLINCH VALLEY	9	LONGWOOD COLL	15	SHENANDOAH CONSERVTORY	1	WASHINGTON & LEE	21
COLL OF WILLIAM & MARY	38	LYNCHBURG COLL	15	U OF RICHMOND	51		
EASTERN MENNONITE	6	MARYMOUNT U	15	U OF VA	94		
EMORY & HENRY COLL	1	NORFOLK STATE	17	VA COMMONWEALTH U	43		

Washington

CENTRAL WASH STATE	175	PACIFIC LUTHERAN	35	U OF PUGET SOUND	36	WESTERN WASH STATE	53
CITY U	26	SEATTLE PACIFIC COLL	14	U OF WASH	216	WHITWORTH COLL	11
EASTERN WASH STATE	68	SEATTLE U	65	WALLA WALLA COLL	16		
GONZAGA U	22	ST MARTINS COLL	19	WASH STATE	93		

West Virginia

BLUEFIELD STATE	12	GLENVILLE STATE	10	U OF CHARLSTON	15	W VA WESLEYAN	16
CONCORD COLL	30	MARSHALL U	74	W VA INST TECH	19	WEST LIBERTY STATE	28
DAVIS & ELKINS COLL	4	SALEM COLL	2	W VA STATE	39	WHEELING COLL	13
FAIRMONT STATE	30	SHEPHERD COLL	31	W VA U	164		

Wisconsin

ALVERNO COLLEGE	1	MARQUETTE U	110	U OF WI-EAU CLAIRE	92	U OF WI-PLATTEVILLE	17
CARROLL COLL	15	MILTON COLL	1	U OF WI-LA CROSSE	57	U OF WI-RIVER FALLS	25
CARTHAGE COLL	15	MT MARY COLL	3	U OF WI-MADISON	198	U OF WI-STEVENS PT	24
EDGEWOOD COLL	5	MT SENARIO COLL	2	U OF WI-MILWAUKEE	192	U OF WI-SUPERIOR	14
LAKELAND COLL	61	NORTHLAND COLLEGE	1	U OF WI-OSHKOSH	81	U OF WI-WHITEWATER	129
MADISON BUS COLL	9	ST NORBERT COLL	20	U OF WI-PARKSIDE	25		

Wyoming

U OF WYOMING	49